

Annexure 7

Name of the Corporate Debtor : Wind World (India) Limited

Date of commencement of CIRP: 20 February 2018

List of creditors as on: 02 February 2026

List of Operational creditors (Government Dues)

(Amount in INR (₹))

Sl. No.	Details of claimant		Details of claim received		Details of claim admitted			Amount of Contingent Claim	Amount of Mutual Set off	Amount of claim not admitted	Amount under verification	Note	
	Department	Government	Date of Receipt of Claim	Total amount claimed	Amount of claim admitted	Nature of claim	Whether related party?						Self voting share in CoC
1	Central GST & Central Excise	Assistant Commissioner, Central GST & Central Excise, Division - V, Daman Commissionerate	28-Feb-18	13,01,02,00,000		1	Government Dues	No	NA	13,01,01,98,999			Note 7
2	State Tax	DCIT GST (DCIT States Tax)	28-Aug-18	9,10,04,650	9,10,04,650		Government Dues	No	NA				Note 1
3	Commercial Tax, Karnataka	Assistant Commissioner of Commercial Tax (Audit 03), Hubballi, Dharwad	23-Aug-18	1,78,19,375		1	Government Dues	No	NA	1,78,19,374			Note 7
4	Commercial Tax, Karnataka	Assistant Commissioner of Commercial Tax (ENF-03), Hubballi, Dharwad	23-Aug-18	42,85,509		1	Government Dues	No	NA	42,85,508			Note 7
5	Commercial Tax, Karnataka	Deputy Commissioner of Commercial Taxes (Audit 02), Hubballi, Dharwad	23-Aug-18	28,74,615		1	Government Dues	No	NA	28,74,614			Note 7
6	Commercial Tax, Karnataka	Deputy Commissioner of Commercial Taxes (Audit 04), Hubballi, Dharwad	23-Aug-18	1,07,14,945		1	Government Dues	No	NA	1,07,14,944			Note 7
7	Commercial Tax, Karnataka	Assistant Commissioner of Commercial Taxes (Audit 05), Hubballi, Dharwad	24-Aug-18	26,44,58,004		1	Government Dues	No	NA	26,44,58,003			Note 7
8	Commercial Tax, Gujarat	State Tax Department - Gujarat	19-Jul-18	36,09,97,094		1	Government Dues	No	NA				Note 1
9	Customs Department	Commissioner of Customs, NS-II, JINCH, Nhasa Sheva	2-Aug-18	72,95,87,415	72,95,00,000		Government Dues	No	NA	36,09,97,093		1,60,87,415	Note 1
10	Income Tax Department	The Income Tax Department	31-Mar-18	11,28,28,77,841		1	Government Dues	No	NA				Note 7
11	Commercial Tax, Karnataka	Professional Tax Offices - Karnataka	8-Oct-18	11,03,233			Government Dues	No	NA	11,28,28,77,840			Note 1
12	Employees Provident Fund Organisation	Employees Provident Fund Organisation	20-Nov-18	14,20,83,078	14,20,83,078		Government Dues	No	NA				Note 15
	Total			25,94,40,96,569	96,36,90,869					24,96,42,28,276		1,60,87,415	

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	Amount claimed towards TDS deducted by the Corporate Debtor and not deposited will be evaluated in statutory dues and hence not admitted 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
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 IBBI (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.