

List of operational creditors (Government dues)															
Sl. No.	Details of Claimant		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 not admitted	Amount of claim under verification	Remarks, if any	
	Department	Government	Date of receipt	Amount claimed	Amount of claim admitted	Nature of claim	Amount covered by security interest	Amount covered by guarantee	Whether related party?						% of voting share in CoC, if applicable
1	Regional Provident Fund Commissioner	YES	04.08.2022	6,64,845.00	6,64,845.00	Provident Fund dues	6,64,845.00	-	NO	-	-	-	-	-	Claim admitted as per the books of accounts of the corporate debtor
2	Office of the Joint Commissioner & Charge officer Lalbazar & Radhabazar charge	YES	05.08.2022	2,78,777.00	2,78,777.00	GST & CST	2,78,777.00	-	NO	-	-	-	-	-	Claim admitted as per the books of accounts of the corporate debtor
3	ESI SRO Barrackpore	YES	02.08.2022	3,45,58,077.00	-	ESI Claims	-	-	NO	-	-	-	-	3,45,58,077.00	A communication was made with the department for erroneous claim filed by the department as the code on which the demand was made does not belong to the CD
4	Goods and Service tax	YES	NA	1,08,10,352.19	1,08,10,352.19	GST Demand	1,08,10,352.19	-	NO	-	-	-	-	-	Claim admitted in compliance with supreme court order dated: 06.09.2022
5	Income Tax Authority	YES	NA	12,60,675.00	12,60,675.00	TDS	12,60,675.00	-	NO	-	-	-	-	-	Claim admitted in compliance with supreme court order dated: 06.09.2022
	5.00			4,75,72,726.19	1,30,14,649.19		1,30,14,649.19	-		-	-	-	-	3,45,58,077.00	

## CIVIL APPEAL NO. 1661 OF 2020, 2568 of 2020, Dated 6th Sep 22, in the matter of STATE TAX OFFICER VS RAINBOW PAPERS LTD, Para 57, Page 30, inter alia, "57. As observed above, the State is a secured creditor under the GVAT Act. Section 3(30) of the IBC defines secured creditor to mean a creditor in favour of whom security interest is credited. Such security interest could be created by operation of law. The definition of secured creditor in the IBC does not exclude any Government or Governmental Authority." The same will be dealt with appropriately upon getting more clarity including interpretation. For the time being for claim purposes, we are disclosing GST and TDS demand under Operational Creditors as "(secured), by security interest by operation of law". The copy of this judgement was already annexed with the notice.