

Annexure - 7
Adarsh Buildestate Limited: CIRP commenced on 29.08.2022;
List of creditors as on 29.05.2025
List of operational creditors (Government dues)

| S. No. | Details of claimant | | Detail 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 | Remarks, if any |
|--------|---|---|--------------------------|--------------------|---------------------------|------------------|-----------------------|--------------------------|----------------------------|--|------------------------------|------------------------------------|---|
| | Department | Government | Date of receipt | Amount claimed | Amount of claim admitted | Nature of claim | Whether related party | % of voting share in COC | | | | | |
| 1 | Office of the ACIT Central Circle, Bikaner on Behalf of Income Tax Department | Office of the ACIT Central Circle, Bikaner on Behalf of Income Tax Department | 12.09.2022 | ₹ 5,911,139,167.00 | ₹ 5,911,139,167.00 | Operational Debt | No | 0.00% | ₹ 0.00 | ₹ 0.00 | ₹ 0.00 | ₹ 0.00 | |
| 2 | CGST Department | Superintendent, Range-IX CGST, Division-B, Jaipur | 19.09.2022 | ₹ 293,733.00 | ₹ 293,733.00 | Operational Debt | No | 0.00% | ₹ 0.00 | ₹ 0.00 | ₹ 0.00 | ₹ 0.00 | |
| 3 | Deputy Commissioner of Income Tax | TDS Circle, Gurgaon | 26.12.2022 | ₹ 969,805,188.00 | ₹ 969,805,188.00 | Operational Debt | No | 0.00% | ₹ 0.00 | ₹ 0.00 | ₹ 0.00 | ₹ 0.00 | |
| 4 | Shri Utpal Mishra, Assistant Commissioner - CGST Gurugram | CGST Bhawan, Gurugram | 23.08.2022 | ₹ 7,002,074.00 | ₹6,899,812.00 | Operational Debt | No | 0.00% | ₹ 0.00 | ₹ 0.00 | ₹ 102,262.00 | ₹ 0.00 | In accordance with Regulation 13(1) of the IBBI (Insolvency Resolution Process for Corporate Persons) Regulations, 2016, all claims are required to be submitted as on the Insolvency Commencement Date. Accordingly, interest has been considered only up to 29.08.2022. |
| 4 | Total | | | ₹ 6,888,240,162.00 | ₹ 6,888,137,900.00 | - | - | 0.00% | ₹ 0.00 | ₹ 0.00 | ₹ 102,262.00 | ₹ 0.00 | |

Note :

1. As per Regulation 14 of IBC 2016-

Where the amount claimed by a creditor is not precise due to any contingency or other reason, the interim resolution professional or the resolution professional, as the case may be, shall make the best estimate of the amount of the claim based on the information available with him. The interim resolution professional or the resolution professional, as the case may be, shall revise the amounts of claims admitted, including the estimates of claims made under sub regulation (1), as soon as may be practicable, when he comes across additional information warranting such revision.

2. Claims have been provisionally admitted by RP on the basis of records / documents submitted by the creditors, as the updated books of accounts of the Corporate Debtor are still not made available to RP.

3. The claims where admitted are subject to further revision/substantiation/modification on the basis of any additional information / evidence / clarification which may be received subsequently and which warrant such revision/substantiation/modification.

4. Information / evidence / clarification may also be pending from Operational Creditor/Management/Employees for the claims under further verification.