

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 December, 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	Amount of Contingent claim				Amount of any mutual dues, that may be set-off	
1	Deputy Comissioner Income Tax Department	Government of India	MUMH04302E	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	AAACH5443F	22-11-2022	32,65,29,64,761	-	Outstanding demand, penalties under the provision of IT Act 1961.	-	-	No	-	-	-	32,65,29,64,761	-	-	No Assessment order, demand notice or relevant supporting documents attached with the claim. Partially demands are disputed and pending before various authorities, High Court and CIT(A). The claim was not submitted in time as prescribed in the Code. Intimation mail sent on 02/12/22 and reminder letter dated 6th March 24 via speed post which are not responded by the Department till date.
3	Asst. Commissioner of Income Tax - CCS(4) Mumbai	Government of India	AAACH5443F	03-05-2024	58,46,56,72,755	-	Outstanding demand, penalties under the provision of IT Act 1961.	-	-	No	-	-	-	58,46,56,72,755	-	-	No Assessment order, demand notice or relevant supporting documents attached with the claim. Partially demands are disputed and pending before various authorities incl. High Court and CIT(A). The claim was not submitted in time as prescribed in the Code. This includes previous claim of Rs.3265.30 crorer. Also claim includes amount for both upto the Insolvency Commencement Date and during CIRP period.
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/- made during appeal was erroneously included in the claim has been rejected. 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	3,08,402	Maharashtra Value Added Tax AY 2016-17	-	-	No	-	-	-	6,29,120	-	-	Interest amount has not been admitted for want of detail calculation.
7	Deaprtment of Goods and Service Tax	Government of Maharashtra	27AAACH5443F1ZS	Additional claim 28-10-2021	2,74,50,035	1,20,30,878	Maharashtra Value Added Tax Apr.17 to Jun 17	-	-	No	-	-	-	1,54,19,157	-	-	Interest amount has not been admitted for want of detail calculation.
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	-	-	Interest and penalty amount has not been admitted for want of detail calculation.
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	-	-	Interest and penalty amount has not been admitted for want of detail calculation.
10	Deaprtment of Goods and Service Tax	Government of Maharashtra	27AAACH5443F1ZS	Additional claim 24-11	48,615	-	Audit Assessment for	-	-	No	-	-	-	48,615	-	-	Claim for interest on delay filed the GSTR-38 for the period April 2019 to June 2019. The claim was not submitted in time as prescribed in the Code. Claim not admitted for want of detail calculation.
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	-	-	Claim for in-eligible ITC claimed from non genuine taxpayers (NGTPs) for the period 2017-18. Interest and penalty amount has not been admitted for want of detail calculation.
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	-	-	Claim for in-eligible ITC claimed from non genuine taxpayers (NGTPs) for the period 2018-19. Interest and penalty amount has not been admitted for want of detail calculation.
13	Deaprtment of Goods and Service Tax	Government of Maharashtra	27AAACH5443F1ZS	Additional claim 04-06	1,69,73,536	-	Audit Assessment order uder section 65 of GST Act for FY 2019-20. Excess ITC Claimed	-	-	No	-	-	-	1,69,73,536	-	-	Claim for Excess ITC claimed for the period 2019-20. The claim was not submitted in time as prescribed in the Code. The claim has been rejected as the same pertains to the period after ICD and the same can not be admitted as claim. The same was communicated through email dated 6th June 2024 and telephonically also. A reminder mail also sent on dated 27th June 2024. No response was received from the department till date.
14	Municipal Corporation of Greater Mumbai	Government of Maharashtra		05-11-2024	13,11,20,13,768	2,19,74,73,910	Property Tax	-	-	No	-	-	-	10,91,45,39,858	-	-	Revised claim filed on 5th Nov.2024 by MCGM as per the hon'ble NCLT order dated 30th Aug.2024. Claim Amount includes principal amount of property tax upto the commencement of Insolvency and durin CIRP and also includes penalty. Also claim includes tax on the properties not belonging to HDIL (CD). The above response was communicated to MCGM vide our letter dated 29.11.24 followed by letter dated 30.11.24 and 16.12.2024 to which MCGM has not responded till date.
15	Municipal Corporation of Greater Mumbai, Insecticide B	Government of Maharashtra	GI Code :-140804100	27-11-2024	4,48,96,688	-	One time Charges for the insecticide treatment	-	-	No	-	-	-	4,48,96,688	-	-	The claim was not submitted in time as prescribed in the Code. Claim Amount included the charges for the period of CIRP i.e after the date of Commencement of Insolvency. No supporting documents like previous demand letters, sanction of MC attached. The rejection had been communicated to MCGM vide email dated 29th Nov.2024.
16	Municipal Corporation of Greater Mumbai, Insecticide B	Government of Maharashtra	GI Code :-140804100	05-12-2024	2,76,02,501	-	One time Charges for the insecticide treatment	-	-	No	-	-	-	2,76,02,501	-	-	The claim was not submitted in time as prescribed in the Code. Claim Amount included the charges for the period of CIRP i.e after the date of Commencement of Insolvency. No supporting documents like previous demand letters, sanction of MC attached. The rejection had been communicated to MCGM vide email dated 7th Dec 2024.
17	ESI Corporation	Government of India	31000486940001000	06-02-2020	12,18,058	12,14,263	Contribution towards ES)	-	-	No	-	-	-	3,795	-	-	Rs.3795 included in the claim for the period after 20th Aug.2019 i.e. CIRP period.

Sr.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	
	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					Amount of Contingent claim
18	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 computed by the department as per the consolidated balance sheet of the CD and this included the employees of the Subsidiary companies. Employees wise detail calculation not provided therefore claim admitted as per available record at CD office. Professional Tax already paid for 2011-12 had not been considered while arrived at the claim amount.
19	Professional Tax	Government of Maharashtra	27795050061P	22-06-2021	1,36,67,871	-	Contribution towards PT for the year 2012-13	-	-	No	-	-	-	1,36,67,871	-	Claim computed by the department as per the consolidated balance sheet of the CD and this included the employees of the Subsidiary companies. Employees wise detail calculation not provided. The claim was not submitted in time as prescribed in the Code. As per the records available at the CD office, Professional Tax already paid for the claim period therefore claim not admitted.
20	Professional Tax	Government of Maharashtra	27795050061P	20-05-2022	66,45,378	-	Contribution towards PT for the year 2013-14	-	-	No	-	-	-	66,45,378	-	Claim computed by the department as per the consolidated balance sheet of the CD and this included the employees of the Subsidiary companies. Employees wise detail calculation not provided. The claim was not submitted in time as prescribed in the Code. As per the records available at the CD office, Professional Tax already paid for the claim period therefore claim not admitted.
21	Professional Tax	Government of Maharashtra	27795050061P	26-04-2023	38,71,010	-	Contribution towards PT for the year 2014-15	-	-	No	-	-	-	38,71,010	-	Claim computed by the department as per the consolidated balance sheet of the CD and this included the employees of the Subsidiary companies. Employees wise detail calculation not provided. The claim was not submitted in time as prescribed in the Code. As per the records available at the CD office, Professional Tax already paid for the claim period therefore claim not admitted.
22	Professional Tax	Government of Maharashtra	27795050061P	26-04-2023	33,46,832	-	Contribution towards PT for the year 2015-16	-	-	No	-	-	-	33,46,832	-	Claim computed by the department as per the consolidated balance sheet of the CD and this included the employees of the Subsidiary companies. Employees wise detail calculation not provided. The claim was not submitted in time as prescribed in the Code. As per the records available at the CD office, Professional Tax already paid for the claim period therefore claim not admitted.
23	Professional Tax	Government of Maharashtra	27795050061P	26-04-2023	35,19,481	-	Contribution towards PT for the year 2016-17	-	-	No	-	-	-	35,19,481	-	Claim computed by the department as per the consolidated balance sheet of the CD and this included the employees of the Subsidiary companies. Employees wise detail calculation not provided. The claim was not submitted in time as prescribed in the Code. As per the records available at the CD office, Professional Tax already paid for the claim period therefore claim not admitted.
24	SLUM REHABILITATION AUTHORITY	Government of Maharashtra		04-01-2021 & Revised	69,93,07,682	-	SRA Transit Rent	-	-	No	-	-	-	69,93,07,682	-	Detailed calculation and supporting documents not provided by SRA which was communicated to them vide our email dated 5th March 21. Reminder email dated 3rd May 21 and letter dated 3rd Feb 2022 sent through speed post. However, no response was received from the SRA to any of the communication mentioned above.
25	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.
26	Asst. Commissioner Central Goods & Service Tax	Government of Maharashtra	AAACH5443FSD002	05-04-2021	95,13,02,228	-	Non payment of Service Tax	-	-	No	-	-	-	95,13,02,228	-	The claim was not submitted in time as prescribed in the Code. Claim for unconfirmed demand amount not admitted.
27	Asst. Commissioner Central Goods & Service Tax	Government of Maharashtra	AAACH5443FSD002	10-02-2022	40,87,099	-	Non payment of Service Tax	-	-	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. The claim was not submitted in time as prescribed in the Code.
28	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 differential stamp duty for redevelopment agreement for Varsova Andheri Societies (total 5)
29	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 differential stamp duty Malad
30	Vasai Virar City Municipal Corporation Ward Office "D" Achole	Government of Maharashtra		11-12-2023	28,35,446	-	Property Tax for Vasai Mall 2nd & 3rd Floor	-	-	No	-	-	-	28,35,446	-	The property tax bills have been raised in individual name of the promoter instead of HDIL (CD) and the claim was not submitted in time as prescribed in the Code hence rejected. The communication was sent vide email dated 25th Jan.2024. Reminder mail dated 19th Feb.2024. However, no response was received from the VVMC till date.
31	Vasai Virar City Municipal Corporation Ward Office "D" Achole	Government of Maharashtra		18-12-2024	36,77,930	-	Property Tax for Vasai Mall 2nd & 3rd Floor	-	-	No	-	-	-	36,77,930	-	Vide email dated 19th Dec.2024 informed to VVMC for refer to earlier communication in the previous claim for same property and same period.
32	The Joint District Registrar and Collector of Stamps, Palghar	Government of Maharashtra		24-01-2024	2,02,80,000	-	Non payment of Stamp duty demand	-	-	No	-	-	-	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 were not attached to the claim. The claim was not submitted in time as prescribed in the Code. The communication was sent vide email dated 25th Jan.2024. Reminder mail dated 1st Feb.2024 and 17th Feb.2024. However, no response was received till date.
TOTAL					1,10,58,14,69,952.760	5,93,58,85,699								1,04,64,55,84,254	-	