

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 April 30, 2023

Sl. 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, if any
	Department	Government	Date of receipt	Amount claimed	Amount of claim admitted	Nature of claim	Whether related party?				
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	66,64,943	-	See Note 2 & 3
2	PF/ESIC	Employees Provident Fund Organisation	07-01-2023	5,93,670	5,93,670	Dues	No	See Note 1	-	-	See Note 4
3	Service Tax	Commissioner of CGST & Central Excise, Navi Mumbai	11-01-2023	57,64,86,481	-	Service Tax dues	No	See note 1	1,95,64,845	-	See Note 5&6
4	Income Tax	Deputy Comm of Income Tax	24-01-2023	3,71,53,753	76,02,326	-	-	-	-	-	See Note 7, 8 & 9
5	GST dept	Office of the Assistant Commissioner (ST), Koyembedu, Chennai	22-02-2023	4,24,687	4,24,687	TDS + interest	-	-	-	-	-
6	TDS dept	Office of Assst Comm TDS 1(3), Mumbai	02-03-2023	29,25,480	29,25,480	-	No	See Note 1	-	-	-
		Total claim - 6	Total (Rs.)	70,08,47,454	3,11,18,838				64,34,98,828	3,12,98,628	

Notes :

- Honble NCLAT vide its order dated 06-01-2023, 24-02-2023, 23-03-2023 and 01-05-2023 stayed the constitution of committee of creditors till next date of hearing i.e 26-05-2023
- 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

- Form B not filed but Annexure A submitted
- Order No. 33/CGST-NM/comm/KV72020-21 dated 22-01-2021 is under Appeal before CESTAT having demand of Rs.30,24,93,040/- hence it is contingent claim
- 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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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/- 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
 AY 2017-18 - 1,87,77,117/- (net of refund adjustment)
 AY 2018-19 - 11,39,420/-
 AY 2020-21 - 96,34,890/-
Total - 2,95,51,427/-
 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

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