

Wind World (India) Limited
(claims filed till last date of claim submission, i.e. November 17, 2018)
(claims updated as on February 02, 2026)

Filing under clause (ca) of sub-regulation (2) of regulation 13 the IBBI (Insolvency Resolution Process for Corporate Persons) Regulations, 2016
Date of commencement of CIRP : 20 February 2018

Annexure 7 - Operational creditors (Government Dues)							
Claim number	Name of the claimant	Total amount claimed	Amount of claim admitted	Amount of claim not admitted	Amount of claim disputed by the Corporate Debtor	Amount under verification	Note
B/F36/375	Assistant Commissioner, Central GST & Central Excise, Division - V, Daman Commissionerate	13,015,200,000	1	13,015,199,999	-	-	Note 7
B/F97/1068	The Income Tax Department	11,282,877,841	1	11,282,877,840	-	-	Note 7
B/F97/1067	Commissioner of Customs, NS-II, JNCH, Nhava Sheva	745,587,415	729,500,000	16,087,415	-	-	Note 1
B/F97/1066	State Tax Department - Gujarat	360,997,094	1	360,997,093	-	-	Note 7
B/F97/1065	Assistant Commissioner of Commercial Taxes (Audit 05), Hubballi, Dharwad	264,459,004	1	264,459,003	-	-	Note 7
B/F51/522	DCIT GST (DCIT Sales Tax)	91,004,550	91,004,550	-	-	-	Note 1
B/F97/1061	Assistant Commissioner of Commercial Tax (Audit 02), Hubballi, Dharwad	17,819,375	1	17,819,374	-	-	Note 7
B/F97/1064	Deputy Commissioner of Commercial Taxes (Audit 04), Hubballi, Dharwad	15,714,845	1	15,714,844	-	-	Note 7
B/F97/1062	Assistant Commissioner of Commercial Tax (ENF-02), Hubballi, Dharwad	4,285,509	1	4,285,508	-	-	Note 7
B/F97/1063	Deputy Commissioner of Commercial Taxes (Audit 02), Hubballi, Dharwad	2,874,615	1	2,874,614	-	-	Note 7
B/F98/1073	Professional Tax Offices - Karnataka	1,103,233	1,103,233	-	-	-	Note 1
B/F98/PF	Employees Provident Fund Organisation	142,083,078	142,083,078	-	-	-	Note 15

Notes for operational claims	
Note 1	Verification completed
Note 2	The claim is under verification
Note 3	Interest amount claimed under verification. Documents supporting interest claim awaited.
Note 4	Supporting documents have been requested to substantiate the claim amount under verification
Note 5	here.
Note 6	Amount already paid has not been admitted
Note 7	Pursuant to the order dated December 3, 2019 passed by the Hon'ble Adjudicating Authority, operational creditor claims are subject to disputes pending before various authorities and have been admitted with a notional amount of INR 1 (Indian Rupee One only). This is in compliance with Para 102 of the judgment of the Hon'ble Supreme Court dated November 15, 2019 in the matter of Committee of Creditors of Essar Steel India Limited through Authorised Signatory vs. Satish Kumar Gupta which set aside the NCLAT order for admission of such disputed claims on the ground that the Resolution Professional was correct in only admitting the claim at a notional value of INR 1, due to pendency of disputes with regard to these claims.
Note 8	Balance as per books of accounts of the Corporate Debtor has been admitted
Note 9	Amount claimed not supported by underlying documents, hence not admitted
Note 10	Interest claim not admitted for lack of documents supporting interest claim
Note 11	Amount claimed not pertaining to WWIL, hence not admitted
Note 12	Under the consent terms entered with the claimant, the corporate debtor has agreed that in case insolvency proceedings are initiated against them, claimant will have priority over other unsecured creditors
Note 13	Inventory rejected by WWIL as per books of WWIL for quality issues has been rejected The claim of Mr. Yogesh Mehra amounting to Rs 65,95,27,521 has been satisfactorily verified by the Resolution Professional and admitted.
Note 14	Under the Arbitral Award dated September 8 2016 (Award), Mr. Yogesh Mehra and Mr. Ajay Mehra are jointly and severally liable to pay to the Corporate Debtor a sum of Rs 6,772,456,570, together with interest thereon at the rate of 3% over European Central Bank rate until the date of aforesaid Award. However, the Award is currently under challenge before the Hon'ble Supreme Court and the liability of payment of Rs 6,772,456,570 by Mr. Yogesh Mehra and Mr. Ajay Mehra to the Corporate Debtor will be decided as per the outcome of the proceedings pending before the Hon'ble Supreme Court.
Note 15	The claim has been filed in Form G, which is not the prescribed form for submission of claims relating to provident fund and other employee related statutory dues under the IBB (Insolvency Resolution Process for Corporate Persons) Regulations, 2016. However, considering the statutory nature of the dues and the supporting documents submitted, the claim has been duly verified and admitted in accordance with the provisions of the Insolvency and Bankruptcy Code, 2016 read with the CIRP Regulations.