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 : 31.01.2026**				
List of operational creditors (Government Dues)																
(Amount in Rs.)																
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**	**% of voting share in coC**					
1	Employees' Provident Fund Organisation, Naroda	Central	NA	30.10.2025	41,89,136	0	Statutory Dues	NIL	NIL	No	0	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	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	0	73,97,608	
	Total				77,88,67,431						0	0	0		77,88,67,431	