



280

**GOVERNMENT OF INDIA  
INCOME TAX DEPARTMENT**

**Office of the Deputy Commissioner of Income Tax,  
Circle 1(1), Room No. 214, Aayakar Bhawan, Sector 17-E, Chandigarh.**

F.No. DCIT/C-1(1)/Chd/2022-23/ 280

Dated: 30.06.2023

To

Sh. Adesh Kumar Singla,  
Insolvency Professional  
Reg. No. (IBBI/IP A-002/IP-N00191/2017-18/10557)  
#324, Sector 12-A, Panchkula (Haryana)

Sir,

**Sub: Proof of Claim in the matter of Corporate Insolvency Resolution  
Process (CIRP) against M/s V.I.R. Foods Limited, SCO No. 25,  
Sector-26, Madhya Marg, Chandigarh - regarding.**

Please refer to the subject cited above.

Please find enclosed herewith the proof of claim by Office of the Deputy Commissioner of Income Tax, Circle 1(1), Room No. 214, Aayakar Bhawan, Sector 17-E, Chandigarh in the matter of Corporate Insolvency Resolution Process (CIRP) against M/s V.I.R. Foods Limited, SCO No. 25, Sector-26, Madhya Marg, Chandigarh.

2. Hon'ble NCLAT, New Delhi in the case of Pr. Commissioner of Income Tax & Anr. v M/s Assam Company India Ltd [Company appeal (AT) (insolvency) No. 242 of 2022], following judgment of Hon'ble Supreme Court in the case of M/s State Tax Officer vs. Rainbow Papers Ltd. has held in its judgment dated 07.02.2023 that the definition of secured creditor in the IBC does not exclude any Government or Government Authority.

2.1 Hon'ble NCLAT, Principal Bench, New Delhi in its judgment dated 17.02.2022 in company appeal (AT) (Insolvency) No. 70 of 2021 in the matter of Devendra P. Jain, Liquidator of Sandhyaprakash Limited Vs. Assisstant Commissioner of Income Tax, Bhopal .& Asstt. Director of Income Tax, CPC Banglore has upheld the order of Ld. Adjudicating Authority (National Company Law Tribunal), Indore bench at Ahemdabad

Received on  
4.7.2023  
AT-12-20 PM  
A/7/2023

255

wherein request of the Liquidator for claiming refund was rejected holding that it is not within our jurisdiction to direct Income Tax Department to give refund and further directed the Liquidator to approach proper authority.



(Mahender Singh)

Dy. Commissioner of Income Tax  
Circle-1(1), Chandigarh

Enc: as above

— Identification no not mentioned  
PAN or Aadhar Card etc of  
signatory not attached.  
— Email as mentioned do not  
allow any Email from  
outsider to reach, if  
blocks

254

**SCHEDULE  
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)

Dated: 28.06.2023

To  
[Sh. Adesh Kumar Singla,  
Insolvency Professional  
Reg. No. (IBBI/IP A-002/IP-N00191/2017-18/10557)  
#324, Sector 12-A, Panchkula (Haryana) - 134112]

From  
Sh. Mahender Singh, DCIT, Circle-1(1), Chandigarh  
Room No. 214, 2nd floor, Aaykar Bhawan,  
Sector-17-E, Chandigarh

**Subject:** Submission of proof of claim.

Sir,

I [Mahender Singh, DCIT, Circle-1(1), Chandigarh], hereby submits this proof of claim in respect of the corporate insolvency resolution process in the case of [M/s V.I.R. Foods Limited]. The details for the same are set out below:

PARTICULARS	
1.	NAME OF OPERATIONAL CREDITOR GOVERNMENT OF INDIA
2.	IDENTIFICATION NUMBER OF OPERATIONAL CREDITOR DY. COMMISSIONER OF INCOME TAX, CIRCLE-1(1), CHANDIGARH  (IF AN INCORPORATED BODY PROVIDE IDENTIFICATION NUMBER AND PROOF OF INCORPORATION. IF A PARTNERSHIP OR INDIVIDUAL PROVIDE IDENTIFICATION RECORDS* OF ALL THE PARTNERS OR THE INDIVIDUAL)
3.	ADDRESS AND EMAIL ADDRESS OF OPERATIONAL CREDITOR FOR CORRESPONDENCE Room No. 214, 2 <sup>nd</sup> floor, Aaykar Bhawan, Sector-17-E, Chandigarh <a href="mailto:chandigarh.dcit1@incometax.gov.in">chandigarh.dcit1@incometax.gov.in</a>

PARTICULARS																	
4.	TOTAL AMOUNT OF CLAIM  (INCLUDING ANY INTEREST AS AT THE INSOLVENCY COMMENCEMENT DATE)	<table border="1"> <thead> <tr> <th>A.Y.</th> <th>DEMAND OUTSTANDING</th> </tr> </thead> <tbody> <tr> <td>2012-13</td> <td>99,24,430/-</td> </tr> <tr> <td>2013-14</td> <td>6,00,85,830/-</td> </tr> <tr> <td>2015-16</td> <td>82,90,420/-</td> </tr> <tr> <td>2017-18</td> <td>5,53,526/-</td> </tr> <tr> <td><b>TOTAL</b></td> <td><b>7,88,54,206/-</b></td> </tr> </tbody> </table> <p>DEMAND PROOF ENCLOSED AS ANNEXURE 1</p>	A.Y.	DEMAND OUTSTANDING	2012-13	99,24,430/-	2013-14	6,00,85,830/-	2015-16	82,90,420/-	2017-18	5,53,526/-	<b>TOTAL</b>	<b>7,88,54,206/-</b>			
A.Y.	DEMAND OUTSTANDING																
2012-13	99,24,430/-																
2013-14	6,00,85,830/-																
2015-16	82,90,420/-																
2017-18	5,53,526/-																
<b>TOTAL</b>	<b>7,88,54,206/-</b>																
5.	DETAILS OF DOCUMENTS BY REFERENCE TO WHICH THE DEBT CAN BE SUBSTANTIATED.	COPY ENCLOSED															
6.	DETAILS OF ANY DISPUTE AS WELL AS THE RECORD OF PENDENCY OR ORDER OF SUIT OR ARBITRATION PROCEEDINGS	<p>THE APPELLATE PROCEEDINGS FOR THE A.Y. 2012-13 IS STILL PENDING WITH LD. CIT(A).</p> <p>FURTHER, penalty proceedings for the A.Y. 2012-13, 2013-14 and 2015-16 are pending with NeFAC as below:</p> <table border="1"> <thead> <tr> <th>A.Y.</th> <th>PENALTY U/S</th> <th>Minimum Penalty Leviable</th> </tr> </thead> <tbody> <tr> <td>2012-13</td> <td>271(1)(c)</td> <td>1,25,29,846</td> </tr> <tr> <td>2013-14</td> <td>271(1)(c)</td> <td>6,00,85,832</td> </tr> <tr> <td>2015-16</td> <td>271(1)(c)</td> <td>8,79,410</td> </tr> <tr> <td>2015-16</td> <td>271(1)(b)</td> <td>10,000</td> </tr> </tbody> </table> <p style="text-align: right;">TOTAL - <b>7,35,05,088</b></p> <p>These penalty proceedings may result in raising of substantial demand against the company.</p>	A.Y.	PENALTY U/S	Minimum Penalty Leviable	2012-13	271(1)(c)	1,25,29,846	2013-14	271(1)(c)	6,00,85,832	2015-16	271(1)(c)	8,79,410	2015-16	271(1)(b)	10,000
A.Y.	PENALTY U/S	Minimum Penalty Leviable															
2012-13	271(1)(c)	1,25,29,846															
2013-14	271(1)(c)	6,00,85,832															
2015-16	271(1)(c)	8,79,410															
2015-16	271(1)(b)	10,000															
7.	DETAILS OF HOW AND WHEN DEBT INCURRED	DETAIL AS PER COLUMN NO. 4 AND COLUMN NO. 6 ABOVE AND ATTACHED ANNEXURE-1.															

252 ✓

PARTICULARS	
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	—
9. DETAILS OF ANY RETENTION OF TITLE ARRANGEMENTS IN RESPECT OF GOODS OR PROPERTIES TO WHICH THE CLAIM REFERS	—
10. DETAILS OF THE BANK ACCOUNT TO WHICH THE AMOUNT OF THE CLAIM OR ANY PART THEREOF CAN BE TRANSFERRED PURSUANT TO A RESOLUTION PLAN	DY. COMMISSIONER OF INCOME TAX, CIRCLE-1(1), CHANDIGARH
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	DOCUMENTS ENCLOSED HEREWITH
Signature of operational creditor or person authorised to act on his behalf <i>[Please enclose the authority if this is being submitted on behalf of an operational creditor]</i>	
Name in BLOCK LETTERS	MAHENDER SINGH
Position with or in relation to creditor	Dy. Commissioner of Income Tax, Circle-1(1), Chandigarh
Address of person signing	Aaykar Bhawan, Room No. 214, 2 <sup>nd</sup> Floor, Sector—17E, Chandigarh

*MS*  
28.06.2023

\*PAN number, passport, AADHAAR Card or the identity card issued by the Election Commission of India

*MS*

251


## DECLARATION

I, [Mahender Singh, DCIT, Circle-1(1), Chandigarh], currently working at [Aaykar Bhawan, 2nd Floor, Room No. 214, Sector-17E, Chandigarh], hereby declare and state as follows: -

1. [V.I.R. Foods Limited], the corporate debtor was, at the insolvency commencement date, being the 01 day of June 2023, actually indebted to me in the sum of Rs. **7,88,54,206/-**.
2. In respect of my claim of the said sum or any part thereof, I have relied on the documents specified below: [Online System generated demand notices].
3. The said documents are true, valid and genuine to the best of my knowledge, information and belief and no material facts have been concealed there from.
4. In respect of the said sum or any part thereof, neither I nor any person, by my order, to my knowledge or belief, for my use, had or received any manner of satisfaction or security whatsoever, save and except the following:  
[Please state 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] .

Date: 28.06.2023

Place: Chandigarh

  
28.06.2023

(Signature of the claimant)

## VERIFICATION

I, [Mahender Singh, DCIT, Circle-1(1), Chandigarh] the claimant hereinabove, do hereby verify that the contents of this proof of claim are true and correct to my knowledge and belief and no material fact has been concealed therefrom.

Verified at Chandigarh on this 28th day of June, 2023.

  
28.06.2023

(Signature of the claimant)

[Note: In the case of company or limited liability partnership, the declaration and verification shall be made by the director/manager/secretary and in the case of other entities, an officer authorized for the purpose by the entity].



**GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
INCOME TAX DEPARTMENT  
OFFICE OF THE ASSISTANT COMMISSIONER OF INCOME TAX  
DCIT/ACIT CIR 1(1) CHANDIGARH**

**Demand Analysis and Recoverability status report**

PAN: <b>AACCV0538M</b>	Name: <b>V I R FOODS LIMITED</b>	Date of Report: <b>28/06/2023</b>
Address: <b>CHANDIGARH AYKAR BHAWAN, CHANDIGARH (UT), CHANDIGARH (UT)</b>		

**Summary of Demand**

S. No.	AY	DIN	Demand Section	Date of Order	Demand Outstanding (In Rs.)	Amount Difficult to Recover (In Rs.)	Amount Collectible (In Rs.)
1	2012-13	2019201210001842871C	147	31/12/2019	99,24,430		99,24,430
2	2013-14	2023201337001093824C	147	22/05/2023	6,00,85,830		6,00,85,830
3	2015-16	2023201537000468240C	147	02/05/2023	82,90,420		82,90,420
4	2017-18	2021201740405413304C	270A	12/07/2021	5,53,526		5,53,526

**Analysis of Demand**

*Confirmed to be true copy  
as downloaded from system*

*MA -  
28-06-2023*

**DRAFT**

Note: If digitally signed, the date of digital signature may be taken as date of document.  
CHANDIGARH AYKAR BHAWAN, CHANDIGARH, CHANDIGARH, Punjab, 160017  
Email: CHANDIGARH.DCIT1@INCOMETAX.GOV.IN,