

ANNEXURE - 7											
LIST OF CREDITORS OF MT EDUCARE LIMITED											
List of operational creditors (Government dues) for claims as on December 16, 2022 Drawn for claims received up to March 24, 2023											
Sl. No.	Details of claimant	Date of receipt	Amount claimed	Details of claim admitted				Amount of any contingent claim that may be set-off	Amount of claim not admitted	Amount of claim under verification	Remarks, if any
				Amount of claim admitted	Nature of claim	Whether related party?	% of voting share in CoC, if applicable				
	Department Government										
1	GST dept State Tax Department Government Of Maharashtra	03-01-2023	8,32,63,383	1,95,72,675	GST Dues	No	See note 1	5,70,25,765	66,64,943	See Note 2 & 3	
2	PF/ESIC Employees Provident Fund Organisation Commissioner of CGST & Central Excise, Navi Mumbai	07-01-2023	5,93,670	5,93,670	Dues	No	See Note 1	-	-	See Note 4	
3	Service Tax	11-01-2023	57,64,86,481	-	Service Tax dues	No	See note 1	55,69,21,636	1,95,64,845	See Note 5&6	
4	Income Tax Deputy Comm of Income Tax Office of the Assistant Commissioner (ST), Koyembedu, Chennai	24-01-2023	3,71,53,753	76,02,326	-	-	-	2,95,51,427	3,12,98,628	9	
5	GST dept	22-02-2023	4,24,687	4,24,687	TDS + interest	-	-	-	-	-	
6	TDS dept	02-03-2023	29,25,480	29,25,480	-	No	See Note 1	-	-	-	
	<b>Total claim - 6</b>		<b>70,08,47,454</b>	<b>3,11,18,838</b>				<b>64,34,98,838</b>	<b>2,62,29,788</b>		

**Notes :**

- Hon'ble NCLAT vide its order dated 06-01-2023, 24-02-2023 and 23-03-2023 stayed the constitution of committee of creditors till next date of hearing i.e 01-05-2023
- Contingent claim includes claim for which Appeal is pending before Appellate Authority for FY 2017-18 5,70,25,765
- Claim not admitted for various credits not considered by claimant & demand raised after order on 20-01-2023  
Input credit for ITC Nov & Dec not considered tax paid in cash not considered 23,14,694 4,00,000  
Demand addition on account order dated 20-01-2023 passed after CIRP is not admitted 39,50,249

**66,64,943**

4 Form B not filed but Annexure A submitted

5 Order No. 33/CGST-NM/commr/KV72020-21 dated 22-01-2021 is under Appeal before CESTAT having demand of Rs 30,24,93,040/- hence it is contingent claim

6 Order No. 41-42/CGST-NM/JCVR/2020-21 dated 26-03-2021 is remanded back vide order in Appeal dated 26-03-2021 is remanded back vide order in Appeal dated 31-01-22 by the office of the commissioner central tax ( Appeals ) Raigarh and hence demand of Rs. 1,95,64,845/- is cancelled on account of remand back for speaking order and fresh consideration and hence claim not admitted



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Sl. No.	Details of claimant	Details of claim received		Amount of claim admitted	Details of claim admitted		Amount of contingent claim	Amount of any mutual dues, which may be set-off	Amount of claim not admitted	Amount of claim under verification	Remarks, if any
		Date of receipt	Amount claimed		Nature of claim	Whether related party?					

- |   |  |
|---|--|
| 7 | Refund of Rs.3,03,40,628/- for AY 19-20 & Refund of Rs.9,58,000/- for AY 2021-22 is adjusted against demand of AY 2017-18 totalling to Rs.3,12,98,628/-<br>Company is in Appeal for AY 2017-18 and claim amount AY 2017-18 is reduced by claimant after adjusting refund of Rs.3,12,98,628/- |
| 8 | Appeal filed by company which is pending as under<br>AY 2017-18 - 1,87,77,117/- (net of refund adjustment )<br>AY 2018-19 - 11,39,420/-<br>AY 2020-21 - 96,34,890/-<br><b>Total - 2,95,51,427/-</b><br>considered as contingent claim  |
| 9 | For AY 2016-17 demand of Rs.57,83,947/- shown on income tax portal for which no appeal is filed has not been claimed by claimant   |

