

Annexure- 2: Claims of Operational Creditors (Government Dues)
(Under Regulation 17 of IBBI (Liquidation Process) Regulations, 2016)

Sr. No.	Name of Operational Creditors	Amount claimed (INR)	Claim admitted by the Liquidator (INR)	Remarks
Statutory Authorities				
OC-1	The Central Goods and Service Tax & C. Ex. Navi Mumbai Commissionerate*	8,78,796	8,78,796	<p>1. The Claim of INR 10,27,92,945/- was admitted on 7th November 2019 by the Liquidator subject to the outcome of appeal filed by the Company bearing Appeal No. O-I-O No.63/CGST-NM/COMMR/KV/2018-19 dated 31st December 2018, ("OIO") before the Customs, Excise & Service Tax Appellate Tribunal, Mumbai ("CESTAT") confirming the service tax demand against Corporate Debtor.</p> <p>2. Pursuant to the Final order dated 15th December 2020, the Hon'ble CESTAT has set aside the OIO and remanded the matter to the Adjudicating Authority. Therefore, their earlier claim stands vacated.</p> <p>3. The Liquidator vide her Letters dated 05th March 2021; 24th March 2021 and 01st May 2021 has requested the Hon'ble CESTAT to file a revised claim, if any and pursuant to the same the Department filed a fresh claim with the Liquidator on 25th June 2021.</p>



OC-2	Income Tax Department, Ministry of Finance, Government of India*	13,47,774	13,47,774	<p>1. The Claim of INR 9,15,66,484/- was admitted on 7th November 2019 by the Liquidator subject to the outcome of 7 Appeals filed by the Company before the Commissioner of Income Tax which are now disposed off providing substantial relief vide their orders which were received from the Commissioner of Income Tax (Appeals)-47 Mumbai and the entire Demand has been removed. Therefore, their claim stands vacated.</p> <p>2. The Liquidator vide her letter dated 12th June 2021, requested the Commissioner of Income Tax to file a fresh claim and pursuant to the same the Department filed a fresh claim with the Liquidator on 24th June 2021.</p>
Total		22,26,570	22,26,570	



Notes:

1. The debts or dues of the Operational Creditors are unsecured.
2. The claims have been verified by the Liquidator based on the evidence/ information/details/invoices towards which the claims have arisen submitted by the respective operational creditors. The amount does not necessarily match within the books of accounts of the Company.
3. The claim amount admitted is subject to further scrutinization based on subsequent information/ documents sought from the Company/ creditors, and the Liquidator may modify/ correct the list of claims, on the directions of the NCLT, or otherwise.

