

Annexure-7

Rolta India Limited

Date of commencement of CIRP : 19.01.2023

List of Creditors (Version 6.0) drawn as on: 25.11.2023 (Updated List of Creditors)

(Earlier List of Creditors (Version 5.0) drawn as on: 12.07.2023, List of Creditors (Version 4.0) drawn as on: 09.05.2023, List of Creditors (Version 3.0) drawn as on: 05.04.2023, List of Creditors (Version 2.0) drawn as on: 13.03.2023 & (Version 1.0) drawn as on: 09.02.2023).

List of Operational Creditors (Government dues)

Sl.No	Details of Claimant		Details of claim Received		Details of claim Admitted				Amount of contingent claims	Amount of any mutual dues, that may be set-off	Amount of claims under verification	Amount of claim not admitted	Remarks, if any	(Amount in ₹)
	Department	Government	Date of Receipt	Amount Claimed	Amount of Claim admitted	Nature of Claim	Whether related party?	% of voting share in CoC, if applicable						
1	Deputy Commissioner of State Tax, Mumbai	State Government	25.01.2023	₹ 13,37,94,448	₹ 2,01,06,051	Unsecured	No	NA	₹ 11,16,51,852	₹ -	₹ -	₹ 1,13,721.00	Refer Note 1&2	
					₹ 19,22,824	Unsecured								
2	Govt of India, Income Tax Department TDS	Central Government	01.02.2023	₹ 24,76,18,393	₹ 19,33,22,194	Unsecured	No	NA	₹ 5,42,96,199	₹ -	₹ -	₹ -	Refer Note 8	
3	Government of India, Ministry of Commerce and Industry, through the development commissioner, SEEPZ-SEZ, Andheri (East), Mumbai	Central Government	02.02.2023	₹ 16,33,13,948	₹ 1,45,50,784	Unsecured	No	NA	₹ 14,81,69,000	₹ -	₹ -	₹ 5,94,164.00	Refer Note 1&2	
4	The Professional Tax Officer, Government of Maharashtra	Central Government	01.02.2023	₹ 67,33,934	₹ -	Unsecured	No	NA	₹ 67,33,934	₹ -	₹ -	₹ -	Refer Note 2	
5	The Commissioner of Customs, NS-II, JNCH, NHAVA SHEVA	Central Government	21.02.2023	₹ 2,07,96,928	₹ 2,07,96,928	Unsecured	No	NA	₹ -	₹ -	₹ -	₹ -	Fully Admitted	
6	The Assistant Commissioner of CGST and Central excise, Division-X, Under Ministry of finance, Department of revenue	Central Government	17.03.2023	₹ 1,49,16,62,389	₹ 1,43,03,05,268	Unsecured	No	NA	₹ -	₹ -	₹ -	₹ 6,13,57,121.00	Refer Note 7	
7	ESIC SRO Marol	Central Government	17.03.2023	₹ 2,21,633	₹ 1,97,955	Unsecured	No	NA	₹ -	₹ -	₹ -	₹ 23,678.00	Refer Note 1	
8	ESIC, Regional Office, NE Region	Central Government	22.03.2023	₹ 31,532	₹ 31,532	Unsecured	No	NA	₹ -	₹ -	₹ -	₹ -	Fully Admitted	
9	Municipal Corporation of Greater Mumbai	State Government	30.03.2023	₹ 11,09,70,064	₹ 11,09,70,064	Unsecured	No	NA	₹ -	₹ -	₹ -	₹ -	Fully Admitted	
10	Employees Provident Fund Organisation Regional Office, Kandivali-East (Kandivali-11)	Central Government	02.02.2023	₹ 35,52,34,508	₹ 7,48,93,221	Unsecured	No	NA	₹ 28,03,41,287	₹ -	₹ -	₹ -	Partially Admitted Refer Note 3	
11	Dy. Commissioner of Income Tax, Central Circle 1(1), Mumbai	Central Government	09.08.2023	₹ 52,27,64,57,264	₹ -	Unsecured	No	NA	₹ 52,27,64,57,264	₹ -	₹ -	₹ -	Refer Note 4 and 5	
12	Department of Telecommunications, Ministry of Communications, Government of India	Central Government	14.08.2023	₹ 4,69,09,00,000	₹ -	Unsecured	No	NA	₹ 4,69,09,00,000	₹ -	₹ -	₹ -	Refer Note 4 and 6	
	Total			₹ 59,49,77,35,041	₹ 1,86,70,96,821				₹ 57,56,85,49,536	₹ -	₹ -	₹ 6,20,88,684		

Note



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1	Portion of claim could not be admitted due to absence of documents substantiating the claim mentioned under 'Amount of claim not admitted' and the same may be updated once the required documents/records/clarifications substantiating the same, if any are provided by the Claimants.
2	Any claim amount which is not crystallized as on Insolvency commencement date i.e 19.01.2023, is treated as contingent claims.
3	(i) Principal: An amount of Rs. 5,08,69,354.00 has been admitted as per the books and records of the Corporate Debtor and in terms of the submissions made to Employees Provident Fund Organisation. Balance claimed amount of Rs. 13,55,89,753.00 has been kept under contingent claim on account of pending enquiry under section 7A of EPFO Act for the period from 08/2018 to 01/2023. (ii) Damages: An amount of Rs. 11,31,47,851.00 has been kept under contingent claim on account of pending enquiry under Section 7A of EPFO Act and on account of appeals under Section 7-I of the EPFO Act, 1952 arising out of impugned orders no. MH/RO/KND-II/PDC/24482/14B/2022-23/1313 and MH/RO/KND-II/PDC/24482/14B/2022/23/1315. (iii) Interest: An amount of Rs. 2,40,23,867.00 has been admitted as per the books and records of the Corporate Debtor. Balance claimed amount of Rs. 3,16,03,683.00 has been kept under contingent claim on account of pending enquiry under Section 7A of EPFO Act and writ petitions before the Hon'ble High Court of Judicature at Bombay Civil Petitioner Jurisdiction against the impugned orders dated 14.03.2023 passed under section 7Q of the Act bearing order no.MH/RO/KND-II/PDC/24482/7Q/2022-23/1314 and MH/RO/KND-II/PDC/24482/7Q/2022-23/1316.
4	This claim has been considered after seeking the necessary condonation of delay from the Hon'ble NCLT in IA 5011/2023 In C.P. (IB)/530(MB)2020. The said order was received on 21.11.2023.
5	The whole amount claimed by the department has been kept as a contingent claim due to pendency of appeals for adjudication before the competent authorities. (A) For Assesment Year 2015-2016 appeal is pending before ITAT in the appeal number ITA 2144IMUM/2023. (B) For Assesment Year 2017-2018 appeal is pending before CIT in the appeal number ITA 763/MUM/2021. (C) For Assesment Year 2018-2019 appeal is pending before ITAT in the appeal number ITA 2123IMUM/2022 and (D) For Assesment Years 2020-2021, 2021-2022 & 2022-2023 appeals are pending before CIT in the appeal number CIT(A) 47.
6	The Hon'ble Appellate Tribunal issued an order in Telecom Petition/146/2018 with Misc Application/296/2018 on 09.08.2018 that impugned demand notices shall remain stayed, therefore the whole amount of Rs. 469,09,00,000 is at this point in time not acceptable as per books and records of the Corporate Debtor and is therefore categorised as contingent claim.
7	An amount of Rs. 6,13,57,121 (in the component of Rs. 7,00,64,544) has not been admitted taking on record the order dated 05.10.2023 passed by the Joint Comissioner CGST & CX Mumbai East. Further, the balance claimed amount is fully admitted as per the records of the Corporate Debtor.
8	An amount of Rs. 5,42,96,199 claimed by the department has been kept as contingent claim due to pendency of appeals for adjudication by before the Commissioner of Income-tax (Appeals) vide the appeal acknowledgement number 415941260171023 (For the Financial Year 2016-2017), the appeal acknowledgement number 41613084017023 (for the Financial Year 2017-2018) and the appeal acknowledgement number 416359070171023 (for Financial Year 2018-2019).

