

## List of Operational Creditors (Government Dues)

S.No.	Details of Claimant		Details of Claim received		Details of Claim Admitted							Remarks If any		
	Department	Government	Date of Receipt	Amount Claimed	Amount of claim admitted	Nature of Claim	Amount covered by lien/attachment pending disposal	Whether lien/attachment removed? (Yes/No)	% share in total amounts of claim admitted	Amount of contingent claim	Amount of any mutual dues that may be set off		Amount of claim rejected	Amount of claim under verification
1	Office of the Assistant Commissioner of Central Tax-VIZAG		6/7/2021	83,760,489	-	Statutory Dues	-	-	0.00%	-	-	83,760,489	-	(1) Claim Rs.6,14,58,555 (Tax Rs.36180079 + Interest Rs.21650468 + Penalty Rs.3618008) is pertaining to GST liability dues of Pre-CIRP Period. (2) Claim Rs.2,23,01,934 (GST Input Tax Credit Blocked of Rs.13626512 + Interest Rs.8675422).
2	Office of the Income Tax Officer (TDS), Alzawl		6/8/2021	742,220	742,220	Statutory Dues	-	-	0.01%	-	-	-	-	The Claim of Rs.7,42,220/- pertains to default generated at the TDS CPC (TRACES) after filing of the related TDS returns, the same is for the period F.Y.2012-13 to 2018-19
3	Income Tax Officer (TDS), Cuttack		6/9/2021	16,225,490	16,225,490	Statutory Dues	-	-	0.18%	-	-	-	-	The Claim of Rs.1,62,25,490/- pertains to default generated at the TDS CPC (TRACES) after filing of the related TDS returns, the same is for the period F.Y.2008-09 to 2017-18
4	Assistant Commissioner GST & Central Excise Bhubaneswar-II Division		6/11/2021	11,392,224	11,392,224	Statutory Dues	-	-	0.12%	-	-	-	-	(1) Claim amount of Rs.97,90,652/- is pertains to Interest Liability on Late payment of Service Tax during the year 2014-15 and 2015-16. The said interest accrued by the department on self declared liability and tax payment actually made. (2) Claim Amount of Rs.16,01,572/- is pertains to OIO No. 09/AC/GST&CX/CPU/BBSR/ 2018 DATED 18/08/2018
5	The Commissioner , Central Goods & Service Tax and Central Excise ,Bolpur ,Durgapur		6/11/2021	11,105,429	-	Statutory Dues	-	-	0.00%	-	-	11,105,429	-	( 1 ) As per Sheet the claim amount is Rs.11105429/- but on verification of documents there is Rs.11105429/- for confirm demand and Rs.21270477/- unconfirm demand. ( 2 ) Rs.11105429/- ( Duty - Rs.3158481/- + Interest- Rs.4755549/- + Penalty - Rs. 3190399/- ) pertains to OIO No. 54 dated 26.07.2018, OIO No. 61 dated 31.07.2018 and OIO No. 60 dated 31.07.2018. (3) Claim Amount of Rs.21270477/- is pertains to unconfirmed demand out of which Rs.4107026/- has been claimed by Surat Authority. (4) Claim of Rs. 208597751/- - No order available with us
6	Office of Deputy Commissioner GST & Central Excise ,Division-IV Surat		6/11/2021	6,120,807,246	6,111,682,353	Statutory Dues	-	-	66.57%	-	-	9,124,893	-	(1) Rs.9124893/- appeal is pending with CESTAT Authority as already mentioned in their Exhibit-1 of claim (2) Rs.36729144/- only notice has been received recently and draft reply is pending for approval, However being pre-CIRP dues it will go in claim only.
7	Commissioner of CGST ,Raigad Commissionerate		6/15/2021	3,585,336	-	Statutory Dues	-	-	0.00%	-	-	3,585,336	-	Only Form B Dtd.24/05/2018 available, no supporting documents available for verification. The said claim is pertaining to Order passed Dtd.27.11.2017 which was filed during the CIRP
8	Assistant Commissioner CGST & CX Cuttack-II Division		6/15/2021	127,301,544	101,011,297	Statutory Dues	-	-	1.10%	-	-	26,290,247	-	( 1 ) Claim amount of Rs.101011297/- ( C. Ex. Duty, Rs. 29274312/- + Interest, Rs.42062673/- + Penalty, Rs.29674312/- ) is pertains to OIO No. 22 dated 28.03.2018 and OIO No. 23 dated 28.03.2018. ( 2 ) Claim Amount of Rs.2,62,90,247/- ( Service Tax, Rs.11487584/- + Interest, Rs. 1,48,02,663/- ) is pertains to non payment of Service Tax, the same amount is also claimed by Surat Authority at Sr. No. 17 of Exhibit-1. ( Sr. No. 6 of This List )
9	Assistant Commissioner of State Tax, Commercial Tax, Circle- Waidhan		6/17/2021	87,570,685	-	Statutory Dues	-	-	0.00%	-	-	87,570,685	-	In the Total Claim amount, Amount Claimed for FY 2014-15 is Rs. 26489329, out of which Rs. 25397280/- has already been recovered by them after attaching the bank Account. Copy of Said recovery from SBI attached.
10	Deputy Commissioner Division-X CGST & Central Excise - MUMBAI		6/17/2021	43,417,770	-	Statutory Dues	-	-	0.00%	-	-	43,417,770	-	The Show cause notice referred in Claim is for Rs.4,34,17,770 has not been received by us and as understood claim has been filed based on the Show Cause Notice only and till now no order has been passed for the said Show Cause Notice, However there is another SCN was raised and provided to us on 09.07.2021, copy of SCN and Related communication is attached herewith. We are in process of submitting the reply to the said SCN of dtd.09.07.2021
11	Assistant Commissioner of Commercial tax & GST, Malkangiri Circle, Odisha		6/11/2021	2,939,952,082	2,939,952,082	Statutory Dues	-	-	-	-	-	-	-	Claim verified basis NCLT order
	<b>Total</b>			<b>9,445,860,515</b>	<b>9,181,005,666</b>							<b>264,854,849</b>		