

## Annexure 7

Name of the corporate Debtor: Reliance Communications Limited

Date of Commencement of CIRP: May 07, 2019

List of creditors as on: December 11, 2023

## List of operational creditors (Government dues)

(Amount in INR)

S.No.	Name of creditor	Details of Claim received		Details of Claim Admitted		Amount covered				Amount of any mutual dues, that may be set off			Remarks, if any	
		Date of Receipt	Amount Claimed	Amount of Claim Admitted	Nature of Claim	Amount covered by security interest	by Guarantee	Whether related party?	% Voting Share in CoC	Amount of Contingent Claim	Amount of Claim not admitted	Amount of claim under verification		
1	ASSISTANT COMMISSIONER OF CGST & CENTRAL EXCISE, BELAPUR COMMISSIONERATE, NAVI MUMBAI	-	8,110,985,684.00	4,523,692,641.00	Government Dues	-	-	No	-	1,545,449,359.00	-	-	2,041,843,684.00	-
2	ASSITANT COMMISSIONER OF COMMERCIAL TAXES LGSTO-20 BANGALORE 560052	-	163,639,169.00	-	Government Dues	-	-	No	-	-	-	163,639,169.00	-	-
3	U.C. VAJA. STATE TAX OFFICER-2	-	20,517,377.00	1,412,469.00	Government Dues	-	-	No	-	-	-	19,104,908.00	-	-
4	DIRECTORATE OF REVENUE INTELLIGENCE	-	588,178,338.00	588,178,338.00	Government Dues	-	-	No	-	-	-	-	-	-
5	TMT.G.BHARATHY, ASSITANT COMMISSIONER (ST)	-	378,792.00	378,792.00	Government Dues	-	-	No	-	-	-	-	-	-
6	ASSISTANT COMMISSIONER OF COMMERCIAL TAXES LGSTO-20 BANGALORE 560052	-	33,958,940.00	-	Government Dues	-	-	No	-	-	-	33,958,940.00	-	-
7	GOVERNOR OF HARYANA THOURGH ASSESSING AUTHORITY	-	178,618.00	178,618.00	Government Dues	-	-	No	-	-	-	-	-	-
8	PURAN SINGH, DEPUTY COMMISSIONER, COMMERCIAL TAXES, CIRCLE-SPECIAL CIRCLE-VII, ZONAL KAR BHAWAN, JHALANA INSTITUTIONAL AREA, JHALANA DUNGRI, JAIPUR, RAJASHTHAN	-	418,410,059.00	418,410,059.00	Government Dues	-	-	No	-	-	-	-	-	-
9	MR AN SHARMA, DEPUTY COMMISSIONER OF STATE TAX(E-005), LARGE TAX PAYER UNIT, RAIGAD DIVISION	-	9,497,681.00	9,497,681.00	Government Dues	-	-	No	-	-	-	-	-	-
10	U.C. VAJA. STATE TAX OFFICER-2 AHMEDABAD	-	333,343.00	333,343.00	Government Dues	-	-	No	-	-	-	-	-	-
11	COMMISSIONER OF CUSTOMS, ACC EXPORT, NEW CUSTOMS HOUSE, NEW DELHI -37	-	2,497,372.00	-	Government Dues	-	-	No	-	2,497,372.00	-	-	-	-
12	DEPUTY COMMISSIONER OF CGST & C. EX, RANCHI SOUTH DIVISON, RANCHI	-	5,739,781.00	2,688,872.00	Government Dues	-	-	No	-	-	-	3,050,909.00	-	-
13	THIRU.P.T.SARANGARAJAN, COMMERCIAL TAX OFFICERS, NUNGAMBAKKAM ASSESSMENT CIRCLE	-	8,367,634.00	8,367,634.00	Government Dues	-	-	No	-	-	-	-	-	-
14	U.C. VAJA, STATE TAX OFFICER-2	-	40,929,703.00	40,929,703.00	Government Dues	-	-	No	-	-	-	-	-	-
15	STATE TAX OFFICER, STATE GOODS AND SERVICES TAX DEPARTMENT, IVTH CIRCLE, CLAS TOWER, ERNAKULAM, KOCHI - 682018	-	125,348,756.00	125,348,756.00	Government Dues	-	-	No	-	-	-	-	-	-
16	DEPUTY COMMISSIONER OF COMMERCIAL TAXES (AUDIT)-6.2, DIVISIONAL GOODS AND SERVICES TAX OFFICE-6, 3rd FLOOR, KIADB BUILDING, 4th PHASE, 14th CROSS, 2nd STAGE, BANGALORE - 58	-	31,609,338.00	31,609,338.00	Government Dues	-	-	No	-	-	-	-	-	-
17	THIRU.P.T.SARANGARAJAN, COMMERCIAL TAX OFFICERS, NUNGAMBAKKAM ASSESSMENT CIRCLE	-	1,118,386.00	1,118,386.00	Government Dues	-	-	No	-	-	-	-	-	-
18	AISHWARYA RITUPARNA PRADHAN, CT & GST OFFICER, CT & GST CIRCLE, BHUBANESWAR III, BHUBANESWAR, ODISHA	-	12,054,050.00	3,417,342.00	Government Dues	-	-	No	-	8,636,708.00	-	-	-	-
	<b>Total</b>		<b>9,573,743,021.00</b>	<b>5,755,561,972.00</b>						<b>1,556,583,439.00</b>		<b>219,753,926.00</b>	<b>2,041,843,684.00</b>	

\*The aforesaid list includes the claims provided to us by the IRP as well as claims received till March 04, 2020 either through e-mail and / or physically.

1. Tax authorities have claimed amount on account of the matters pending litigation under various forums. Majority of the claimed amount is sub-judice, pending adjudication before various authorities. Accordingly, the claim has been verified and acknowledged on a conservative basis, and does not constitute an acceptance of liability. This should not prejudice any stand taken by the RP / Corporate Debtor regarding any amount that is currently under dispute. The primary aim in doing the aforesaid is so that any potential resolution applicant(s) can take said claim into consideration and make necessary provisions in the resolution plan, as appropriate, in accordance with the Code.

2. The authorities have claimed amount on account of outstanding GST dues. The GST liability for the period upto December 2019 has been paid. Therefore, the respective amounts have been rejected.

3. The relevant portion of the claim shown under head "Amount Rejected" includes (but not limited to):

- Claim pertaining to the entity other than the corporate debtor
- Claim pertaining to the period post May 7, 2019
- Claim for which payment has already been made as per the records of the corporate debtor
- Claims which are not contractually due
- Claim to the extent relevant supporting documents substantiating the claim amount not been provided

4. The claim received from Deputy Commissioner of CGST & Central Excise, Belapur Commissionerate, Navi Mumbai vide their claim form B dated August 11, 2020 although received after the prescribed timelines under the Code, is under verification pursuant to the directions of Hon'ble NCLT Mumbai vide order dated September 5, 2023. (Amount claimed - INR 204,18,43,684/-)

5. Assistant Commissioner of CGST & Central Excise, Belapur Commissionerate, Navi Mumbai, had filed a claim of INR 606,91,42,000/- vide claim form dated September 16, 2019. The same was earlier verified as contingent given basis that the claim amount was subject to certain show cause notices issued by the Department and/or appeal filings by RCOM in respect thereof. Basis the additional information received in the form of certain orders passed by Deputy Commissioner, CGST & C. Ex., Div-IV, Belapur Commissionerate the claim amount aggregating to INR 452,36,92,641/-, no longer being contingent, has been classified as an admitted claim in accordance with Regulation 14 of the CIRP Regulations.

6. The claim received from Aishwarya Rituparna Pradhan, CT & GST Officer, CT & GST Circle - Bhubaneswar - III, Bhubaneswar, Odisha vide their claim form B dated August 05, 2020 although received after the prescribed timelines under the Code, has been verified pursuant to the directions of Hon'ble NCLT Mumbai, condoning the delay in filing the claim, vide order dated October 31, 2023.