

**Annexure - 7**

Name of the Corporate Debtor: C M Smith and Sons Limited					Date of commencement of CIRP : 16.10.2025			List of creditors as on : 17.12.2025							
List of operational creditors (Government Dues)															
Sr. 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 not admitted	Amount of claim under verification	Remarks, if any
	Department	Government	Identification No.	Date of receipt	Amount claimed	Amt. of claim admitted	Nature of claim	Amount covered by Security interest	Amount covered by Guarantee	Whether Related Party					
1	Employees' Provident Fund Organisation, Naroda	Central	NA	30.10.2025	41,89,136	0	Statutory Dues	NIL	NIL	No	0	0	0	41,89,136	
2	Gujrat State GST Department, Nadiad	State	NA	31.10.2025	76,72,80,687	0	Statutory Dues	NIL	NIL	No	0	0	0	76,72,80,687	
3	Assitant provident fund Commissioner , EPFO Nadiad	Central	NA	30.10.2025	73,97,608	0	Statutory Dues	NIL	NIL	No	0	0	0	73,97,608	
Total					77,88,67,431					0	0	0		77,88,67,431	