



कार्यालय उपायुक्त सीमा शुल्क
आई.सी.डी., जी.आर.एफ.एल., जी.टी. रोड, लुधियाना
OFFICE OF THE DEPUTY COMMISSIONER OF
CUSTOMS,
ICD, GRFL, SAHNEWAL, G. T. ROAD, LUDHIANA
TELEFAX: 0161-2847470

Dated: 10.01.2023.

C. No. VIII-CUS/Bond&Lic./NCLT/Ldh/01/2023/

To

22393

Sh. Krishan Vrind Jain,
IP Regn No. IBBI/IPA-001/IP No. 00284/2017-18/10528,
The Interim Resolution Professional in the matter of
M/s Aabha Industrial Limited (CIN : U17290PB2010PLC034005)
(IBBI/IPA-001/IP-P00284/2017-18/10528)
SCO-818, 1st Floor, NAC, Manimajra, Chandigarh.

(e-mail : cirp.macrodairy@gmail.com)
cirp.aabhaindustries@gmail.com)

Sir,

Subject: Submission of proof of claim Against M/s Aabha Industrial Limited, CIN : U17290PB2010PLC034005, B-VI-796/12/5, Street No.7, Gaushala Chowk, Madhopuri Ludhiana-141008.

Please refer to Order dated 23.12.2022 in CA No.1154/2019 and CP(1B) No.62/Chd/Pb/2019 passed by the Hon'ble National Company Law Tribunal, Chandigarh Bench under Section 7 and 60(5) of the Insolvency and Bankruptcy Code, 2016 & Section 5 of Limitation Act, read with Section 238A of the Code and Public Announcement dated 03.12.2022 received in this office on 12.12.2022.

In this regard, please find enclosed herewith claim of the department against M/s Aabha Industrial Limited, B-VI-796/12/5, Street No.7, Gaushala Chowk, Madhopuri Ludhiana-141008. for an amount of **Rs.74,66,095/- (Rupees seventy four lakhs sixty six thousand and ninety five only)** for necessary action please.

Yours faithfully,

Encl.:- 1. Form B duly filled & signed.
2. Declaration duly filled & signed.

(Parveen Tewatia)
Assistant Commissioner of Customs
(Bond and License Section)
GRFL, G.T.Road, Sahnewal, Ludhiana, Punjab

Copy to M/s Aabha Industrial Limited, B-VI-796/12/5, Street No.7, Gaushala Chowk, Madhopuri Ludhiana-141008 for information please.

Assistant Commissioner

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: 10.01.2023.

To

Sh. Krishan Vrind Jain,
IP Regn No.IBBI/IPA-001/IP No.00284/2017-18/10528,
The Interim Resolution Professional in the matter of
M/s Aabha Industrial Limited (CIN : U17290PB2010PLC034005)
(IBBI/IPA-001/IP-P00284/2017-18/10528)
SCO-818, 1st Floor, NAC, Manimajra, Chandigarh.

Subject: Submission of proof of claim Against M/s Aabha Industrial Limited, CIN : U17290PB2010PLC034005, B-VI-796/12/5, Street No.7, Gaushala Chowk, Madhopuri Ludhiana-141008.

Sir,

I, Parveen Tewatia, Assistant Commissioner of Customs (Bond and License Section), GRFL, G.T.Road, Sahnewal, Ludhiana, Punjab, hereby, submits this proof of claim in respect of the corporate insolvency resolution process in the case of M/s Aabha Industrial Limited, B-VI-796/12/5, Street No.7, Gaushala Chowk, Madhopuri Ludhiana-141008.. The details for the same are set out below:

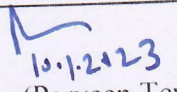
Particulars	
1. Name of operational creditor	PARVEEN TEWATIA, ASSISTANT COMMISSIONER OF CUSTOMS (BOND AND LICENSE SECTION), GRFL, G.T.ROAD, SAHNEWAL, LUDHIANA, PUNJAB
2. Identification number of operational creditor (if an incorporated body provide identification number and proof of incorporation. If a partnership or individual provide identification records of all the partners or the individual)	-N.A., being Central Government Department under Ministry of Finance, Government of India.
3. Address and email address of operational creditor for correspondence	Office of the Assistant Commissioner of Customs (Bond and License Section), GRFL, G.T.Road, Sahnewal, Ludhiana, Punjab – 141 120 e-mail ID : praveent.e049201@gov.in

4.	Total amount of claim (including any interest as at the insolvency commencement date)	<p>Rs.74,66,095/- (Rupees Seventy four lakhs sixty six thousand and ninety five only)</p> <p>Detail as below :</p> <p>A) EPCG License No.3030011362 dated 19.07.2013:</p> <p>(i) Customs duty of Rs.30,03,223/- foregone for the goods imported vide Bill of Entry No.3067679 dated 22.08.2013 against EPCG License No.3030011362 dated 19.07.2013.</p> <p>(ii) Interest of Rs.44,62,872/- thereon.</p> <p>(iii) Total Rs.74,66,095/-.</p>
5.	Details of documents by reference to which the debt can be substantiated.	(i) Debt sustained consequent upon registration of the EPCG License No.3030011362 dated 19.07.2013 issued by the DGFT, on request of the corporate insolvent. They have imported the machinery against the same in which they have taken benefit of the Customs duty of Rs.30,03,223/-. They were required to export and complete the obligation against the said EPCG license as per conditions imposed by the DGFT.
6.	Details of any dispute as well as the record of pendency or order of suit or arbitration proceedings	N.A.
7.	Details of how and when debt incurred	The corporate insolvent got the EPCG License No.3030011362 dated 19.07.2013 issued by the DGFT and got registered the same on their request. They have imported the machinery against the same vide Bill of Entry No.3067679 dated 22.08.2013 and availed benefit of Rs.30,03,223/-. They were required to export and complete the obligation against the said EPCG license as per conditions imposed by the DGFT.
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	N.A.

9.	<p>Details of</p> <p>a. Any security held, the value of security and its date or</p> <p>b. any retention of title arrangements in respect of goods or properties to which the claim refers</p>	<p>The corporate insolvent also submitted Bank Guarantee for an amount of Rs.4,55,000/- at the time of registration of EPCG License No.3030011362 dated 19.07.2013.</p> <p>However, since, they have failed to submit the export obligations against the said EPCG license, the original Bank guarantee was sent to concerned bank for appropriation on 28.02.2020 ; but DD/Cheque from the bank for the appropriation of BG is awaited, inspite of sending various communications on 26.06.2020, 12.10.2020, 21.09.2021 & 22.11.2022.</p> <p>N.A.</p>
10	<p>Details of the bank account to which the amount of the claim or any part thereof can be transferred pursuant to a resolution plan</p>	<p>Kindly arrange to issue Banker's Cheque/Pay Order for the amount realizable against the above stated debts in favor of PNB A/c Customs Duty on A/c of M/s Aabha Industrial Limited., Ludhiana.</p>
11	<p>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</p>	<p>(i) Copy of EPCG license No.3030011362 dated 19.07.2013.</p> <p>(ii) Copy of the license details and item wise ledger procured from EDI system in respect of EPCG license No.3030011362 dated 19.07.2013.</p> <p>(iii) Calculation chart of government dues recoverable (i.e. customs duty foregone and interest thereon) from the Corporate Insolvent.</p>

Signature of operational creditor or person authorized to act on his behalf
[Please enclose the authority if this is being submitted on behalf of an operational creditor]

Name in block letters: PARVEEN TEWATIA :


 10.1.2023
 (Parveen Tewatia)
 Assistant Commissioner (Bond and License)
 Customs Commissionerate, Ludhiana.
Customs Commissionerate Ludhiana

Position with or in relation to creditor: Empowered and authorized for recovery of arrears of government revenue under Section 142 of the Customs Act, 1962.

Address of person signing :

Office of the Assistant Commissioner of Customs,
 Bond and License Section, Customs Commissionerate, GRFL,
 G.T.Road, Sahnewal, Ludhiana, Punjab – 141 120.

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

Documents enclosed as identity proof of the claimant:----Aadhar Card and PAN Card

DECLARATION

I, Parveen Tewatia, Assistant Commissioner of Customs currently residing at 604, HAZEL-I, Central Green Society, Pakhowal Road, Ludhiana, do solemnly affirm and state as follows:

1. M/s. Aabha Industrial Limited, B-VI-796/12/5, Street No.7, Gaushala Chowk, Madhopuri Ludhiana-141008, the corporate debtor was, at the insolvency commencement date, being justly and truly indebted to me in the sum of **Rs.74,66,095/- (Rupees seventy four lakhs sixty six thousand and ninety five only)**.
2. In respect of my claim of the said sum or any part thereof, I have relied on the documents specified below:
 - (i) Copy of EPCG license No.3030011362 dated 19.07.2013.
 - (ii) Copy of the license details and item wise ledger procured from EDI system in respect of EPCG license No.3030011362 dated 19.07.2013.
 - (iii) Calculation chart of government dues recoverable (both customs duty foregone and interest thereon) from the Corporate Insolvent.
3. The said documents are true, valid and genuine to the best of my knowledge, information and belief.
4. In respect of the said sum or any part thereof, I have not nor has any person, by my order, to my knowledge or belief, for my use, had or received any manner of satisfaction or security whatsoever.

Date : 10.01.2023

Place: Ludhiana

(Signature of the claimant)

प्रवीन तेवतिया / Parveen Tewatia
सहायक आयुक्त / Assistant Commissioner
सीमा शुल्क आयुक्तालय लुधियाना
Customs Commissionerate Ludhiana

VERIFICATION

I, Parveen Tewatia, Assistant Commissioner of Customs (Bond and License Section), GRFL, G.T.Road, Sahnewal, Ludhiana, Punjab, the *claimant* hereinabove, do hereby verify and affirm that the contents of this proof of claim are true and correct to my knowledge and belief and no material facts have been concealed therefrom.

Verified at Ludhiana on this 10th day of January, 2023.

Signature of the claimant

प्रवीन तेवतिया / Parveen Tewatia
सहायक आयुक्त / Assistant Commissioner
सीमा शुल्क आयुक्तालय लुधियाना
Customs Commissionerate Ludhiana