

Annexure-7

Name of the Corporate Debtor: Arshiya Limited ; Date of commencement of CIRP: 23rd April, 2024 ; List of creditors as on: 09th July 2025

List of operational creditors (Government dues)

(Amount in ₹)

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 under verification	Amount of claim not admitted	Remarks, if any
	Department	Government	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, if applicable					
1	Group Gram Panchayat	Government of Maharashtra	07-May-24	109,761,023.00	1.00	Taxes	-	-	No	-	109,761,022.00	-	-	-	Refer Note 2
2	Commissioner, CGST & CEX, Raigad Commissionerate	Government of Maharashtra	07-May-24	240,882,260.00	-	CGST, Interest and penalty	-	-	No	-	-	-	-	240,882,260.00	The claim pertains to "M/s. Arshiya Logistics Services Limited" therefore is not admissible in the CIRP of "Arshiya Limited".
Total				350,643,283.00	1.00		-	-		-	109,761,022.00	-	-	240,882,260.00	

Note :

1) Status of claims is subject to further revision on the basis of verification of any additional documents/information as and when received.

2) The claim has been filed by Gram Panchayat for non-payment of taxes on the buildings and lands situated within its jurisdiction. Arshiya Limited has contested as they are entirely working within an SEZ, so there should not be any liability to pay the taxes demanded by the Gram Panchayat. Various appeals have been made by both the Gram Panchayat and Arshiya Limited in this matter. Arshiya Limited has filed a writ petition before the Honorable High Court, which is still pending. So, the claim has been considered as 'Contingent liability' with notional admittance of Rs. 1/-, as the matter is pending in the judicial fora.