

**Annexure - 7**  
**Adarsh Buildestate Limited; CIRP commenced on 29.08.2022;**  
**List of creditors as on 09.08.2023**  
**List of operational creditors (Government dues).**

S. No.	Details of claimant		Detail of claim received		Details of claim admitted				Amount of contingent claim	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	% of voting share in COC					
1	Office of the ACIT Central Circle, Bikaner on Behalf of Income Tax Department	Office of the ACIT Central Circle, Bikaner on Behalf of Income Tax Department	12.09.2022	₹ 5,911,139,167.00	₹ 5,911,139,167.00	Operational Debt	No	-	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	
2	CGST Department	Superintendent, Range-IX CGST, Division-B, Jaipur	19.09.2022	₹ 293,733.00	₹ 293,733.00	Operational Debt	No	-	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	
3	Deputy Commissioner of Income Tax	TDS Circle, Gurgaon	26.12.2022	₹ 969,805,188.00	₹ 969,805,188.00	Operational Debt	No	-	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	
4	Shri P.R. LAKRA Commissioner - CGST Gurugram	CGST Bhawan, Gurugram	23.08.2022	₹ 7,002,074.00	₹ 1.00	Operational Debt	No	-	₹ 0.00	₹ 0.00	₹ 0.00	₹ 7,002,073.00	Claim is not submitted in appropriate claim form, therefore the claim has been provisionally admitted at notional amount of Rs. 1.
4	Total			₹ 6,888,240,162.00	₹ 6,881,238,089.00				₹ 0.00	₹ 0.00	₹ 0.00	₹ 7,002,073.00	

- Note :
- As per Regulation 14 of IBC 2016-  
Where the amount claimed by a creditor is not precise due to any contingency or other reason, the interim resolution professional or the resolution professional, as the case may be, shall make the best estimate of the amount of the claim based on the information available with him. The interim resolution professional or the resolution professional, as the case may be, shall revise the amounts of claims admitted, including the estimates of claims made under sub regulation (1), as soon as may be practicable, when he comes across additional information warranting such revision.
  - Claims have been provisionally admitted by IRP on the basis of records / documents submitted by the creditors, as the updated books of accounts of the Corporate Debtor are still not made available to IRP.
  - The claims where admitted are subject to further revision/substantiation/modification on the basis of any additional information / evidence / clarification which may be received subsequently and which warrant such revision/substantiation/modification.
  - Information / evidence / clarification may also be pending from Operational Creditor/Management/Employees for the claims under further verification.