

FORM B**PROOF OF CLAIM BY OPERATIONAL CREDITORS EXCEPT WORKMEN
AND EMPLOYEES**

[Under Regulation 7 of the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016]

To,

Mr. Parabhat Jain,
The Interim Resolution Professional,
Central National Capital Territory
B-61, Flatted Factory Complex, Jhandewalan ,
New Delhi - 110055

From,

Union of India through Nitin Raojibhai Patel S/o Raojibhai Patel, Assistant
Commissioner, CGST & Central Excise Division Bhopal-III, Block No. 2
Paryawas Bhawan, Jail Road Bhopal, Madhya Pradesh

Subject: Submission of proof of claim.

Sir,

Union of India through Nitin Raojibhai Patel S/o Raojibhai Patel, Assistant
Commissioner, CGST & Central Excise Division Bhopal-III, Block No. 2
Paryawas Bhawan, Jail Road Bhopal, Madhya Pradesh, hereby submits this proof
of claim in respect of the corporate insolvency resolution process in the case of
M/s. Lifespan Biotech Pvt. Ltd. The details for the same are set out below:

PARTICULARS		
1	NAME OF OPERATIONAL CREDITOR	Union of India through Nitin Raojibhai Patel S/o Raojibhai Patel, Assistant Commissioner, CGST & Central Excise Division Bhopal-III, Block No. 2 Paryawas Bhawan, Jail Road Bhopal, Madhya Pradesh.
2	IDENTIFICATION NUMBER OF OPERATIONAL CREDITOR	Not Applicable
3	ADDRESS AND EMAIL ADDRESS OF OPERATIONAL CREDITOR FOR CORRESPONDENCE	Address: CGST & Central Excise Division Bhopal-III, Block No. 2 Paryawas Bhawan, Jail Road Bhopal, Madhya Pradesh. Email Address:gstbpl3@gmail.com
4	TOTAL AMOUNT OF CLAIM	Rs.6,10,353/- (Applicable Interest)
5	DETAILS OF DOCUMENTS BY REFERENCE TO WHICH THE DEBT CAN BE SUBSTANTIATED.	Annexure A-3 (Three Pages).
6	DETAILS OF ANY DISPUTE AS WELL AS THE RECORD OF PENDENCY OR ORDER OF SUIT OR ARBITRATION PROCEEDINGS	Rs.610353/- applicable interest on delayed payment of Tax

7	DETAILS OF HOW AND WHEN DEBT INCURRED	<p>1. The Operational Creditor had sent following request letter from M/s. Narmada Cereal Pvt. Ltd., Plot No.3, Industrial Area Phase-II Satlapur, Mandideep Distt. Raisen (MP), Corporate Debtor :</p> <table border="1" data-bbox="863 365 1241 584"> <thead> <tr> <th data-bbox="871 365 1082 454">Correspondence Letter No. & Date</th> <th data-bbox="1090 365 1233 454">Amount Involved</th> </tr> </thead> <tbody> <tr> <td data-bbox="871 465 1082 584">CGST/BPL/D-3/R-3/Int/2019-20/1056 dated 07.09.2021</td> <td data-bbox="1090 465 1233 584">Rs.610353/- delayed payment of tax</td> </tr> </tbody> </table> <p>2. In the impugned case amount of Rs.610353/- applicable interest for delayed payment of tax.</p> <p>3. Upon contacting M/s. Narmada Cereal Pvt. Ltd, Corporate Debtor regarding the payment of applicable Interest, the Operational Creditor came to know that Corporate Insolvency Resolution Process (CIRP) of M/s. Narmada Cereal Pvt. Ltd, Corporate Debtor has commenced and Interim Resolution Professional has been appointed by Hon'ble National Company Law Tribunal.</p>	Correspondence Letter No. & Date	Amount Involved	CGST/BPL/D-3/R-3/Int/2019-20/1056 dated 07.09.2021	Rs.610353/- delayed payment of tax
Correspondence Letter No. & Date	Amount Involved					
CGST/BPL/D-3/R-3/Int/2019-20/1056 dated 07.09.2021	Rs.610353/- delayed payment of tax					
8	DETAILS OF ANY MUTUAL CREDIT, MUTUAL DEBTS, OR OTHER MUTUAL DEALINGS BETWEEN THE CORPORATE DEBTOR AND THE CREDITOR WHICH MAY BE SET-OFF AGAINST THE CLAIM	Not Applicable				
9	DETAILS OF ANY RETENTION OF TITLE ARRANGEMENTS IN RESPECT OF GOODS OR PROPERTIES TO WHICH THE CLAIM REFERS	Not Applicable				
10	DETAILS OF THE BANK ACCOUNT TO WHICH THE AMOUNT OF THE CLAIM OR ANY PART THEREOF CAN BE TRANSFERRED PURSUANT TO A RESOLUTION PLAN	A Demand Draft (DD) in favour of the Pay and Account Officer, CGST & Central Excise, Bhopal, Block No. 2, Paryawas Bhavan, Jail Road, Bhopal may be furnished.				
11	LIST OF DOCUMENTS ATTACHED TO THIS PROOF OF CLAIM IN ORDER TO PROVE THE EXISTENCE AND NONPAYMENT OF CLAIM DUE TO THE OPERATIONAL CREDITOR	<p>1. Reminder Letter dated 07.09.2021 is attached herewith and marked as Annexure A-1.</p> <p>2. Computation of Amount of Claim (03 Pages) is attached herewith and marked as Annexure A-3.</p>				

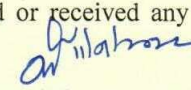
Signature of operational creditor or person authorized to act on his behalf:
Name in BLOCK LETTERS: NITIN RAOJIBHAI PATEL
Position with or in relation to creditor: Assistant Commissioner, CGST & Central Excise Division Bhopal-III, Bhopal
Address of person signing: CGST & Central Excise Division Bhopal-III, Block No. 2, Paryawas Bhavan, Jail Road, Bhopal, Madhya Pradesh

DECLARATION

I, Nitin Raojibhai Patel S/o Raojibhai Patel, Assistant Commissioner, CGST & Central Excise Division Bhopal-III, Block No. 2 Paryawas Bhawan, Jail Road Bhopal, Madhya Pradesh hereby declare and state as follows:

1. M/s. Narmada Cereal Pvt. Ltd., Plot No.3, Industrial Area Phase-II Satlapur, Mandideep Distt. Raisen (MP), the corporate debtor as on actually indebted to Central Government in the sum of Rs.610353/- (Rupees Six Lakh Ten Thousand Three Hundred and Fifty Three Only)
2. In respect of my claim of the said sum or any part thereof, I have relied on the documents specified below:
 - Calculation of amount as shown in Annexure-3 of claim.
3. The said documents are true, valid and genuine to the best of my knowledge, information and belief and no material facts have been concealed there from.
4. In respect of the said sum or any part thereof, neither I nor any person, by my order, to my knowledge or belief, for my use, had or received any manner of satisfaction or security whatsoever.

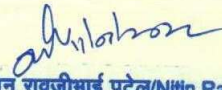
Date: 11.01.2022
Place: Bhopal


 नीतिन रावजीभाई पटेल/Nitin Raojibhai Patel
 सहायक आयुक्त/Asstt. Commissioner
 सी.जी.एस.टी. एवं कें.उ.शु.प्र.भो.-III
 CGST & Central Excise Div. Bhopal-III
 भोपाल/Bhopal
 (Signature of the claimant)

VERIFICATION

I, Nitin Raojibhai Patel S/o Raojibhai Patel, Assistant Commissioner, CGST & Central Excise Division Bhopal-III, Block No. 2 Paryawas Bhawan, Jail Road Bhopal, Madhya Pradesh the claimant hereinabove, do hereby verify that the contents of this proof of claim are true and correct to my knowledge and belief and no material facts have been concealed there from.

Verified at Bhopal on this 11th day of January, 2022


 नीतिन रावजीभाई पटेल/Nitin Raojibhai Patel
 CGST & Central Excise, Div. Bhopal-III
 भोपाल/Bhopal
 (Signature of the claimant)

VICHITRA NARAYAN PATHAK

Resolution Professional
NARMADA CEREALS PRIVATE LIMITED

(CIN- U20296DL2007PTC161251)

Address for Communication : 120, Jharneshwar Colony, Madhuban Vihar,
Near International Public School, Hoshangabad Road, Bhopal - 462047, MP.
E-mail : cirp.narmada@avmresolution.com

AVM / RESOLUTION
PROFESSION

STRICTLY CONFIDENTIAL

Date: 01.05.2021

To, *The Superintendent,*
Goods and Service Tax Department
ADMINISTRATIVE AREA, *Range III, Mandideep,*
Paryawas Bhawan,
35-C MOTHER TERESA MARG NEAR
Near, Arera Hills,
Bhopal, Madhya Pradesh 462004

Subject: GST Details Narmada Cereal Private Limited (Under CIRP)

Dear Sir,

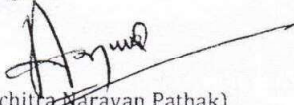
In the Captioned matter we inform you that Narmada Cereal Private Limited is undergoing Corporate Insolvency Resolution Process(cirp) by the Order of Hon'ble NCLT Indore Bench wide their order dated 09.02.2021, a copy of the order is enclosed herewith.

It is to be informed that under the IBC, the powers of the Management of the CD has been suspended and the powers vests with the RP. It is mandatory under IBC, 2016 for all Government and Statutory officials to cooperate with the RP for the smooth conduct of the CIRP.

In this connection it has been observed that M/s Narmada Cereals Private Limited (Under CIRP) was issued a GST No. GSTN23AACCN5596P1ZT which was cancelled by the GST department. Since the company is under Corporate Insolvency Resolution Process, we have taken new GST Number as 23AACCN5596P2ZS under the provisions of IBC, 2016.

For going through the details transaction and its analysis for reporting to Hon'ble NCLT, we need to access the transaction of the CD under CIRP, for which the suspended management is not cooperative to us. Therefore we request you to kindly allot us the password for accessing the transactions of the CD carried out through the cancelled GST No. GSTN23AACCN5596P1ZT and oblige. My registered e mail for the purpose is drvnpathak@yahoo.co.in

With regards



(Dr. Vichitra Narayan Pathak)
Resolution Professional
in the matter of -Narmada Cereal Private Limited



AVM Resolution Professionals LLP (IPE)

Corporate Office : 8/28, 3rd Floor, W.E.A., Abdul Aziz Road, Karol Bagh, New Delhi - 110005

Website : www.avmresolution.com; Landline : 011-41486026/27

Regd. E-Mail with IBB: drvnpathak@yahoo.co.in ; Mobile No. 9920166228

Regd. Add. with IBB: 120, Jharneshwar Colony, Madhuban Vihar,
Near International Public School, Hoshangabad Road, Bhopal - 462047, MP

IN THE NATIONAL COMPANY LAW TRIBUNAL, NEW DELHI
COURT-III

Item No.3
New IA-463 /2021
in
IB-138/ND/2020

IN THE MATTER OF:
Narmada Cereals (P) Ltd
Vs
Punjab National Bank

....APPLICANT

..RESPONDENT

SECTION
Us 10 IBC, 2016

Order delivered on 09.2.2021

CORAM:
CH. MOHD. SHARIEF TARIQ
MEMBER (JUDICIAL)
SHRI NARENDER KUMAR BHOLA
MEMBER (TECHNICAL)

PRESENT:
For the Applicant :
For the OL :
For the RD :
For the Intervener : Advocate Mr. Abhishek Naik for the Applicant/Committee of
Creditor


ORDER

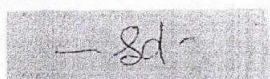
New IA-463 /2021

Counsel for the COC is present and submitted that vide Resolution dated 7th January, 2021, the COC has decided to appoint Mr. Vichitra Narayan Pathak, as the Resolution Professional by replacing Mr. Arun Chadha, the IRP. Therefore, Mr. Vichitra Narayan Pathak is hereby appointed as the Resolution Professional for the CD namely, M/s. Narmada Cereals Private Limited and the IRP Mr. Arun Chadha is relieved with the direction to hand over the records and information including the assets of the CD in his custody to the newly appointed R.P. within 10 days on receipt of a copy of this order.

A copy of this order will be obtained by the Counsel for the COC to inform the erstwhile IRP and the Resolution Professional.

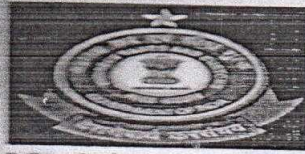
In terms of the above, the Application is **allowed**.


(NARENDER KUMAR BHOLA)
MEMBER (TECHNICAL)


(CH. MOHD. SHARIEF TARIQ)
MEMBER (JUDICIAL)

Suryjit

ANNEXURE - A-1



राज्य के अधीन केन्द्रीय उत्पाद शुल्क, रेंज-III, प्रभाग-III, पर्यावास भवन, जेल रोड, भोपाल-462011

OFFICE OF THE SUPERINTENDENT OF CGST & CENTRAL EXCISE, RANGE-III, DIVISION-III, BLOCK NO. 2,
PARYAWAS BHAVAN, JAIL ROAD, BHOPAL-462011 (M.P.)

E-MAIL:- gsbpl3r3@gmail.com Phone: 0755-2557439

GSTR D-3B-3 for 2019-20

/ 1056

Date: 7-9-2021

(DIN no.- 20210969UI0300000CA0)

REMINDER-III/MOST URGENT

M/s. Normada Cereal Pvt. Ltd.,
Plot No. 3, Indl Area, Phase-II
Sardapur, Mandideep, Dist. Raisen(M.P.) - 462046.

Sr.

Subject: Non-payment of interest on delayed payment of Tax liability of GST-reg.

Please refer to this office letters of even no.810 dated 7-2-2020 ,848 dated 6-10-2020 and 1048 dated 19-8-2021 on aforesaid subject.

(i) It has been noticed that the following GSTR-3B returns have been filed by you after the due dates:

JULY-2017 to OCT-2019.

(ii) SECTION-50 of CGST Act 2017 provides for Interest on delayed payment of tax (reproduced below):

"(1) Every person who is liable to pay tax in accordance with the provisions of this Act or the rules made thereunder, but fails to pay the tax or any part thereof to the Government within the period prescribed, shall for the period for which the tax or any part thereof remains unpaid, pay, on his own, interest at such rate, not exceeding eighteen per cent, as may be notified by the Government on the recommendations of the Council:

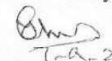
[Provided that the interest on tax payable in respect of supplies made during a tax period and declared in the return for the said period furnished after the due date in accordance with the provisions of section 39, except where such return is furnished after commencement of any proceedings under section 73 or section 74 in respect of the said period, shall be levied on that portion of the tax that is paid by debiting the electronic cash ledger]

(2) The interest under sub-section (1) shall be calculated, in such manner as may be prescribed, from the day succeeding the day on which such tax was due to be paid.

(3) A taxable person who makes an undue or excess claim of input tax credit under sub-section (10) of section 42 or undue or excess reduction in output tax liability under sub-section (10) of section 43, shall pay interest on such undue or excess claim or on such undue or excess reduction, as the case may be, at such rate not exceeding twenty-four per cent, as may be notified by the Government on the recommendations of the Council."

(iii) In view of the above you are requested to pay the applicable interest of Rs.6,10,353/- (calculation chart already enclosed with earlier letter) on delayed payments of tax immediately under intimation to this office.

Yours sincerely,


[Yogendra Chouksey]
Superintendent

O/c

ANNEXURE-A-3



Advanced Analytics in Indirect Taxes

M/s Narmada Cereal Pvt. Ltd., Mandideep
Details as per ADVAIT portal

Interest payable on delayed (late) filing of returns-Details

Name	Commissionerate Name	Division Name	Range Name
PAL	BHOPAL	BHOPAL-III	RANGE-III MANDIDEEP
Fin Year	Return Type	GSTIN	Registered With
- 2018	GSTR-3B	23AACCN5596P1ZT	Center

As per GSTR-3B									
Tax Period (Month)	Due date of filing	Actual Date of filing	Delay in Days	Total payment in Cash (INR)	Total payment through ITC (INR)	Interest Paid (INR)	Interest Payable (on Cash as computed) (INR)	Difference (Interest Payable Cash (as computed) - Interest)	
1 Jul-17	28-Aug-2017	20-Sep-2017	23	595,469	39,117	0	6,754	6,754	
2 Aug-17	20-Sep-2017	10-Jan-2018	112	854,791	63,579	0	47,213	47,213	
3 Sep-17	20-Oct-2017	12-Jan-2018	84	658,241	67,925	0	27,267	27,267	
4 Oct-17	20-Nov-2017	20-Feb-2018	92	411,700	60,291	0	18,679	18,679	
5 Nov-17	20-Dec-2017	20-Feb-2018	62	574,437	19,280	0	17,564	17,564	
6 Dec-17	20-Jan-2018	12-Apr-2018	82	596,579	13,930	0	24,125	24,125	
7 Jan-18	20-Feb-2018	03-May-2018	72	632,122	201	0	22,445	22,445	
8 Feb-18	20-Mar-2018	22-May-2018	63	453,190	9,464	0	14,080	14,080	
9 Mar-18	20-Apr-2018	20-Aug-2018	122	541,793	16,073	0	32,597	32,597	
				5,318,322	289,860	0	210,724	210,724	

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ANNEXURE-A-3



Analytics in Indirect Taxes

M/s Narmada Cereal Pvt. Ltd., Mandideep Details as per ADVAIT portal

Details as per ADVAIT portal

Name	Commissionerate Name	Division Name	Range Name
AL	BHOPAL	BHOPAL-III	RANGE-III MANDIDEEP
Year	Return Type	GSTIN	Registered With
2019	GSTR-3B	23AACCN5596P1ZT	Center

As per GSTR-3B

Tax Period(Month)	Due date of filing	Actual Date of filing	Delay in Days	Total payment in Cash (INR)	Total payment through ITC (INR)	Interest Paid (INR)	Interest Payable (on Cash as computed) (INR)	Difference (Interest Payable Cash) (as)
1 Apr-18	20-May-2018	03-Sep-2018	106	451,833	36,627	0	23,619	23,619
2 May-18	20-Jun-2018	29-Oct-2018	131	575,609	73,887	0	37,186	37,186
3 Jun-18	20-Jul-2018	30-Nov-2018	133	426,437	20,464	0	27,970	27,970
4 Jul-18	20-Aug-2018	04-Jan-2019	137	321,883	54,905	90,179	21,747	-68,432
5 Aug-18	20-Sep-2018	18-Jan-2019	120	314,025	8,324	0	18,583	18,583
6 Sep-18	20-Oct-2018	18-Jan-2019	90	281,061	20,669	0	12,474	12,474
7 Oct-18	20-Nov-2018	09-Mar-2019	109	239,778	89,928	0	12,889	12,889
8 Nov-18	20-Dec-2018	10-Apr-2019	111	351,509	27,346	0	19,242	19,242
9 Dec-18	20-Jan-2019	31-May-2019	131	490,666	9,740	0	31,698	31,698
10 Jan-19	20-Feb-2019	07-Dec-2019	290	62,399	426,327	0	8,924	8,924
11 Feb-19	20-Mar-2019	22-Jan-2020	308	371,360	10,782	0	56,406	56,406
12 Mar-19	20-Apr-2019	27-Feb-2020	313	423,660	14,249	0	65,395	65,395
				4,310,220	793,248	90,179	336,133	245,954

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ANNEXURE - A-3



Advanced Analytics in Indirect Taxes

M/s Narmada Cereal Pvt. Ltd., Mandideep

Details as per ADVAIT portal

Interest payable on delayed (late) filing of returns - Details

Name	Commissionerate Name	Division Name	Range Name
PAL	BHOPAL	BHOPAL-III	RANGE-III MANDIDEEP
Form Year	Return Type	GSTIN	Registered With
- 2020	GSTR-3B	23AACCN5596P1ZT	Center

As per GSTR-3B

Tax Period(Month)	Due date of filing	Actual Date of filing	Delay in Days	Total payment in Cash (INR)	Total payment through ITC (INR)	Interest Paid (INR)	Interest Payable (on Cash as computed) (INR)	Difference (Interest Payable Cash (as computed) - Interest)
1 Apr-19	20-May-2019	28-Jul-2020	435	374,345	81,396	0	80,305	80,305
2 May-19	20-Jun-2019	28-Sep-2020	466	356,490	49,330	0	81,924	81,924
3 Jun-19	20-Jul-2019	28-Sep-2020	436	122,464	18,306	29,392	26,331	-3,061
4 Jul-19	20-Aug-2019	28-Sep-2020	405	182,442	25,485	41,050	36,438	-4,612
5 Aug-19	20-Sep-2019	28-Sep-2020	374	34,456	3,100	7,236	6,355	-881
6 Sep-19	20-Oct-2019	28-Sep-2020	344	0	286	0	0	0
7 Oct-19	20-Nov-2019	28-Sep-2020	313	0	54	0	0	0
				1,070,197	177,957	77,678	231,353	153,675

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