

Annexure 7

Name of Corporate Debtor: Future Retail Limited; Date of commencement of CIRP: July 20, 2022; List of creditors as on: August 24, 2023

List of operational creditors (Government dues)

(Amount in INR)

Sr. No.	Details of Claimant	Government	Details of Claim received		Details of Claim Admitted			Amount of Contingent Claim	Amount of any mutual dues, that may be set off	Amount of claim under verification	Amount of Claim not admitted	Remarks, if any	
			Date of Receipt (MM/DD/YYYY)	Amount Claimed	Amount of Claim Admitted	Nature of Claim	Whether related party?						% Voting Share in CoC
1	COST & CEX, Mumbai East Commissionerate	Central Government	9/13/2022	5,395,479,069	1,293,954,627	-	No	-	-	-	4,101,524,442	Note 3.5 & 11	
2	Commissioner Of Commercial Taxes	State Government	7/29/2022	193,853,498	193,853,498	-	No	-	-	-	-	Note 3	
3	CT & GST Officer (Odisha)	Central Government	-	10,315,932	10,315,932	-	No	-	-	-	-	Note 3	
4	CT & GST Officer (Odisha)	Central Government	10/17/2022	7,176,664	-	-	No	-	-	-	7,176,664	Note 3 & 4	
5	Department of Trade and Taxes (New Delhi)	State Government	-	40,476,834	40,476,834	-	No	-	-	-	-	Note 3	
6	Employees State Insurance Corporation - Thrissur	Central Government	8/8/2022	50,264	-	-	No	-	50,264	-	-	Note 4	
7	EPFO (Kandivali, Maharashtra)	Central Government	8/2/2022	121,749,341	121,749,341	-	No	-	-	-	-	Note 3	
8	ESI Corporation (Bangalore, Karnataka)	Central Government	8/4/2022	344,338	305,453	-	No	-	38,885	-	-	Note 3 & 4	
9	ESI Corporation (Ministry of Labour & Employment Govt of India)	Central Government	10/18/2022	208,448	-	-	No	-	-	-	208,448	Note 5	
10	ESI Corporation Sub Regional Office Nasik	Central Government	-	361,131	-	-	No	-	-	-	361,131	Note 5	
11	ESIC (Thiruvananthapuram)	Central Government	8/3/2022	35,727	-	-	No	-	-	-	35,727	Note 5	
12	ESIC (Thiruvananthapuram)	Central Government	-	35,727	-	-	No	-	-	-	35,727	Note 5	
13	ESIC Lucknow	State Government	-	4,620	-	-	No	-	4,620	-	-	Note 4	
14	ESIC (Salem, Tamil Nadu)	Central Government	10/18/2022	8,114	-	-	No	-	-	-	8,114	Note 5	
15	ESIC (Salem, Tamil Nadu)	Central Government	-	8,114	-	-	No	-	8,114	-	-	Note 5	
16	ESIC SRO Thiruvananthapuram	Central Government	8/18/2022	34,414	30,844	-	No	-	3,570	-	-	Note 3 & 4	
17	ESIC SRO Thiruvananthapuram	Central Government	8/8/2022	34,414	-	-	No	-	-	-	34,414	Note 4	
18	ESIC (Aurangabad, Maharashtra)	Central Government	9/28/2022	92,308	-	-	No	-	-	-	92,308	Note 4	
19	ESIC (Bangalore, Karnataka)	Central Government	8/1/2022	84,479,828	149,779	-	No	-	84,330,049	-	-	Note 3 & 4	
20	ESIC (Baroda, Gujarat)	Central Government	9/14/2022	201,857	-	-	No	-	-	-	201,857	Note 5	
21	ESIC (Ernakulam, Kerala)	Central Government	8/25/2022	72,105	69,629	-	No	-	-	-	2,476	Note 3 & 5	
22	ESIC (Jodhpur Rajasthan)	Central Government	10/17/2022	14,780	12,928	-	No	-	1,852	-	-	Note 3 & 4	
23	ESIC (Kozhikode, Kerala)	Central Government	8/8/2022	1,473,383	1,035,537	-	No	-	437,846	-	-	Note 3 & 4	
24	ESIC (Ludhiana, Punjab)	Central Government	-	65,114	62,149	-	No	-	2,965	-	-	Note 3 & 4	
25	ESIC (Madurai, Tamil Nadu)	Central Government	10/18/2022	9,710	9,342	-	No	-	-	-	368	Note 3 & 5	
26	ESIC (Madurai, Tamil Nadu)	Central Government	10/18/2022	9,710	-	-	No	-	-	-	9,710	Note 5	
27	ESIC (Marol, Maharashtra)	Central Government	8/18/2022	129,826	4,286,258	-	No	-	36,649,820	-	87,149,140	Note 3 & 5	
28	ESIC (Marol, Maharashtra)	Central Government	8/18/2022	47,477	43,478	-	No	-	3,999	-	-	Note 3 & 4	
29	ESIC (Mysore, Tamil Nadu)	Central Government	8/3/2022	41,982	11,049	-	No	-	2,979	-	27,954	Note 3 & 5	
30	ESIC (Mysore, Tamil Nadu)	Central Government	-	41,982	11,284	-	No	-	2,798	-	27,959	Note 3 & 5	
31	ESIC (Mysore, Tamil Nadu)	Central Government	-	41,982	18,543	-	No	-	8,359	-	17,580	Note 3 & 5	
32	ESIC (Mysore, Tamil Nadu)	Central Government	8/3/2022	41,982	-	-	No	-	-	-	41,982	Note 5	
33	ESIC (Mysore, Tamil Nadu)	Central Government	8/3/2022	41,982	32,552	-	No	-	9,450	-	-	Note 3 & 4	
34	ESIC (Nagpur, Maharashtra)	Central Government	8/9/2022	90,860	85,523	-	No	-	5,337	-	-	Note 3 & 4	
35	ESIC (Nagpur, Maharashtra)	Central Government	-	90,860	-	-	No	-	-	-	90,860	Note 5	
36	ESIC (Nashik, Maharashtra)	Central Government	8/5/2022	361,131	84,206	-	No	-	266,925	-	-	Note 3 & 4	
37	ESIC (New Delhi)	Central Government	8/18/2022	53,883	-	-	No	-	-	-	53,883	Note 4	
38	ESIC (New Delhi)	Central Government	-	153,375	144,710	-	No	-	-	-	8,665	Note 3 & 5	
39	ESIC (New Delhi)	Central Government	8/3/2022	33,142	-	-	No	-	-	-	33,142	Note 3	
40	ESIC (Noida, New Delhi)	Central Government	-	1,673,139	1,555,214	-	No	-	117,925	-	-	Note 3 & 4	
41	ESIC (Noida, New Delhi)	Central Government	-	1,055,312	-	-	No	-	3,000,321	-	-	Note 3 & 4	
42	ESIC (Noida, New Delhi)	Central Government	10/17/2022	198,806	192,248	-	No	-	6,558	-	-	Note 3 & 4	
43	ESIC (Noida, New Delhi)	Central Government	-	118,187	118,000	-	No	-	-	-	187	Note 3 & 4	
44	ESIC (Noida, New Delhi)	Central Government	8/3/2022	10,422	9,736	-	No	-	686	-	-	Note 3 & 4	
45	ESIC (Parol, Gujarat)	Central Government	-	21,919	19,800	-	No	-	2,119	-	-	Note 3 & 4	
46	ESIC (Surat, Gujarat)	Central Government	8/8/2022	29,832	20,526	-	No	-	9,306	-	-	Note 3 & 4	
47	ESIC (Tirunelveli, Tamil Nadu)	Central Government	-	27,127	7,947	-	No	-	19,180	-	-	Note 3 & 4	
48	ESIC (Aurangabad)	Central Government	10/18/2022	19,827	11,673	-	No	-	8,155	-	-	Note 3 & 4	
49	ESIC (Aurangabad)	Central Government	10/18/2022	10,013	7,960	-	No	-	2,053	-	-	Note 3 & 4	
50	ESIC (Baddi, Himachal Pradesh)	Central Government	10/17/2022	15,317	-	-	No	-	-	-	15,317	Note 5	
51	ESIC (Baddi, Himachal Pradesh)	Central Government	8/20/2022	28,900	-	-	No	-	28,900	-	-	Note 4	
52	ESIC (Baddi, Himachal Pradesh)	Central Government	-	15,317	-	-	No	-	-	-	15,317	Note 4	
53	ESIC (Baddi, Himachal Pradesh)	Central Government	9/15/2022	31,194	28,279	-	No	-	2,915	-	-	Note 3 & 4	
54	ESIC (Baddi, Himachal Pradesh)	Central Government	10/17/2022	13,254	12,801	-	No	-	453	-	-	Note 3 & 4	
55	ESIC (Baddi, Himachal Pradesh)	Central Government	-	11,954	11,567	-	No	-	387	-	-	Note 3 & 4	
56	ESIC (Baddi, Himachal Pradesh)	Central Government	10/18/2022	9,255	9,215	-	No	-	-	-	40	Note 3 & 5	
57	ESIC (Baddi, Himachal Pradesh)	Central Government	8/5/2022	11,355	9,787	-	No	-	1,568	-	-	Note 3 & 4	
58	ESIC (Baddi, Himachal Pradesh)	Central Government	8/4/2022	12,398	-	-	No	-	-	-	12,398	Note 3	
59	ESIC (Baddi, Himachal Pradesh)	Central Government	8/2/2022	11,367	-	-	No	-	-	-	11,367	Note 3	
60	ESIC (Baddi, Himachal Pradesh)	Central Government	8/3/2022	6,482	5,433	-	No	-	1,049	-	-	Note 3 & 4	
61	ESIC (Bhubaneswar, Odisha)	Central Government	-	186,608	172,154	-	No	-	14,454	-	-	Note 3 & 4	
62	ESIC (Changanassery)	Central Government	8/2/2022	1,425,890	1,323,391	-	No	-	102,499	-	-	99,931	Note 3 & 5
63	ESIC (Chennai, Tamil Nadu)	Central Government	10/17/2022	173,577	164,804	-	No	-	8,773	-	-	Note 3 & 4	
64	ESIC (Chennai, Tamil Nadu)	Central Government	-	173,577	-	-	No	-	-	-	173,577	Note 5	
65	ESIC (Coimbatore, Tamil Nadu)	Central Government	-	11,434	10,506	-	No	-	928	-	-	Note 3 & 4	
66	ESIC (Coimbatore, Tamil Nadu)	Central Government	8/4/2022	5,298	-	-	No	-	5,298	-	-	Note 3	
67	ESIC (Indore, Madhya Pradesh)	Central Government	8/8/2022	46,031	15,578	-	No	-	30,453	-	-	Note 3 & 4	
68	ESIC (Jaipur, Rajasthan)	Central Government	-	4,468	3,878	-	No	-	590	-	-	Note 3 & 4	
69	ESIC (Jaipur, Rajasthan)	Central Government	10/18/2022	2,308	-	-	No	-	2,308	-	-	Note 4	
70	ESIC (Jodhpur, Rajasthan)	Central Government	10/18/2022	10,324	8,869	-	No	-	1,455	-	-	Note 3 & 4	
71	ESIC (Jodhpur, Rajasthan)	Central Government	10/18/2022	10,324	-	-	No	-	-	-	10,324	Note 5	
72	ESIC (Kozhikode, Kerala)	Central Government	-	951,582	-	-	No	-	-	-	951,582	Note 5	
73	ESIC (Kozhikode, Kerala)	Central Government	8/23/2022	126,044	-	-	No	-	-	-	126,044	Note 5	
74	ESIC (Kozhikode, Kerala)	Central Government	8/18/2022	54,842	-	-	No	-	-	-	54,842	Note 5	
75	ESIC (Kozhikode, Kerala)	Central Government	8/8/2022	26,464	26,464	-	No	-	-	-	-	Note 3	
76	ESIC (Kozhikode, Kerala)	Central Government	8/3/2022	23,017	23,017	-	No	-	-	-	-	Note 3	
77	ESIC (Kozhikode, Kerala)	Central Government	10/18/2022	18,458	-	-	No	-	-	-	18,458	Note 5	
78	ESIC (Kozhikode, Kerala)	Central Government	10/17/2022	14,362	-	-	No	-	-	-	14,362	Note 5	
79	ESIC (Kozhikode, Kerala)	Central Government	-	1,107,359	960,936	-	No	-	146,423	-	-	385,783	Note 3 & 5
80	ESIC (Kuppur, Chattisgarh)	Central Government	8/2/2022	86,923	80,314	-	No	-	6,609	-	-	Note 3 & 4	
81	ESIC (Rohini, New Delhi)	Central Government	8/5/2022	46,634	44,213	-	No	-	2,421	-	-	Note 3 & 4	
82	ESIC (Surat, Gujarat)	Central Government	-	208,448	50,899	-	No	-	157,549	-	-	Note 3 & 4	
83	ESIC (Tirunelveli, Tamil Nadu)	Central Government	-	2,059,649	-	-	No	-	-	-	2,059,649	Note 5	
84	ESIC (Tirupati)	Central Government	8/3/2022	29,645	29,645	-	No	-	-	-	-	Note 3	
85	ESIC (Tirupati)	Central Government	9/16/2022	15,613	-	-	No	-	-	-	15,613	Note 3	
86	ESIC (Tirupura & Guwahati)	Central Government	8/3/2022	180,182	-	-	No	-	-	-	180,182	Note 5	
87	ESIC (Vijayawada, Andhra Pradesh)	Central Government	-	1,460,406	-	-	No	-	-	-	1,460,406	Note 5	
88	ESIC (Vijayawada, Andhra Pradesh)	Central Government	8/3/2022	1,460,406	1,027,743	-	No	-	432,663	-	-	Note 3 & 4	
89	ESIC (Vishakhapatnam & Vizianagaram, Andhra Pradesh)	Central Government	-	93,807	82,866	-	No	-	10,941	-	-	Note 3 & 4	
90	ESIC Chandigarh	Central Government	8/17/2022	1,425,890	1,323,391	-	No	-	102,499	-	-	99,931	Note 3 & 5
91	ESIC Ernakulam	State Government	8/9/2022	69,429	-	-	No	-	-	-	69,429	Note 3	
92	ESIC Hyderabad	State Government	8/3/2022	13,430	-	-	No	-	-	-	13,430	Note 4	
93	ESIC Hyderabad	State Government	7/29/2022	1,425	-	-	No	-	-	-	1,425	Note 4	
94	ESIC Hyderabad	State Government	7/27/2022	62,601	-	-	No	-	62,601	-	-	Note 4	
95	ESIC Insurance (Marol, Maharashtra)	Central Government	-	491,663	491,663	-	No	-	-	-	-	Note 3	
96	ESIC Kolkata	State Government	7/27/2022										

8. Vide an order dated 6 October 2022 ("Order") passed by the Thane District Consumer Disputes Redressal Forum, an amount of INR 15,000 (Rupees Fifteen Thousand Only) has been awarded in favour of Mr. Anand Tripathi. However, since the claim of Mr. Tripathi's outstanding dues basis the Order was received by the RP subsequent to 90 days from the Insolvency Commencement Date, the same could not be verified and admitted. Prospective resolution applicants are requested to take note of the same.

9. Delhi Metro Rail Corporation Limited ("DMRC") has adjusted the security deposit given by corporate debtor which was invoked post the insolvency commencement date in the claim submitted by it. Being an amount which was invoked during the CRP, the resolution professional has not adjusted the said invoked security deposit against dues pertaining to the pre-insolvency commencement date and has considered the same towards adjustment against the insolvency resolution process cost accruing in respect of the concerned premises.

10. The claimant has claimed the status as secured creditor, relying upon Section 37 of the Maharashtra Value Added Tax Act 2002 and the judgement of Hon'ble Supreme Court in the matter of State Tax Officer vs Rainbow Papers Limited. However, this should not be construed as admission/perfection of any such security interest, and the treatment of such claim shall remain subject to applicable provisions of IBC and the outcome of ongoing CIRP.

11. The claimant has claimed the status as secured creditor, relying upon Section 82 of Central Goods and Services Tax Act, 2017 and the judgement of Hon'ble Supreme Court in the matter of State Tax Officer vs Rainbow Papers Limited. However, this should not be construed as admission/perfection of any such security interest, and the treatment of such claim shall remain subject to applicable provisions of IBC and the outcome of ongoing CRP.

12. These claims albeit received post 90 days from insolvency commencement date, have been verified upon receipt of directions from the Hon'ble Adjudicating Authority, condoning the delay and directing the resolution professional to consider the claim.