

Annexure-5
Name of the corporate debtor: KSS Petron Private Limited
Date of commencement of liquidation: 27.12.2019
List of stakeholders Version 3 as on 06.04.2022

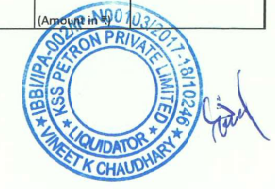
(Amount in ₹)																
Sl. No	Department	Government	Identification No.	Details of claim received		Details of claim admitted					Amount of contingent claim	Amount of any mutual dues, that may be set off	Amount of claim rejected	Amount of claim under verification	Remarks, if any	
				Date of receipt	Amount claimed	Amount of claim admitted	Nature of claim	Amount covered by lien or attachment pending disposal	Whether lien / attachment removed? (Yes/No)	% share in total amount of claims admitted						
1	Municipal Corporation of Greater Mumbai	State Government of Maharashtra	Not Available	04.01.2020	₹ 1,65,20,672.00	₹ 1,65,20,672.00	Octroi Dues	₹ -	NA		22%	₹ -	₹ -	₹ -	₹ -	Wholly Admitted
2	The Assistant commissioner of Commercial Taxes (Audit)- 5.5, Bengaluru	State Government of Karnataka	Not Available	17.01.2020	₹ 1,45,55,006.00	₹ 1,45,55,006.00	Tax Demand under KVAT ACT, 2003	₹ -	NA		19%	₹ -	₹ -	₹ -	₹ -	Wholly Admitted
3	The commercial Tax Officer (Audit)-5.3.DGSTO-5, Bangalore	State Government of Karnataka	Not Available	15.02.2020	₹ 28,65,372.00	₹ 28,65,372.00	Tax Demand under KVAT ACT, 2003	₹ -	NA		4%	₹ -	₹ -	₹ -	₹ -	Wholly Admitted
4	Joint Commissioner of CT & GST, CT & CST CIRCLE, BHUBANESHWAR- BHUBANESHWAR	State Government of Odisha	Not Available	17.08.2020	₹ 6,04,40,06,950.00	₹ -	Tax Demand under OVAT ACT, 2004	₹ -	NA		0%	₹ 6,04,40,06,950.00	₹ -	₹ -	₹ -	Wholly rejected. (This claim is disputed and contingent)
5	Assistant Commissioner, Central Tax Commissionerate, Gurugram	State Government of Haryana	Not Available	20.03.2020	₹ 1,42,35,407.00	₹ 1,42,35,407.00	Tax Demand under Service Tax Act, 1994	₹ -	NA		19%	₹ -	₹ -	₹ -	₹ -	Wholly Admitted
6	State Tax Department, Government of Maharashtra	State Government of Maharashtra	Not Available	05.03.2020	₹ 2,71,42,325.00	₹ 2,71,42,325.00	Tax Demand under MVAT ACT, 2002	₹ -	NA		36%	₹ -	₹ -	₹ -	₹ -	Wholly Admitted
Total					₹ 6,11,93,25,732.00	₹ 7,53,18,782.00					100%	₹ 6,04,40,06,950.00	₹ -	₹ -	₹ -	

Notes :
1. The liquidator has made the best estimate of the amount of the claim based on the information available with him and on the basis of proofs of claims submitted and accepted by him.
2. The liquidator reserve his right to modify an entry in the list of stakeholders, when he comes across additional information warranting such modification, and shall modify the entry in the manner directed by the Adjudicating Authority.

Appendix 5A
List of Claimants who have filed their claims after the last date of receipt of claim (Liquidation commencement date 27.12.2019)

This list of claimants is provided only for the purpose of information, without prejudice to the rights of liquidator to verify the below mentioned claims as per the Insolvency and Bankruptcy Code 2016 and Regulations made thereunder and in the manner as directed by the Adjudicating Authority.

Sl. No	Department	Government	Identification No.	Details of claim received	Details of claim admitted										



				Date of receipt	Amount claimed	Amount of claim admitted	Nature of claim	Amount covered by lien or attachment pending disposal	Whether lien / attachment removed? (Yes/No)	% share in total amount of claims admitted	Amount of contingent claim	Amount of any mutual dues, that may be set off	Amount of claim rejected	Amount of claim under verification	Remarks, if any
1	Regional Provident Fund Commissioner-II	Central Government	Not Available		₹ 33,86,69,378.00	₹ -							₹ 33,86,69,378.00		Refer Remark 1 and 2
2	District Transport Office, DUDU	State Government	Not Available	28.04.2021	₹ 19,99,572.00	₹ -							₹ 19,99,572.00		Refer Remark 1 and 3
3	Deputy Commissioner Commercial Tax Department Aligarh (Uttar Pradesh)	State Government	Not Available	29.11.2021	₹ 29,56,20,455.00	₹ -							₹ 29,56,20,455.00		Refer Remark 1 and 4
Total															

Notes:

1. Liquidator did not receive the claim documents from this claimant till the last date for receipt of claims (being 26.01.2020), hence this claimant is not considered for the purpose of verification/entering into the list of stakeholders. A communication has been sent to this claimant informing him/it about the late receipts of his/its claim. Also this claim is not filed properly in the format prescribed under the IBBBI (Liquidation) Regulations 2016.

2.

(a) An application vide I.A. No. 1086/MB/2020 in CP (I.B.) No. 1202/MB/2017 has been filed by the Liquidator under Section 60(5) read with Section 33(5) of Insolvency and Bankruptcy Code inter-alia seeking quashing of the Recovery Notice dated 28.06.2020 issued under Section 7A of EPF & MP Act 1952, by the Respondent, demanding an amount to the tune of Rs. 14,40,58,888/-.

(b) An application vide I.A. No.1389/MB/2020 in CP (I.B.) No. 1202/MB/2017 has been filed by the Liquidator under Section 60(5) read with Section 33(5) of Insolvency and Bankruptcy Code inter-alia seeking quashing of the Recovery Notice dated 07.07.2020 issued under Section 14 B (Damage) & Section 7Q (Interest) of EPF & MP Act 1952, by the Respondent demanding a total amount to the tune of Rs. 19,46,10,490.

(c) An application vide I.A. No. 1694/2020 in CP (I.B.) No. 1202/MB/2017 has been filed by the Liquidator under Section 60(5) read with Section 33(5) of Insolvency and Bankruptcy Code inter-alia seeking quashing of the determination orders passed by the Respondent No.1 dated 28.06.2019, 05.07.2019 and 05.07.2019.

3. The claim was received on 05.03.2021 with alleged demands outstanding through various Challans along with MTQ forms issued by the department. The Liquidator vide letter dated 15.03.2021 communicated the claimant about the manner in which claim is required to be filed in accordance with provision of Insolvency and Bankruptcy Code, 2016.

4. Through the claim dated 25.11.2022, received on 29.11.2021 the department allegedly demands outstanding through various recovery Challans issued by the department. The Liquidator vide its email dated 10.12.2021 communicated the claimant about the manner in which claim is required to be filed in accordance with provision of Insolvency and Bankruptcy Code, 2016.

[Handwritten Signature]

