## Annexure -7

## Name of the Corporate Debtor: Privilege Industries Limited Date of Commencement of CIRP: 15<sup>th</sup> February 2023 (Order received on 20<sup>th</sup> February 2023)

List of Creditors as on 13<sup>th</sup> July 2023

List of Operational creditors (Government Dues)

S. No	Details of Claimant		Details of Claim received		Details of Claim admitted				Amoun t of	Amount of any mutual	Amoun t under	Amount rejected	Remarks				
	Ref No.	Name of Claimant	Date of claim submis sion	Amount claimed	Amount admitted	Nature of Claim	Whether Related Party?	% of voting share in CoC, if applicabl e	Contin gent claim	Departmen t Governme nt dues, that may be set- off	verifica tion	rejecteu					
1	OCC(St at) - 1	Deputy Commissione r of State Tax (MUM-E- 609), Govt. of Maharashtra <u>Year Wise</u>	03- Mar-23	2,81,33,674	2,81,33,674	State Tax	No	0%	-	-	-	-	VAT, 2017-1 The split of own operat bottling ope Debtor by C	8 CST dues cla cions an erations BIPL is p	aimed & admitte d Crown Beers conducted in th provided below:	ed between the C India Pvt Ltd (C ne brewery unit o	orporate Debtor BIPL) related to of the Corporate
		2015-16 CST 2016-17 VAT	- -	44,18,453	28,73,429	State Tax	No	0%	-	-	-	15,45,024	Year	Regi me	Liability of Corporate	Liability due to bottling	Total
		2016-17 CST	-	5,64,82,786	5,64,82,786	State Tax	No	0%	-	-	-	-			Debtor	operations of CBIPL	
		0047.403/47		5 5 4 4 0 4 4 0	5.54.40.440	01.1.7		00/					2015-16	CST	-	2,81,33,674	2,81,33,674
		2017-18 VAT		5,54,19,149	5,54,19,149	State Tax	No	0%	-	-	-	-	2016-17	VAT	26,95,534	17,22,919	44,18,453
		2017-18 CST	<del> </del>	16,91,23,390	6,49,49,868	State Tax	No	0%	_	_	_	10,41,73,522	2016-17	CST	5,59,603	5,59,23,183	5,64,82,786
		2017 10 001		10,71,20,070	0,17,17,000	otato rax	110	070				10,11,70,022	2017-18 2017-18	VAT CST	5,20,44,790	33,74,359 16,91,23,390	5,54,19,149 16,91,23,390
													Total	CST	5,52,99,927	25,82,77,526	31,35,77,452
													Claims Adm Year		Liability of	Liability due	Total
													Year	Regi me	Corporate  Debtor	to bottling operations of CBIPL	10131
													2015-16	CST	-	2,81,33,674	2,81,33,674

1		1 1		[	1	1 1	1 1	2016-17	VAT	13,03,014	15,70,415	28,73,429
								2016-17	CST	5,59,603	5,59,23,183	5,64,82,786
								2010-17	VAT	5,20,44,790	33,74,359	5,54,19,149
								2017-18	CST	3,20,44,770	6,49,49,868	6,49,49,868
								Total	631	5,39,07,407	15,39,51,500	20,78,58,907
								Total		5,39,07,407	15,57,51,500	20,70,30,907
								Liability (alai	m amaii	nto) origina from	calcatay ralating	to CDIDI bottling
								_		-	_	to CBIPL bottling
												ment agreement
									ianuary :	2021 and the sa	ame need to be	recovered from
								CBIPL.				
									,		e provided below	
												ax dues of INR
												57477202122E &
								INR 1,88,180	) vide Ch	allan No. MH008	3171290202122E	on 28th October
								2021), howe	ever the	claimant has o	only considered	payment of INR
								3,61,434. He	ence the	claim has been r	ejected to the ext	ent of additional
								payment ma	de whic	h was not consid	ered by the claim	nant.
								2. FY 2017-	-18 CST	- The claimar	nt has submitted	d claim for INR
								16,91,23,39	1 based	on an earlier a	ssessment orde	r passed by the
								claimant on	22nd De	cember 2021. Ho	owever, the claim	ant has passed a
												ed on additional
											-	per the rectified
												19,868 (Tax - INR
												to the extend of
										order is admitte	•	
	l					1		. 551104 455	00010111	o. do. lo ddiffitto	···	

2	OCC(St at) - 2	Deputy Commissione r of State Tax (MUM-E- 609), Govt. of Maharashtra  Year wise 2018-19 VAT	01-Jun- 23	1,35,52,208	-	State Tax	No	0%	-	-	-	1,35,52,208	Claims pertaining to 2018-19 VAT & 2018-19 CST As per the Regulations 12 (2) of the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016 ("CIRP Regulations"), a creditor may file its claim on or before the 90th day from the insolvency commencement date, which in the present case is May 21, 2023. However, this claim has been submitted on 1st June 2023, which is beyond the 90th day from Insolvency Commencement date and hence the same has not been considered.
		2018-19 CST		77,99,32,157	-	State Tax	No	0%	-	-	-	77,99,32,157	The split of dues claimed between the Corporate Debtor and CBIPL on behalf of the bottling operations conducted in the brewery unit of the Corporate Debtor is provided below:  Claims submitted  Year Regi Share of Share of Debtor operations of CBIPL  2018-19 VAT 57,220 1,34,94,988 1,35,52,208  2018-19 CST 3,61,71,899 74,37,60,258 77,99,32,157  Total 3,62,29,119 75,72,55,246 79,34,84,365
2	OCC (Stat) – 3	E.S.I. Corporation Sub Regional Office Pune- 411037	24- Mar-23	45,988	45,988	ESI	No	0%	-	-	-	-	Admitted
3	OCC (Stat) - 4	Municipal Corporation of Greater Mumbai	23-Jun- 23	5,68,56,354	-	Unpaid Property taxes	No	0%	-	-	-	5,68,56,354	As per the Regulations 12 (2) of the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016 ("CIRP Regulations"), a creditor may file its claim on or before the 90th day from the insolvency commencement date, which in the present case is May 21, 2023. However, this claim has been submitted on 23rd June 2023, which is beyond the 90th day from Insolvency Commencement date and hence the same has not been considered.
		Total		1,16,39,64,160	20,79,04,894			-	-	-	-	95,60,59,266	