

Annexure – 5

Name of the corporate debtor: Trend Electronics Limited ; Date of commencement of Liquidation: February 10, 2023 ; List of stakeholders as on: November 10, 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 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	Employee State Insurance Corporation, Aurangabad	State Government	10-03-2023	10,72,414	9,66,687	Unsecured	-	NA	0.24%	-	-	1,05,727		- claim accepted includes Rs. 6,15,049 of CIRP expense
2	Office of Assistant Commissioner, Raipur (VAT)	State Government	10-03-2023	18,000	18,000	Unsecured	-	NA	0.00%	-	-	-		Accepted subject to submission of Form C
3	Assisstant Commissioner, CGST, Aurangabad	State Government	10-03-2023	29,41,028	29,41,028	Unsecured	-	NA	0.74%	29,41,028	-	-		Accepted provisionally
4	Deputy Commissioner of Income Tax, Mumbai	Central Government	03-03-2023	5,54,20,24,918	-	Unsecured	-	NA	0.00%	-	-	5,54,20,24,918		Rejected since appeal is being filed
5	The Assisstant Commissioner of Customs, Nagpur	Central Government	14-03-2023	15,20,84,320	15,20,84,320	Unsecured	-	NA	38.28%	-	-	-		
6	Deputy Commissioner of Commercial Tax and GST, Cuttack	State Government	21-03-2023	6,98,28,910	4,26,30,386	Unsecured	-	NA	10.73%	-	-	2,71,98,524		Accepted subject to submission of Form C
7	VAT	State Government		19,620	19,620	Unsecured	-	NA	0.00%	-	-	-		- claim not received during liquidation and CIRP claim added to the stakeholders list
8	Office of the Commissioner of Sales Tax	State Government		6,04,06,900	6,04,06,900	Unsecured	-	NA	15.20%	-	-	-		- claim not received during liquidation and CIRP claim added to the stakeholders list
9	Office of the Deputy Commissioner of State Tax (AUR-VAT-E-002)	State Government		13,37,60,990	13,37,60,990	Unsecured	-	NA	33.67%	-	-	-		- claim not received during liquidation and CIRP claim added to the stakeholders list
10	The Assistant Commissioner, GST N-5, Urban Division (Excise Claim)	Central Government		44,86,273	44,86,273	Unsecured	-	NA	1.13%	-	-	-		- claim not received during liquidation and CIRP claim added to the stakeholders list
10				5,96,66,43,373	39,73,14,204				100%	29,41,028		5,56,93,29,169	-	