

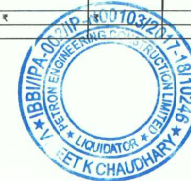
## Annexure-5

Name of the corporate debtor: Petron Engineering Construction Limited  
 Date of commencement of liquidation: 05.02.2020  
 List of stakeholders as on: 06.04.2022  
 (Version 2 dated 06.04.2022, pursuant to claims received up to 06.04.2022)

List of Operational creditors (Government Dues)

Sl. No	Department	Government	Identification No.	Details of claim		Details of claim admitted					(Amount in ₹)				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	Amount of contingent claim	Amount of any mutual dues, that may be set off	Amount of claim rejected	Amount of claim under verification	
1	Mukesh Ashwinkumar Makwana, State Tax Officer (2), Unit-45, Vadodara.	Gujrat State Government	Not Available	01.03.2020	₹ 19,60,44,268	₹ 19,60,44,268	Demand under Gujrat VAT Act 2003 & Central Sales Tax Act 1956	₹ -	₹ -	54%	₹ -	₹ -	₹ -	₹ -	Fully admitted
2	Commissioner of Commercial Taxes, Govt of West Bengal	West Bengal State Government	Not Available	02.03.2020	₹ 8,56,68,068	₹ -	Demand under West Bengal VAT Act 2003 & Central Sales Tax Act 1956	₹ -	₹ -	0%	₹ 8,56,68,068	₹ -	₹ -	₹ -	The revision application has been filed for the dues with respect to the assessment year 2009-2010 (VAT and CST) same is pending adjudication before Joint Commissioner of Commercial Taxes. Appeal has been filed for the claimed amount of the assessment year 2016-2017 & 2017-2018 (VAT) vide assessment case no 2017-2018/44/03/V/6, same is pending adjudication before Joint Commissioner of Commercial Taxes. Therefore, the whole claimed amount is not admitted and the same is subject to the outcome of the litigation.
3	Deputy Commissioner of Commercial Taxes, (Audit) - 2, Kalaburagi, Karnataka State	Karnataka State Government	Not Available	02.03.2020	₹ 6,38,57,111	₹ 6,38,57,111	Demand under Karnataka VAT Act 2003 & Central Sales Tax Act 1956	₹ -	₹ -	18%	₹ -	₹ -	₹ -	₹ -	Fully admitted
4	Suhil Kumar Shelke, Deputy Commissioner Of State Tax, MMU VAT-E-716	Maharashtra State Government	Not Available	05.03.2020	₹ 5,54,16,903	₹ 5,54,16,903	Demand under Maharashtra VAT Act 2003 & Central Sales Tax Act 1956	₹ -	₹ -	15%	₹ -	₹ -	₹ -	₹ -	Fully admitted
5	The Assistant Commissioner of Central GST, Customs & Central Excise, Division Sagar, Madhya Pradesh	Madhya Pradesh State Government	Not Available	04.03.2020	₹ 68,44,551	₹ -	Demand under Service Tax Act	₹ -	₹ -	0%	₹ 68,44,551	₹ -	₹ -	₹ -	An appeal is pending before Customs, Excise and Service Tax Appellate Tribunal vide appeal no. servicetax/51287/2015 filed on 04.03.2015. Therefore, the whole claimed amount is not admitted and the same is subject to the outcome of the litigation.
6	Employees Provident Fund Organisation, Regional Office, Mumbai (Powal)	Central Government	Not Available	06.03.2020	₹ 37,76,17,153	₹ 4,89,54,826	Provident Dues	₹ -	₹ -	13%	₹ 32,86,62,327	₹ -	₹ -	₹ -	An Application u/s 6C(5) read with section 3(5) of IBC along with Rule 11 of NCLT vide LA. No. 1085 of 2020 and LA. No. 1696 of 2020 filed by Liquidator, which is pending. As per the records of the Corporate Debtor Rs. 41553115/- is due towards EPFO for the pre-CIRP Period and Rs. 740,711/- is due for CIRP Period. Therefore, the claimed amount is admitted partially to the extent of 48954826/- and the remaining claim is subject to the outcome of the litigation. Further, admission of the whole claim is subject to filing of the claim in the prescribed form (i.e. Form C).
7	Income Tax Department, Office of the Assistant Commissioner of Income Tax, Ajok Kumar Singh Circle 14(2)(1), Mumbai	Central Government	Not Available	04.03.2020	₹ 1,47,86,830	₹ -	Dues under Income Tax Act	₹ -	₹ -	0%	₹ 1,47,86,830	₹ -	₹ -	₹ -	An appeal for assessment year 2009-2010 has been filed on 25.04.2016 and the same is pending before office of the Commissioner of Income Tax (Appeals)-22, Mumbai. Therefore, the whole claimed amount is not admitted and the same is subject to the outcome of the litigation.
Total					₹ 80,02,34,884	₹ 36,42,73,108		₹ -	₹ -	100%	₹ 43,59,61,776	₹ -	₹ -		

Notes:



*[Handwritten signature]*

1. This claimant has not submitted claim form as prescribed under the Insolvency and Bankruptcy Board of India (Liquidation Process) Regulations, 2016  
 2. The liquidator reserve his right to modify the list of stakeholders (based on verification of the records and information after the end of lockdown period) and accordingly modify the entry in compliance of the Insolvency and Bankruptcy Board of India (Liquidation Process) Regulations, 2016 and/or in the manner as may be 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 05.02.2020)  
 (Version 2 dated 06.04.2022, pursuant to claims received up to 06.04.2022)

*None of the claimant in the below list is deemed to be a stakeholder of the Corporate Debtor just because its name is reflecting in the following list. 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.	Name of Claimant	Nature	Amount Claimed	Remark
1	Dibyendu Chatterjee (Deputy Commissioner Central Tax, CGST & CX, Chowringhee Division Kolkata North Commissionerate )	Operational Creditor _ Government	35,97,463	Refer Note
2	Dy. Commissioner of CT & GST , CT & GST Circle, Angul, Dist-Angul	Operational Creditor _ Government	4,27,69,991	Refer Note
3	Income Tax Department (TDS), Ward-2(1)(2), Mumbai	Operational Creditor _ Government	13,15,220	Refer Note



*[Handwritten signature]*

	4	ESI Corporation	Operational Creditor _ Government	45,39,397	Refer Note
<p>Note: Liquidator did not receive the claim documents from this claimant till the last date for receipt of claims (being 06.03.2020), hence this claimant is not considered for the purpose of verification/entering into the list of stakeholders. An email has been sent to this claimant informing him/it about the late receipts of his/its claim.</p>					



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