

Annexure 7																
Name of the corporate debtor: MEGA PROCESS TECHNOLOGY PRIVATE LIMITED ; Date of commencement of liquidation :26-09-2025 ; List of stakeholders as on: 02.12.2025																
List of operational creditors (Government Dues)																
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 setoff	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	Assistant Commissioner of Commercial Taxes (LGSTO) - 050, Divisional Goods and Service Taxes Office - Peenya Bengaluru, Karnataka - 58	State Government	BY POST 11/11/2025 &- 28/10/205 - RECEIVED ON EMAIL	Penalty	1,58,184 /-	Penalty	1,58,184 /-	Interest and Penalty for F.Y. 2018-19	-	-	7.12%	-	-	-	-	
Interest				14,33,346 /-	Interest	14,33,346 /-										
SUB TOTAL					15,91,530/-		15,91,530/-		-	-	7.12%	-	-	-	-	
2	Joint Director (I/c) Employee's State Insurance Corporation, Bibvewadi, Pune 411037	Central Government	BY POST -29/10/2025 & ON EMAIL -22/10/2025	Interest	12,668 /-	Interest	12,668 /-	Contibution, Interest and Damages	-	-	0.16%	-	-	-	-	
Damages				22,144 /-	Damages	22,144 /-										
SUB TOTAL					34,812 /-		34,812 /-		-	-	0.16%	-	-	-	-	
3	Anish Kumar, Income Tax officer, Ward 14(3), INCOME TAX DEPARTMENT	Central Government	17/01/2025 - During CIRP	Outstanding Demand	72,95,340 /-	Outstanding Demand	72,95,340 /-	INCOME TAX DUES	-	-	35.91%	-	-	-	-	No fresh Claim has been received after the Commencement of Liquidation, hence, the Claim received during CIRP Rs. 80,24,874 /- has been admitted.
Interest				7,29,534 /-	Interest	7,29,534 /-										
SUB TOTAL					80,24,874 /-		80,24,874 /-				35.91%					
4	Employee's Provident Fund Organisation, Regional Office, Akurdi, Pune 411044	Central Government	BY POST 10/11/2025 & ON EMAIL 28/10/2025	PF & Allied Dues	8,21,504 /-	-	-	-	-	-	-	-	-	12,26,732 /-	-	The claim submitted by the Employees' Provident Fund Organisation (EPFO) had already been examined and rejected during the Corporate Insolvency Resolution Process (CIRP) of the Corporate Debtor. Notwithstanding the earlier rejection, the EPFO has resubmitted the identical claim for consideration. It is submitted that the said claim was previously rejected on the grounds that the Corporate Debtor had no employees during the relevant period, and the amounts claimed pertain to alleged employee dues as reflected in the EPFO records. The Resolution Professional had already communicated this position to the EPFO, supported by all necessary documentary evidence, conclusively demonstrating that no employees were engaged by the Corporate Debtor. Accordingly, the claim does not satisfy the requirements of a valid operational claim under the Insolvency and Bankruptcy Code, 2016. In view of the above, the resubmitted claim of the EPFO is devoid of merit and is liable to be rejected.
Interest				1,23,524 /- 16,724 /-												
Damages				2,52,418 /- 12,562 /-												
SUB TOTAL					12,26,732 /-	-	-	-	-	-	-	-	-	12,26,732 /-	-	
TOTAL					1,08,77,948 /-		96,51,216 /-				43.19%			12,26,732 /-		