

Annexure - 2
Goenka Diamond & Jewels Limited; CIRP commenced on 09.12.2022;
List of creditors as on 09.01.2024

List of operational creditors (Government dues)

S. No.	Details of claimant		Detail of claim received			Details of claim admitted						Amount of claim not admitted	Amount of any mutual dues, that may be set off	Amount of contingent claim	Amount of claim under verification	Remarks, if any
	Department	Government	Date of receipt	Amount claimed	Amount of claim admitted	Nature of claim	Whether related party	% of voting share in COC	Amount of any mutual dues, that may be set off	Amount of claim not admitted	Amount of claim under verification					
1	Income Tax Department (ACIT Circle 5 (1)(1), Churchgate, Mumbai)	Ministry of Finance, Govt. of India	19-Jan-23	₹ 502,639,272.00	₹ 502,639,272.00	Income Tax Demands	No	0%	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00		Refer Note No 4	
2	Income Tax Department (Income Tax Officer, TDS, Jaipur)	Ministry of Finance, Govt. of India	3-Feb-23	₹ 4,212,855.00	₹ 4,212,855.00	Income Tax Demands	No	0%	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00		-	
3	Employees State Insurance Corporation	Ministry of Labour and Employment, Govt. of India	19-Jul-23	₹ 189,865.00	₹ 165,143.00	ESIC Demand	No	0%	₹ 0.00	₹ 0.00	₹ 24,722.00	₹ 0.00	₹ 24,722.00		-	
Total				₹ 507,041,992.00	₹ 507,017,270.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 24,722.00			

Notes :

- As per Regulation 14 of IBC 2016- Where the amount claimed by a creditor is not precise due to any contingency or other reason, the interim resolution professional or the resolution professional, as the case may be, shall make the best estimate of the amount of the claim based on the information available with him. The interim resolution professional or the resolution professional, as the case may be, shall revise the estimates of claims made under sub regulation (1), as soon as may be practicable, when he comes across additional information warranting such revision.
- The claims where admitted are subject to further revision/substantiation/modification on the basis of any additional information / evidence / clarification which may be received subsequently and which warrant such revision/substantiation/modification.
- Information / evidence / clarification may also be pending from Operational Creditor/Management/Employees for the claims under further verification.
- Income Tax Demands raised by IT Department Mumbai are sub-judice before Hon'ble ITAT, Mumbai and documents & information in relation thereto is pending to be received from the CD and its tax counsels. The claim admitted is subject to further review on receipt of such documents and information.