

Name of Corporate Debtor: Television Home Shopping Network Ltd

RP: Darshan Bharatbhai Patel

IBBI/IPA-001/IP-P01579/2018-2019/12442

CIRP Date :03.03.2023

List of operational creditors (Government Dues) outstanding as on 3.11.2023

Sr No	Details of Claimant		Details of Claim Received		Details of Claim Admitted				Amount of Contingent Claim	Amount of any mutual dues, that may be	Amount of claim under verification	Amount of claim not admitted	Remarks
	Department	Government	Date of Receipt	Amount Claimed	Amount of Claim admitted	Nature of Claim	Whether Related Party?	% of voting share in CoC					
1	Deputy Commissioner of Income Tax, Circle 16(1) Mumbai	Income Tax -Circle 16(1), Mumbai	16.3.2023	3625474595	1	Unsecured	No	NIL	3,62,54,74,594	NIL	NIL	NIL	Note-1 as below
2	Department of CGST & C.Excise Noida Sector -3, Gautambuddh Nagar, Uttarpradesh	Dy Commissioner, of CGST & C.Excise : Noida Sector - 3, Gautambuddh Nagar, UP	Not filed	6,38,80,498	1	Unsecured	No	NIL	6,38,80,497	NIL	NIL	NIL	Note-2 as below
3	Office of Principal Commissioner of CGST & C.Exicse : Mumbai	Asst Commissioner of Sales Tax, Investigation I-19, Mumbai	Not filed	44,17,634	1	Unsecured	No	NIL	44,17,633	NIL	NIL	NIL	Note-3 as below
4	Dy Commissioner Of Income Tax, Circle 76(1), Laxminagar, Delhi	Income Tax Circle 76(1), Delhi	Not filed	7,99,81,187	1	Unsecured	No	NIL	7,99,81,186	NIL	NIL	NIL	Note-4 as below
Total						4			3,77,37,53,914	NIL	NIL	NIL	

Note-1 : : Sr No 1 above is the claim provisionally admitted by IRP. Based on the available facts and details of dispute already filed by the CD at the CIT(A) which are pending, the total claim is reclassified and admitted at a Notional amount treating the demand as disputed demand. The claim pertains to AY : 2018-2019 Rs. 3623407205 and AY 2021-22 : 2067390

Note-2 : Sr No 2 above is the claim which is not yet filed by the department but has been considered as per the Hon'ble the SC ruling in the matter of Rainbow Papers. As the demand of financial year 2018-2019 w.r.t GST is pending at the GST appellate authority as per the details available, the same is admitted at a Notional amount treating the same as disputed.

Note-3 : Sr No 3 above is the claim which is not yet filed by the department but has been considered as per the Hon'ble the SC ruling in the matter of Rainbow Papers. As the demand of AY 2007-2008 is pending at the Sales Tax tribunal as per the details available, the same is admitted at a Notional amount treating the same as disputed.

Note-4 : Sr No 4 above is the claim which is not yet filed by the department but has been considered as per the Hon'ble the SC ruling in the matter of Rainbow Papers. As the demand of AY 2013-14, 2014-15, 2015-16 is pending for TDS demand and related interest as per sec 270(1A) as per the details available, related appeals are filed and are pending and hence, is admitted at a Notional amount treating the same as disputed.

