

## List of Operational Creditors (Government Dues)

Name of the Corporate Debtor: Noslar International Limited, In Liquidation; Date of Commencement of Liquidation: 28-02-2020; List of Stakeholders as on 14.10.2022

Sl. No.	Department	Government	Identif. No.	Details of claim received			Amount of claim admitted	Whether Lien/attachment removed? (Yes/No)	% share in total amount of claims admitted of Government Dues	% share in total amount of claims of all categories	Amount of contingent claim	Amount of any mutual dues that may be set-off	Amount of claim rejected	Amount of claim under verification	(Amount in Rs.) Remarks if any
				Date of receipt	Amount claimed	Nature of claim									
<b>a. Claims during Liquidation period</b>															
1	M.P. Industrial Development Corporation Limited	Madhya Pradesh Government,	US1102/MP/1977/SGC091/392	20.10.2020	5,062,753	Operational Creditors	-	54.06%	0.85%	-	-	909,650	-	-	
2	The Commissioner of Customs	Central Government		23.03.2020	23,525,625	Operational creditors	NA	-	-	-	-	-	23,525,625	Note (1)	
3	Assistant Commercial Tax Officer and Additional Tehsildar, Circle Mandla, Madhya Pradesh	Madhya Pradesh Government,		27.11.2021	38,695,749	Operational creditors	NA	-	-	-	-	38,695,749	-	Claim was received 630 days after commencement of Liquidation. Hence rejected.	
<b>b. Claims during CIRP Period</b>															
4	Employees State Insurance Corporation (ESIC)	Central Government			3,529,697			46%	0.72%						
	<b>Total</b>				<b>70,813,824</b>			<b>100%</b>	<b>1.58%</b>			<b>39,605,399</b>	<b>23,525,625</b>		

Note (1): Custom Department submitted its claim vide email dated 23-3-2020. The claim submitted by the Custom Department is on account of non-fulfillment of export obligation by the Corporate Debtor against Advance Authorisation Licenses. The Liquidator sent email to the Custom Department with details of export obligations already fulfilled by the Corporate Debtor and also informed that (a) Original Advance Authorisation Licenses are held by Cargomar Private Limited, a Custom House Agent appointed by the Corporate Debtor and the Liquidator has made request to Cargomar Private Limited to provide the same. Upon receipt of original Advance Authorisation Licenses from Cargomar Private Limited, the same shall be furnished to the Customs Department. Liquidator requested to Custom Department to submit its revised claims considering the information/documents provided by the Liquidator in support of export obligations already fulfilled by the Corporate Debtor, which revised claim from Customs Department has not yet been received. (b) CD has fulfilled major part of its export obligation against one Advance Authorisation License by making third-party export through Mars Impex India and Mars Impex India has not provided export-related documents to the CD. As Cargomar Private Limited did not provide original Advance Authorisation Licenses, and Mars Impex India has not yet supplied export-related documents, the Liquidator has since filed an Application (I.A. No. 3986/2020) before the Honble NCLT for seeking appropriate directions, which I.A. is pending adjudication.

