

Annexure 7

Name of Corporate Debtor: SES Energy Services India Private Limited, Date of commencement of CIRP: November 25, 2022; List of creditors as on: August 16, 2024

List of operational creditors (Government dues)

(Amount in ₹)

Sr. No.	Details of Claimant	Government	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 under verification	Amount of Claim not admitted	Remarks, if any
			Date of Receipt (DD/MM/YYYY)	Amount Claimed	Amount of Claim Admitted	Nature of Claim	Whether related party?	% Voting Share in CoC					
1	The Commissioner, Central Goods & Service Tax and Central Excise, Bolpur CGST Commissionerate	Central Government	2-Jan-23	5,494	5,494	Statutory	No	0	-	-	-		
2	Deputy Commissioner of Income Tax Department - Mumbai	Central Government	6-Jan-23	423,422,050	-	Statutory	No	-	423,422,050	-	-		Note 3
3	Employees Provident Fund Organisation	State Government	5-Jun-23	1,366,592	-	Statutory	No	-	-	-	-	1,366,592	Note 6
4	GST department - Durgapuri	State Government	3-May-23	14,965	-	Statutory	No	-	-	-	-	14,965	Note 5
	Total			424,809,101	5,494			0.00%	423,422,050			1,381,557	

Notes:

1. The above list of creditors reflects claims received by IRP/RP and verified as on August 16, 2024.

2. Claims of the creditors have been verified (to the extent possible) and admitted or not admitted basis the list and workings provided by the Erstwhile RP.

3. Amount mentioned under Contingent: The claim is subject to outcome of the proceedings before the relevant authority due to the matter being sub-judice before such authority and have been categorized as contingent claims. The mentioned claim pertains to income tax dues for AY 2020-21 pending before the CIT (A).

4. The resolution professional shall revise the amounts of claims admitted, when he comes across additional information warranting such revision in accordance with Regulation 14 of the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016.

5. The claim is not received as per the format prescribed in the CIRP regulations. Additionally, the claims are not reflected in the financial statements of the corporate debtor.

6. The Hon'ble National Company Law Tribunal ("NCLT - Mumbai") in its order dated 7 December 2023 in the matter of Employees Provident Fund Organisation v. Mr. Vijaykumar V. Iyer (IA 4347 of 2023 in CP (IB) No. 474/MB/2022) directed that the amounts payable by the Applicant department to the Employees of the Corporate Debtor as their Provident Fund shall be considered for payment in full and the remaining demands created by the Applicant shall be considered as statutory dues falling under class of Category of Operational Creditor. In compliance with the aforesaid directions passed by the Hon'ble NCLT - Mumbai, the Corporate Debtor is obliged to make the payment pertaining to PF dues amounting to INR 5,19,240 in reference to same, payment of INR 4,47,177 in respect of outstanding dues of Provident Fund has been made by the Corporate Debtor and the remaining amount of INR 72,063 is in the process of being paid to the department via Demand Draft.

In relation to damages for an amount of INR 5,14,503 claimed by the department under Section 14B of Employee's Provident Funds and Miscellaneous Provisions Act, 1952 ("EPFO Act") and interests for an amount of INR 3,32,849 claimed by the department in terms of Section 7Q of the EPFO Act (collectively "Statutory Dues"), the undersigned has not received any claim in relation to these Statutory Dues. We had requested the department to file the claim with proof as an operational creditor in the form and manner as prescribed under the scheme of the Insolvency and Bankruptcy Code, 2016 and the same will be considered and dealt with in accordance with applicable laws.