

Annexure-5

Name of the Corporate Debtor: Jet Airways (India) Limited

Date of commencement of Liquidation : 26-11-24

List of stakeholder as on : 16-05-25

List of operational creditors (Government Dues)

(Amount in Rs)														
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 rejected	Amount of claim under verification	Remarks, if any
	Department	Government	Date of receipt	Amount claimed	Amount of claim admitted	Nature of claim	Amount covered by lien or attachment pending disposal	Whether lien / attachment removed? (Yes/No)	% share in total amount of claims admitted					
1	Employees Provident Fund Organisation Kandivali (East)	Maharashtra	18-12-2024	19,80,12,10,158	51,21,37,543	Statutory Dues	-	-	0.246%	-	-		19,28,90,72,615	
2	Nilesh S Ghate , Deputy Commissioner Of State Tax (Mum VAT)	Maharashtra	11-12-2024	11,63,91,21,490	-	Statutory Dues	-	-	0.000%	-	-		11,63,91,21,490	
3	Prashant N Khanderao, State Tax Officer	Maharashtra	11-12-2024	74,46,24,024	-	Statutory Dues	-	-	0.000%	-	-		74,46,24,024	
4	THE COMMISSIONER, CGST&CE GST BHAWAN, DHAMTARI ROAD, TIKRAPARA, RAIPUR (C.G.)	Chhattisgarh	05-12-2024	72,03,348		Statutory Dues	-	-	0.000%	-	-	-	72,03,348	
5	Employees State Insurance Corporation, State Medical	Maharashtra	23-12-2024	3,40,18,172	1,28,18,172	Statutory Dues			0.006%	-	-	2,12,00,000	-	
6	Assistant Commissioner State Tax Department of Maharashtra (VAT)	Maharashtra	20-06-2019	12,28,437	12,28,437	Statutory Dues			0.001%	-	-	-	-	
7	Excise and Taxation officer and assessing authority- Gurugram	Haryana	20-06-2019	84,14,659	84,14,659	Statutory Dues			0.004%	-	-	-	-	
8	Employees State Insurance Corporation Kolkata	West Bengal	20-06-2019	6,71,127	6,71,127	Statutory Dues			0.000%	-	-	-	-	
9	The Commissioner of Customs(General) Air Cargo Complex Mumbai	GOI	20-06-2019	1,68,16,818	1,68,16,818	Government Dues	-	-	0.008%	-	-	-	-	
10	KHM Mahadevaiah The Commercial Tax officer Mrs. Shanmugam Susamma K.		20-06-2019	6,09,870	-	Government Dues	-	-	0.000%	-	-	6,09,870	-	
11	Assistant Commissioner Of Central Tax & Central Excise	GOI	20-06-2019	5,558	5,558	Government Dues	-	-	0.000%	-	-	-	-	
12	The Principal Commissioner of Customs CSMI Airport Mumbai	GOI	20-06-2019	16,65,14,084	-	Government Dues	-	-	0.000%	-	-	16,65,14,084	-	
13	The Principal Commissioner of Customs CSMI Airport Mumbai	GOI	20-06-2019	32,78,380	3,42,807	Government Dues	-	-	0.000%	-	-	29,35,573	-	
14	The President Of India On Behalf Of Government Of India Through Joint Of Commissioner Of Income Tax(Osd)(Tds) Circle-1(3)	GOI	20-06-2019	45,48,84,515	45,48,84,515	Government Dues	-	-	0.219%	-	-	-	-	
15	Employees State Insurance Corporation, Regional Office, Hyderabad	GOI	20-06-2019	30,26,317	4,068	Government Dues	-	-	0.000%	-	-	30,22,249	-	
16	CGST & CEX, Mumbai East Commissionerate	GOI	20-06-2019	47,68,36,44,931	-	Government Dues	-	-	0.000%		-	-	47,68,36,44,931	
17	Rajni Menon, Assistant Commissioner of customs	GOI	20-06-2019	19,29,347	19,29,347	Government Dues	-	-	0.001%	-	-	-	-	

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18	Harishishnand Deputy Commissioner of Custom	GOI	20-06-2019	10,16,526	10,16,526	Government Dues	-	-	0.000%	-	-	-	-	
19	Joint Commissioner of Custom Hyderabad	GOI	20-06-2019	17,11,787	17,11,787	Government Dues	-	-	0.001%	-	-	-	-	
20	Assistant Assessor and Collector (IC) H- East Ward	MCGM	09-05-2025	5,49,73,662	3,63,09,159	Government Dues	-	-	0.017%	-	-	45,41,662	1,41,22,841	
				80,62,49,03,210	1,04,82,90,522		-	-	0.504%	-	-	19,88,23,438	79,37,77,89,249	

Notes: The Notes are prepared basis the information available with the corporate Debtor and its personnel

A) PF Dues

- 1) The PF department has filed its claims for PF dues of 13,849 employees from the CIRP commencement date till the month of October 2024.
- 2) During this period, the operations of the Corporate Debtor were suspended and only workmen and employees constituting the Asset Preservation Team as created by the erstwhile resolution professional as also approved/taken on records by court orders for the maintenance and upkeep of the assets of the Corporate Debtor, were reporting to work.
- 3) The dues of the workmen and employees forming part of the Asset Preservation Team were regularly paid during the CIRP period and the PF and other statutory dues for these employees were also paid to the relevant authorities within the due date as per information of CD.
- 4) The unpaid PF dues of the employees were crystalised during the CIRP period by the erstwhile resolution professional and the same along with the interest as applicable has been currently admitted amounting to ~INR 23.81 Cr.
- 5) Further, the amount admitted as on ICD towards the claim of penalty filed by the PF department is also being admitted as on LCD amounting to ~ INR 24.73 Cr
- 6) For the balance amount the liquidator is currently reviewing the information on record and will also seek additional information basis which the balance amount will be adjudicated by the Liquidator.
- 7) PF dues of 169 workers who were terminated by the company in 2001 has been claimed by the PF department, basis the order of the Hon'ble Supreme Court which directed reinstatement of the employees with back wages during the CIRP period. Details and calculations are being sought from the department, pending the receipt of which the amount has currently been kept under verification.

B) GST

The GST department had passed orders against various demands during the CIRP period and after the approval of the resolution plan. Information has been sought on appeals made by Corporate Debtor during above period and the orders are being reviewed and the claim will be verified on basis of the information on record and as per the provisions of the IBC read with the relevant GST regulations.

C) Employees State Insurance Corporation Marol

The ESIC claim of Rs. 3.40 crore, which pertains to all states, was submitted by ESIC Mumbai. The claim represents interest/penalty levied by states for late ESIC payments made between 2000 and 2015, on account of delay in payments beyond the due date. Out of the total claim, a part of claim of Rs. 2.12 crore is being rejected as it includes claims made during the CIRP/MC period (July 2019 to October 2024), when Corporate Debtor was not operational

D) Custom's Department Claim

The customs department claim of Rs. 16.65 crore is being rejected since CESTAT passed an order in favour of the Corporate Debtor. The commissioner's order has been set aside. Department filed an application for reviewing the order and the same application has been dismissed by CESTAT on 22nd December 2021.

E) Service Tax Claim

The CGST & CEX, Mumbai East Commissionerate had filed a claim for INR 47,683,644,931 as on the ICD. Against these demands, appeals at various levels including appeal at CESTAT, High Court and Supreme Court are pending. Pending the appeals in various courts, the claim is being reviewed and classified as contingent claim.

F) Property Tax

The Assistant Assessor and Collector (IC) H- East Ward has filed on 9th May 2025, the unpaid property tax claim for the BKC property on behalf of the Municipal Corporation of Greater Mumbai. The claim has been filed for o/s property tax and penalty upto 31st March 2025. The dues towards property tax remaining unpaid upto the Liquidation Commencement Date has been admitted. The Liquidator's team has reached out to the department for calculation of penalties and relevant circulars and guidelines supporting them. Pending the receipt of the additional information sought, the amount has been kept under verification.