

ANNEXURE -5
Name of Corporate Debtor : M/s Albanna Engineering (India) Private Limited
List of stakeholders as on : Jan 6,2022 (updated upto June 30,2025)
List of Operational creditors (Government Dues)

Amount (Rs)

| Details of Claimant | | | Details of Claims Received | | Details of Claim Admitted | | | | | | | | |
|--|---|---------------------------------|----------------------------|---------------------|---------------------------|---|-----------------------|--|----------------------------|--|--------------------------|------------------------------------|---------|
| Sl no | Dept | Govt | Date of Receipt | Amount of Claim | Amount of claim admitted | Nature of Claim | Whether Related Party | % share in total amount of claims admitted | Amount of contingent claim | Amount of any mutual dues which may be set off | Amount of claim rejected | Amount of claim under verification | Remarks |
| 1 | Employees State Insurance Corporation,SRO Ernakulam | ESI | 10-12-2021 | 3,40,115 | 49,055 | ESI contribution +interest | No | 0.1% | 0 | 0 | 2,91,060 | 0 | Note 1 |
| 2 | Income Tax Dept,Kochi - TDS | Income Tax | 23-12-2021 | 68,06,142 | 68,06,142 | TDS +Interest | No | 13.0% | 0 | 0 | - | 0 | Note 2 |
| 3 | Works Contract - Kerala State Tax Officer | Kerala State GST | 04-01-2022 | 1,43,99,584 | 1,43,99,584 | GST dues | No | 27.6% | 0 | 0 | - | 0 | Note 3 |
| 4 | STO- TPS Kakkanad | Kerala State GST | 27-09-2024 | 1,85,92,056 | 46,01,994 | FY 1516 Works contract | No | 8.8% | 0 | 0 | 1,39,90,062 | 0 | Note 4 |
| 5 (a) | Service Tax | Order | 13-03-2023 | 21,58,60,920 | 2,27,84,161 | Service Tax dues | No | 43.7% | 0 | 0 | 19,30,76,759 | 0 | Note 5 |
| 5 (b) | Service Tax late fees , interest & penalty | Order | 13-03-2023 | 25,11,62,162 | 35,55,624 | Service Tax late fees, interest & penalty | No | 6.8% | 0 | | 24,76,06,538 | 0 | Note 5 |
| 6 | Service Tax | CENTRAL GST - Show Cause Notice | 05-01-2022 | 84,20,034 | - | Service Tax dues | No | 0.0% | 0 | 0 | 84,20,034 | 0 | Note 6 |
| 7 | Dy Comm - Works Contract (FY1617) | Kerala State GST | 29-09-2022 | 5,96,23,334 | - | Asst order works contr. | No | 0.0% | 0 | 0 | 5,96,23,334 | 0 | Note 7 |
| | | | | 57,52,04,347 | 5,21,96,560 | | | | | | 52,30,07,787 | | |
| Less pro rata distributed in Liquidation | | | | | 76,85,994 | | | | | | | | |
| Balance | | | | | 4,45,10,566 | | | | | | | | |

Note 1: Rs. 2,91,060/- provisional amounts claimed has been reduced from claim and balance amount settled pro rata @ 45%

Note 2: Settled pro rata @ 45% for Rs. 30,62,000

Note 3 : CA(IBC)/05/KOB/2023 claim accepted subject to receipt from M/s BPCL based on final invoice due to holding company . **Under NCLAT Chennai appeal now**

Note 4 : KVAT Modified order: 32072000387/2015-16 dt. Sept 27,2024 . Only 50% of principal amount was paid as per KVAT AMNESTY Scheme

Note 5: Order issued on Mar 13,2023 in the 16 month of Liquidation against the show cause notice issued in Jan 2021. Interest claim accepted of Rs. 35.55 lacs is provisional.

Note 6 : Claim relates to holding company of CD

Note 7 : Hon NCLT Kochi order IA(IBC)/01/KOB/2023 dt Sept 11,2023 . **Under NCLAT Chennai appeal now**

Note 8 : EPFO claim of Rs. 300,972/- has been regrouped with Liquidation costs as per CA(AT)/INS/351/2024 dt. Oct 17,2024 -NCLAT Chennai since treated as PF costs and outside the Liq estate