

ANNEXURE -5

Name of Corporate Debtor : M/s Albanna Engineering (India) Private Limited

Date of commencement of Liquidation : Dec 2,2021

List of stakeholders as on : Jan 6,2022 (updated upto Dec 05,2022)

List of Operational creditors (Government Dues)

Amount (Rs)

Details of Claimant			Details of Claims Received		Details of Claim Admitted				Amount (Rs)				
Sl no	Dept	Govt	Date of Receipt	Amount of Claim	Amount of claim admitted	Nature of Claim	Whether Related Party	% share in total amount of claims admitted	Amount of contingent claim	Amount of any mutual dues which may be set off	Amount of claim rejected	Amount of claim under verification	Remarks
1	Employees State Insurance Corporation, SRO Ernakulam	ESI	10-12-2021	3,40,115	49,055	ESI contribution +interest	No	0.1%	0	0	2,91,060	0	Note 1
2	Income Tax Dept, Kochi - TDS	Income Tax	23-12-2021	68,06,142	68,06,142	TDS +Interest	No	12.9%	0	0	-	0	Note 2
3	Works Contract - Kerala State Tax Officer	Kerala State GST	04-01-2022	1,43,99,584	-	GST dues	No	0.0%	0	0	1,43,99,584	0	Note 3. Appeal order awaited
4	Dy Comm - Works Contract (FY 1516)	Kerala State GST	04-01-2022	11,76,35,629	-	Assessment order	No	0.0%	0	0	11,76,35,629	0	Note 4
5	DG of GST Intelligence Kochi Kerala	CENTRAL GST - Show Cause Notice	04-01-2022	21,58,60,920	4,58,60,920	Service Tax dues	No	87.0%	0	0	17,00,00,000	0	Note 5
6	DG of GST Intelligence Kochi Kerala	CENTRAL GST - Show Cause Notice	05-01-2022	84,20,034	-	Service Tax dues	No	0.0%	0	0	84,20,034	0	Note 6
7	Dy Comm - Works Contract (FY1617)	Kerala State GST	29-09-2022	5,96,23,334	-	Assessment order	No	0.0%	0	0	5,96,23,334	0	Note 7: Appeal filed by SGST
					42,30,85,758	5,27,16,117					37,03,69,641		
Less pro rata distributed in Liquidation						22,000							
Balance						5,26,94,117							

Note 1: Rs. 2,91,060/- provisional amounts claimed has been reduced from claim and balance amount settled pro rata @ 45%

Note 2: Awaiting clarifications on certain calculations of late fees and interest.

Note 3/ 6 : Claim removed after verification and submission of documents in adjudication since it relates to holding company issues. Appeal hearing is in progress for Sr No 3

Note 4 : IA(IBC)331/KOB/2022 dt Oct 26,2022. Claim rejected as per Direction from Hon NCLT Kochi

Note 5: Adjudication in progress . Claim reduced by approx Rs. 17 cr and is expected to reduce substantially further since we have managed to locate and submit most of the documentation to satisfy the show cause notice. Final adjudication order pending from CGST. Claim amount is therefore provisional

Note 7 Order raised during moratorium period and claim filed in Sept 2022 hence claim rejected