

ANNEXURE - 7

Name of the corporate debtor: M/s. Housing Development and Infrastructure Limited
Date of commencement of CIRP: 20th August 2019
List of creditors as on: 31st January, 2024

List of operational creditors (Government Dues)

Sr.No.	Details of Claimant			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 not admitted	Amount of claim under verification	Remarks		
	Department	Government	Identification No.	Date of receipt	Amount claimed	Amount of claim admitted	Nature of claim	Amount covered by security interest	Amount covered by guarantee	Whether related party ?	% of voting share in CoC							
1	Deputy Commissioner Income Tax Department	Government of India	MUMHD4302E	24-10-2019	43,50,44,362	43,50,44,362	TDS Arrears	-	-	No	-	-	-	-	-	-		
2	Asst. Commissioner of Income Tax - CCS(4) Mumbai	Government of India	AAACH5443F	22-11-2022	32,65,29,64,761	-	Outstanding demand, penalties under the provision of IT Act 1961.	-	-	No	-	-	-	32,65,29,64,761	-	-	No order, demand notice or related supporting documents. Partially Assessment order / Demand Note during the moratorium period. Partially demands are disputes and pending before various authorities incl. High Court and CIT(A). Also claim after accepted the resolution plans and submitted to CDC	
3	Employees Provident Fund Organisation	Government of India	MH/93979	06-12-2019	7,49,81,071	7,49,81,071	Contribution towards EPF	-	-	No	-	-	-	-	-	-		
4	Deaprtment of Goods and Service Tax	Government of Maharashtra	27AAACH5443F1Z5	07-09-2019 & Revised on 16-09-2020	12,35,22,879	12,27,88,556	VAT & GST arrears	-	-	No	-	-	-	7,34,323	-	-	1. Part payment of Rs.7,34,323/- was made in appeal proceedings. 2. Claim for the year 2006-07, 2008-09, 2009-10 & 2010-2011 is under litigation	
5	Deaprtment of Goods and Service Tax	Government of Maharashtra	27AAACH5443F1Z5	Additional claim 14-06-2021	9,37,522	-	Maharashtra Value Added Tax AY 2016-17	-	-	No	-	-	-	9,37,522	-	-	Assessment order dated 26-03-2021 i.e. during the moratorium period	
6	Deaprtment of Goods and Service Tax	Government of Maharashtra	27AAACH5443F1Z5	Additional claim 28-10-2021	2,74,50,035	-	Maharashtra Value Added Tax Apr.17 to Jun 17	-	-	No	-	-	-	2,74,50,035	-	-	Assessment order / Demand Note dated 23-09-2021 i.e. during the moratorium period	
7	Deaprtment of Goods and Service Tax	Government of Maharashtra	27AAACH5443F1Z5	Additional claim 28-08-2022	17,95,20,071	-	Audit Assessment for Jul.17 to Mar 18 under GST	-	-	No	-	-	-	17,95,20,071	-	-	No supporting. Mail sent. Assessment order / Demand Note issuing during the moratorium period. Also claim after accepted the resolution plans and submitted to CDC	
8	Deaprtment of Goods and Service Tax	Government of Maharashtra	27AAACH5443F1Z5	Additional claim 05-04-2023	8,40,01,200	-	Assessment for Apr.18 to Mar 19 under GST	-	-	No	-	-	-	8,40,01,200	-	-	No supporting. Assessment order / Demand Note dated 04.01.2023 i.e. during the moratorium period. Also claim after accepted the resolution plans and submitted to CDC	
9	Deaprtment of Goods and Service Tax	Government of Maharashtra	27AAACH5443F1Z5	Additional claim 24-11-2022	48,615	-	Audit Assessment for Apr.19 to Jun 19 under GST	-	-	No	-	-	-	48,615	-	-	Assessment order / Demand Note dated 17/02/22 i.e. during the moratorium period. Also claim after accepted the resolution plans and submitted to CDC	
10	Municipal Corporation of Greater Mumbai	Government of Maharashtra		07-09-2019	3,72,87,91,307	2,89,29,21,982	Property Tax	-	-	No	-	-	-	83,58,69,325	-	-	Claim for HDIL properties is admitted and claim for other then HDIL property / Project can not be admitted.	
11	ESI Corporation	Government of India	31000486940001000	06-02-2020	12,18,058	12,14,263	Contribution towards ESI	-	-	No	-	-	-	3,795	-	-		
12	Professional Tax	Government of Maharashtra	27795050061P	14-09-2020	1,55,83,816	18,92,425	Contribution towards PT	-	-	No	-	-	-	1,36,91,391	-	-	Claim compute as per the consolidate balance sheet. Employee wise calculation detail not provided therefore admitted as per available record at CD office.	
13	Professional Tax	Government of Maharashtra	27795050061P	22-06-2021	1,36,67,871	-	Contribution towards PT for the year 2012-13	-	-	No	-	-	-	1,36,67,871	-	-	Assessment order / Demand Note dated 22-03-2021 i.e. during the moratorium period	
14	Professional Tax	Government of Maharashtra	27795050061P	20-05-2022	66,45,378	-	Contribution towards PT for the year 2013-14	-	-	No	-	-	-	66,45,378	-	-	Assessment order / Demand Note dated 28-03-2022 i.e. during the moratorium period. Also claim after accepted the resolution plans and submitted to CDC	
15	Professional Tax	Government of Maharashtra	27795050061P	26-04-2023	38,71,010	-	Contribution towards PT for the year 2014-15	-	-	No	-	-	-	38,71,010	-	-	Assessment order / Demand Note dated 27-01-2023 i.e. during the moratorium period. Also claim after accepted the resolution plans and submitted to CDC	
16	Professional Tax	Government of Maharashtra	27795050061P	26-04-2023	33,46,832	-	Contribution towards PT for the year 2015-16	-	-	No	-	-	-	33,46,832	-	-	Assessment order / Demand Note dated 27-01-2023 i.e. during the moratorium period. Also claim after accepted the resolution plans and submitted to CDC	
17	Professional Tax	Government of Maharashtra	27795050061P	26-04-2023	35,19,481	-	Contribution towards PT for the year 2016-17	-	-	No	-	-	-	35,19,481	-	-	Assessment order / Demand Note dated 27-01-2023 i.e. during the moratorium period. Also claim after accepted the resolution plans and submitted to CDC	
18	SLUM REHABILITATION AUTHORITY	Government of Maharashtra		04-01-2021 & Revised on 13-12-2021	69,93,07,682	-	SRA Transit Rent	-	-	No	-	-	-	69,93,07,682	-	-	Detail calculation and supporting documents not provided by SRA department demanded vide email dated 5th March 21, reminder dated 3rd May 21 and speed post dated 3rd Feb.2022. Sufficient time provided. No supporting documents provided in revised claim also and s/o part claim pertaining for CIRP period i.e. from Sept.2019 to 28th July 2021.	
19	Asst. Commissioner Central Goods & Service Tax	Government of Maharashtra	AAACH5443FSD002	22-02-2021	3,52,83,85,909	2,88,80,72,338	Non payment of Service Tax	-	-	No	-	-	-	64,03,13,571	-	-	Claim for unconfirmed demand amount not admitted	
20	Asst. Commissioner Central Goods & Service Tax	Government of Maharashtra	AAACH5443FSD002	05-04-2021	95,13,02,228	-	Non payment of Service Tax	-	-	No	-	-	-	95,13,02,228	-	-	Claim for unconfirmed demand amount not admitted	
21	Asst. Commissioner Central Goods & Service Tax	Government of Maharashtra	AAACH5443FSD002	10-02-2022	40,87,099	-	Non payment of Service Tax	-	-	No	-	-	-	40,87,099	-	-	Claim for penalty & Interest on unconfirmed demand amount. Order dated 07th Feb.2022 during the moratorium	
22	Collector of Stamps Enforcement - 1 Mumbai	Government of Maharashtra		30-03-2021	5,62,41,025	5,62,41,025	Non payment of Stamp duty demand	-	-	No	-	-	-	-	-	-	Claim for differential stamp duty for redevelopment agreement for Varsova Andheri Societies (total 5)	
23	Collector of Stamps, Borivali	Government of Maharashtra		31-03-2021	1,15,08,672	1,15,08,672	Non payment of stamp duty demand	-	-	No	-	-	-	-	-	-	Claim for differential stamp duty Malad	
24	Vasai Virar City Municipal Corporation Ward Office "D" Achole	Government of Maharashtra		11-12-2023	28,35,446	-	Property Tax for Vasai Mall 2nd & 3rd Floor	-	-	No	-	-	-	-	28,35,446	-	-	Detail calculation of claim Amount (year wise breakup) and supporting documents not submitted. Mail sent for submission of the require details and documents.

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25	The Joint District Registrar and Collector of Stamps, Palghar	Government of Maharashtra		24-01-2024	2,02,80,000	-	Non payment of Stamp duty demand	-	-	No	-	-	-	-	2,02,80,000	Claim for short payment of stamp duty for Palghar project land total 169 acre. Detail calculation of claim Amount and supporting documents not submitted. Mail sent for submission of the require details and documents.
TOTAL					42,62,90,62,330	6,48,46,64,694							96,12,12,82,190	2,31,15,446		