

## Annexure - 7

Name of the corporate debtor: Karaikal Port Private Limited  
Date of commencement of CIRP: April 29, 2022  
List of creditors as on: February 15, 2023

List of operational creditors (Government dues)

(Amount in ₹)

| S.No.        | Authority   | Details of Claim Received       |                     | Details of claim admitted |                 |               |   | Amount of Contingent Claim | Amount of any mutual dues that may be set off | Amount of claim under verification | Amount of Claim not admitted/rejected | Remarks, if any  |
|--------------|---|---------------------------------|---------------------|---------------------------|-----------------|---------------|---|----------------------------|---|------------------------------------|---------------------------------------|--|
|              |   | Date of receipt of correct form | Amount Claimed      | Amount of Claim Admitted  | Nature of claim | Related Party | % of voting share in CoC, if applicable |                            |   |                                    |                                       |  |
| 1            | Government of India, represented by the Office of the Assistant Commissioner of GST & Central Excise, Karaikal Division, Puducherry Commissionerate, Puducherry | 22-07-2022                      | 11,68,59,593        | 0                         | Unsecured       | No            | Not applicable                          | 10,93,26,207               | -   | -                                  | 75,33,386                             | The amount has been admitted as contingent claim since the matter has been contested by the CD and an appeal has been registered with the CESTAT, pending disposal. For the remaining amount, CD team has responded to the letters/communication received from the statutory authority since no further show-cause notice or any other demand has been raised by the statutory authority, the matter is presumed to be settled where there is no outstanding liability on account of the CD. |
| 2            | Employees' Provident Fund Organisation, Regional Office, Puducherry   | 07-07-2022                      | 4,49,724            | 45,392                    | Unsecured       | No            | Not applicable                          | 0                          | -   | -                                  | 4,04,332                              | The Corporate Debtor has received two letter from the EPFO department confirming that the revised outstanding amount is INR 45,392.  |
| 3            | Assistant Commissioner of Income-Tax Circle -2(1),Trichy Stationed at Thanjavur   | 31-05-2022                      | 30,29,48,095        | 0                         | Unsecured       | No            | Not applicable                          | 0                          | -   | -                                  | 30,29,48,095                          | An order has been received from the Income Tax department dated September 28, 2022, clarifying that no amount is due from the Corporate Debtor. Hence, no claim is admissible.   |
| 4            | The Director of Ports, Port Department, Government of Puducherry  | 18-07-2022                      | 56,64,208           | 0                         | Unsecured       | No            | Not applicable                          | 0                          | -   | -                                  | 56,64,208                             | Due to lack of sufficient supporting documents and proof of claims submitted by the claimant and records available with the Corporate Debtor, the claim could not be verified and hence, is not admissible.  |
| <b>Total</b> |   |                                 | <b>42,59,21,620</b> | <b>45,392</b>             |                 |               |   | <b>10,93,26,207</b>        |   |                                    | <b>31,65,50,021</b>                   |  |