

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]

Date:30.08.2022

To
Shri Sanjay Mehra
The Interim Resolution Professional,
B-11, 3rd floor, Geetanjali Enclave,
NEW DELHI – 110017.

From
[Name and address of the operational creditor]
Shri Umesh Dalchand Meena,
Assistant Commissioner,
Central Goods & Service Tax Division-III,
Chandigarh

Subject: Submission of proof of claim in respect of the corporate insolvency resolution process in the case of Punj Security and Housekeeping services Private Limited, Chandigarh(Service Tax Registration No. AAFCP1690PSD001)-reg.

Madam/Sir,

I, Umesh Dalchand Meena, hereby submit this proof of claim in respect of the corporate insolvency resolution process in the case of M/s Punj Security and House Keeping Services Pvt.Ltd., Near Daronacharya Stadium, Daddu Majra, Chandigarh-160036. The details for the same are set out below: -

Particulars:		
1.	NAME OF OPERATIONAL CREDITOR	Shri Umesh Dalchand Meena, Assistant Commissioner, Government Department
2.	IDENTIFICATION NUMBER OF OPERATIONAL CREDITOR (IF AN INCORPORATED BODY PROVIDE IDENTIFICATION NUMBER AND PROOF OF INCORPORATION. IF A PARTNERSHIP OR INDIVIDUAL PROVIDE IDENTIFICATION RECORDS* OF ALL THE PARTNERS OR THE INDIVIDUAL)	
3.	ADDRESS AND EMAIL ADDRESS OF	Assistant Commissioner, Central

	OPERATIONAL CREDITOR FOR CORRESPONDENCE	Goods & Service Tax Division-III, 6 th floor, Plot No.19, Central Revenue Building, Sector 17C, Chandigarh emailed:Cgstdiv.3@gov.in
4.	TOTAL AMOUNT OF CLAIM (INCLUDING ANY INTEREST AS AT THE INSOLVENCY COMMENCEMENT DATE)	10,16,77,854.00 (2014-15 onwards)
5.	DETAILS OF DOCUMENTS BY REFERENCE TO WHICH THE DEBT CAN BE SUBSTANTIATED	1)Show cause Notice dated 11.03.2020 for Rs. 8,49,33,907.00 2)Show cause Notice dated 28.05.2019 for Rs.30,78,132.00 3)Rs.1,36,65,815.00 tax liability (2019-20) as per GSTR-1 returns declared and filed by M/s Punj Security and House Keeping Services Pvt.Ltd., Chandigarh.
6.	DETAILS OF ANY DISPUTE AS WELL AS THE RECORD OF PENDENCY OR ORDER OF SUIT OR ARBITRATION PROCEEDINGS	NIL
7.	DETAILS OF HOW AND WHEN DEBT INCURRED	Evasion of service tax 2014-15 to June, 2017 evasion of GST 2019-20
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	NIL
9.	DETAILS OF ANY RETENTION OF TITLE ARRANGEMENTS IN RESPECT OF GOODS OR PROPERTIES TO WHICH THE CLAIM REFERS	NIL
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	
11.	LIST OF DOCUMENTS ATTACHED TO THIS PROOF OF	1. Copy of show cause notice F.No.INV-Gr-D/14/2019-ZU-DGGI-

NONPAYMENT OF CLAIM DUE TO THE OPERATIONAL CREDITOR	11.03.2020 2. Copy of show cause notice F.No.V(ST)SCN/Punj Security/Div.III/116/2019/623 dt.28.05.2019
-----------------------------------------------------------	--------------------------------------------------------------------------------------------------------------------

Signature of operational creditor or person authorized to act on his behalf <i>[Please enclose the authority if this is being submitted on behalf of an operational creditor]</i>
Name in BLOCK LETTERS: UMESH DALCHAND MEENA, ASSISTANT COMMISSIONER
Position with or in relation to creditor: Assistant Commissioner Address of person signing : Assistant Commissioner, Central Goods & Service Tax Division-III, 6 th floor, Plot No.19, Central Revenue Building, Sector 17C, Chandigarh

*PAN number, passport, AADHAAR Card or the identity card issued by the Election Commission of India.

DECLARATION

I, Umesh Dalchand Meena, Assistant Commissioner, CGST Division-III, Chandigarh, the respondent, do hereby declare that what is stated above is true to the best of my information and belief.


30/05/21
UMESH DALCHAND MEENA
(ASSISTANT COMMISSIONER)
Umesh Dalchand Meena
Assistant Commissioner
केन्द्रीय माल एवं सेवा कर
Central Goods & Services Tax Division-III
चण्डीगढ़ / Chandigarh



कर्मचारी भविष्य निधि संगठन
EMPLOYEES' PROVIDENT FUND ORGANISATION
(श्रम एवं रोजगार मंत्रालय, भारत सरकार)
(MINISTRY OF LABOUR AND EMPLOYMENT, GOVERNMENT OF INDIA)
क्षेत्रीय कार्यालय, एस.सी.ओ. 7-4, सेक्टर 17-डी, चण्डीगढ़-160017
REGIONAL OFFICE, S.C.O. 4-7, SECTOR-17-D, CHANDIGARH-160017
www.epfindia.gov.in, www.epfindia.nic.in
दूरभाष/Telephone 2701190, 2701158, 2701135 फैक्स/Fax 2710453

No. Prosecution Cell/PN/30411/1086

Date: 06/09/22

To

Sh. Sanjay Mehra,
{Registration No. IBBI/IPA-001/IP-P01818/2019-2020/12784},
B-11, 3rd Floor, Geetanjali Enclave,
New Delhi, 110017
E-mail: sanjay.mehra64@gmail.com
Mobile No 9871692592

Subject:- Submission of claim in respect of Provident Fund dues of Punj Security & House Keeping Services Private Limited - regarding.

Sir,

Please refer to order of Hon'ble National Company Law Tribunal in petition number CP (IB) No.-72/Chd/CHD/2021 dated 25.08.2022 received through IBBI website on dated 04.09.2022 directing your appointment as interim resolution professional in respect of M/s Punj Security & House Keeping Services Private Limited.

From the records held by this Office, it is seen that the establishment is in default of remittance of the following dues:

Dues	Period	Amount	Document
Dues of Provident Fund (Recovery Cell)	01/2009 to 09/2016	Rs. 3,32,47,073/-	7 A order copy attached
Damages u/s 14 B	21.12.2012 to 26.04.2022	Rs. 2,62,87,797/-	Copy attached
Interest u/s 7Q	21.12.2012 to 26.04.2022	Rs. 2,70,17,736/-	Copy attached
Account Section		Rs. 1,35,13,945	Copy attached
Total		Rs. 10,00,66,551/-	

Amount in Words (Rupees Ten Crores Sixty Six Thousand Five Hundred and Fifty One only)

Your attention is drawn to section 36(4) of the Insolvency and Bankruptcy Code, 2016, which predicated that dues towards provident fund, pension and gratuity constitute

third - party assets and in the consequence thereof, are excluded from the liquidation estate of the corporate debtor and cannot be utilized for making any recovery from him.

Further your attention is drawn in the matter titled as **Tourism Finance Corporation of India Ltd. Vs Rainbow Papers Ltd. & ors** and in the matters of **Regional Provident Fund Commissioner-I, Ahmedabad vs Ramchandra D. Chaudhary (Company Appeal (AT) (Insolvency) No 1001 of 2019** vide order dated 19.12.2019, has allowed the appeal filed by EPFO and directed the resolution applicant to release full provident fund and interest. Finding of the Hon'ble NCLAT reproduced herein below:

According to Successful Resolution Applicant' Section 7Q and 14B of the 'Employees Provident Funds and Miscellaneous Provision Act, 1952, cannot be relied upon as the provision of the 'I&B Code' has overriding effect on the same in terms of Section 238 of the 'I&B Code'.

However, as no provisions of the Employees Provident Funds and Miscellaneous Provision Act, 1952' is in conflict with any of the provisions of the 'I&B Code' and, on the other hand, in terms of section 36(4)(iii), the 'provident fund' and the 'gratuity fund' are not the assets of the 'Corporate Debtor', there being specific provisions, the application of section 238 of the 'I&B Code' does not arise.

Therefore, the NCLAT directed the "Successful Resolution Applicant"- 2nd Respondent (Kushal Limited) to release full provident fund and interest thereof in terms of the provisions of the ' Employees Provident Funds and Miscellaneous Provision Act, 1952' immediately, as it does not include as an asset of the 'Corporate Debtor'. The impugned order dated 27th February, 2019 approving the 'Resolution Plan' stands modified to the extent above. Further The successful resolution applicant M/s Kushal Limited in the aforesaid matter approached Hon'ble Supreme Court by filing Civil Appeal No 1920 of 2020 titled as kushal limited Vs Regional P F Commissioner-I, Ahmedabad & ors, against the order passed by Hon'ble NCLAT in Company Appeal (AT) (Insolvency) No. 1001 of 2019, which has been dismissed by Hon'ble Apex Court vide order dated 20.05.2020.

In the Matter of V Con Integrated Solutions Ltd vs Acharya Techno Solutions & The Commissioners, EPFO Regional Office Trivandrum by NCLT Kochi Bench it was held that "it is clear that the contributions ,interest and penal damages payable are statutory dues and not claims which can be submitted to the liquidator in Form G. Hence EPFO need not file Form G before the liquidator . It is also seen that EPFO has got first charge over the Assets of the defaulter and its priority of payment over other debts is as per Section 11 of the EPF & MP Act 1952. In view of the above the Liquidator is directed to consider the claims of EPFO made by them vide Annexure All.....

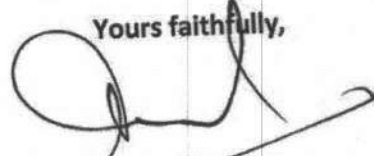
Your Kind attention is also drawn to the judgment of Hon'ble NCLAT in **Sikandar Singh Jamwal Vs Vinay Talwar [CA (AT) 483/2019; judgment dt 11.03.2022]** and the same as also been approved by the Hon'ble Supreme Court by way of dismissal of SLP against the said judgment . The position has attained finality after Supreme Court judgment in **Sunil Kumar Jain Vs Sundresh Bhatt [CA 5910 of 2019; decided on 19.04.2022]** wherein it was held that "Now so far as the dues of the workmen/employees on account of provident fund, gratuity and pension are concerned, they shall be governed by Section 36(4) of the IB Code. Section 36(4)(iii) of the IB Code specifically excludes "all sums due to any workman or employee from the provident fund, the pension fund and the gratuity fund", from the ambit of "liquidation estate assets". Therefore, Section 53(1) of the IB Code shall not be applicable to such dues, which are to be treated outside the liquidation process and liquidation estate assets under the IB Code. Thus, Section 36(4) of the IB Code has clearly given outright protection to workmen's dues under provident fund, gratuity fund and pension fund which are not to be treated as liquidation estate assets and the Liquidator shall have no claim over such dues. Therefore, the concerned workmen/employees shall be entitled to provident fund, gratuity fund and pension fund from such funds which are specifically kept out of liquidation estate assets and as per Section 36(4) of the IB Code, they are not to be used for recovery in the liquidation."

Thus PF dues are not debts and thus do not fall under waterfall mechanism under section 53 of IBC and excluded as per 36 (4) (a) (iii) and must be remitted in priority over financial creditors or operational creditors dues as per (non-obstante clause Section 11(2) of EPF & MP Act 1952 upheld by Hon'ble Supreme Court in APFC VS Maharashtra Co-operative Bank case]

Therefore, it is required to send the claim amount of Rs 10, 00, 66,551/-at the earliest to this office.

This may be treated as **MOST URGENT**.

Yours faithfully,



(Anil Chauhan)

Regional P F Commissioner-II

06/09/22



निगम हिन्दी पत्राचार का स्वागत करता है

क्षेत्रीय कार्यालय / REGIONAL OFFICE
 कर्मचारी राज्य बीमा निगम / EMPLOYEES' STATE INSURANCE CORPORATION
 श्रम एवं रोज़गार मंत्रालय, भारत सरकार / MINISTRY OF LABOUR AND EMPLOYMENT, GOVT OF INDIA
 पंचदीप भवन, सेक्टर 19-ए, मध्या मार्ग / PANCHDEEP BHAWAN, SECTOR-19A, MADHYA MARG
 चंडीगढ़ 160019 / CHANDIGARH-160019
 फोन/Phone 0172-2544126 फैक्स Fax 0172-2542892
 Website: www.esic.nic.in, E-mail: rd-punjab@esic.nic.in
 9001-2008 आई एस ओ प्रमाणित संस्था/ 9001-2008 ISO Certified Organisation



संख्या—12000420130001018

दिनांक—07.09.2022

सेवा में,

Sh. Sanjay Mehra, IRP,
 For M/s Punj Security & Housekeeping Services P. Ltd.
 B-11, 3rd floor, Geetanjali Enclave,
 New Delhi-11001

विषय : Regarding NCLT case – Submission of Claim/Dues (Form-C) in r/o M/s Punj Security & Housekeeping Services P. Ltd, ESI Code No. 12000420130001018 and other sub codes.

महोदय,

उपर्युक्त विषय के संदर्भ में आप कृपया एन.सी.एल.टी, चण्डीगढ़ के ओदश दिनांक—25.08.2022 व अपने ई-मेल दिनांक—06.09.2022 का अवलोकन करें।

इस संदर्भ में आपको सूचित किया जाता है कि **“M/s Punj Security & Housekeeping Services P. Ltd, ESI Code No. 12000420130001018 and other sub codes”** के विरुद्ध देय राशियों के संबंध में क्लेम फार्म—सी पूर्ण संलग्नकों सहित इस पत्र के साथ संलग्न कर प्रेषित किया जा रहा है।

उक्त सूचना इस निवेदन के साथ प्रेषित की जा रही है कि **M/s Punj Security & Housekeeping Services P. Ltd, ESI Code No. 12000420130001018 and other sub codes** के लम्बित क्लेम को Consider करने की कृपा करें व की गई कार्रवाई से इस कार्यालय को भी अवगत करवाएं।

(क्लेम राशि – रु. 30,17,702/—)

संलग्न:- यथोपरि

भवदीय,
 (चन्द्र भूषण)
 सहायक निदेशक

SCHEDULE II

FORM C

PROOF OF CLAIM BY OPERATIONAL CREDITORS EXCEPT WORKMEN AND EMPLOYEES (Under Regulation 17 of the Insolvency and Bankruptcy Board of India (Liquidation Process) Regulations, 2016)

Dated-25.08.2022

To,


Sh. R.K Jain, CIRP,
For M/s HBN Homes Colonisers (P) Ltd.
C/o Rakesh kailash & Associates,
Chartered Accountants, 1670/120,
Ground Floor, Shanti Nagar, Tri Nagar,
Delhi-110035.

From:-
Employees' State Insurance Corporation,
Regional Office, Plot No. 3A, Sector-19A,
Madhya Marg, Chandigarh-160019

Madam/Sir,
Employees' State Insurance Corporation, hereby submits this proof of claim in r/o the liquidation of M/s Future Retail Limited. The details for the same are set out below: -

PARTICULARS		
1	NAME OF OPERATION CREDITOR (IF AN INCORPORATED BODY PROVIDE IDENTIFICATION NUMBER AND PROOF OF INCORPORATION. IF A PARTNERSHIP OR INDIVIDUAL PROVIDE IDENTIFICATION RECORDS* OF ALL THE PARTNERS OR THE INDIVIDUAL)	EMPLOYEES' STATE INSURANCE CORPORATION
2	ADDRESS AND EMAIL ADDRESS OF OPERATIONAL CREDITOR FOR CORRESPONDENCE	REGIONAL OFFICE, PANCHDEEP BHAWAN, PLOT NO. 3A, SECTOR 19A, MADHYA MARG, CHANDIGARH
3	TOTAL AMOUNT OF CLAIM, INCLUDING ANY INTEREST AS AT LIQUIDATION COMMENCEMENT DATE AND DETAILS OF NATURE OF CLAIM	* Contribution Rs. 2351350* INTEREST Rs. 347273/- DAMAGES Rs. 319079/- Total = <u>Rs. 30,17,702/-</u> * Interest/Damages will be calculated after the credit of Principal payment of Contribution
4	DETAILS OF DOCUMENTS BY REFERENCE TO WHICH THE DEBT CAN BE SUBSTANTIATED.	As per Annexure "A to P" Attached
5	DETAILS OF ANY DISPUTE AS WELL AS THE RECORD OF PENDENCY OF SUIT OR ARBITRATION PROCEEDINGS.	--
6	DETAILS OF HOW AND WHEN DEBT INCURRED.	As per Annexure "Q" Attached.
7	DETAILS OF ANY MUTUAL CREDIT, MUTUAL DEBTS, OR OTHER MUTUAL DEALINGS BETWEEN THE CORPORATE DEBTOR AND THE OPERATIONAL CREDITOR WHICH MAY BE SET-OFF AGAINST THE CLAIM	--
8	DETAILS OF ANY RETENTION OF TITLE IN RESPECT OF GOODS OR PROPERTIES TO WHICH THE DEBT REFERS OR ANY OTHER SECURITY	--
8A	WHETHER SECURITY INTEREST RELINQUISHED	-N.A-
9	DETAILS OF ANY ASSIGNMENT OR TRANSFER OF DEBT IN HIS FAVOUR	

Contd...

10	DETAILS OF THE BANK ACCOUNT TO WHICH THE OPERATIONAL CREDITOR'S SHARE OF THE PROCEEDS OF LIQUIDATION CAN BE TRANSFERRED	ESIC Chandigarh Bank – State Bank of India ESIC A/C NO.2 : 00000010304629768 IFSC CODE NO. SBIN0001443 MICR CODE 160002017 Branch : Sector-30, Chandigarh.
11	LIST OUT AND ATTACH THE DOCUMENTS RELIED ON IN SUPPORT OF THE CLAIM	AS PER ANNEXURE "A to P" ATTACHED
Signature of Operational creditor or person authorized to act on his behalf [Please enclose the authority if this is being submitted on behalf of an operational creditor]		
		
Name in Block Letters:- SUNIL DUTT Secretary/ Superintendent State Branch / Regional Office		
Position with or in relation to Creditor :- Office Superintendent Sector 19 A, Madhya Marg, Chandigarh		
Address of Person Signing :- Employees' State Insurance Corporation, Plot No. 3A, Panchdeep Bhawan, Sector-19A, Madhya Marg, Chandigarh.		

*PAN, Passport, Aadhaar Card or the identity card issued by the Election Commission of India.