

Annexure - 7

Name of the Corporate Debtor: BOMBAY RAYON FASHIONS LIMITED

Date of commencement of CIRP: 07.06.2022

List of creditors as on: 19.04.2023

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 under verification	Amount of claim not admitted	Remarks, if any
	Department	Government	Date of receipt	Amount claimed	Amount of claim admitted	Nature of claim	Whether related party?	% of voting share in CoC, if applicable					
1	Assistant Commissioner of Customs, DEEC Monitoring Cell, Nhava Sheva - II, JNCH, Tal-Uran, Dist - Raigad	Central Government	20-Jun-22	6,51,454	6,51,454	Government Dues	No	N/A	-	-	-		
2	Regional Provident Fund Commissioner - II (Recovery Officer), Epf C	Central Government	20-Jun-22	3,14,83,492	3,14,83,492	Government Dues	No	N/A	-	-	-		
3	Surendra Prabhu, Office Suprintendent ESIC, Pune	Central Government	20-Jun-22	1,97,828	1,97,828	Government Dues	No	N/A	-	-	-		
4	ESI Corporation, Sub Regional Office, Thiruvananthapuram	Central Government	07-Jul-22	81,89,722	81,89,722	Government Dues	No	N/A	-	-	-		
5	Deputy Commissioner of Income Tax (TDS) Thiruvananthapuram	Central Government	08-Jul-22	4,74,180	4,74,180	Government Dues	No	N/A	-	-	-		
6	The Regional PF Commissioners and Recovery Officer - Bangalore	Central Government	11-Jul-22	23,68,44,933	23,68,44,933	Government Dues	No	N/A	-	-	-	Please refer Note - 3	
7	The Assistant Commissioner of Income- Tax, TDS Circle, Thane	Central Government	15-Jul-22	2,78,25,664	2,78,25,664	Government Dues	No	N/A	-	-	-		
8	ESI Corporation, Sub Regional Office, Pune	Central Government	25-Jun-22	1,312	1,312	Government Dues	No	N/A	-	-	-		
9	ESI Corporation SRO, Marol	Central Government	21-Jul-22	3,61,08,25,370	1	Government Dues	No	N/A	3,61,08,25,369	-	-	Please refer Note - 1	
10	Deputy Commissioner of Customs Ahmedabad - Surat	Central Government	06-Jul-22	3,93,00,000	3,93,00,000	Government Dues	No	N/A	-	-	-		
11	Deputy Commissioner of Income Tax, Mumbai	Central Government	26-Aug-22	27,71,42,103	27,71,42,103	Government Dues	No	N/A	-	-	-		
12	Regional Provident Fund Commissioner, Regional Officer Kannur	Central Government	14-Jul-22	8,10,048	8,10,048	Government Dues	No	N/A	-	-	-	(Revised claim received on 22.12.2022) - Please refer Note 4	
13	Directorate General Of GST Intelligence, Mumbai	Central Government	02-Sep-22	1,73,20,06,258	24,86,07,951	Government Dues	No	N/A	-	1,48,33,98,307	-	Please refer Note - 2	
14	Kerala State Electricity Board Ltd	Kerala Government	17-Jul-22	13,87,754	13,73,604	Government Dues	No	N/A	-	-	14,150		
15	Maharashtra State Electricity Distribution Company Limited - Tarapur	Maharashtra Government	27-Jun-22	7,69,64,690	7,69,64,690	Government Dues	No	N/A	-	-	-		
16	Maharashtra State Electricity Distribution Company Limited - Tarapur	Maharashtra Government	07-Jul-22	65,71,327	65,71,327	Government Dues	No	N/A	-	-	-		
17	ESIC, Sub Regional Office, Peenya, Bangalore	Central Government	05-Sep-22	10,15,61,591	10,15,61,591	Government Dues	No	N/A	-	-	-		
18	ESIC, Regional office, Bangalore	Central Government	06-Sep-22	1,75,88,140	1,75,88,140	Government Dues	No	N/A	-	-	-		
19	Employee Provident Fund Organisation, Regional office, Peenya	Central Government	10-Sep-22	4,59,52,754	4,59,52,754	Government Dues	No	N/A	-	-	-		
20	Assistant Commissioner of Commercial Taxes	Karnataka Government	12-Sep-22	9,41,315	9,41,315	Government Dues	No	N/A	-	-	-		
21	EPFO, Regional office, Kandivali west Mumbai	Central Government	30-Sep-22	23,30,27,625	23,30,27,625	Government Dues	No	N/A	-	-	-		
22	GST Department, Maharashtra	State Government	20-Oct-22	1,23,43,687	1,23,43,687	Government Dues	No	N/A	-	-	-		
23	Hatkanangale Nagarpanchayat	Local Authority- Maharashtra	04-Nov-22	9,95,222	7,94,595	Government Dues	No	N/A	-	-	2,00,627		
24	KINFRA International Apparel Parks Ltd (KIAPL)	State Government	19-Jul-22	2,70,72,771	1,46,96,845	Government Dues	No	N/A	-	1,23,75,926	-		
25	KINFRA (Kerala Industrial Infrastructure Development Corporation)	State Government	18-Jul-22	2,87,65,560	76,37,460	Government Dues	No	N/A	-	2,11,28,100	-		
26	Assistant Commissioner of Commercial Taxes	Karnataka Government	18-Nov-22	1,59,87,512	-	Government Dues	No	N/A	-	1,59,87,512	-		
27	EPFO, Regional office, Thane	Central Government	30-Nov-22	57,46,56,297	18,51,03,405	Government Dues	No	N/A	38,95,52,892	-	-		
28	Income Tax Department, TDS Circle (Bangalore)	Karnataka Government	20-Jan-23	70,91,328	70,91,328	Government Dues	No	N/A	-	-	-		
29	Gram Panchayat - Kolwade	Local Authority- Maharashtra	21-Jan-23	1,79,82,448	1,62,67,329	Government Dues	No	N/A	-	-	17,15,119		
30	EPF Organisation - RO Solapur	Maharashtra Government	07-Feb-23	20,89,95,071	-	Government Dues	No	N/A	-	20,89,95,071	-		
31	ESIC Bangalore	Karnataka Government	07-Feb-23	35,04,655	35,04,655	Government Dues	No	N/A	-	-	-		
32	Employee Provident Fund Organisation, Regional office, Kandivali	Central Government	28-Feb-23	11,16,919	6,68,614	Government Dues	No	N/A	4,48,305	-	-		
33	ESIC, Marol	Maharashtra Government	28-Mar-23	2,75,292	2,75,292	Government Dues	No	N/A	-	-	-		
34	State Tax Department, Government of Maharashtra	State Government	19-Apr-23	1,23,21,357	-	Government Dues	No	N/A	-	1,23,21,357	-		
TOTAL				7,36,08,55,679	1,60,38,92,945				4,00,08,26,566	-	1,75,42,06,273	19,29,896	-

Notes:

1 Employees State Insurance Corporation (ESIC) authorities have raised a demand of ESI Contribution of Rs.206.38 Crores u/s 45A of the ESI Act, the same was stayed for recovery by the Employees Insurance court, Mumbai vide its order dated 28.09.2017. The said demand was further quashed and set aside by the Judge, Employees Insurance Court, Mumbai vide its order dated 28.04.2022. Employees State Insurance Corporation (ESIC) authorities have filed claim as per above demand of Rs Rs.206.38 Crores along with interest of Rs 154.70 Crores. The matter is pending in dispute before the Bombay High Court, pending adjudication thereof a notional amount of Rs 1 (Indian Rupee One only) is admitted. The remaining amount is classified as contingent.

2 Directorate General of GST Intelligence has issued form GST DRC-01 which is under examination. This claim is examined u/s 43 to 51 and 66 of the Insolvency & Bankruptcy Code, 2016.

- ³ The claimant has attached bank accounts of the company having aggregate bank balance of Rs. 2,02,63,263. Hon'ble NCLT vide its order dated 17 March 2023, decided to inter alia set aside money equivalent to PF contribution from the balance lying in the attached bank accounts and remi the dues. Above order based on legal advice has been appealed in NCLAT.
- ⁴ The claimant has attached bank accounts of the company having aggregate bank balance of Rs. 46,36,133. Hon'ble NCLT vide its order dated 17 March 2023, decided to inter alia set aside money equivalent to PF contribution from the balance lying in the attached bank accounts and remi the dues. Above order based on legal advice has been appealed in NCLAT.