

## Annexure - 3

## List of Operational creditors (Government Dues)

(Filing under clause (ca) of sub-regulation (2) of regulation 13 the IBBI (Insolvency Resolution Process for Corporate Persons) Regulations, 2016)														
S.No.	Name of Claimant	Details of Claim Received		Details of Claim Admitted						(Amount in Rs)				
		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 Claims	Amount of any Mutual dues, that may be set-off	Amount of Claims under Verification	Amount of Claim Not Admitted	Remark
1	Deputy/Assistant Commissioner, CGST & Central Excise, Division-Amravati, Nagpur-II, Commissionerate, Nagpur	9-9-2024	22,81,841	22,81,841	Unsecured	N/A	N/A	No	N/A	-	-	-	-	
2	Commissioner of Customs, NS-II, JNCH, Nhava Sheva	18-10-2024	2,68,065	2,68,065	Unsecured	N/A	N/A	No	N/A	-	-	-	-	
3	Employees State Insurance Corporation (ESIC)	24-9-2024	2,72,190	2,72,190	Unsecured	N/A	N/A	No	N/A	-	-	-	-	
4	The Employees' Provident Fund Organisation- Central Board of Trustees (CBT-EPFO)	22-1-2025	18,37,20,556	-	Unsecured	N/A	N/A	No	N/A	-	-	-	18,37,20,556	The claim filed by the EPFO, by assessing under Section 7A, 14B and 7Q of the EPF & MP Act, 1952 is only based on financial statement of the Corporate debtors without verification of records/documents is arbitrary and this assessment carried during the moratorium period which is prohibited under section 14 non acceptable.
5	Maharashtra Industrial Development Authority	6-3-2025	18,43,16,125		Unsecured	N/A	N/A	No	N/A	-		18,43,16,125		Claim submitted after issuance of IM, RFRP are under consideration of COC.
<b>Total</b>			<b>37,08,58,777</b>	<b>28,22,096</b>								<b>18,43,16,125</b>	<b>18,37,20,556</b>	