

**Annexure - 7**  
**Kamal Sponge Steel and Power Limited ; CIRP commenced on 04.06.2025**  
**List of creditors as on 15.01.2026**  
**List of operational creditors (Government dues)**

S. No.	Details of claimant		Detail 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	Date of receipt	Amount claimed	Amount of claim admitted	Nature of claim	Whether related party						% of voting share in COC
1	State GST Office	State Government	18-Jun-25	₹ 56,692,390.00	₹ 56,692,390.00	Operational Creditor	No	9.39	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	Claim Amount admitted
2	CGST & Central Excise, Division - Satna	Central Government	18-Jun-25	₹ 164,411.00	₹ 164,411.00	Operational Creditor	No	0.03	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	Claim Amount admitted
3	CGST & Central Excise, Division - Satna	Central Government	17-Jun-25	₹ 3,631,540.00	₹ 3,631,540.00	Operational Creditor	No	0.60	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	Claim Amount admitted
4	Employees Provident Fund Organization	Central Government	23-Jun-25	₹ 816,568.00	₹ 816,568.00	Operational Creditor	No	0.14	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	Claim Amount admitted
4	Total			₹ 61,304,909.00	₹ 61,304,909.00			10.16	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	

Note :

- As per Regulation 14 of IBC 2016-  
Where the amount claimed by a creditor is not precise due to any contingency or other reason, the interim resolution professional or the resolution professional, as the case may be, shall make the best estimate of the amount of the claim based on the information available with him. The interim resolution professional or the resolution professional, as the case may be, shall revise the amounts of claims admitted, including the estimates of claims made under sub regulation (1), as soon as may be practicable, when he comes across additional information warranting such revision.
- The claims if not submitted in appropriate claim form have been provisionally admitted at notional amount of Rs. 1.
- Claims have been provisionally admitted by IRP on the basis of records / documents submitted by the creditors, as the updated books of accounts of the Corporate Debtor are still not made available to IRP.
- The claims where admitted are subject to further revision/substantiation/modification on the basis of any additional information / evidence / clarification which may be received subsequently and which warrant such revision/substantiation/modification.
- Information / evidence / clarification may also be pending from Operational Creditor/Management/Employees for the claims under further verification.