

FORM-B

PROOF OF CLAIM BY OPERATIONAL CREDITORS EXCEPT WORKMEN AND EMPLOYEES

(Under regulation 7 of the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016)

No. W-53/2022-23/433

Date :- 15/03/2023

To,

Sh. Sunil Kumar Gupta, CA
Interim Resolution Professional
B-10, Magnum House-1, Karampura Commercial Complex,
New Delhi-110015
E-mail:-caskg82@gmail.com

From,

Department of Trade & Taxes,
ITO, I.P. Estate, New Delhi-100002

Subject: - Submission of proof of claim in respect of the insolvency of M/s Greenworld International Private Limited TIN- 07616949912, Address – B 92 WHS KIRTI NAGAR NEW DELHI-110015.

Sir,

Department of Trade & Taxes, Govt. of NCT of Delhi, New Delhi-110002 hereby submits this proof of claim in respect of the insolvency of M/s Greenworld International Private Limited TIN-07616949912, The details for the same are set out below:

PARTICULARS						
1.	Name of operational creditor	Department of Trade & Taxes/ Delhi VAT				
2	Identification Number of operational creditor (If an incorporated body provide identification number. If a partnership or individual provide identification records of all the partners or the individual)	Department of Trade & Taxes, Govt. of NCT of Delhi, Vyapar Bhawan, I. P. Estate, New Delhi, India-110002.				
3	Address and E-mail address of operational creditor correspondence	Department of Trade & Taxes Govt. of NCT of Delhi, Vyapar Bhawan, I. P. Estate, New Delhi-110002 India. E-mail :-CTT.DELHI@NIC.IN				
4	Total Amount of Claim (Including any interest as at the insolvency commencement date)	Total Amount Rs. Rs. 5052965/- as on 14-03-2023 Interest has been calculated by DVAT Module on the demands as per DVAT Act.				
5	Details of documents by reference to which the debt can be substantiated.	<table border="1"> <thead> <tr> <th>Ref. ID</th> <th>Date of Issue</th> </tr> </thead> <tbody> <tr> <td>150083089605 (consisting of Assessment order and interest calculation as on 14-03-2023.</td> <td>09-07-2019</td> </tr> </tbody> </table>	Ref. ID	Date of Issue	150083089605 (consisting of Assessment order and interest calculation as on 14-03-2023.	09-07-2019
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		Detailed summary of demand along with certified true copy of orders are attached.
6	Details of any dispute as well as the record of pendency or order of suit or arbitration proceedings	NA
7	Details of how and when debt incurred	Default Assessment was made u/s 32 of DVAT Act for the tax period 2 nd Qtr. 2015-16
8	Details of any mutual credit, mutual debts, or other mutual dealings between the corporate debtor and the creditor which may be set-off against the claim	NIL
9	Details of a. Any security held, the value of security and its date, or b. Any retention of title arrangement in respect of goods or properties to which the claim refers	NA
10	Details of the Bank account to which the amount of the claim or any part	RBI A/c No.- 5040110010
	Particulars	
	Thereof can be transferred pursuant to a resolution plan	MICR Code- 110001000 IFSC Code- RBISONDPA01
11	List of documents attached to this proof of claim in order to prove the existence and non-payment of claim due to the operational creditor	Detailed summary of demand along with interest is attached and assessment orders attached.
Signature of operational creditor or person authorized to act on his behalf [Please enclose the authority this is being submitted on behalf of an operational creditor]		
Name: Sh.Lekhraj		<i>Lp</i> 14.3.23
Position with or in relation to creditor Additional Commissioner		
Address of person signing: Department of Trade & Taxes, Vyapar Bhawan, I.P Estate, New Delhi-110002		



- PAN number, Passport, AADHAR Card or the identity card issued by the Election Commission of India.

AFFIDAVIT

I, Lekhraj, Additional Commissioner (Zone-III), currently holding the post in Department of Trade & Taxes, Vyapar Bhawan, I. P. Estate, New Delhi-110002 residing in Ghaziabad, Uttar Pradesh, do solemnly affirm and state as follows:

1. The corporate debtor M/s Greenworld International Private Limited TIN-07616949912 was at insolvency commencement date 28-02-2023 and still is, justly and truly indebted to the Department of Trade & Taxes, Govt. of NCT of Delhi.
2. In respect of Department of Trade & Taxes / State GST, claim of the said sum or any part thereof, I have relied on and the documents specified below:

Ref. ID	Date of issue	Total Due (In Rupees)	Financial Year	Remarks
150083089605	09-07-2019	3308516 + 1744449 (Interest) =5052965	2 nd Qtr. 2015-16	Order dated 09-07-2019 is attached. Interest has been calculated on demand till 14-03-2023

3. The said documents are true, valid and genuine to the best of my knowledge, information and belief.
4. In respect of the said sum or any part thereof, I have not, nor have my partners or any of them, nor has any person, by my/our order, to my/ our knowledge or belief, for my /our use, had or received any manner of satisfaction or security whatsoever.
5. Further, being a liquidator of the company, you are apprised that under Section 53 of the Delhi Value Added Tax Act, 2004 which say that the liquidator shall not part with any assets of the company or the properties in his hand until he has been notified by the Commissioner under sub-section (2) of this section and on being so notified, the liquidator shall set aside an amount equal to the amount notified and, until he so sets aside such amount, he shall not part with any of the assets of the company or the properties in his hand. It is worthwhile to mention here that the section 53(4) of the Delhi Value Added Tax Act, 2004 clearly states that if the


liquidator fails to give notice in accordance with sub-section (1) of this section or fails to set aside the amount as required by sub-section (3) of this section or parts with any assets of the company or the properties in his hand in contravention of the provisions of that sub-section, he shall be personally liable for the payment of tax and penalty, if any, which the company would be liable to pay under this Act.

6. Solemnly, affirmed at Delhi on 14th March, 2023.


14.03.23
Deponent Signature

VERIFICATION

7. I, Lekhraj, Additional Commissioner (Zone-III), currently holding the post in Department of Trade & Taxes, do hereby verify and affirm that the contents of this affidavit are true and correct to my knowledge and belief. Nothing is false and nothing material has been concealed there from. Verified at Delhi on this 14-03-2023.


14.03.23
Deponent Signature



Profile Detail

All the (*) marked fields are mandatory

<input checked="" type="radio"/> TIN <input type="radio"/> TAN	<input type="text" value="07616949912"/> <small>Find</small>	Financial Year : *	<input type="text" value="2015-2016"/>	<input type="button" value="Next"/>
<input type="button" value="Print"/>				
<p>Department of Trade & Taxes Government of NCT of Delhi Bikri Kar Bhawan, IP Estate, New Delhi-110002</p> <p><i>Dealer Profile</i></p>				
TIN :	07616949912			
Name of Dealer :	GREENWORLD INTERNATIONAL PVT.LTD.			
Address of Dealer :	B 92 WHS KIRTI NAGAR NEW DELHI-110015			
Assessment Year :	2015-2016			
Provisional ID :				
GST Registration / Status :				
GSTR-3B Count :				
PAN No :				
Ward :	Ward 53			
Date of Registration :	15-01-2015			
Is Composition :	No			
Local/CST :	VAT + CST			
Functioning/Cancelled :	Cancelled			
Cancellation Date :	05-01-2016			



150083089605



Department of Trade & Taxes
Government of NCT of Delhi
Form DVAT 24
[See Rule 36]

Date: 09-07-2019

Reference No :150083089605

To
GREENWORLD INTERNATIONAL PVT.LTD.
B 92 WHS KIRTI NAGAR NEW DELHI-110015
TIN -07616949912

Notice of default assessment of tax and interest under section 32

Mismatch Report is as follows:

Seller TIN	Seller Name	Frequency	Rate	Purchase Amount	Input Tax	Sale Amount as per Seller	Output Tax as per Seller	Result Type	Apparent Additional Tax
07530386192	G.S ENTERPERISES	Q	12.50	17028058.00	2128507.25	0.00	0.00	3	2128507.25
	Total			40259965.00	5032495.63	23231907.00	2903988.38		2128507.25

Note:- (Result Type 2:- Mismatch ; Result Type 3:- Not Reflected in 2B of Selling Dealer)

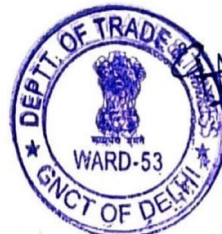
The dealer has claimed ITC in violation of sec 2(Z) C of DVAT Act,2004 meaning thereby the dealer claimed ITC which has not been sold by the purchasing dealer of the said dealer. Further, the dealer is hereby directed to show cause why shouldn't impose penalty under section 86(10) of DVAT Act for filing misleading/deceptive/incorrect return. The reply should be reached before the undersigned within 10 days, failing which necessary action regarding imposing of penalty will be taken without any further notice. The dealer has claimed ITC in violation of sec 2(Z) C of DVAT Act,2004 meaning thereby the dealer claimed ITC which has not been sold by the purchasing dealer of the said dealer.

The dealer is hereby directed to pay an amount of Rs. 33,08,516/- and furnish details of such payment in Form DVAT-27A along with proof of payment to the undersigned on or before 07-09-2019 for the following tax period(s) -

Tax Period	Turnover reported by the dealer	Turnover assessed	Tax reported/paid
(1)	(2)	(3)	(4)
Second Quarter 2015-16	52,23,43,623	4,02,59,965	0

Tax assessed	Additional tax due(5-4)	Interest	Total amount due(6+7)
(5)	(6)	(7)	(8)
21,28,507	21,28,507	11,80,009	33,08,516

Name : PARMOD KUMAR GUPTA
Designation : VATO (Ward 53)
Place : Delhi
Date : 09-07-2019



Payment Matching

TIN:*

07616949912

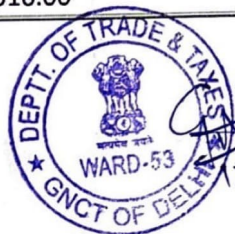
Next

Reset

Demand List

List of used Payments (Payment History)

Select	Fin Year	Tax Period	Demand ID	VAT Demand Amount	CST Demand Amount
<input type="checkbox"/>	2015	Second Quarter-2015	150083089605	3308516.00	0.00



Interest Calculation

Amount on which interest is to be calculated :	3308516
Period from which interest is to be calculated :*	08-09-2019 <input type="checkbox"/>
Period to which interest is to be calculated :*	14-03-2023 <input type="checkbox"/> <input type="button" value="Reset"/>
Number of days :	1283
Interest Calculated :	1744449
Interest to be charged :*	1744449

