

## Annexure-5

Name of the Corporate Debtor: KSS Petron Private Limited (In-Liquidation)

Date of Commencement of Liquidation: 27.12.2019

List of Stakeholders Version-6 as on 02.03.2024

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	Municipal Corporation of Greater Mumbai	State Government of Maharashtra	Not Available	04.01.2020	₹ 1,65,20,672.00	₹ 1,65,20,672.00	Octroi Dues	₹ -	NA	22%	₹ -	₹ -	₹ -	₹ -	Wholly Admitted
2	The Assistant commissioner of Commercial Taxes (Audit)-5.5,Bengaluru	State Government of Karnataka	Not Available	17.01.2020	₹ 1,45,55,006.00	₹ 1,45,55,006.00	Tax Demand under KVAT ACT, 2003	₹ -	NA	19%	₹ -	₹ -	₹ -	₹ -	Wholly Admitted
3	The Commercial Tax Officer (Audit)-5.3.DGSTO-5, Bangalore	State Government of Karnataka	Not Available	15.02.2020	₹ 28,65,372.00	₹ 28,65,372.00	Tax Demand under KVAT ACT, 2003	₹ -	NA	4%	₹ -	₹ -	₹ -	₹ -	Wholly Admitted
4	Joint Commissioner of CT & GST, CT & GST Circle , Bhubaneshwar-1, Bhubaneshwar	State Government of Odisha	Not Available	17.08.2020	₹ 6,04,40,06,950.00	₹ -	Tax Demand under OVAT ACT, 2004	₹ -	NA	0%	₹ 6,04,40,06,950.00	₹ -	₹ -	₹ -	Wholly rejected. (This claim is disputed and contingent).
5	Assistant Commissioner, Central Tax Commissionerate, Gurugram	State Government of Haryana	Not Available	20.03.2020	₹ 1,42,35,407.00	₹ 1,42,35,407.00	Tax Demand under Service Tax Act,1994	₹ -	NA	19%	₹ -	₹ -	₹ -	₹ -	Wholly Admitted
6	State Tax Department, Government of Maharashtra	State Government of Maharashtra	Not Available	05.03.2020	₹ 2,71,42,325.00	₹ 2,71,42,325.00	Tax Demand under MVAT ACT, 2002	₹ -	NA	36%	₹ -	₹ -	₹ -	₹ -	Fully admitted and secured to the extent of VAT claim component amounting to Rs. 2,71,42,325
<b>Total</b>					₹ 6,11,93,25,732.00	₹ 7,53,18,782.00				100%	₹ 6,04,40,06,950.00	₹ -	₹ -	₹ -	

## 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. The liquidator reserve his right to modify an entry in the list of stakeholders, when he comes across additional information warranting such modification, and shall modify the entry in the manner directed by the Adjudicating Authority.

**Appendix 5A**  
**List of Claimants who have filed their claims after the last date of receipt of claim (26.01.2020)**  
**(Liquidation Commencement date 27.12.2019)**

**This list of claimants is provided only for the purpose of information, 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 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	Amount of contingent claim	Amount of any mutual dues, that may be set off	Amount of claim rejected		
1	Regional Provident Fund Commissioner-II	Central Government	Not Available		₹ 33,86,69,378.00	₹ -	-	₹ -	-	-	₹ -	₹ -	₹ 33,86,69,378.00	₹ -	Refer Remark 1 and 2
2	District Transport Office, DUDU	State Government	Not Available	28.04.2021	₹ 19,99,572.00	₹ -	-	₹ -	-	-	₹ -	₹ -	₹ 19,99,572.00	₹ -	Refer Remark 1 and 3
3	Deputy Commissioner Commercial Tax Department Aligarh (Uttar Pradesh)	State Government	Not Available	29.11.2021	₹ 29,56,20,455.00	₹ -	-	₹ -	-	-	₹ -	₹ -	₹ 29,56,20,455.00	₹ -	Refer Remark 1 and 4
4	CT & GST Circle, Dhenkanal, Kunjakanta, Dhenkanal	State Government	Not Available	05.08.2022	₹ 96,00,09,117.00	₹ -	-	₹ -	-	-	₹ -	₹ -	₹ 96,00,09,117.00	₹ -	Refer Remark 5
5	Asst. Commissioner State Tax Janjgir- Champa Circle	State Government	Not Available	06.12.2022	₹ 3,08,52,875.00	₹ -	-	₹ -	-	-	₹ -	₹ -	₹ 3,08,52,875.00	₹ -	Refer Remark 1
6	Deputy Commissioner Commercial of GST & C.EX Erode II Division	Central Government	Not Available	05.12.2022	₹ 1,11,06,528.00	₹ -	-	₹ -	-	-	₹ -	₹ -	₹ 1,11,06,528.00	₹ -	Refer Remark 6
7	Anitha K Deputy Commissioner, (Works Contracts), office of Joint Commissioner of State Tax, Kerala Goods & Service Tax Department	State Government	Not Available	30.12.2022	₹ 11,39,42,881.00	₹ -	-	₹ -	-	-	₹ -	₹ -	₹ 11,39,42,881.00	₹ -	Refer Remark 1
8	Brihanmumbai Municipal Corporation	State Government	Not Available	23.01.2023	₹ 39,35,603.00	₹ -	-	₹ -	-	-	₹ -	₹ -	₹ 39,35,603.00		Refer Remark 1
	<b>Total</b>				₹ 1,75,61,36,409.00								₹ 1,75,61,36,409.00		

**Notes:**

- The Liquidator did not receive the claim documents from this claimant till the last date for receipt of claims (being 26.01.2020), hence this claimant is not considered for the purpose of verification/entering into the list of stakeholders. A communication has also been sent to the claimant informing them about the late receipts of there claim. Also please note that the claim is not filed or is not filed as per the format prescribed under the IBBI (Liquidation) Regulations 2016.
- The Learned Adjudicating Authority, Mumbai was pleased to allow the I.A. 1694/2020 titled Vineet K. Chaudhary vs. Regional PF Commissioner & Anr., I.A. 1086/2020 titled Vineet K. Chaudhary vs. Assistant P.F. Commissioner & Recovery Officer & Anr. and I.A. 1089/2020 titled Vineet K. Chaudhary vs. Assistant P.F. Commissioner & Recovery Officer & Anr. and set aside the order dated 28.06.2019 passed by the Employee Provident Fund Organisation passed under Section 7A of the EPF & MP Act ("Act") demanding a payment to the tune of Rs. 14,40,58,888/- and order dated 05.07.2019, passed by the Employee Provident Fund Organisation under Section 7Q of the Act, demanding a payment to the tune of Rs. 6,43,84,526/- towards interest component and order dated 05.07.2019, passed under Section 14B of the Act, demanding a payment for an amount of Rs. 13,02,25,964/- towards damages and penalty. Further, the Learned Adjudicating Authority was also pleased to set aside the consequent recovery notices dated 28.06.2020 and 07.07.2020 seeking recovery of the amounts pursuant to the above stated orders, While passing the order dated 29.07.2022, the Learned Adjudicating Authority, Mumbai has held that setting aside of the aforementioned orders will not preclude the individual employees from preferring a claim with the Liquidator as the orders are being set aside since they were passed in violation of the moratorium imposed under Section 14 of the Insolvency and Bankruptcy Code, 2016. Further, so far as the claim admitted during Corporate Insolvency Resolution Process period has been paid in full vide Demand Draft Number 509257 amounting to Rs.30,60,402/-.
- The claim was received on 05.03.2021 with alleged demands outstanding through various Challans along with MTQ forms issued by the department. The Liquidator vide letter dated 15.03.2021 communicated the claimant about the manner in which claim is required to be filed in accordance with provision of Insolvency and Bankruptcy Code, 2016.
- Through the claim dated 25.11.2022, received on 29.11.2021 the department allegedly demands outstanding through various recovery Challans issued by the department. The Liquidator vide its email dated 10.12.2021 communicated the claimant about the manner in which claim is required to be filed in accordance with provision of Insolvency and Bankruptcy Code, 2016.

5. The Liquidator did not receive the claim documents from this claimant till the last date for receipt of claims (being 26.01.2020), hence this claimant is not considered for the purpose of verification/entering into the list of stakeholders. A communication has also been sent to the claimant informing them about the late receipts of there claim, the department has raised alleged demands, further the Liquidator vide its email dated 18.08.2022 communicated the claimant about the manner in which claim is required to be filed in accordance with provision of Insolvency and Bankruptcy Code, 2016.

6. The Liquidator did not receive the claim documents from this claimant till the last date for receipt of claims (being 26.01.2020), hence this claimant is not considered for the purpose of verification/entering into the list of stakeholders. A communication has also been sent to the claimant informing them about the late receipts of there claim, the department has raised alleged demands, and that to not in the prescribed form and manner as per IBC, 2016.