

Annexure-5

Name of the Corporate Debtor: KND Engineering Technologies Limited (In-Liquidation)

Date of commencement of Liquidation : 06.12.2023

List of Stakeholders Version-1 as on 03.02.2024

List of Operational Creditors (Government Dues)

(Amount in ₹)															
Sl. No	Department	Government	Identification No.	Details of claim received		Details 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	Remarks, if any
				Date of receipt	Amount claimed	Amount of claim admitted	Nature of claim	Amount covered by lien or attachment pending disposal	Whether lien / attachment removed? (Yes/No)	% share in total amount of claims admitted					
1	The Assistant commissioner of Central Tax, BBD Bag-II Division, Kolkata North CGST & CX Commissionerate, Kolkata	Central Government	Not Available	03.01.2024	₹ 9,38,10,927.00	₹ 9,38,10,927.00	Service Tax Dues	₹ -	NA	95.8%	₹ -	₹ -	₹ -	₹ -	Fully Admitted
2	Employees State Insurance Corporation	Central Government	Not Available	05.01.2024	₹ 2,07,54,988.00	₹ 28,65,946.00	ESIC Dues	₹ -	NA	2.9%	₹ -	₹ -	₹ -	₹ 1,78,89,042.00	Partially Admitted. Refer Note No. 02
4	Goods and Service Tax, Maharashtra	State Government	-	-	₹ 12,54,937.00	₹ 12,54,937.00	Maharashtra VAT Department	₹ -	NA	1.3%	₹ -	₹ -	₹ -	₹ -	Fully Admitted Refer Note No. 03
Total					₹ 11,58,20,852.00	₹ 9,79,31,810.00				100%	₹ -	₹ -	₹ -	₹ 1,78,89,042.00	

Notes:

1. The liquidator has made the best estimate of the amount of the claim based on the information available with him and on the basis of proofs of claims submitted and accepted by him.

2. An amount of Rs. 1,78,89,042 is under verification as the information/details sought from the claimant vide email dated 22.01.2024 is still pending for further verification/adjudication of its balance claim amount.

3. The claim amount has been admitted and take on records as per the Regulation 30 of Insolvency and Bankruptcy Board of India (Liquidation Process) Regulations, 2016.

Appendix 5A
List of Claimants who have filed their claims after the last date of receipt of claim (05.01.2024)
(Liquidation Commencement date 06.12.2023)

This list of claimants is provided only for the purpose of information and is not a mandatory part of List of Stakeholders. Further, this is without prejudice to the rights of liquidator to verify the below mentioned claims as per the Insolvency and Bankruptcy Code 2016 and Regulations made thereunder and in the manner as directed by the Adjudicating Authority.

Sl. No	Department	Government	Identification No.	Details of claim received		Details of claim admitted					Amount of contingent claim	Amount of any mutual dues, that may be set off	Amount of claim rejected	(Amount in ₹)	Remarks, if any
				Date of receipt	Amount claimed	Amount of claim admitted	Nature of claim	Amount covered by lien or attachment pending disposal	Whether lien / attachment removed? (Yes/No)	% share in total amount of claims admitted					
1	Commissioner of Commercial Taxes and State Tax, Government of West Bengal	State Government	Not Available	19.01.2024	₹ 19,52,56,485.00	₹ -	-	₹ -	-	-	₹ -	₹ -	₹ 19,52,56,485.00	₹ -	Refer Remark 1
Total					₹ 19,52,56,485.00							₹ 19,52,56,485.00			

Notes:

1. The Liquidator did not receive the claim from the claimant till the last date for receipt of claims (being 05.01.2024), hence this claim is not considered for the purpose of verification/entering into the list of stakeholders. A communication for delay in filing the claim has also been sent to the claimant.