

List of Operational creditors (Government Dues)

Amount in Rs

SI No	Details of claimant		Details of Claim received		Details of claims admitted				Amount of Contingent Claims	Amount of any mutual dues that may be set off	Amount of Claims not admitted	Amount of Claims under verification	Remarks, if any
	Department	Date of receipt	Amount Claimed	Amt of Claim Admitted	Nature of Claim	Amount covered by Security Interest	Amount covered by Guarantee	Whether Related Party?					
1	Professional Tax Department, Government of Maharashtra	13/05/2022	7,60,687	7,60,687	Operational	-	-	No	-	-	-	-	-
2	Asst Commissioner of Customs, EPCG Monitoring Cell (Note – 2)	30/06/2022	31,67,59,912	13,66,45,169	Operational	-	-	No	-	-	18,01,14,743	-	-
3	Shri Sanjay Raghunath Beldar, Assistant Assessor & Collector, S Ward, BrihanMumbai Municipal Corporation – (Note 3)	25/07/2022	42,54,38,381	1	Operational	-	-	No	-	42,54,38,380	-	-	-
4	Maharashtra State Electricity Distribution Company Ltd	08/08/2022	1,31,10,100	1,31,10,100	Operational	-	-	No	-	-	-	-	-
5	Department of sales tax, Government of Maharashtra Mumbai	29/09/2022	49,555	49,555	Operational	-	-	No	-	-	-	-	-
			75,61,18,635	15,05,65,512						42,54,38,380		18,01,14,743	

Notes:

- 1) The list of claims by Statutory Authorities (Government dues) is as per Form B received till 11th Feb 2026
- 2) Claim is received on account of non-fulfilment of the export obligations by the Corporate Debtor based on which subsidized imports were made by the Company under EPCG scheme. The amount for which BGs have been provided on behalf of the CD has been deducted from admitted claim amount.
- 3) Corporate Debtor has filed a complaint before the Operational creditor challenging the capital value on which Property tax has been computed. The creditor, in its claim has also highlighted this complaint under “disputes” section. Pending resolution of the dispute, the claim has been treated as contingent and admitted at a notional amount of Re 1/-
- 4) The claims admitted are based upon a verification of proof of claims and are subject to revision/ substantiation/ modification on the basis of any additional information/evidence/clarification/ revised claim being received from the respective creditors.