

Annexure 7

Name of the corporate Debtor: Reliance Telecom 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			Whether related party?	Amount of Contingent Claim	Amount of any mutual dues, that may be set off	Amount of Claim not admitted	Amount of claim under verification	Remarks, if any
		Date of Receipt	Amount Claimed	Amount of Claim Admitted	Nature of Claim	Amount covered by security interest	Amount covered by Guarantee						
1	ASSISTANT COMMISSIONER OF CGST & CENTRAL EXCISE, BELAPUR COMMISSIONERATE, NAVI MUMBAI	-	3,914,282,515.00	-	Government Dues	-	-	No	3,594,757,000.00	-	-	319,525,515.00	-
2	COMMISSIONER OF CUSTOMS, NS-II, JNCH, NHAVA SHEVA TALUKA- RAIGARH	-	1,414,149,122.00	-	Government Dues	-	-	No	1,414,149,122.00	-	-	-	-
3	COMMERCIAL TAX DEPARTMENT UTTAR PRADESH GOMTINAGAR, LUCKNOW	-	857,500.00	857,500.00	Government Dues	-	-	No	-	-	-	-	-
4	DEPARTMENT OF TRADE AND TAXES GOVT. OF NCT OF DELHI, VYAPAR BHAWAN ,I.P ESTATE, NEW DELHI-110002	-	-	-	Government Dues	-	-	No	-	-	-	-	-
5	COMMISSIONER, COMMERCIAL TAX, PARK STREET CAHRGE, 14 BELIAGHATA ROAD, KOLKATA-700015	-	615,719,493.00	80,565,822.00	Government Dues	-	-	No	-	-	535,153,671.00	-	-
6	AISHWARYA RITUPARNA PRADHAN, CT & GST OFFICER, CT & GST CIRCLE, BHUBANESWAR III, BHUBANESWAR, ODISHA	-	6,199,449.00	875,447.00	Government Dues	-	-	No	5,324,002.00	-	-	-	-
7	JOINT COMMISSIONER OF CT & GST, CT & GST CIRCLE, BHUBANESWAR II, BHUBANESWAR, ODISHA	-	13,498,765.00	13,498,765.00	Government Dues	-	-	No	-	-	-	-	-
	Total		5,964,706,844.00	95,797,534.00					5,014,230,124.00	-	535,153,671.00	319,525,515.00	

*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 7, 2023. (Amount claimed – INR 31,95,25,515/-)

5. The claim received from Aishwarya R. Pradhan, CT & GST Officer, CT & GST Circle - Bhubaneswar - III, Bhubaneswar, Odisha vide their claim form B dated August 12, 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 26, 2023.

6. The claim received from Joint Commissioner of Commercial Taxes & GST, CT & GST Circle, Bhubaneswar-II, Odisha vide their claim form B dated August 27, 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 November 01, 2023.