

Name of Corporate Debtor:	Think & Learn Private Limited
Date of Commencement of CIRP:	16-07-2024
List of Creditors as on:	10-12-2024

List of Operational Creditors (Government dues)

(Amount in ₹)

Sl. No.	Details of Claimant		Details of claim received		Details of claim admitted							Amount of any mutual dues, that may be set-off	Amount of claim not admitted	Amount of claim under verification	Remarks, if any
	Department	Government	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 CoG, if applicable	Amount of contingent claim				
1	Commercial Taxes Department	State Government	29-07-2024	49,86,58,050		statutory dues	NA	No	No	No	0	0	-	49,86,58,050	Only Form B available -Need to verify physical documents
2	Office of the Additional Commissioner of Commercial Taxes (Enforcement)	State Government	30-07-2024	5,46,34,31,280		statutory dues	NA	No	No	No	0	0		5,46,34,31,280	
3	CBIC, Department Of Revenue, Ministry Of Finance, Government Of India	Central Government	31-07-2024	1,57,09,74,969		statutory dues	NA	No	No	No	0	0		1,57,09,74,969	Interest calculation required
4	Office of the Assistant Commissioner of Commercial Taxes, Local Goods and Service Tax	Central Government	31-07-2024	3,15,419	3,04,185	statutory dues	NA	No	No	No	0	0	11234	-	No. of days for April 20 considered as 71 instead of 35 days from due date till actual date of filing the retrun (Excess interest @18% was not admitted for 36 days)
5	Office of the Assistant Commissioner of Income Tax (TDS)	Central Government	31-07-2024	1,69,19,36,760		statutory dues	NA	No	No	No	0	0		1,69,19,36,760	
6	Commercial Tax Department (Deputy Commissioner of Commercial Taxes, Audit- 4.8, DVO-4), Bengaluru	Central Government	19-08-2024	5,06,41,02,090	-	statutory dues	NA	No	No	No	0	0		5,06,41,02,090	Claims Under Verification
7	Employees Provident Fund Organisation	Central Government	17-08-2024	34,49,21,850		statutory dues		No	No	No	No	0	0	34,49,21,850	
8	Office of The Assiatnt Commissioner of State Tax, Unit- 64, Surat, Gujarat	State Government	17-08-2024	35,84,826	35,84,826	statutory dues		No	No	No	No	0	0	-	Wrong form C sent-Liquidation form
9	Commercial Tax Department (Commercial Tax Officer, Audit-4.1 DVO-4) Koramangla Karnataka	State Government	21-08-2024	1,84,87,24,424	-	statutory dues		No	No	No	No	0	0	1,84,87,24,424	Claims Under Verification
10	Assistant Commissioner(ST) T Nagar Assessment Circle.Chennai	State Government	09-10-2024	5,91,901	5,91,901	statutory dues		No	No	No	No	0	0	-	Claim admitted as per AO Passeses Under Sec 73 & GST DRC -07(summary)
Total				16,48,72,41,569	44,80,912	0	0			0	0	-	11,234.00	16,48,27,49,423	

(Amount in ₹)

Sl. No.	Details of Claimant		Details of claim received		Details of claim admitted					Amount of any mutual dues, that may be set-off	Amount of claim not admitted	Amount of claim under verification	Remarks, if any
	Department	Government	Date of receipt	Amount claimed	Amount of claim admitted	Nature of claim	Amount covered by security interest	Amount covered by guarantee	Whether related party?				

Note: THE CREDITORS ARE HEREBY INFORMED THAT:

In pursuance of Section 15(1)(c), Regulations 6(2)(c) and 12(1), regulations 12(2) and regulation 13 of CIRP Regulations, 2016, the claimants can submit their claims within 14 days of commencement of CIRP, upto 90th days of commencement of CIRP and also till up to seven days before the date of meeting of creditors for voting on the resolution plan or the initiation of liquidation, as the case may be, respectively.

The Resolution Professional and his team is diligently verifying the claims on a daily basis as per regulation 13 and 14 of CIRP Regulations, 2016. However, certain claims have been provisionally admitted based on the records submitted by the claimants. These claims remain subject to further verification upon receipt of the complete books of accounts and records maintained by the Corporate Debtor, that is awaited from the Ex-management of the Corporate Debtor.

It is important to note that the submission and verification of claims is an ongoing process. Given the significant volume of emails and documents pertaining to the claims filed against the Corporate Debtor, there might be some delays in the collation and review of claims. This is a procedural aspect that will be addressed in due course of time.

The Resolution Professional assures all stakeholders that the claims are being continuously verified, and the updated list of claims will be uploaded frequently to maintain transparency and compliance with the regulatory requirements.

It is further requested that if any creditors who don't find their names in the present list, may further send a reminder email at the process email id (ip.byjus@outlook.com), to follow-up on their claim for quick actions.