

DIN: 321120220005031

SCHEDULE II

FORM C

PROOF OF CLAIM BY OPERATIONAL CREDITORS EXCEPT WORKMEN AND EMPLOYEES

(Under Regulation 17 of the Insolvency and Bankruptcy Board of India (Liquidation Process) Regulations, 2016)

[28-11-2022]

To

The Liquidator

Shri.Renahan Vamakesan

Villa No:23,Skyline Rosemount Homes,

Kunjan Bava Road,Vytilla(PO),Kochi-682019

Email:renahanv@gmail.com

From,

State Tax Officer,(Works Contract)

Office of Joint Commissioner of State Tax,

Class Tower,Kargil Lane,Old Railway Station Road

Kerala Goods and Services Tax Department,

Ernakulam-682018

Subject: Submission of proof of claim in respect of the liquidation of M/s Axiomata Elevators Private Limited (GSTN:32AAHCA2454J1ZV) under the Insolvency and Bankruptcy Code, 2016.

Madam/Sir,

State Goods and Services Tax Department,Government of Kerala hereby submits this proof of claim in respect of the liquidation of M/s Axiomata Elevators Private Limited (GSTN:32AAHCA2454J1ZV). The details for the same are set out below:

1.	NAME OF OPERATIONAL CREDITOR	THE STATE TAX OFFICER,WORKS CONTRACT, KERALA STATE GOODS AND SERVICES TAX DEPARTMENT,ERNAKULAM
2.	ADDRESS OF OPERATIONAL CREDITOR FOR CORRESPONDENCE	STATE TAX OFFICER, OFFICE OF THE JOINT COMMISSIONER OF STATE TAX, WORKS CONTRACT STATE GOODS AND SERVICES TAX DEPARTMENT, ERNAKULAM CLASS TOWER,KARGIL LANE,OLD RAILWAY STATION ROAD,KOCHI-682018 PHONE: 0484 – 2394516,7356085865 EMAIL : DCWCEKM@GMAIL.COM
3.	TOTAL AMOUNT OF CLAIM, INCLUDING ANY INTEREST, AS AT LIQUIDATION COMMENCEMENT DATE AND DETAILS OF NATURE OF CLAIM	PRINCIPAL CGST:10,69,128/- SGST:10,69,128/- INTEREST at the rate of 18% u/s 50(1) of CGST/SGST Act,2017 (Upto the date of issuance of CGST:42,355/- SGST:42,355/-



28/11/2022

		assessment order)
		INTEREST at the rate of 18% u/s 50(1) of CGST/SGST Act,2017 (from the date of issuance of assessment order to the date of liquidation commencement date)
		CGST:5,56,239/- SGST:5,56,239/-
		TOTAL CLAIM CGST:RS.16,67,722/- SGST:RS.16,67,722/- TOTAL-RS.33,35,444/-
4.	DETAILS OF DOCUMENTS BY REFERENCE TO WHICH THE DEBT CAN BE SUBSTANTIATED	ASSESSMENT ORDERS ISSUED UNDER SECTION 62 OF KERALA STATE GOODS AND SERVICES TAX ACT,2017 AND CENTRAL GOODS AND SERVICES TAX ACT,2017 1.FOR THE TAX PERIOD JULY 2019 2.FOR THE TAX PERIOD AUGUST 2019 3.FOR THE TAX PERIOD SEPTEMBER 2019
5.	DETAILS OF ANY DISPUTE AS WELL AS THE RECORD OF PENDENCY OF SUIT OR ARBITRATION PROCEEDINGS	----
6.	DETAILS OF HOW AND WHEN DEBT INCURRED	AS PER SECTION 59,SECTION 62 READ WITH SECTION 39 OF KSGST/CGST ACT 2017 AND RULES MADE THEIR UNDER,REGISTERED PERSON IS LIABLE TO SELF ASSESS THE TAX PAYABLE AND FURNISH A RETURN IN GSTR 3B FOR EVERY TAX PERIOD.IF REGISTERED PERSON FAILS TO DO SO THE PROPER OFFICER MAY PROCEED TO ASSESS THE TAX LIABILITY AND ISSUE AN ORDER IN FORM ASMT 13 AND SUMMARY CUM RECOVERY NOTICE IN FORM DRC 07.CORPORATE DEBTOR HAS FAILED TO FILE FORM GSTR 3B FOR THE TAX PERIOD JULY 2019,AUGUST 2019 AND SEPTEMBER 2019. HENCE PROPER OFFICER ASSESSED THE TAX PAYABLE AND ISSUED ORDER UNDER SECTION 62.
7.	DETAILS OF ANY MUTUAL CREDIT, MUTUAL DEBTS, OR OTHER MUTUAL DEALINGS BETWEEN THE CORPORATE DEBTOR AND THE OPERATIONAL CREDITOR WHICH MAY BE SET-OFF AGAINST THE CLAIM	NOT KNOWN
8.	DETAILS OF ANY RETENTION OF TITLE IN RESPECT OF GOODS OR PROPERTIES TO WHICH THE DEBT REFERS OR ANY OTHER	NOT KNOWN



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28/11/2022

	SECURITY	
8A.	WHETHER SECURITY INTEREST RELINQUISHED	NA
9.	DETAILS OF ANY ASSIGNMENT OR TRANSFER OF DEBT IN HIS FAVOUR	NA
10.	DETAILS OF THE BANK ACCOUNT TO WHICH THE OPERATIONAL CREDITOR'S SHARE OF THE PROCEEDS OF LIQUIDATION CAN BE TRANSFERRED	USE DEMAND DRAFT(DD) TO TRANSFER THE AMOUNT OF CLAIM FAVOURING STATE TAX OFFICER(WORKS CONTRACT) KERALA STATE GOODS AND SERVICES TAX PAYABLE AT ERNAKULAM
11.	LIST OUT AND ATTACH THE DOCUMENTS RELIED ON IN SUPPORT OF THE CLAIM.	(i)FORM ASMT 13 REF NO:ZJ3212190038941 DATED 09-12-2019 (ii)FORM ASMT 13 REF NO:ZJ3212190039121 DATED 09-12-2019 (iii)FORM ASMT 13 REF NO:ZJ3212190039171 DATED 09-12-2019

Signature of operational creditor or person authorised to act on his behalf



[Handwritten Signature] 28/11/2022
STATE TAX OFFICER
State Goods & Services Tax Dept.
Works Contract
Ernakulam

Name in BLOCK LETTERS: ARUN M K

Position with or in relation to creditor STATE TAX OFFICER (WORKS CONTRACT), Jurisdictional Officer Under Kerala State Goods And Services Tax Act, 2017 And Central Goods and Services Tax Act, 2017

Address of person signing
OFFICE OF THE JOINT COMMISSIONER, WORKS CONTRACT
STATE GOODS AND SERVICES TAX DEPARTMENT, ERNAKULAM
CLASS TOWER, KARGIL LANE, OLD RAILWAY STATION ROAD, KOCHI-682018
PHONE: 0484 - 2394516, 7356085865 EMAIL : DCWCEKM@GMAIL.COM

State Goods and Services Tax Department
Government of Kerala

FORM GST ASMT - 13

[See rule 100(1)]

Ref No - ZJ3212190038941
GSTIN - 32AAHCA2454J1ZV

Date - 09-12-2019

Tax Period - July-2019

F.Y - 2019-2020

Return Type - GSTR-3B

Notice Reference No. - ZM3210190019851

Date - 29-10-2019

ASSESSMENT ORDER UNDER SECTION 62

Being a taxable person on the rolls of this office you shall comply with the provisions contained in the CGST Act 2017 / KSGST Act 2017 including filing of monthly returns and payment of tax due in time as stipulated. On verification of the records available reveals that you have not filed GSTR3B for the month of July 2019. Enquiry conducted revealed that you have done business during the above period. Notice in Form GSTR 3A was issued to you on 29/10/2019 online.

The notice referred to above was issued to you under section 46 of the Act for failure to furnish the return for the said tax period. From the records available with the department, it has been noticed that you have not furnished the said return till date.

Therefore, on the basis of information available with the department, the amount assessed and payable by you is as under:

You have not filed the return under section 39 for the said tax period till date even after the expiry of 15 days from the date of receipt of the notice. Besides you have not filed any reply to the notices served on you. Hence, the assessment under section 62 of the Act is completed on best of judgment basis.

All the relevant materials which are available or which have been gathered such as total outward supply as per GSTR-1, total outward supply as per e-way bill data, total inward supply as per e-way bill data, total inward supply as per GSTR-2A and the Highest of the outward supply disclosed in GSTR-3B filed for the previous months and previous year are taken in to account for estimating the total taxable value. Detailed calculation statement is attached herewith.

Note: If you fail to furnish the returns for the said period within 30 days from the date of service of this order, Form GST DRC-07 will be issued, without any further intimation and the said liability will be reflected in your electronic liability register.

Amount assessed and payable (Details at Annexure) :

(Amount in Rs.)

Sr.No	Tax Period	Act	Tax/Cess	Interest	Penalty	Others	Total
1	2	3	4	5	6	7	8
1	July 2019	CGST	356376	19508	0	0	375884
2	July 2019	SGST	356376	19508	0	0	375884
Total			712752	39016	0	0	751768

Please note that interest has been calculated upto the date of passing the order. While making payment, interest for the period between the date of order and the date of payment shall also be worked out and paid along with the dues stated in the order.

You are also informed that if you furnish the return within a period of 30 days from the date of service of this order, the order shall be deemed to have been withdrawn; otherwise, proceedings shall be initiated against you after the aforesaid period to recover the outstanding dues.

To
AXIOMATA ELEVATORS PRIVATE
LIMITED
10A, II Floor, BB Building, Power
House Road, Palarivattom,
Palarivattom, 682025

Signature : Digitally Signed
Name:Vimal Kumar P.B
Designation:State Tax Officer
Seat:AC
Office Address:O/o the State Tax
Officer, Works Contract, State Goods
And Services Tax Department, Clas
Tower, Kargil Lane, Old Railway
Station Road, Ernakulam PIN
682018
Phone:04842394516
Email:acworkscontractekm@gmail.co
m



True Copy
STATE TAX OFFICER
State Goods & Services Tax Dept.
Works Contract
Ernakulam

FORM GST ASMT - 13

[See rule 100(1)]

Ref No - ZJ3212190039121
GSTIN - 32AAHCA2454J1ZV

Date - 09-12-2019

Tax Period - August-2019

F.Y - 2019-2020

Return Type - GSTR-3B

Notice Reference No. - ZM3210190019861

Date - 29-10-2019

ASSESSMENT ORDER UNDER SECTION 62

Being a taxable person on the rolls of this office you shall comply with the provisions contained in the CGST Act 2017 / KSGST Act 2017 including filing of monthly returns and payment of tax due in time as stipulated. On verification of the records available reveals that you have not filed GSTR3B for the month of August 2019. Enquiry conducted revealed that you have done business during the above period. Notice in Form GSTR 3A was issued to you on 29/10/2019 online.

The notice referred to above was issued to you under section 46 of the Act for failure to furnish the return for the said tax period. From the records available with the department, it has been noticed that you have not furnished the said return till date.

Therefore, on the basis of information available with the department, the amount assessed and payable by you is as under:

You have not filed the return under section 39 for the said tax period till date even after the expiry of 15 days from the date of receipt of the notice. Besides you have not filed any reply to the notices served on you. Hence, the assessment under section 62 of the Act is completed on best of judgment basis.

All the relevant materials which are available or which have been gathered such as total outward supply as per GSTR-1, total outward supply as per e-way bill data, total inward supply as per e-way bill data, total inward supply as per GSTR-2A and the Highest of the outward supply disclosed in GSTR-3B filed for the previous months and previous year are taken in to account for estimating the total taxable value. Detailed calculation statement is attached herewith.

Note: If you fail to furnish the returns for the said period within 30 days from the date of service of this order, Form GST DRC-07 will be issued, without any further intimation and the said liability will be reflected in your electronic liability register.

Amount assessed and payable (Details at Annexure) :

(Amount in Rs.)

Sr.No	Tax Period	Act	Tax/Cess	Interest	Penalty	Others	Total
1	2	3	4	5	6	7	8
1	August 2019	CGST	356376	14060	0	0	370436
2	August 2019	SGST	356376	14060	0	0	370436
Total			712752	28120	0	0	740872

Please note that interest has been calculated upto the date of passing the order. While making payment, interest for the period between the date of order and the date of payment shall also be worked out and paid along with the dues stated in the order.

You are also informed that if you furnish the return within a period of 30 days from the date of service of this order, the order shall be deemed to have been withdrawn; otherwise, proceedings shall be initiated against you after the aforesaid period to recover the outstanding dues.

To
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10A, II Floor, BB Building, Power
House Road, Palarivattom,
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Signature : Digitally Signed
Name:Vimal Kumar P.B
Designation:State Tax Officer
Seat:AC
Office Address:O/o the State Tax
Officer, Works Contract, State Goods
And Services Tax Department, Clas
Tower, Kargil Lane, Old Railway
Station Road, Ernakulam PIN
682018
Phone:04842394516
Email:acworkscontractekm@gmail.com



Type Copy
28/11/2022
STATE TAX OFFICER
State Goods & Services Tax Dept.
Works Contract
Ernakulam

FORM GST ASMT - 13

[See rule 100(1)]

Ref No - ZJ3212190039171
GSTIN - 32AAHCA2454J1ZV
Tax Period - September-2019
Notice Reference No. - ZM3210190019871

F.Y - 2019-2020

Date - 09-12-2019

Return Type - GSTR-3B
Date - 29-10-2019

ASSESSMENT ORDER UNDER SECTION 62

Being a taxable person on the rolls of this office you shall comply with the provisions contained in the CGST Act 2017 / KSGST Act 2017 including filing of monthly returns and payment of tax due in time as stipulated. On verification of the records available reveals that you have not filed GSTR3B for the month of September 2019. Enquiry conducted revealed that you have done business during the above period. Notice in Form GSTR 3A was issued to you on 29/10/2019 online.

The notice referred to above was issued to you under section 46 of the Act for failure to furnish the return for the said tax period. From the records available with the department, it has been noticed that you have not furnished the said return till date.

Therefore, on the basis of information available with the department, the amount assessed and payable by you is as under:

You have not filed the return under section 39 for the said tax period till date even after the expiry of 15 days from the date of receipt of the notice. Besides you have not filed any reply to the notices served on you. Hence, the assessment under section 62 of the Act is completed on best of judgment basis.

All the relevant materials which are available or which have been gathered such as total outward supply as per GSTR-1, total outward supply as per e-way bill data, total inward supply as per e-way bill data, total inward supply as per GSTR-2A and the Highest of the outward supply disclosed in GSTR-3B filed for the previous months and previous year are taken in to account for estimating the total taxable value. Detailed calculation statement is attached herewith.

Note: If you fail to furnish the returns for the said period within 30 days from the date of service of this order, Form GST DRC-07 will be issued, without any further intimation and the said liability will be reflected in your electronic liability register.

Amount assessed and payable (Details at Annexure) :

(Amount in Rs.)

Sr.No	Tax Period	Act	Tax/Cess	Interest	Penalty	Others	Total
1	2	3	4	5	6	7	8
1	September 2019	CGST	356376	8787	0	0	365163
2	September 2019	SGST	356376	8787	0	0	365163
Total			712752	17574	0	0	730326

Please note that interest has been calculated upto the date of passing the order. While making payment, interest for the period between the date of order and the date of payment shall also be worked out and paid along with the dues stated in the order.

You are also informed that if you furnish the return within a period of 30 days from the date of service of this order, the order shall be deemed to have been withdrawn; otherwise, proceedings shall be initiated against you after the aforesaid period to recover the outstanding dues.

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Signature : Digitally Signed
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682018
Phone:04842394516
Email:acworkscontractekm@gmail.co
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True copy
STATE TAX OFFICER
State Goods & Services Tax Dept.
Works Contract
Ernakulam