

**Annexure 4**

**List of operational creditors (Government Dues)**

Sl.No.	Details of Claimant	Nature of Claim	Amount claimed	Admitted Amount		Amount of claim not admitted
				Amount of claim admitted	Admitted as Contingent Claim	
1	ESIC-HYDERABAD	ESIC	5,48,144.00	2,58,250.00	2,89,894.00	-
2	ESIC-TIRUPATI (Haresamudaram)	ESIC	1,32,26,544.00	78,70,698.05	53,55,845.95	-
3	ESIC-Kudithini	ESIC	70,02,847.00	70,02,847.00	-	-
4	CTO(AUDIT 2) BALLARI	Commercial tax	1,01,24,556.00	99,23,486.00	2,01,070.00	-
5	DC-Commercial Taxes (AUDIT), Ballari	Commercial tax	3,59,634.00	3,59,634.00	-	-
6	CTO(AUDIT 2) BALLARI	Commercial tax	33,41,900.00	20,56,428.00	12,85,472.00	-
7	CTO, Ananthapur-2	Commercial tax	11,52,12,503.00	30,75,838.00	11,21,36,665.00	-
8	EPFO(RO) BALLARI	EPF	93,72,131.00	93,72,131.00	-	-
9	COMMISSIONER OF CUSTOMS	Customs	3,28,70,056.00	3,28,70,056.00	-	-
10	Dept. of Revenue	Excise	2,84,75,081.00	16,10,892.00	2,68,64,189.00	-
11	Asst. Commissioner of Income Tax, Circle-3(1), Hyderabad	Income Tax	1,57,105.00	1,57,105.00	-	-
	<b>Total</b>		<b>22,06,90,501.00</b>	<b>7,45,57,365.05</b>	<b>14,61,33,135.95</b>	<b>-</b>

**Change in Claims after 15th March 2022**

Sl.No.	Details of Claimant	Nature of Claim	Amount claimed	Admitted Amount		Contingent Claim
				Amount of claim admitted	Admitted as Contingent Claim	
1	ESIC-HYDERABAD	ESIC	-	2,89,894.00	-2,89,894.00	
2	Commissioner of Customs, Chennai	EPCG	-			4,95,61,287.00
3	CTO, Ananthapur-2	Commercial tax	-	40,57,846.00	-40,57,846.00	
	<b>Total</b>		<b>-</b>	<b>43,47,740.00</b>	<b>-43,47,740.00</b>	<b>4,95,61,287.00</b>

*Note:*

*1. Included in the claim filed amount above are the dues of ESIC dept. Dues towards ESIC was being accrued year on year basis as per audited records of the Corporate Debtor/ Company. In an effort to align the claim amount, RP has issued letters to the Dept. to file revised claim in accordance with the balances outstanding as per records of the Company. ESIC Kudithini dept. has revised its dues and has additionally demanded penalty and interest. Such additional amount has also been admitted. Other depts. i.e. ESIC Hyderabad and Tirupati have not filed the revision and the claim has been admitted as per the balances available in the audited books of accounts. The amount claimed in excess of balance as per books has been admitted as Contingent Claim on the basis of information submitted by the claimant including copy of order/ demand notice/ assessment etc. Note that the penalty and interest are not accounted in the books of accounts and the depts. may additionally file claims for penalty and interest (if revision is made).*

*2. In respect of claim from ESIC Tirupati, payment to the extent of Rs. 23,50,714/- is already made as deposit for filing of appeal. The amount admitted is without reducing such amount paid under protest.*

*3. Included in the claim amount above are the dues of PF dept. The dues in respect of PF are also filed as claim with RP by the Employees/ Workmen. The information in respect of PF dues is also available as per the audited records of the Corporate Debtor/ Company. In an effort to align the claim amount, RP has issued letters to the Depts. to file revised claim in accordance with the balances outstanding as per records of the Company. EPFO Bellari has revised the claim and has additionally demanded penalty and interest. The principal amount claimed by the dept. has been admitted under workmen/ employee dues and the classification has been made in proportion to the dues outstanding as per books of account. Amount towards penalty and interest has been admitted as government claims. Other dept. i.e. EPFO Kadapa has not revised the claim till date despite several reminders. The amount claimed by the dept. i.e. Rs. 42,07,727/- is less than the balance as per books of accounts i.e. Rs. 3,50,05,045.17. At present, this amount claimed has been admitted towards workmen dues. Note that the penalty and interest are not accounted in the books of accounts and the dept. may additionally file claims for penalty and interest (if revision is made).*

*4. Amounts admitted as Contingent Claim are under appeal.*