

ANNEXURE -5

Name of Corporate Debtor : M/s Albanna Engineering (India) Private Limited

Date of commencement of Liquidation : Dec 2,2021

List of stakeholders as on : Jan 6,2022 (updated upto Mar 31,2023)

List of Operational creditors (Government Dues)

Amount (Rs)

Details of Claimant			Details of Claims Received		Details of Claim Admitted								
Sl no	Dept	Govt	Date of Receipt	Amount of Claim	Amount of claim admitted	Nature of Claim	Whether Related Party	% share in total amount of claims admitted	Amount of contingent claim	Amount of any mutual dues which may be set off	Amount of claim rejected	Amount of claim under verification	Remarks
1	Employees State Insurance Corporation, SRO Ernakulam	ESI	10-12-2021	3,40,115	49,055	ESI contribution +interest	No	0.1%	0	0	2,91,060	0	Note 1
2	Income Tax Dept, Kochi - TDS	Income Tax	23-12-2021	68,06,142	68,06,142	TDS +Interest	No	20.5%	0	0	-	0	Note 2
3	Works Contract - Kerala State Tax Officer	Kerala State GST	04-01-2022	1,43,99,584	-	GST dues	No	0.0%	1,43,99,584	0	-	0	Note 3
4	Dy Comm - Works Contract (FY 1516)	Kerala State GST	04-01-2022	11,76,35,629	-	Asst order works contr.	No	0.0%	95,31,159	0	10,81,04,470	0	Note 4
5 (a)	Service Tax	Order	13-03-2023	21,58,60,920	2,27,84,161	Service Tax dues	No	68.6%	-	0	19,30,76,759	0	Note 5
5 (b)	Service Tax late fees , interest & penalty	Order	13-03-2023	25,11,62,162	35,55,624	Service Tax late fees, interest & penalty	No	10.7%	-	0	24,76,06,538	0	Note 5
6	Service Tax	CENTRAL GST - Show Cause Notice	05-01-2022	84,20,034	-	Service Tax dues	No	0.0%	0	0	84,20,034	0	Note 6
7	Dy Comm - Works Contract (FY1617)	Kerala State GST	29-09-2022	5,96,23,334	-	Asst order works contr.	No	0.0%	0	0	5,96,23,334	0	Note 7: Appeal filed by SGST
					67,42,47,920	3,31,94,982			2,39,30,743	-	61,71,22,195		

Less pro rata distributed in Liquidation 30,84,000

Balance 3,01,10,982

Note 1: Rs. 2,91,060/- provisional amounts claimed has been reduced from claim and balance amount settled pro rata @ 45%

Note 2: Settled pro rata @ 45% for Rs. 30,62,000

Note 3/ 6 : Claim removed after verification and submission of documents in adjudication since it relates to holding company issues. Sr. No 3 claim to be considered de novo subject to Sr. no5

Note 4 : IA(IBC)331/KOB/2022 dt Oct 26,2022. Claim rejected as per Direction from Hon NCLT Kochi. Stay hearing in High Court in progress

Note 5: Order issued on Mar 13,2023 in the 16 month of Liquidation against the show cause notice issued in Jan 2021. Interest claim accepted of Rs. 34.35 lacs is provisional.

Note 7 Order raised during moratorium period and claim filed in Sept 2022 hence claim rejected . Appeal hearing in progress