

Name of the Corporate Debtor: TOPSGRUP SERVICES AND SOLUTIONS LIMITED; Date of Commencement of Liquidation: 21st September, 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					
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	-	0	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	1,13,86,725	1,13,86,725	Unsecured	-	No	0.40	-	-	-	-	-
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	20.48	-	-	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	30-11-2022	15,99,344	15,99,344	Unsecured	-	No	0.06	-	-	-	-	-
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	-	-

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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)	% in total amount of claims admitted					
		Total		8,82,43,78,047	2,85,11,18,422				100.00	2,84,70,284		5,97,32,59,625		

Note:

- 1 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.
- 2 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.
- 3 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.
- 4 **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.
- 5 As per the best of information available with the Liquidator, no assets have been attached by any authority /department/agency.
- 6 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.
- 7 In accordance with the Regulation 31(3) of Liquidation Regulations, 2016, the Liquidator may apply to the Adjudicating Authority to modify an entry in the list of stakeholders filed with the Adjudicating Authority, when he comes across additional information warranting such modification, and shall modify the entry in the manner directed by the Adjudicating Authority. Accordingly, an application shall be filed with the AA in this regard and therefore, this amended list shall be subject to the appropriate directions of the AA in this regard. Subsequently, on receipt of appropriate direction vide its order, the Liquidator shall re-constitute the Stakeholder's Consultation Committee.

Anshul Gupta - Liquidator
Topsgrup Services and Solutions Limited (Under Liquidation)