

C Gems and Jewels Private Limited

Date of Commencement of CIRP

11-Jul-25

List of Creditors as on

30.12.2025

Annexure 7

List of operational creditors (Government dues) (Amount in ₹)													
Sl. No.	Details of claimant		Details of claim received		Details of claim admitted				Amount of contin- gent claim	Amount of any mutual dues, th at may be set-off	Amount of claim under verification (In Rs.)	Amount of claim not admitted	Remarks, if any
	Department	Government	Date of receipt	Amount claimed (In Rs.)	Amount of claim admitted	Nature of claim	Whether related party?	% of voting shar e in CoC, if applicable					
1	Employees Provident Fund Organisation	Ministry of Labour and Employment	24.07.2025	₹ 9,27,19,315.00	₹ 9,703.00	Government dues	No	-	-	-	-	₹ 9,27,09,612.00	Refer Note 1
2	Goods and Service Tax Division, Mohali-II Department	Ministry of Finance	01.08.2025	₹ 46,77,360.00	₹ 46,77,360.00	Government dues	No	-	-	-	-	-	-

9,73,96,675.00 46,87,063.00

- - - 9,27,09,612.00

Note:1 EPFO was reasonably expected to furnish the relevant employee data in its possession to enable proper verification and collation of its claim. Moreover, it is incumbent upon EPFO to substantiate its claim with a definitive list of employees who stand to benefit from the alleged dues. A claim lacking such essential substantiation undermines its credibility and renders it difficult for the undersigned to determine its legitimacy or verify its correctness. It is also specifically highlighted that, as per the Insolvency & Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016, it is the responsibility of the Creditors claiming so to prove the existence and quantum of debt claimable from the Corporate Debtor.