

NATIONAL PLYWOOD INDUSTRIES LIMITED

List of Creditors under clause (a) of regulation 12(2) of BIRL (Insolvency) Resolution Process for Corporate Person, Regulation, 2016.
Category: List of Operational creditors (Government Dues), Date of Commencement of CIRP: August 26, 2019, List of Creditors as on August 11, 2023

S.No	Details of Claimant			Details of claim received			Details of claim admitted					Amount of contingent claim	Amount of any mutual claim that may be set-off	Amount of claim not admitted	Amount of claim under verification	Remarks, if any
	Department	Government	Identification No.	Date of Receipt	Amount claimed	Amount of claim admitted	Nature of claim	Amount admitted by Secured creditors	Amount admitted by unsecured creditors	Whether admitted by party?	% of Voting Cred. if applicable					
1	Goods & Service Tax, Division Tamil Nadu, Assam	Tamil Nadu, Assam	NA	11/18/19	13,12,585	13,06,669	Excise Duty and GST duty	-	-	No	0%	-	-	64516	-	Difference in claim admitted amount is due to interest allowed only upto 31.08.2019, the date prior to the CIRP initiation date. Claim amount includes interest of Rs.11,60,597/-.
2	Goods & Service Tax, Division Tamil Nadu, Assam	Tamil Nadu, Assam	NA	11/18/19	13,18,799	-	Excise Duty and GST duty	-	-	No	0%	13,18,799.00	-	-	-	Matter has been returned back to Adjudicating Authority and issue is still in litigation.
3	Goods & Service Tax, Division Dhulegaon, Assam	Dhulegaon, Assam	NA	11/18/19	166,005,174	-	Excise Duty and GST duty	-	-	No	0%	166,005,174.00	-	-	-	Claim filed on the basis of Deponent's Affidavits made during the investigation period. The corporate debtor has filed an appeal in Gujarat High Court and the Hon'ble CIRC vide its order W.P.(C) - 1059/2020 dated 17.02.2020 has ordered that the CIRP be stayed till the Hon'ble CIRC is satisfied that the proceedings in the HC are not likely to be delayed beyond the period of 180 days from the date of the HC's order.
4	Commercial Tax Department, Hauz, Tamil Nadu	Hauz, Tamil Nadu	NA	11/19/19	215,582,743	196,034,725	Sales Tax Dues	-	-	No	0%	6,56,77,200	-	12,38,236	-	The claim has two parts - IEST Deferral Scheme and CST Assessment Amount. However, principal due dates of IEST and CST are per Annual Report and claim amount is based on the assessment made by the tax authorities. The claimant has not provided any details regarding the assessment made by the tax authorities. Therefore, the claim is not admitted. The claimant is requested to provide the details of the assessment made by the tax authorities and the amount of account of FY 2018-19 with respect to principal dues. Accordingly, we have followed FPO basis for principal dues thereby reducing both principal dues and interest portion of the IEST Deferral Scheme dues. Due to lack of information w.r.t. CST assessment dues, amount is still under contingent.
5	Dept. of Commercial Taxes, Tamil Nadu	Bangalore, Karnataka	NA	10/09/19	522,943	522,943	Sales Tax Dues	-	-	No	0%	-	-	-	-	Nil
6	Employees State Insurance Corporation	Salem, Tamil Nadu	NA	05/13/20	1,57,694	1,60,775	Employee Insurance Dues	-	-	No	0%	-	-	56,019	-	We have admitted the claim based on crystallized amount and we have set aside amount of damages which is yet to be franchised depending upon some future event.
7	Employees State Insurance Corporation	Gandhinagar	NA	21/04/2022	₹ 331,081.00	₹ 331,081.00	Employee Insurance Dues	-	-	NO	0%	-	-	-	-	
					414,18,329	211,66,923						196,58,855	-	12,96,881	-	

[Handwritten Signature]

