

## Name of Corporate Debtor: M/s Delta Iron &amp; Steel Company Private Limited: Liquidation Commencement date: 27.07.2023 List of Creditors as on: 31.12.2023

## List of Operational Creditors (Government Dues)

S.No.	Name of Creditors	Details of Claims Received		Details of claims admitted					Amount of contingent claim	Amount of any mutual dues, that may setoff	Amount of claim not admitted	Amount of claim under verification	Remarks, if any
		Date of Receipt	Amount Claimed	Amount of Claim Admitted	Nature of Claim	Amount covered by guarantee	Whether Related party?	% of voting share in Coc					
1	DIRECTORATE GENERAL OF GST INTELLIGENCE [GST DEPARTMENT]	05.09.2022	2,31,18,17,908.00	0.00		-	No	26.67	-	-	2,31,18,17,908.00		The claim submitted by the department does not qualify as a claim, in accordance with section 3 "claim means – (a) a right to payment, whether or not such right is reduced to judgment, fixed, disputed, undisputed, legal, equitable, secured, or unsecured; (b) right to remedy for breach of contract under any law for the time being in force, if such breach gives rise to a right to payment, whether or not such right is reduced to judgment, fixed, matured, unmatured, disputed, undisputed, secured or unsecured;" Therefore, in accordance with section of the code, the claim has being rejected.
2	Department of State Tax- MVAT, Maharashtra	06.10.2022	13,02,00,272.00	13,02,00,272.00	Assessment Dues & Penalty Order Dues		No	1.50	-	-	-		Claim submitted during CIRP In accordance with IBBI notification [IBBI/2022-23/GN/REG094] dated 16/09/2022 "In case a stakeholder does not submit its claims during the liquidation process, the claims submitted by such a stakeholder during the corporate insolvency resolution process under the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016, shall be deemed to be submitted under section 38."
3	Department of State Tax- Maharashtra - GST	27.12.2022	3,39,03,428.00	3,39,03,428.00	Scrutiny Dues		No	0.39					Claim submitted during CIRP In accordance with IBBI notification [IBBI/2022-23/GN/REG094] dated 16/09/2022 "In case a stakeholder does not submit its claims during the liquidation process, the claims submitted by such a stakeholder during the corporate insolvency resolution process under the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016, shall be deemed to be submitted under section 38."
4	Income Tax Department	14.08.2023	4,71,68,244.00	4,71,68,244.00			No	0.54					Claim received during Liquidation.
<b>Total</b>			<b>2,52,30,89,852.00</b>	<b>21,12,71,944.00</b>		-		<b>29.10</b>	-	-	<b>2,31,18,17,908.00</b>	-	