

Annexure-5

Name of the corporate debtor: Ablaze Info Solutions Private Limited; Date of commencement of liquidation: 18.01.2021 ; List of stakeholders as 04.03.2023

List of operational creditors (Government Dues)

(Amount in Rs.)

| Sl. No. | Details of Claimant | | 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 rejected | Amount of claim under verification | Remarks, if any |
|---------|--|------------|---------------------------|--------------------|---------------------------|--------------------|---|---|--|----------------------------|--|--------------------------|------------------------------------|-----------------|
| | Department | Government | 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 | | | | | |
| 1 | DIRECTOR GENERAL OF GST INTELLIGENCE | | 19.12.2021 | 7723470562 | NIL | Service Tax Demand | NO | NO | NIL | NIL | NIL | NIL | 7723470562 | |
| 2 | EMPLOYEE PROVIDENT FUND ORGANIZATION NOIDA | | 2022 | 3052101 | NIL | ST ID Refund | NO | NO | NIL | NIL | NIL | NIL | 3052101 | |
| 3 | INCOME TAX DEPARTMENT (TRACES) | | 2022 | 1488510 | NIL | TDS Demand | NO | NO | NIL | NIL | NIL | NIL | 1488510 | |
| 4 | INCOME TAX DEPARTMENT (DY. COMMISSIONER. SHANU DIMRI)NOIDA | | 01.03.2023 | 41050996628 | NIL | Income Tax Demand | NO | NO | NIL | NIL | NIL | 41050996628 | | Note Below |
| | TOTAL | | | 48779007801 | | | | | | | | 41050996628 | 7728011173 | |

Note ;

- 1- That the date of Liquidation of the corporate debtor is 18 January 2021 and as per clause 16 of IBBI (Liquidation Process) Regulations 2016 The In ITD have to submit the claim before the last date mentioned in public notice but you are submitting the claim approx. after 2 years.
- 2- It seems that a majority of the penalty order passed when the Moratorium u/s 14 of IBC 2016 have been started. The Moratorium has been started on dated 30.11.2018 as well as entire books of accounts have been seized by the USPSTF in the year 2017 and entire assets of the corporate debtor have been attached by the Enforcement Directorate . The directors of the company is still in judicially custody as per my information. The RP/ Liquidator have not access the books of accounts of the corporate debtor hence RP/ Liquidator was not able to compliance the provisions of the Income Tax Act.
- 3- Also opportunity of being heard also not given to the Resolution Professional & Liquidator while passing the penalty order although the RP/ Liquidator was not able to provide any documents because the entire records of the company seized by the UPSTF hence as per IBC, 2016 all the order passed during moratorium should be quashed & void. I as a Liquidator have an opinion that your claim should be provisionally rejected in terms of above circumstances hence, I am provisionally rejecting the claim with the liberty to file the revised claim when the Liquidator will be able to access the records of the company and assets of the company will deattached from Enforcement directorate after given an opportunity of being heard to the liquidator.
- 4- The liquidator does not have access to the books of accounts in the absence of which the liquidator is unable to verify the veracity of the claim and assessment of service tax in compliance of show cause notice issued by the office of Director General of Intelligence (GST) and the claim will be verified as and when the Liquidator will be given access to the books of account of the Corporate debtor.