

Annexure-5

Name of the Corporate Debtor: Petron Engineering Construction Limited (In-Liquidation)

Date of Commencement of Liquidation: 05.02.2020

List of Stakeholders Version 3.0 drawn as on: 14.12.2022

Sl. No	Department	Government	Identification No.	Details of claim		Details of claim admitted					(Amount in ₹)				Remarks, if any
				Date of receipt	Amount claimed	Amount of claim admitted	Nature of claim	Amount covered by lien or attachment pending disposal	Whether lien / attachment removed? (Yes/No)	% 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	
1	State Tax Officer (2), Unit-45, Vadodara.	Gujarat State Government	Not Available	02.03.2020	₹ 18,97,91,507	₹ 18,97,91,507	Demand under Gujrat VAT Act 2003	₹ -	₹ -	52%	₹ -	₹ -	₹ -	₹ -	Fully admitted and secured to the extent of VAT claim component amounting to Rs. 18,32,79,667
2	Commissioner of Commercial Taxes, Govt of West Bengal	West Bengal State Government	Not Available	02.03.2020	₹ 8,56,68,068	₹ -	Demand under West Bengal VAT Act 2003 & Central Sales Tax Act 1956	₹ -	₹ -	0%	₹ 8,56,68,068	₹ -	₹ -	₹ -	The revision application has been filed for the dues with respect to the assessment year 2009-2010 (VAT and CST) same is pending adjudication before Joint Commissioner of Commercial Taxes. Appeal has been filed for the claimed amount of the assessment year 2016-2017 & 2017-2018 (VAT) vide assessment case no 2017-2018/44/03/V/6, same is pending adjudication before Joint Commissioner of Commercial Taxes. Therefore, the whole claimed amount is not admitted and the same is subject to the outcome of the Litigation.
3	Deputy Commissioner of Commercial Taxes, Audit- 2, D.V.O. Kalaburagi	Karnataka State Government	Not Available	02.03.2020	₹ 4,26,01,960	₹ 4,26,01,960	Demand under Karnataka VAT Act 2003 & Central Sales Tax Act 1956	₹ -	₹ -	12%	₹ -	₹ -	₹ -	₹ -	Fully admitted
4	Commercial Taxes, Audit- 3, D.V.O. Kalaburagi	Karnataka State Government	Not Available	02.03.2020	₹ 1,91,88,650	₹ 1,91,88,650	Demand under Karnataka VAT Act 2003	₹ -	₹ -	5%	₹ -	₹ -	₹ -	₹ -	Fully admitted and secured to the extent of VAT claim component amounting to Rs. 1,57,00,155..
5	Sushil Kumar Shelke, Deputy Commissioner Of State Tax, MUM-VAT-E-716	Maharashtra State Government	Not Available	05.03.2020	₹ 5,66,51,995	₹ 4,84,89,895	Demand under Maharashtra VAT Act 2003	₹ -	₹ -	13%	₹ -	₹ -	₹ 81,62,100	₹ -	Partially admitted and secured to the extent of VAT claim component amounting to Rs. 4,81,15,926.
6	The Assistant Commissioner of Central GST, Customs & Central Excise, Division Sagar, Madhya Pradesh	Madhya Pradesh State Government	Not Available	04.03.2020	₹ 68,44,551	₹ -	Demand under Service Tax Act	₹ -	₹ -	0%	₹ 68,44,551	₹ -	₹ -	₹ -	An appeal is pending before Customs, Excise and Service Tax Appellate Tribunal vide appeal no. servicetax/51287/2015 filed on 04.03.2015. Therefore, the whole claimed amount is not admitted and the same is subject to the outcome of the Litigation.

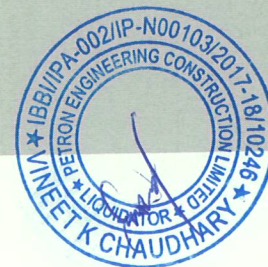


7	Employees Provident Fund Organization, Regional Office, Mumbai (Powai)	Central Government	Not Available	06.03.2020	₹ 37,76,17,153	₹ 6,79,63,440	Provident Dues	₹ -	₹ -	18%	₹ -	₹ -	₹ -	₹ -	Partially Admitted The Hon'ble National Company Law Tribunal, Mumbai Bench in I.A No.1696 and 1085 of 2020 in CP (IB) 1374 of 2017 vide its order dated 15.07.2022 been pleased to set aside the orders dated 06.03.2020 and 04.03.2020, which were passed by the Employee Provident Fund Organization under Section 7 A of EPF & MP Act ("Act"), demanding a payment to the tune of Rs.34,13,50,998/- and under Section 7Q of EPF & MP Act, 1952 demanding a payment to the tune of Rs.1,48,15,127/- towards interest component and under Section 14B of EPF & MP Act, demanding a payment for an amount of Rs.2,14,51,028/- towards damages and penalty. Consequently, the Learned Adjudicating Authority has also proceeded to set aside the recovery notices which were also under challenge. While setting aside the Impugned Orders and Notices, the Learned Adjudicating Authority, has passed directions to the Liquidator to make payments of the admitted dues in priority. Further, as directed by the Hon'ble National Company Law Tribunal, Mumbai Bench, the Liquidator has made full payment along with interest to the department as per the books & records of the Corporate Debtor.
8	Income Tax Department, Office of the Assistant Commissioner of Income Tax, Alok Kumar Singh Circle 14(2)(2), Mumbai	Central Government	Not Available	04.03.2020	₹ 1,45,23,040	₹ -	Dues under Income Tax Act	₹ -	₹ -	0%	₹ 1,45,23,040	₹ -	₹ -	₹ -	An appeal for assessment year 2009-2010 has been filed on 25.04.2016 and the same is pending before office of the Commissioner of Income Tax (Appeals)-22,Mumbai. Therefore, the whole claimed amount is not admitted and the same is subject to the outcome of the litigation.
Total					₹ 79,28,86,924	₹ 36,80,35,452		₹ -	₹ -	100%	₹ 10,70,35,659	₹ -	₹ 81,62,100	₹ -	

Notes:

1. This claimant has not submitted claim form as prescribed under the Insolvency and Bankruptcy Board of India (Liquidation Process) Regulations, 2016
2. The liquidator reserve his right to modify the List of stakeholders based on verification of the records and information and accordingly modify the entry in compliance of the Insolvency and Bankruptcy Board of India (Liquidation Process) Regulations, 2016 and/or in the manner as may be directed by the Adjudicating Authority.

Appendix-5A				
List of Claimants who have filed their claims after the last date of receipt of claim (Liquidation commencement date 05.02.2020) (Updated Version 3 dated 14.12.2022, pursuant to claims received up to 14.12.2022)				
None of the claimant in the below list is deemed to be a stakeholder of the Corporate Debtor just because its name is reflecting in the following list. This list of claimants is provided only for the purpose of information, without prejudice to the rights of liquidator to verify the below mentioned claims as per the Insolvency and Bankruptcy Code 2016 and Regulations made thereunder and in the manner as directed by the Adjudicating Authority.				
Sl. No.	Name of Claimant	Nature	Amount Claimed	Remark
1	Dibyendu Chatterjee (Deputy Commissioner Central Tax, CGST & CX, Chowringhee Division Kolkata North Commissionerate)	Operational Creditor - Government	35,97,463	Refer Note



2	Dy. Commissioner of CT & GST , CT & GST Circle, Angul, Dist-Angul	Operational Creditor _ Government	4,27,69,991	Refer Note
3	Income Tax Department (TDS), Ward-2(1)(2),Mumbai	Operational Creditor _ Government	13,15,220	Refer Note
4	ESI Corporation	Operational Creditor _ Government	45,39,397	Refer Note
<p>Note: Liquidator did not receive the claim documents from this claimant till the last date for receipt of claims (being 06.03.2020), hence this claimant is not considered for the purpose of verification/entering into the list of stakeholders. An email has been sent to this claimant informing him/it about the late receipts of his/its claim.</p>				

