

Annexure-7

Tamra Dhatu Udyog Private Limited

Date of commencement of CIRP : 25.05.2022

List of Creditors (Version 5.0) drawn as on 23.09.2022 (Updated List of creditors)

(Earlier List of Creditors (Version 1.0) drawn as on 15.06.2022, (Version 2.0) drawn as on 20.07.2022, (Version 3.0) drawn as on 05.08.2022 & (Version 4.0) drawn as on 29.08.2022)

List of Operational Creditors (Government dues)

(Amount in ₹)

Sl.No	Details of Claimant		Details of claim received		Details of claim Admitted				Amount of contingent claims	Amount of any mutual dues, that may be set-off	Amount of claims under verification	Amount of claim not admitted	Remarks, if any
	Department	Government	Date of Receipt	Amount Claimed	Amount of Claim admitted	Nature of Claim	Whether related party?	% of voting share in CoC, if applicable					
1	ACIT TDS Circle 3(2), Kolkata	Central Government	08.06.2022	₹ 32,03,680.00	₹ 32,03,680.00	Demand on Traces Website	No	-	₹ -	₹ -	₹ -	₹ -	Fully Admitted
2	Commissioner of Commercial Taxes, Directorate of Commercial Taxes, Government of West Bengal	State Government	08.06.2022	₹ 5,89,49,954.0	₹ 4,67,927.00	Demand under WB VAT , CST and WB Entry Tax	No	-	₹ 4,39,47,520.00	₹ -	₹ -	₹ 1,45,34,507.00	Refer Remark 1
3	Employee Provident Fund Organisation	Central Government	08.06.2022	₹ 91,628.00	₹ 91,628.00	Demand under 14B & 7Q of Employees Provident Funds Miscellaneous Provisions Act, 1952	No	-	₹ -	₹ -	₹ -	₹ -	Refer Remark 6

Mamta Binani

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Resolution Professional

In the Matter of Tamra Dhatu Udyog Private Limited

Regn. No. IBB/PA-002/IP-N00086/2017-18/10227

AFA VALID TILL 06-12-2022

4	Employees State insurance Corporation	Central Government	08.06.2022	₹ 65,054.00	₹ 65,054.00	Demand for Interest Liability	No	-	₹ -	₹ -	₹ -	₹ -	Fully Admitted
5	The Additional Director General, Directorate of Revenue Intelligence, Kolkata Zonal Unit	Central Government	15.06.2022	₹ 11,28,25,014.00	₹ -	Demand under the Customs Act	No	-	₹ 5,06,63,979.00	₹ -	₹ -	₹ 6,21,61,035.00	Refer Remark 2
6	Department of Trade and Taxes (Delhi GST)	Central Government & State Government	11.07.2022	₹ 16,65,537.00	₹ 3,07,959.00	DRC 01 and Writ of Demand	No	-	₹ -	₹ -	₹ -	₹ 13,57,578.00	Refer Remark 3
7	Assistant Commissioner (State Taxes) Jeedimetla-1 Circle, Hyderabad	Central Government	13.07.2022	₹ 1,03,87,208.00	₹ 96,12,426.00	CST Demand	No	-	₹ -	₹ -	₹ -	₹ 7,74,782.00	Refer Remark 4
8	Assistant Commissioner, Central Tax, GST Commissionerate, Bengaluru	Central Government & State Government	21.07.2022	₹ 17,15,400.00	₹ 11,28,821.00	GST Demand	No	-	₹ -	₹ -	₹ -	₹ 5,86,579.00	Refer Remark 5
9	Excise and Taxation Department (Haryana)	Central Government & State Government	02.08.2022	₹ 4,05,260.00	₹ 4,05,260.00	CST & VAT Demand	No	-	₹ -	₹ -	₹ -	₹ -	Fully Admitted
10	Commercial Tax Department, Indore, Madhya Pradesh	State Government	18.08.2022	₹ 13,030.00	₹ 13,030.00	VAT Demand	No	-	₹ -	₹ -	₹ -	₹ -	Fully Admitted
Total				₹ 18,93,21,765.00	₹ 1,52,95,785.00				₹ 9,46,11,499.00	₹ -	₹ -	₹ 7,94,14,481.00	

Note

1	The claim amounting to Rs.4,39,47,520 pursuant to the pending litigations has been kept under contingent claim. The same would be verified once the required documents/clarifications are provided by the claimant. Out of the rejected claim of Rs.1,45,34,507, an amount of Rs.64,40,471 has not been admitted on account of demand already paid/adjusted/settled in settlement scheme and an amount of Rs.80,94,036/- has been claimed on account of interest element on the demand amount which already stands paid, so this amount of interest cannot be admitted.
2	An amount of Rs. 5,06,63,979 has been kept under contingent, because the relevant show cause notice vide serial number DRI/KZU/CF/Enq-178(INT-09)/2018/4744 4749 dated 02.09.2019 has been kept in abeyance and inter-alia, in this respect, a Special Leave Petition is also pending against Hon'ble Gujarat High Court decision in the case of M/s Maxim Tubes Company Pvt. Ltd. vs Union of India before Hon'ble Supreme Court. Further, an amount of Rs. 1,84,20,958 has already been paid by the Corporate Debtor towards custom duty which is the subject matter of the claim hence rejected. Also, Since the custom duty amount in the form of IGST itself is already sub-judice as on this date, claim of Rs. 4,37,40,077 could not be taken on account of interest.
3	In absence of any document received from the department substantiating an amount of Rs.13,57,578, the said amount is not admitted.
4	An amount of Rs. 7,47,782 has not been admitted on account of CST Demand already paid by the Corporate Debtor.
5	An amount of Rs 5,86,579 has not been admitted, pursuant to the judgement of Mohit Minerals v. Union of India [RSCA 726 of 2018] where the Hon'ble Gujarat High Court has declared IGST on Ocean Freight as ultra-vires. The Court has struck down the Notification imposing IGST liability under reverse charge mechanism on ocean freight services.
6	An amount of Rs.91,628 is admitted as per the FINAL order dated 22.08.2022 issued by the EPFO Department. Previously, the EPFO department had lodged their claim of Rs.97,259 basis on a tentative assessment and now the department has sent the revised figure of Rs.91,628 basis final assessment.