

Name of the Corporate Debtor- EMC Limited (in Liquidation)

Date of commencement of Liquidation - 21st November 2023

List of Stakeholders as on - 21st November 2023

Annexure- A5
List of Operational Creditors (Government dues)

(Amount in INR)

Sl. No.	Details of Claimant Name of Stakeholder	Details of claims received				Details of claim admitted				Amount of contingent claims	Amount of any mutual dues, that may be set off	Amount of claims rejected	Amount of claims under verification	Remarks, if any
		Principal	Interest	Others	Amount claimed	Amount of claim admitted	Nature of claim	Amount covered by lien or attachment pending disposal	Whether lien/ attachment removed? (Yes or No)					
1	Assistant Commissioner of Central Tax, Burrabazar Division, Kolkata	66,43,17,359	-	-	66,43,17,359	-	Unsecured	None	NA	-	None	66,43,17,359	-	No order or even show cause notice issued prior to LCD. Further the show cause notices issued on 15.12.23 and 18.12.2023 is also not annexed to the claim form.
2	Assistant Commissioner, Ward - II, Circle - B, Kar Bhawan, Bhilwara, Rajasthan	11,62,27,183	9,47,38,382	3,43,12,113	24,52,77,678	1,84,08,602	Unsecured	None	NA	-	None	22,68,69,076	-	The demands for which no Order in DRC-07/Section 73 is passed are not admitted as claims. Passing of Order for the years for which only show cause notices have been issued are also time barred and hence not admitted.
3	Commercial Tax Officer, Chhindwara Circle - I, MP	4,85,14,441	-	-	4,85,14,441	4,85,14,441	Unsecured	FDR of Rs. 20,000/-	No	-	None	-	-	Admitted in full
4	DCIT, Central Circle-1(2), Kolkata	75,63,09,717	-	-	75,63,09,717	71,49,97,167	Unsecured	None	NA	-	None	4,13,12,550	-	The demand is not valid for AY 17-18 under old PAN as the income for the same has been considered while passing the assessment order for the same year under new PAN
5	DCIT, Circle - 1(2), TDS, Kolkata	2,03,80,920	-	-	2,03,80,920	2,03,80,920	Unsecured	None	NA	-	None	-	-	Admitted in full
6	Employees' State Insurance Corporation	10,506	3,04,942	4,16,002	7,31,450	7,31,450	Unsecured	None	NA	-	None	-	-	Admitted in full
7	Excise & Taxation Officer-Cum Assessing Authority, Ward No.9, Gurugram (East)	77,294	-	-	77,294	-	Unsecured	None	NA	-	None	77,294	-	No document in support of claim filed. Defect in claim form.
8	Pavan K. Mahulkar, State Tax Officer, NAG-VAT-C-030, Nagpur	19,65,20,852	-	-	19,65,20,852	13,65,66,374	Unsecured	None	NA	-	None	5,99,54,478	-	Notional interest not supported by any order and hence not admitted
9	State Tax Officer State Taxes Circle - L Jammu	1,81,14,260	3,27,138	-	1,84,41,398	1,84,41,398	Unsecured	None	NA	-	None	-	-	Admitted in full
10	Superintendent of Central GST, Range - 1, Palanpur Division	-	11,52,060	14,29,695	25,81,755	25,81,755	Unsecured	None	NA	-	None	-	-	Admitted in full
11	The Assistant Commissioner of Central Tax, Vijayawada CGST Division	26,86,76,237	-	-	26,86,76,237	26,86,76,237	Unsecured	None	NA	-	None	-	-	Admitted in full
12	Joint Commissioner of State Taxes, Special Circle, Patna	14,17,57,297	-	-	14,17,57,297	6,79,40,175	Unsecured	None	NA	-	None	7,38,17,122	-	No order recd w.r.t. demand of FY 2018-19 and FY 2020-21
13	Commercial Tax Officer, LGSTO - 175, Tumkur, Karnataka	1,71,785	10,74,851	30,000	12,76,636	12,76,636	Unsecured	None	NA	-	None	-	-	Admitted in full
	Grand Total	2,23,10,77,851	9,75,97,373	3,61,87,810	2,36,48,63,034	1,29,85,15,155				-		1,06,63,47,879	-	

