

Annexure 7
Name of the Corporate Debtor: Jaiprakash Associates Limited; Date of Commencement of CIRP: 3rd June, 2024; List of Creditors as on 10th January 2025
List of Operational Creditors (Government Dues)

| S.no | Name of Creditor | Details of claim received | | Details of claim admitted | | | | Amount of contingent claim | Amount of any mutual dues, that may be | 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 security interest | Amount covered by Guarant ee | | | | | |
| 1 | Central Depository Services (India) Limited | 13-Aug-24 | 3,14,821.00 | - | - | - | - | - | - | 3,14,821.00 | - | - |
| 2 | Collector (Mining Section) Distt. Rewa | 25-Jul-24 | 37,28,75,650.00 | 28,43,19,020.00 | - | - | - | - | - | - | 8,85,56,630.00 | - |
| 3 | DV Commissioner of Income Tax | 07-Nov-24 | 2,13,83,040 | - | - | - | - | - | - | - | 2,13,83,040 | - |
| 4 | Employees' State Insurance Corporation | 24-Jun-24 | 4,55,337.00 | 4,55,337.00 | - | - | - | - | - | - | - | - |
| 5 | Employees' State Insurance Corporation | 25-Jul-24 | 2,065.00 | 2,065.00 | - | - | - | - | - | - | - | - |
| 6 | Employees' State Insurance Corporation | 19-Jul-24 | 777.00 | - | - | - | - | - | - | - | - | - |
| 7 | Income Tax Department, Ministry of Finance, Govt. of India | 25-Jun-24 | 4,49,36,46,253.00 | - | - | - | - | 1,87,36,00,000.00 | - | - | 2,62,00,46,253.00 | - |
| 8 | NATIONAL SECURITIES DEPOSITORY LTD | 12-Jun-24 | 4,47,428.00 | 4,47,428.00 | - | - | - | - | - | - | - | - |
| 9 | Nominated Authority, Ministry Of Coal, Appointment under section 6 of the Coal Mines (Special Provisions) Act, 2015 | 06-Aug-24 | 4,18,38,00,000.00 | - | - | - | - | - | - | 4,18,38,00,000.00 | - | - |
| 10 | The Commissioner of Customs Export Mumbai | 13-Jun-24 | 87,99,18,312.00 | - | - | - | - | - | - | - | 87,99,18,312.00 | - |
| 11 | Yamuna Expressway Industrial Development Authority | 18-Jun-24 | 47,90,85,79,448.00 | 10,67,00,00,000.00 | - | - | - | - | - | - | 37,23,85,79,448.00 | - |
| 12 | Collector (Mining Section) Distt. Satna | 06-Jan-25 | 24,83,05,356.00 | - | - | - | - | - | - | - | 24,83,05,356.00 | - |
| | Total | | 58,10,97,28,487.00 | 10,95,52,24,627.00 | - | - | - | 1,87,36,00,000.00 | - | 4,18,41,14,821.00 | 41,09,67,89,039.00 | - |

Notes related to the claims verification process of Jaiprakash Associates Limited

1. General Note applicable to the overall claim verification process:

1.1 As part of the verification of the claims, there are following categories of "verification" to take note of, as laid out below-

a. Amount Admitted - refers to the amount/claim that has been provisionally admitted basis the verification from the documents submitted by the claimant and the status of these claims shall be updated in due process subject to availability of relevant information of Corporate Debtor.

b. Amount under verification - refers to the amount/claims that are currently under review and the status of the same shall be updated post verification, subject to availability of relevant information from Corporate Debtor and Claimants.

c. This is a not a final list of creditors and adjustments will be made following further verification. The verification of claims is under process and the list shall be updated on periodical basis.

d. Amount under rejection: refers to the duplicate entries of the claims/ amounts.

2. The principle for calculation of dues as claimed by YEIDA is one of the issues which is the subject matter of the Writ Petition No. 6049 of 2020 which is currently sub-judice before the Hon'ble High Court of Judicature at Allahabad. This writ petition was last listed on 11 September 2024, when it was reserved for orders. Accordingly, the admitted amount is subject to revision/modification basis the judgment of the Hon'ble Allahabad HC in the said writ petition.

3. The amounts which have been admitted towards "external development charges" shall constitute "unsecured operational debt" in terms of the Judgment of the Hon'ble NCLAT in Yamuna Expressway Industrial Development Authority v. Monitoring Committee of Jaypee Infratech Ltd. Through Anu Jain, Secretary & Ors., Company Appeal (AT) (Insolvency) No.493 of 2023."

4. The amount claimed by Nominated Authority, Ministry of Coal in respect of the PBG has been rejected as the Ministry doesnot appear to have a "claim" against the Corporate Debtor in respect of the PBG, in terms of the provisions of the Code.