NATIONAL PLYWOOD INDUSTRIES LIMITED

List of Creditors under clause (ca) of regulation 13(2) of IBBI (Insolvency Resolution Process for Corporate Persons) Regulations ,2016.

Category: List of Operational creditors (Government Dues); Date of Commencement of CIRP: August 26, 2019; List of Creditors as on 14-11-2025

(Amount in ₹)

S.No	Details of Claimant			Details of claim received		Details of claim admitted						Amount of contigent claim	Amount of any mutual dues, that may be set-off	Amount of claim not admitted	Amount of claim under verification	Remarks, if any
	Departement	Government	Identification No.	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	Goods & Service Tax, Division-Tinsukia, Assam	Tinsukia, Assam	NA	18-11-2019	1,31,28,585	1,30,63,669	Excise Duty and GST dues			No	0%			64,916	-	Difference in claim admitted amount is due to interest allowed only upto 25.08.2019, the date prior to the CIRP initiation date. Claim amount includes interest of Rs.1,11,60,507/-
2	Goods & Service Tax, Division-Tinsukia, Assam	Tinsukia, Assam	NA	18-11-2019	1,31,87,909		Excise Duty and GST dues			No	0%	1,31,87,909.00			-	Matter was been remanded back to Adjudicating Authority and issue is still in litigation.
3	Goods & Service Tax, Division-Dibrugarh, Assam	Dibrugarh, Assam	NA	18-11-2019	16,68,05,174	-	Excise Duty and GST dues			No	0%	16,68,05,174.00			-	Claim filed on the basis of Denovo Adjudication made during the moratorium period. The corporate debtor has filed an appeal in Gauhati High Court and the Hon'ble GHC vide its order WP(C) - 1059/2020 dated 17-02-2020 has instructed Adjudicating Authority to re-evaluate whether the proceedings fall under section 14 of the IBC, 2016.
4	Commercial Tax Department, Hosur	Hosur, Tamil Nadu	NA	19-11-2019	21,55,82,743	19,69,34,725	Sales Tax Dues			No	0%	63,65,772.00		1,22,82,246	-	The claim has two parts - IFST Deferral Scheme and CST Assessment Arrears. However, principal tax dues of TNGST & CST as per Annual Report and claim form is different so thus in absence of concrete information on dues amount , Resolution Professional applied best adjustment method and relied upon audited books of account of FY 2018-19 with respect to principal dues. Accordingly, we have followed FIFO basis for principal dues thereby reducing both principal dues and interest portion of the IFST Deferral Scheme dues. Due to lack of information w.r.t CST assessment dues, amount is still under contingent.
5	Dept. of Commercial Taxes(Audit) - 1.8, Karnataka	Bangalore, Karnataka	NA	09-10-2019	5,22,943	5,22,943	Sales Tax Dues			No	0%					Nil
6	Employees State Insurance Corporation	Salem, Tamil Nadu	NA	13-05-2020	15,76,894	10,07,875	Employee Insurance Dues			No	0%			5,69,019		We have admitted the claim based on crystalised amount and we have set aside amount of damages which is yet to be fructified depending upon some future event.
7	Employees State Insurance Corporation	Guwahati	NA	21.04.2022	₹ 3,31,081.00	₹ 3,31,081.00	Employee Insurance Dues			NO	0%					
					41,11,35,329	21,18,60,293						18,63,58,855		1,29,16,181	-	