

Name of the Corporate Debtor: TOPSGRUP SERVICES AND SOLUTIONS LIMITED; Date of Commencement of Liquidation: 21st September, 2022;
List of Stakeholders as on: 20th November, 2022

List of Operational Creditors (Government Dues)

S. No.	Name of Claimant		Details of Claims Received		Details of Claims Admitted					Amount of Contingent Claims	Amount of Any Mutual Dues, that may be Set-off	Amount of Claim rejected	Amount of Claim Under-Verification	Remarks, if any
	Department	Government	Date of Receipt of Claims	Total Amount Claimed	Total Amount of Claim Admitted	Nature of Claim (Secured/ Unsecured/ Contingent)	Amount Covered by lien or attachment pending disposal	Whether lien or attachment removed? (Yes/No)	% in total amount of claims admitted					
1	Office of the Deputy Commissioner, Central Goods and Services Tax Division Ludhiana North	Ministry of Finance	20-10-2022	22,39,207	22,39,207	Note No 4	-	No	0.08	-	-	-	-	-
2	ESIC Claim	Ministry of labour and Employment	22-09-2022	15,57,55,083	15,57,55,083	Note No 4	-	No	5.47	-	-	-	-	-
3	Directorate General of GST Intelligence (DGGI), Delhi Zonal Unit	Ministry of Finance	18-10-2022	2,45,00,000	2,45,00,000	Note No 4	-	No	0.86	-	-	-	-	-
4	Profession Tax Branch, Goods and Service Tax Dept.	Ministry of Finance	11-10-2022	22,47,999	22,47,999	Note No 4	-	No	0.08	-	-	-	-	-
5	Assistant commissioner of central tax - Malkajgiri Division	Ministry of Finance	27-10-2022	3,18,35,714	3,18,35,714	Note No 4	-	No	1.12	-	-	-	-	-
6	CGST & CX - Kolkata	Ministry of Finance	08-09-2022	27,07,61,323	4,19,36,473	Note No 4	-	No	1.47	-	-	22,88,24,850	-	-
7	CGST & CX - Nashik	Ministry of Finance	01-10-2021	3,22,96,324	3,22,96,324	Note No 4	-	No	1.13	-	-	-	-	-
8	CGST & CX - Chennai	Ministry of Finance	10-03-2022 17-03-2022	13,52,167	7,52,167	Note No 4	-	No	0.03	-	-	6,00,000	-	-
9	Central Board of Indirect Taxes & Customs, Dept. of Revenue, Ministry of Finance, Govt. of India	Ministry of Finance	24-06-2022	55,84,172	-	Note No 4	-	No	-	-	-	55,84,172	-	-
10	Commissioner of State Taxes, Govt. of Goa	Ministry of Finance	25-08-2022	34,68,124	34,68,124	Note No 4	-	No	0.12	-	-	-	-	-
11	CGST & CEX, Mumbai East Commissionerate	Ministry of Finance	10-10-2022	7,35,94,54,515	1,65,40,92,593	Note No 4	-	No	58.07	-	-	5,70,53,61,922	-	-
12	Department of Goods & Service Tax- Maharashtra	Ministry of Finance	17-10-2022	17,05,00,841	17,05,00,841	Note No 4	-	No	5.99	-	-	-	-	-

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	Department	Government	Date of Receipt of Claims	Total Amount Claimed	Total Amount of Claim Admitted	Nature of Claim (Secured/ Unsecured/ Contingent)	Amount Covered by lien or attachment pending disposal	Whether lien or attachment removed? (Yes/No)					
13	EPFO -Ahmedabad	Govt. of India, Ministry of Labour & Employment	19-10-2022	5,12,554	5,12,554	Unsecured	-	No	0.02	-	-	-	-
14	EPFO -Goa	Govt. of India, Ministry of Labour & Employment	12-10-2022	22,67,545	19,50,915	Unsecured	-	No	0.07	-	-	3,16,630	-
15	EPFO -Bengaluru	Govt. of India, Ministry of Labour & Employment	09-02-2022	1,98,32,440	1,70,03,305	Unsecured	-	No	0.60	-	-	28,29,135	-
16	EPFO-Jamshedpur	Govt. of India, Ministry of Labour & Employment	16-02-2022	1,05,32,801	1,05,32,801	Unsecured	-	No	0.37	-	-	-	-
17	EPFO-Raipur, Chhattisgarh	Govt. of India, Ministry of Labour & Employment	20-10-2022	1,13,35,566	1,13,35,566	Unsecured	-	No	0.40	-	-	-	-
18	EPFO-Pune	Govt. of India, Ministry of Labour & Employment	23-06-2022	4,21,94,901	4,21,94,901	Unsecured	-	No	1.48	-	-	-	-
19	Assistant Provident Fund Commissioner / Recovery Officer Employees provident Fund Organization, nasik-Nasik	Govt. of India, Ministry of Labour & Employment	12-10-2022	2,83,84,763	-	Unsecured	-	No	-	2,83,84,763	-	2,83,84,763	-
20	EPFO-Bandra	Govt. of India, Ministry of Labour & Employment	18-10-2022	58,49,60,214	58,38,38,957	Unsecured	-	No	20.50	-	-	11,21,257	-
21	EPFO-Vapi, Gujarat	Govt. of India, Ministry of Labour & Employment	17-01-2022	10,28,358	10,28,358	Unsecured	-	No	0.04	-	-	-	-
22	EPFO -Vizag (Vishakhapatnam)	Govt. of India, Ministry of Labour & Employment	-	11,75,256	-	Unsecured	-	No	-	11,75,256	-	11,75,256	-
23	EPFO -Delhi	Govt. of India, Ministry of Labour & Employment	17-05-2022	6,03,77,364	6,03,77,364	Unsecured	-	No	2.12	-	-	-	-
24	EPFO-Indore	Govt. of India, Ministry of Labour & Employment	19-01-2022	83,019	83,019	Unsecured	-	No	0.00	-	-	-	-
25	EPFO -Jaipur	Govt. of India, Ministry of Labour & Employment	03-10-2022	3,34,264	1,82,889	Unsecured	-	No	0.01	-	-	1,51,375	-
26	EPFO -Aurangabad	Govt. of India, Ministry of Labour & Employment	22-12-2021	85,521	-	Unsecured	-	No	-	85,521	-	85,521	-
		Total		8,82,31,00,035	2,84,86,65,154				100.00	2,96,45,540		5,97,44,34,881	

Note:

- Liquidator has received few claims from various Statutory Departments pertaining to the subsidiary companies. Being related to subsidiary companies the same have not been considered.
- The amount of claim is provisionally admitted and is subject to further revision / substantiation / modification on the basis of receipt of any additional information/ evidences / clarifications and which warrants such revision / substantiation / modification.
- The claimants who had submitted claims during CIR process but did not submit during Liquidation process - In accordance with the Regulation 12(2)(c) of Liquidation Regulations, 2016 such claims have been considered on the basis of those claim form and supported documents submitted by them during CIR process.
- Nature of Claims:** The statutory liabilities may be considered as secured liabilities pursuant to the judgement of Hon'ble Supreme Court in the matter of Sales Tax Officer gujrat VAT vs. Rainbow Papers Limited. The same might change based on any other judgement from higher bench, if any.
- As per the best of information available with the Liquidator, no assets have been attached by any authority /department/agency.
- Since the Income tax department has not submitted their claim, the liability could not be determined. As a result the claim amount will be subject to change if in future any claim is received from the Department.
- A Notice dated 06.12.2021 received during CIRP from EPFO - Vizag (Vishakhapatnam) for amount of RS. 778097 under section 14B and Rs 397159 under section 7Q of EPFO Act. No claim has been received for the same.

Anshul Gupta - Liquidator
Topsgrup Services and Solutions Limited (Under Liquidation)
AFA No. AA2/10899/02/031123/202251 Valid till: November 03, 2023