

Annexure-7

Name of the Corporate Debtor: Jaypee Cement Corporation Limited ; Date of commencement of CIRP: 22nd July, 2024 ; List of creditors as on: 9th February 2026

List of operational creditors (Government dues)

(Amount in ₹)

Sl. 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 under verification	Amount of claim not admitted	Remarks, if any
	Department	Government	Date of receipt	Amount claimed	Amount of claim admitted	Nature of claim	Amount covered by security interest	Amount covered by guarantee	Whether related party?	% of voting share in CoC, if applicable					
1	Income Tax Department, Ministry of Finance, Govt. of India Noida	Government of India	07-Aug-24	337,559,587.00	1.00	Income Tax	-	-	No	-	337,559,587.00	-	-	-	Refer Note 1
2	Commissioner, Commercial Taxes Government of West Bengal, 14 Beliaghata Road. Kolkata-700015.	Government of West Bengal	09-Aug-24	11,133,223.00	1.00	GST	-	-	No	-	11,133,223.00	-	-	-	Refer Note 2
3	National Securities Depositories Limited	Government of India	12-Nov-24	129,461.00	129,461.00	ACF Fees & Interest	-	-	No	-	-	-	-	-	
4	Employees' Provident Fund Organisation	Government of India	08-Aug-24	1,382,916.00	213,748.00	PF Dues	-	-	No	-	1,063,524.00	-	-	105,644.00	Refer Note 3
5	NOMINATED AUTHORITY, MINISTRY OF COAL, APPOINTMENT UNDER SECTION 6 OF THE COAL MINES (SPECIAL PROVISIONS) ACT, 2015	Government of India	11-Nov-25	640,860,000.00	1.00	Failure in coal mine obligations	-	640,860,000.00	No	-	640,860,000.00	-	-	-	Refer Note 4
Total				991,065,187.00	343,212.00		-	640,860,000.00	-	-	990,616,334.00	-	-	105,644.00	

Remarks:

- Note 1: The claim involves pending appeal before Allahabad High Court (A.Y. 2017-18), ongoing scrutiny under section 143(3) (A.Y. 2023-24), and reassessment proceedings under section 147 (A.Y. 2017-18). No final order or demand has been issued. So, the claim is treated as contingent liability with a notional admittance of INR 1.
- Note 2: The demand of Commissioner, Commercial Taxes has been challenged by the Corporate Debtor before the Appellate Authority. The Hon'ble Appellate Authority has acknowledged receipt of the appeal filed by the company, however, the matter is currently sub judiced, and no final adjudication / order has been communicated to the company. Therefore, the claim has been considered as contingent claim with a notional admittance of INR 1.
- Note 3: The matter related to Provident fund demand is pending for hearing. Last date of hearing was 16.02.2017. Next date is awaited. High Court had granted Stay until further Order (in WP No.81286/2012). Additionally, Regional Provident Fund Commissioner ("RPFC") Gulbarga issued a letter on 09.09.2016 revoking the earlier exemption given by RPFC Gulbarga dated 04/12/2009 after a lapse of 7 years. The Corporate Debtor has now filed a fresh Writ Petition WP No. 204991/2016 on 06.10.2016 against the above Order dated 09.09.2016 before High Court Kalaburagi which is still pending. The last date of hearing was 12.06.2022 which was adjourned due to respondent was not present. Due to pendency of the matter in the court, a part of the PF claim which is under adjudication, has been treated as contingent claim.
- Note 4: The claim of Ministry of Coal is a disputed claim and the writ petition is pending before the Hon'ble Allahabad High Court, therefore it has been treated as contingent claim with a notional admittance of INR 1.
- Note 5: Status of claims is subject to further revision on the basis of verification of any additional documents/information as and when received.