

Annexure - 7

Name of the corporate debtor: HOSHIAR NIRVAIR TRACTORS PRIVATE LIMITED; Date of commencement of Liquidation: 29.08.2025; List of creditors as on 17.10.2025

List of operational creditors (Government dues)

Sl. No.	Details of Claimant		Details of claim received		Details of claim admitted						(Amount in ₹)				
	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	Amount of contingnt claim	Amount of any mutual dues, that may be set-off	Amount of claim not admitted	Amount of claim under verification	Remarks, if any
1	Assistant Commissioner, State Taxes & Excise, Una, Himachal Pradesh	Central Government	As per claim received and admitted by IRP	1,02,87,062.00	88,36,619.00	Various Assessment under HPVAT Act 2005	-	-	No	10.26	-	Nil	14,50,443.00	-	The claim as submitted to IRP has been taken as per Regulation 12(2)(c) of IBBI (Liquidation Process) Regulations 2016 reduced by an amount of Rs 1450443 as GST dharamshala has submitted a fresh claim for the said amount separately in liquidation
2	GST Dharamshala	Central Government	26.09.2025	15,95,487.00	14,50,443.00	Order No - 02/SUPDT/GST/UNA/2023-24 issued by Superintendent CGST Range Una	-	-	No	1.68	-	Nil	1,45,044.00	-	Penalty amount has not been admitted as no assessment/ clarification has been submitted. Further, they have mentioned an interest in the claim also so no absolute figure is there so not admitted.
3	Income Tax Officer, Hamirpur Road, Una, Himachal Pradesh	Central Government	As per claim received and admitted by IRP	51,49,545.00	51,49,545.00	Assessment order u/s 144, Penally u/s 271AAC(I), Penally u/s 271F and Penally u/s 272A(I)(D) of IT	-	-	No	5.98	-	Nil	-	-	The claim as submitted to IRP has been taken as per Regulation 12(2)(c) of IBBI (Liquidation Process) Regulations 2016. However, while going through the IT portal as on 08.10.2025 the total amount is Rs. 6682980/-
Total				1,70,32,094.00	1,54,36,607.00					17.92			15,95,487.00		

