

Name of the coporate debtor :...Kotak Urja Pvt Ltd... Date of commencement of liquidation : ...3 October, 2022.....: List of stakeholders as on:..2 Dec 2022....													
Master S. No.	Sl.	Annexure 5			List of Operational Creditors (Government dues)								(All amounts in Rs)
		Details of Claimant	Details of claim received	Details of claim admitted									
		Department	Government	Date of receipt	Amount claimed	Amount of claim admitted	Nature of Claim	% Share in total amount of claims admitted	Amount of contingent claim	Amount of any mutual dues, that may be set off	Amount of claim rejected	Amount of claim under verification	Remarks, if any
1	1	Asst. Commissioner of Commercial Taxes (Audit) 6.5, Divisional GST	Govt of Karnataka	14.10.2022	28,528,182.00	13,766,688	Input Tax disallowed, Tax on labor and exempted sales under Sec 9 (2) of CST, KVAT Act 2003 for 2016-17	1.00%	0	0	0	14,761,224	CST amount of Rs. 41,97,889 and KVAT amount of Rs. 95,68,799, both principal tax demands admitted towards Input Tax disallowed and Reversal of Tax-exemption on labour and exempted sales. Interest and Penalty calculations pending verification as excel sheet calculator not yet submitted by claimant
2	2	Profession Tax Officer	Govt of Karnataka	17.10.2022	236,452.00	236,452.00		0.02%	0	0	0	0	Interest and Penalty admitted basis detailed excel sheet calculator submitted, along with Principal amount basis specific provisions of the PT Act
7	3	Deputy Commissioner of Commercial Taxes (Audit)-6.6, Divisional GST	Govt of Karnataka	19.10.2022	1,712,137.00	914,664	Failure of CD to submit C, F & H forms under KVAT for FY 2013-14, and CST nett of input tax credits and VAT-100 for 2014-15	0.07%	0	0	0	797,473	Principal Tax Demand admitted on ac of failure of CD to submit C, F & H forms under KVAT, and tax payable under CST nett of input tax credits and VAT-100. Interest and Penalty calculations pending verification as excel sheet calculator not yet submitted by claimant
89	4	Deputy Commissioner of Commercial Taxes 6.2 (Audit)-6.6, VAT Division	Govt of Karnataka	1Nov22	1,439,639.00	814,660	Failure of CD to submit C, F forms for inter-state sales for Dec '15 to March '16	0.06%	0	0	0	624,978	Interest @ 1.5% charged on value of Forms missing/ not submitted by CD. Penalty not imposed referring to Honble HC (Bglor) order in Fossrock Pvt Ltd case. Interest calculations pending verification as excel sheet calculator not yet submitted by claimant
133	5	Deputy Commissioner of Commercial Taxes (Audit)-6.7, Govt. of Karnataka	Govt of Karnataka	18Nov22 (earlier 15Nov22 in CIRP form)	1,048,061.00	527,943	KVAT @5.5% due to F-form not submitted on sales worth Rs. 95,57,949 for Apr-June '17 (FY 17-18), plus interest @ 1.5% charged till 3 Oct 22	0.04%	0	0	0	520,118	KVAT @5.5% due to F-form not submitted on sales worth Rs. 95,57,949 for Apr-June '17 (FY 17-18), plus interest @ 1.5% charged till 3 Oct 22. Since interest calculator in excel sheet not submitted by claimant, hence interest portion kept under verification
134	6	ESIC	Ministry of Labour & Employment, Govt of India	16Nov22	2,259,862.00	491,888	Contbn for period March '19 to Oct '19, and interest payable on delayed contribution till ICD	0.04%	0	0	1367944	400,030	Claim for Damages has been put under verification till detailed calculation is made available in excel sheet. Also under Supreme Court Order of No Work No Pay during Insolvency, no claim for contribution, interest or damages admitted after date workers stopped coming to plant
		Total Government Dues - Secured			34,987,881.00	16,515,843		1.20%			1367944	17,103,823	
		Total Government Dues - Unsecured			236,452.00	236,452.00		0.02%			0		