

**Wind World (India) Limited**  
 (claims filed till last date of claim submission, i.e. November 17, 2018)  
 (updated as on December 23, 2019)

Filing under clause (ca) of sub-regulation (2) of regulation 13 the IBBI (Insolvency Resolution Process for Corporate Persons) Regulations, 2016  
 Date of commencement of CIRP : 20 February 2018

**Annexure 7 - Operational creditors (Government Dues)**

Claim number	Department	Government	Identification Number	Date of Receipt of Claim	Total 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	Amount of Contingent Claim	Amount of Mutual Set off	Amount of claim not admitted	Amount under verification	Note
B/F36/375	Central GST & Central Excise	Assistant Commissioner, Central GST & Central Excise, Division - V, Daman Commissionerate	Division - V, Daman Commissionerate	28-Feb-18	13,015,200,000	1	Government Dues				NA	13,015,199,999		-	-	Note 7
B/F51/522	State Tax	DCIT GST (DCIT Sales Tax)	LTU (SAT-VAT-E-002)Satarra	26-Apr-18	91,004,550	91,004,550	Government Dues				NA			-	-	Note 1
B/F97/1061	Commercial Tax, Karnataka	Assistant Commissioner of Commercial Tax (Audit 02), Hubballi, Dharwad	Audit 02, Hubballi	23-Aug-18	17,819,375	1	Government Dues				NA	17,819,374		-	-	Note 7
B/F97/1062	Commercial Tax, Karnataka	Assistant Commissioner of Commercial Tax (ENF-02), Hubballi, Dharwad	ENF 02, Hubballi	23-Aug-18	4,285,509	1	Government Dues				NA	4,285,508		-	-	Note 7
B/F97/1063	Commercial Tax, Karnataka	Deputy Commissioner of Commercial Taxes (Audit 02), Hubballi, Dharwad	(Audit 02), Hubballi, Dharwad	23-Aug-18	2,874,615	1	Government Dues				NA	2,874,614		-	-	Note 7
B/F97/1064	Commercial Tax, Karnataka	Deputy Commissioner of Commercial Taxes (Audit 04), Hubballi, Dharwad	(Audit 04), Hubballi, Dharwad	23-Aug-18	15,714,845	1	Government Dues				NA	15,714,844		-	-	Note 7
B/F97/1065	Commercial Tax, Karnataka	Assistant Commissioner of Commercial Taxes (Audit 05), Hubballi, Dharwad	(Audit 05), Hubballi, Dharwad	24-Aug-18	264,459,004	1	Government Dues				NA	264,459,003		-	-	Note 7
B/F97/1066	Commercial Tax, Gujarat	State Tax Department - Gujarat	Unit 86- Porbandar	19-Jul-18	360,997,094	1	Government Dues				NA	360,997,093		-	-	Note 7
B/F97/1067	Customs Department	Commissioner of Customs, NS-II, JNCH, Nhava Sheva	NS-II, JNCH, Nhava Sheva	2-Aug-18	745,587,415	729,500,000	Government Dues				NA			16,087,415	-	Note 1
B/F97/1068	Income Tax Department	The Income Tax Department	Central Circle 3(1)	31-Mar-18	11,282,877,841	1	Government Dues				NA	11,282,877,840		-	-	Note 7
B/F98/1073	Commercial Tax, Karnataka	Professional Tax Offices - Karnataka	4th Circle, Bangalore	6-Oct-18	1,103,233	1,103,233	Government Dues				NA			-	-	Note 1
					<b>25,801,923,481</b>	<b>821,607,791</b>						<b>24,964,228,275</b>			<b>16,087,415</b>	<b>(1)</b>

<b>Notes for operational claims</b>	
Note 1	Verification completed
Note 2	The claim is under verification
Note 3	Interest amount claimed not admitted since documents supporting interest claim were awaited.
Note 4	Supporting documents requested to substantiate the claim amount.
Note 5	Amount claimed towards TDS deducted by the Corporate Debtor and not deposited will be evaluated in statutory dues and hence not admitted here.
Note 6	Amount already paid has not been admitted
Note 7	Pursuant to the order dated December 03, 2019 passed by the Hon'ble Adjudicating Authority, operational creditor claims which are subject to disputes pending before various authorities, have been admitted on December 23, 2019 with a notional amount of INR 1 (Indian Rupee One only). This is in compliance with Para 102 of the judgment of the Hon'ble Supreme Court dated November 15, 2019 in the matter of Committee of Creditors of Essar Steel India Limited through Authorised Signatory vs. Satish Kumar Gupta which set aside the NCLAT order for admission of such disputed claims on the ground that the Resolution Professional was correct in only admitting the claim at a notional value of INR 1, due to pendency of disputes with regard to these claims.
Note 8	Balance as per books of accounts of the Corporate Debtor has been admitted
Note 9	Amount claimed not supported by underlying documents, hence not admitted
Note 10	Interest claim not admitted for lack of documents supporting interest claim
Note 11	Amount claimed not pertaining to WWIL, hence not admitted
Note 12	Under the consent terms entered with the claimant, the corporate debtor has agreed that incase insolvency proceedings are initiated against them, claimant will have priority over other unsecured creditors
Note 13	Inventory rejected by WWIL as per books of WWIL for quality issues has been rejected
Note 14	The claim of Mr. Yogesh Mehra amounting to Rs 65,93,27,521 has been satisfactorily verified by the Resolution Professional and admitted. Under the Arbitral Award dated September 08 2016 (Award), Mr. Yogesh Mehra and Mr. Ajay Mehra are jointly and severally liable to pay to the Corporate Debtor a sum of Rs 6,772,456,570, together with interest thereon at the rate of 3% over European Central Bank rate until the date of aforesaid Award. However, the Award is currently under challenge before the Hon'ble Supreme Court and the liability of payment of Rs 6,772,456,570 by Mr. Yogesh Mehra and Mr. Ajay Mehra to the Corporate Debtor will be decided as per the outcome of the proceedings pending before the Hon'ble Supreme Court.