

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: 9th May, 2024

List of operational creditors (Government Dues)

Sr.No.	Details of Claimant			Details of Claim Received		Details of claim admitted						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	MUMMH04302E	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			32,65,29,64,761	-		-	-	No	-	-	32,65,29,64,761	-	-	No Assessment order, demand notice or related supporting documents not provided with the claim as proof of the claim. Partially demands are disputes and pending before various authorities incl. High Court and CIT(A). The claim was not submitted in the time as prescribed in the Code. Intimation mail on 02/12/22 and reminder letter dated 6th March 24 via speed post.
3	Asst. Commissioner of Income Tax - CCS(4) Mumbai	Government of India	MH/93979	06-12-2019	58,46,56,72,755	-	Contribution towards EPF	-	-	No	-	-	58,46,56,72,755	-	-	No Assessment order, demand notice or related supporting documents not provided with the claim as proof of the claim. Partially demands are disputes and pending before various authorities incl. High Court and CIT(A). Partially claim amount belong for the period of CIRP. The claim was not submitted in the time as prescribed in the Code.
4	Employees Provident Fund Organisation	Government of Maharashtra	27AAACH5443F12S	07-09-2019 & Revised on 16-09-2020	7,49,81,071	7,49,81,071	VAT & GST arrears	-	-	No	-	-	-	-	-	
5	Deaprtment of Goods and Service Tax	Government of Maharashtra	27AAACH5443F12S	Additional claim 14-06-2021	12,35,22,879	12,27,88,556	Maharashtra Value Added Tax AY 2016-17	-	-	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
6	Deaprtment of Goods and Service Tax	Government of Maharashtra	27AAACH5443F12S	Additional claim 28-10-2021	9,37,522	9,37,522	Maharashtra Value Added Tax Apr.17 to Jun 17	-	-	No	-	-	-	-	-	Assessment for the period 2016-17. Assessment order dated 26-03-2021 i.e. during the moratorium period. Claim provisionally admitted
7	Deaprtment of Goods and Service Tax	Government of Maharashtra			2,74,50,035	2,74,50,035		-	-	No	-	-	-	-	-	Assessment for the period April 2017 to June 2017. Assessment order / Demand Note dated 23-09-2021 i.e. during the moratorium period. Claim provisionally admitted.
8	Deaprtment of Goods and Service Tax	Government of Maharashtra			17,95,20,071	-		-	-	No	-	-	17,95,20,071	-	-	Incomplete supporting as proof of the claim. Assessment order dated 25.04.2022 for the period from July 2017 to March 2018. The claim was not submitted in the time as prescribed in the Code.
9	Deaprtment of Goods and Service Tax	Government of Maharashtra			8,40,01,200	-		-	-	No	-	-	8,40,01,200	-	-	Incomplete supporting as proof of the claim. Assessment for the year 2018-19. Assessment order / Demand Note dated 04.01.2023 i.e. during the moratorium period. The claim was not submitted in the time as prescribed in the Code.
10	Deaprtment of Goods and Service Tax	Government of Maharashtra			48,615	-		-	-	No	-	-	48,615	-	-	Demand Note for interest on delay filed the GSTR 3B for the period April 2019 to June 2019. Interest calculate up to the date of filing of the return on dated 6th Nov.2019 which is during the CIRP. Claim included interest for CIRP period also. No detail calculation submitted. Demand Note Ddated 17/02/22 i.e. during the moratorium period. The claim was not submitted in the time as prescribed in the Code.
11	Deaprtment of Goods and Service Tax	Government of Maharashtra		07-09-2019	49,27,983	-	Property Tax	-	-	No	-	-	49,27,983	-	-	Incomplete supporting as proof of the claim. Order for in-eligible ITC claimed from non genuine taxpayers (NGTPs) for the period 2018-19. Order dated 02/11/23 i.e. during the moratorium period. The claim was not submitted in the time as prescribed in the Code.
12	Deaprtment of Goods and Service Tax	Government of India	31000486940001000	06-02-2020	54,33,769	-	Contribution towards ESI	-	-	No	-	-	54,33,769	-	-	Incomplete supporting as proof of the claim. Order for in-eligible ITC claimed from non genuine taxpayers (NGTPs) for the period 2018-19. Order dated 07/11/23 i.e. during the moratorium period. The claim was not submitted in the time as prescribed in the Code.
13	Municipal Corporation of Greater Mumbai	Government of Maharashtra	27795050061P	14-09-2020	3,72,87,91,307	2,50,37,90,715	Contribution towards PT	-	-	No	-	-	1,22,50,00,592	-	-	Claim for HDIL properties is admitted and claim for other then HDIL property / Project can not be admitted. Some claim amount already paid.
14	ESI Corporation	Government of Maharashtra	27795050061P	22-06-2021	12,18,058	12,14,263	Contribution towards PT for the year 2012-13	-	-	No	-	-	3,795	-	-	Rs.3795 included in the claim for the period after 20th Aug.2019 i.e. CIRP period.
15	Professional Tax	Government of Maharashtra			1,55,83,816	18,92,425		-	-	No	-	-	1,36,91,391	-	-	Claim compute as per the consolidate balance sheet ie included the employees of the Subsidiary companies. Employees wise detail calculation not provided therefore admitted as per available record at CD office. Professional Tax already paid for 2011-12.

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					
16	Professional Tax	Government of Maharashtra			1,36,67,871	-		-	-		-	-	-	1,36,67,871	-	Claim compute as per the consolidate balance sheet ie included the employees of the Subsidiary companies. Employees wise detail calculation not provided therefore admitted as per available record at CD office. Professional Tax already paid for the claim period. The claim was not submitted in the time as prescribed in the Code.
17	Professional Tax	Government of Maharashtra			66,45,378	-		-	-		-	-	-	66,45,378	-	Claim compute as per the consolidate balance sheet ie included the employees of the Subsidiary companies. Employees wise detail calculation not provided therefore admitted as per available record at CD office. Professional Tax already paid for the claim period. The claim was not submitted in the time as prescribed in the Code.
18	Professional Tax	Government of Maharashtra			38,71,010	-		-	-		-	-	-	38,71,010	-	Claim compute as per the consolidate balance sheet ie included the employees of the Subsidiary companies. Employees wise detail calculation not provided therefore admitted as per available record at CD office. Professional Tax already paid for the claim period.
19	Professional Tax	Government of Maharashtra		04-01-2021 & Revised	33,46,832	-	SRA Transit Rent	-	-	No	-	-	-	33,46,832	-	Claim compute as per the consolidate balance sheet ie included the employees of the Subsidiary companies. Employees wise detail calculation not provided therefore admitted as per available record at CD office. Professional Tax already paid for the claim period. The claim was not submitted in the time as prescribed in the Code.
20	Professional Tax	Government of Maharashtra	AAACH5443FSD002	22-02-2021	35,19,481	-	Non payment of Service Tax	-	-	No	-	-	-	35,19,481	-	Claim compute as per the consolidate balance sheet ie included the employees of the Subsidiary companies. Employees wise detail calculation not provided therefore admitted as per available record at CD office. Professional Tax already paid for the claim period. The claim was not submitted in the time as prescribed in the Code.
21	SLUM REHABILITATION AUTHORITY	Government of Maharashtra	AAACH5443FSD002	05-04-2021	69,93,07,682	-	Non payment of Service Tax	-	-	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 also part claim pertaining for CIRP period i.e. from Sept.2019 to 28th July 2021.
22	Asst. Commissioner Central Goods & Service Tax	Government of Maharashtra	AAACH5443FSD002	10-02-2022	3,52,83,85,909	2,88,80,72,338	Non payment of Service Tax	-	-	No	-	-	-	64,03,13,571	-	Claim admitted for confirmed demand only and for unconfirmed demand claim not admitted.
23	Asst. Commissioner Central Goods & Service Tax	Government of Maharashtra		30-03-2021	95,13,02,228	-	Non payment of Stamp duty demand	-	-	No	-	-	-	95,13,02,228	-	Claim for unconfirmed demand amount not admitted
24	Asst. Commissioner Central Goods & Service Tax	Government of Maharashtra		31-03-2021	40,87,099	-	Non payment of Stamp duty demand	-	-	No	-	-	-	40,87,099	-	Claim for penalty & Interest on unconfirmed demand amount Rs.64,03,13,571/-. The Demand being not confirmed & claim for unconfirm demand not admitted therefore, the claim for interest & penalty also not admitted. Order dated 07th Feb.2022 during the moratorium. The claim was not submitted in the time as prescribed in the Code. The claim was not submitted in the time as prescribed in the Code.
25	Collector of Stamps Enforcement - 1 Mumbai				5,62,41,025	5,62,41,025		-	-		-	-	-	-	-	Claim for differential stamp duty for redevelopment agreement for Varsova Anheri Societies (total 5)
26	Collector of Stamps, Borivali				1,15,08,672	1,15,08,672		-	-		-	-	-	-	-	Claim for differential stamp duty Malad
27	Vasai Virar City Municipal Corporation Ward Office "D" Achole				28,35,446	-		-	-		-	-	-	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. Also 2 mail for reminder. The claim was not submitted in the time as prescribed in the Code.
28	The Joint District Registrar and Collector of Stamps, Palghar				2,02,80,000	-		-	-		-	-	-	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 along with 2 reminder mails for submission of documents as proof of the claim. The claim was not submitted in the time as prescribed in the Code.
TOTAL					1,01,10,50,96,837	6,12,39,20,984								94,98,11,75,853	-	