

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: 31st October, 2024

List of operational creditors (Government Dues)

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						
1	Deputy Commissioner Income Tax Department	Government of India	MUMH04302E	24-10-2019	43,50,44,362	43,50,44,362	TDS Arrears	-	-	No	-	-	-	-	-	-	
4	Employees Provident Fund Organisation	Government of India	MH/93979	06-12-2019	7,49,81,071	7,49,81,071	Contribution towards EPF	-	-	No	-	-	-	-	-	-	
5	Deaprtment of Goods and Service Tax	Government of Maharashtra	27AAACH5443F1ZS	07-09-2019 & Revised on 16-09-2020	12,35,22,879	12,27,88,556	VAT & GST arrears	-	-	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	27AAACH5443F1ZS	Additional claim 14-06-2021	9,37,522	9,37,522	Maharashtra Value Added Tax AY 2016-17	-	-	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	27AAACH5443F1ZS	Additional claim 28-10-2021	2,74,50,035	2,74,50,035	Maharashtra Value Added Tax Apr.17 to Jun 17	-	-	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	27AAACH5443F1ZS	Additional claim 28-08-2022	17,95,20,071	8,99,13,161	Audit Assessment for Jul.17 to Mar 18 under GST	-	-	No	-	-	-	8,96,06,910	-	-	Assessment order dated 25.04.2022 for the period from July 2017 to March 2018 passed during moratorium period and order included penalties and interest. The claim was not submitted in the time as prescribed in the Code. Interest calculation not provided.
9	Deaprtment of Goods and Service Tax	Government of Maharashtra	27AAACH5443F1ZS	Additional claim 05-04-2023	8,40,01,200	3,95,99,120	Assessment for Apr.18 to Mar 19 under GST	-	-	No	-	-	-	4,44,02,080	-	-	Assessment for the year 2018-19. Assessment order / Demand Note dated 04.01.2023 passed during moratorium period and order included penalties and interest. The claim was not submitted in the time as prescribed in the Code. Interest calculation not provided.
11	Deaprtment of Goods and Service Tax	Government of Maharashtra	27AAACH5443F1ZS	Additional claim 14-03	49,27,983	22,22,830	Order for in-eligible ITC claimed from non genuine taxpayers (NGTPs) for the period 2017-18	-	-	No	-	-	-	27,05,153	-	-	Order for in-eligible ITC claimed from non genuine taxpayers (NGTPs) for the period 2017-18. Order dated 02/11/23 passed during moratorium period and order included penalties and interest. The claim was not submitted in the time as prescribed in the Code. Interest calculation not provided.
12	Deaprtment of Goods and Service Tax	Government of Maharashtra	27AAACH5443F1ZS	Additional claim 14-03	54,33,769	25,94,686	Order for in-eligible ITC claimed from non genuine taxpayers (NGTPs) for the period 2018-19	-	-	No	-	-	-	28,39,083	-	-	Order for in-eligible ITC claimed from non genuine taxpayers (NGTPs) for the period 2018-19. Order dated 07/11/23 passed during moratorium period and order included penalties and interest. The claim was not submitted in the time as prescribed in the Code. Interest calculation not provided.
14	Municipal Corporation of Greater Mumbai	Government of Maharashtra		07-09-2019	3,72,87,91,307	2,50,37,90,715	Property Tax	-	-	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.
16	ESI Corporation	Government of India	31000486940001000	06-02-2020	12,18,058	12,14,263	Contribution towards ESI	-	-	No	-	-	-	3,795	-	-	Rs.3795 included in the claim for the period after 20th Aug.2019 i.e. CIRP period.
17	Professional Tax	Government of Maharashtra	27795050061P	14-09-2020	1,55,83,816	18,92,425	Contribution towards PT	-	-	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.
24	Asst. Commissioner Central Goods & Service Tax	Government of Maharashtra	AAACH5443FSD002	22-02-2021	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.
27	Collector of Stamps Enforcement - 1 Mumbai	Government of Maharashtra		30-03-2021	5,62,41,025	5,62,41,025	Non payment of Stamp duty demand	-	-	No	-	-	-	-	-	-	Claim for differencial stamp duty for redevelopment agreement for Varsova Antheri Societies (total 5)
28	Collector of Stamps, Borivali	Government of Maharashtra		31-03-2021	1,15,08,672	1,15,08,672	Non payment of Stamp duty demand	-	-	No	-	-	-	-	-	-	Claim for differencial stamp duty Malad
TOTAL					1,01,17,89,41,704.760	6,25,82,50,781								94,86,38,19,592	5,68,71,332		