

ANNEXURE 7														
Name of the Corporate Debtor: Incab Industries Ltd.				List of Operational Creditors (Government Dues)								List of creditors as on : 26.06.2025		
Sl. 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	Amount in Rs
	Department	Date of receipt	Amount claimed	Amount of claim admitted (Provisionally)	Nature of claim	Amount covered by Security Interest	Amount covered by guarantee	Whether related party ?	% of voting in CoC, if applicable					Remarks, if any
1	Assistant Commissioner of State Tax	01-02-2020	60,929.00	60,929.00	Unsecured	-	-	No	-	-	-	-	-	CIRP has been re-initiated by the Hon'ble NCLT vide order dated 16-06-2021. In some of the cases Documents yet to be received, hence admitted provisionally, those Claims are subject to change as per receipt of further documents and validation thereof.
2	Employees' State Insurance Coporation	01-09-2019	29,60,720.00	29,60,720.00	Unsecured	-	-	No	-	-	-	-	-	
3	Central Excise Pune	23-09-2021	4,56,513.00	2,58,949.00	Unsecured	-	-	No	-	-	-	1,97,564.00	-	
4	Office of Deputy Commissioner CGST, Kolkata	24-11-2021	5,50,000.00	5,50,000.00	Unsecured	-	-	No	-	-	-	-	-	
5	The commissioner of Customs (Export), Mumbai	11-11-2021	3,05,07,358.00	3,05,07,358.00	Unsecured	-	-	No	-	-	-	-	-	
6	Employees' Provident Fund Organisation, Pune (For Principal & Interest)	17-04-2023	15,58,20,791.00	15,58,20,791.00	To be paid on Full in priority, as per the various jurisprudence in this regard and as directed by the Hon'ble AA	-	-	No	-	-	-	-	-	The Hon'ble NCLT vide order dated 25.06.2024 (pt. No. 24) directed that actual provident fund dues (employees and employers) contribution with interest fixed by the government from time to time is payable in full, whereas, penal interest, penalty, damages if any that might have been imposed by the EPFO will have to be treated as an unsecured operational debt and be dealt as per Section 30(2)(b) of the IBC. This is because such penalties or damages etc. imposed cannot be treated as the asset of the EPFO in the books of the corporate debtor.

	Employees' Provident Fund Organisation, Pune (for Damages and others)	17-04-2023	10,82,67,282.00	10,82,66,282.00	Unsecured							1,000.00		Subject to waiver granted by CBT upon application
7	Employees' Provident Fund Organisation, Kolkata & Jamshedpur (For Principal & Interest)	05-11-2020	1,11,26,71,835	9,37,980.00	To be paid on Full in priority, as per the various jurisprudence in this regard and as directed by the Hon'ble AA	-	-	No	-		-	1,11,17,33,855.00		The Hon'ble NCLT vide order dated 08.01.2025 (Pt. No. 16) directed that actual provident fund dues (employees and employers) contribution with interest fixed by the government from time to time is payable in full, whereas, penal interest, penalty, damages if any that might have been imposed by the EPFO will have to be treated as an unsecured operational debt and be dealt as per Section 30(2)(b) of the IBC. This is because such penalties or damages etc. imposed cannot be treated as the asset of the EPFO in the books of the corporate debtor.'
	Employees' Provident Fund Organisation, Kolkata & Jamshedpur (for Damages and others)	05-11-2020	57,59,13,285.00	14,58,537.00	Unsecured									Subject to waiver granted by CBT upon application
TOTAL			1,98,72,08,713.00	30,08,21,546.00		-	-	-	-	-	-	1,11,19,32,419.00	-	