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 : 28.02.2026					
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	76,72,80,687	Statutory Dues	NIL	NIL	No	0	0	0	0	0		
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		
4	Office of the Assitant Commissioner CGST and Central Excise Division X Vadodara I	Central	NA	16.02.2026	18,52,35,544	0	Statutory Dues	NIL	NIL	No	0	0	0	0	18,52,35,544		
	Total				96,41,02,975	76,72,80,687					0	0	0		19,68,22,288		