

## Annexure 7

Name of the Corporate Debtor: Jaiprakash Associates Limited; Date of Commencement of CIRP: 3rd June, 2024; Status as on January 14, 2026  
List of Operational Creditors (Government Dues)

S.no	Name of Creditor	Details of claim received		Details of claim admitted			Whether related party?	Amount of contingent claim	Amount of any mutual dues, that may be set-off	Amount of claim not admitted	Amount of claim under verification	Remarks, if any
		Date of receipt	Amount claimed	Amount of Claim admitted	Nature of Claim	Amount covered by security interest						
1	Central Depository Services (India) Limited	13-Aug-24	3,14,821	-	-	-	No	-	-	3,14,821	-	-
2	Collector (Mining Section) Distt. Rewa	25-Jul-24	37,28,75,650	37,28,75,650	-	37,28,75,650	No	-	-	-	-	-
3	Employees' State Insurance Corporation	07-Nov-24	4,55,337	4,55,337	-	-	No	-	-	-	-	-
4	Employees' State Insurance Corporation	24-Jun-24	2,065	2,065	-	-	No	-	-	-	-	-
5	Employees' State Insurance Corporation	25-Jul-24	777	777	-	-	No	-	-	-	-	-
6	Yamuna Expressway Industrial Development Authority	19-Jul-24	47,90,85,79,448	10,67,86,56,683.07	-	10,67,86,56,683.07	No	-	-	37,22,99,22,765	-	-
7	Income Tax Department, Ministry of Finance, Govt. of India	25-Jun-24	4,49,36,46,253	2,62,00,46,253	-	-	No	1,87,36,00,000	-	-	-	-
8	The Commissioner of Customs Export Mumbai	12-Jun-24	87,99,18,312	-	-	-	No	-	-	87,99,18,312	-	-
9	Nominated Authority, Ministry Of Coal, Appointment under section 6 of the Coal Mines (Special Provisions) Act, 2015	06-Aug-24	4,18,38,00,000	-	-	-	No	-	-	4,18,38,00,000	-	-
10	NATIONAL SECURITIES DEPOSITORY LTD	13-Jun-24	4,47,428	4,47,428	-	-	No	-	-	-	-	-
11	DY Commissioner of Income Tax	18-Jun-24	2,13,83,040	2,13,83,040	-	-	No	-	-	-	-	-
12	Collector (Mining Section) Distt. Satna	06-Jan-25	24,83,05,356	24,83,05,356	-	24,83,05,356	No	-	-	-	-	-
13	BSE Limited	18-Jun-24	2,23,050	-	-	-	No	-	-	-	2,23,050	-
14	Haryana Power Generation Corporation Limited ["HPGCL"]	19-Dec-2024	20,44,86,784	-	-	-	No	17,28,69,500	-	3,16,17,284	-	-
15	Electricity Distribution Division Robertsganj Sonbhadra	24-Feb-25	12,70,53,047	12,70,53,047	-	-	No	-	-	-	-	-
16	Uttar Pradesh State Load Dispatch Centre Ltd	21-Mar-25	5,07,32,262	4,76,22,333	-	-	No	-	-	31,09,929	-	-
17	Uttar Pradesh Power Corporation Limited	24-Feb-2025	6,34,60,809	-	-	-	No	-	-	6,34,60,809	-	-
18	JRC Employees PF Trust		18,98,02,584	18,98,02,584	-	-	No	-	-	-	-	-
19	Deputy Commissioner Customs Division Jammagar	17-06-2025	37,55,37,765	-	-	-	No	37,55,37,765	-	-	-	-
20	Meena Mishra, Assistant Commissioner of State Tax	20-05-2025	34,41,809	16,27,318.00	-	-	No	-	-	18,14,491	-	-
21	DCRTPP, Haryana Power Generation Corporation Ltd, Yamuna Nagar	05-08-2025	1,16,94,391	34,19,896.00	-	-	No	-	-	82,74,495	-	-
22	JOINT COMMISSIONER, CORPORATE, PRAYAGRAJ		45,90,71,953	15,37,76,605.44	-	-	No	17,28,61,068.56	-	13,24,34,279	-	-
			<b>59,59,52,32,941.00</b>	<b>14,46,54,74,372.51</b>				<b>2,59,48,68,333.56</b>		<b>42,53,48,90,234.93</b>		

**Notes related to the claims verification process of Jaiprakash Associates Limited**

1. General Note applicable to the overall claim verification process:

1.1 As part of the verification of the claims, there are following categories of "verification" to take note of, as laid out below-

a. Amount Admitted - refers to the amount/claim that has been admitted basis the verification from the documents submitted by the claimant and information received from Corporate Debtor.

2. The amounts which have been admitted towards 'external development charges' shall constitute 'unsecured operational debt' in terms of the judgment of the Hon'ble NCLAT in Yamuna Expressway Industrial Development Authority v. Monitoring Committee of Jaypee Infratech Ltd. Through Anuj Jain, Secretary &amp; Ors., Company Appeal (AT) (insolvency) No.493 of 2023."

3. The amount claimed by Nominated Authority, Ministry of Coal in respect of the PBG has been rejected as the Ministry doesnot appear to have a "claim" against the Corporate Debtor in respect of the PBG, in terms of the provisions of the Code.