

ANNEXURE - 7

Name of the corporate debtor: M/s. Housing Development and Infrastructure Limited
Date of commencement of CIRP: 20th August 2019
List of creditors as on: 11th April, 2023

List of operational creditors (Government Dues)

Sr.No.	Details of Claimant			Details of Claim Received			Details of claim admitted					Amount of any mutual dues, that may be set-off	Amount of Claim not admitted	Amount of claim under verification	Remarks	
	Department	Government	Identification No.	Date of receipt	Amount claimed	Amount of claim admitted	Nature of claim	Amount covered by security interest	Amount covered by guarantee	Whether related party ?	% of voting share in CoC					Amount of Contingent claim
1	Deputy Commissioner Income Tax Department	Government of India	MUMH04302E	10/24/2019	435,044,362	435,044,362	TDS Arrears	-	-	No	-	-	-	-	-	
2	Asst. Commissioner of Income Tax - CCS(4) Mumbai	Government of India	AAACH5443F	11/22/2022	32,652,964,761	-	Outstanding demand, penalties under the provision of IT Act 1961.	-	-	No	-	-	-	32,652,964,761	-	No order, demand notice or related supporting documents. Partially Assessment order / Demand Note during the moratorium period. Partially demands are disputes and pending before verious authorities incl. High Court and CIT(A)
3	Employees Provident Fund Organisation	Government of India	MH/93979	12/6/2019	74,981,071	74,981,071	Contribution towards EPF	-	-	No	-	-	-	-	-	
4	Deaprtment of Goods and Service Tax	Government of Maharashtra	27AAACH5443F1Z5	07-09-2019 & Revised on 16-09-2020	123,522,879	122,788,556	VAT & GST arrears	-	-	No	-	-	-	734,323	-	1. Part payment made in appeal proceedings is reduced. 2. Claim for the year 2006-07, 2008-09, 2009-10 & 2010-2011 is under litigation
5	Deaprtment of Goods and Service Tax	Government of Maharashtra	27AAACH5443F1Z5	Additional claim 14-06-2021	937,522	-	Maharashtra Value Added Tax AY 2016-17	-	-	No	-	-	-	937,522	-	Assessment order dated 26-03-2021 i.e. during the moratorium period
6	Deaprtment of Goods and Service Tax	Government of Maharashtra	27AAACH5443F1Z5	Additional claim 28-10-2021	27,450,035	-	Maharashtra Value Added Tax Apr.17 to Jun 17	-	-	No	-	-	-	27,450,035	-	Assessment order / Demand Note dated 23-09-2021 i.e. during the moratorium period
7	Deaprtment of Goods and Service Tax	Government of Maharashtra	27AAACH5443F1Z5	Additional claim 28-08-2022	179,520,071	-	Audit Assessment for Jul.17 to Mar 18 under GST	-	-	No	-	-	-	179,520,071	-	No supporting, Mail sent. Assessment order / Demand Note dated i.e. during the moratorium period.
8	Deaprtment of Goods and Service Tax	Government of Maharashtra	27AAACH5443F1Z5	Additional claim 05-04-2023	84,001,200	-	Assessment for Apr.18 to Mar 19 under GST	-	-	No	-	-	-	84,001,200	-	No supporting, Assessment order / Demand Note dated 04.01.2023 i.e. during the moratorium period.
9	Deaprtment of Goods and Service Tax	Government of Maharashtra	27AAACH5443F1Z5	Additional claim 24-11-2022	48,615	-	Audit Assessment for Apr.19 to Jun 19 under GST	-	-	No	-	-	-	48,615	-	Assessment order / Demand Note dated 17/02/22 i.e. during the moratorium period.
10	Municipal Corporation of Greater Mumbai	Government of Maharashtra		9/7/2019	3,728,791,307	2,892,921,982	Property Tax	-	-	No	-	-	-	835,869,325	-	Claim for HDL properties is admitted.
11	ESI Corporation	Government of India	31000486940001000	2/6/2020	1,218,058	1,214,263	Contribution towards ESI	-	-	No	-	-	-	3,795	-	
12	Professional Tax	Government of Maharashtra	27795050061P	9/14/2020	15,583,816	1,892,425	Contribution towards PT	-	-	No	-	-	-	13,691,391	-	Claim compute as per the consolidate balance sheet. Employees wise calculation detail not provided therefore admitted as per available record at CD office.
13	Professional Tax	Government of Maharashtra	27795050061P	6/22/2021	13,667,871	-	Contribution towards PT for the year 2012-13	-	-	No	-	-	-	13,667,871	-	Assessment order / Demand Note dated 22-03-2021 i.e. during the moratorium period
13	Professional Tax	Government of Maharashtra	27795050061P	5/20/2022	6,645,378	-	Contribution towards PT for the year 2013-14	-	-	No	-	-	-	6,645,378	-	Assessment order / Demand Note dated 28-03-2022 i.e. during the moratorium period
14	SLUM REHABILITATION AUTHORITY	Government of Maharashtra		04-01-2021 & Revised on 13-12-2021	699,307,682	-	SRA Transit Rent	-	-	No	-	-	-	699,307,682	-	Detail calculation and supporting documents not provided by SRA department demanded vide email dated 5th March 21, reminder dated 3rd May 21 and speed post dated 3rd Feb.2022. Sufficient time provided. No supporting documents provided in revised claim also and also part claim pertaining for CIRP period i.e. from Sept.2019 to 28th July 2021.
15	Asst. Commissioner Central Goods & Service Tax	Government of Maharashtra	AAACH5443FSD002	2/22/2021	3,528,385,909	2,888,072,338	Non payment of Service Tax	-	-	No	-	-	-	640,313,571	-	Claim for unconfirmed demand amount not admitted
16	Asst. Commissioner Central Goods & Service Tax	Government of Maharashtra	AAACH5443FSD002	4/5/2021	951,302,228	-	Non payment of Service Tax	-	-	No	-	-	-	951,302,228	-	Claim for unconfirmed demand amount not admitted
17	Asst. Commissioner Central Goods & Service Tax	Government of Maharashtra	AAACH5443FSD002	2/10/2022	4,087,099	-	Non payment of Service Tax	-	-	No	-	-	-	4,087,099	-	Claim for penalty & Interest on unconfirmed demand amount. Order dated 07th Feb.2022 during the moratorium
18	Collector of Stamps Enforcement - 1 Mumbai	Government of Maharashtra		3/30/2021	56,241,025	56,241,025	Non payment of Stamp duty demand	-	-	No	-	-	-	-	-	Claim for differencial stamp duty for redevelopment agreement for Varsova Andheri Societies (total 5)
19	Collector of Stamps, Borivali	Government of Maharashtra		3/31/2021	11,508,672	11,508,672	Non payment of Stamp duty demand	-	-	No	-	-	-	-	-	Claim for differencial stamp duty Malad
TOTAL					42,595,209,561	6,484,664,694								36,110,544,867		