

Annexure – 7

Name of the corporate debtor: Horizon Outsource Solutions Pvt. Ltd. Date of commencement of CIRP: 15-03-2023; List of creditors as on: 09.03.2026

List of operational creditors (Government dues)

| 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 |
|---------|---|--------------|---------------------------|-----------------------|---------------------------|---|------------------------|----------------------------|--|------------------------------------|
| | Department | Government | Date of receipt | Amount claimed | Amount of claim admitted | Nature of claim | Whether related party? | | | |
| 1 | DGGSTI , Zonal Unit, Mumbai | Maharashtra | 16.08.2023 | 1,26,09,64,976 | 0.00 | Penalty under CGST& SGST Act | No | 0 | 0 | 0 |
| 2 | State Tax Officer , Mum - VAT C 902, GST Deptt, Mumbai | Maharashtra | 28.06.2024 | 5105375.00 | 0.00 | claim MVAT FY 2016-17 | No | 0 | 0 | 0 |
| 3 | Asst, Commissioner, CGST & CEX., Division VII, Mumbai Central Commissionerate, Mumbai | Maharashtra | 09.10.2025 | 1591627892.00 | 1591627892 | ST Rs.795868946 & penalty 795868946 | No | 0 | 0 | 0 |
| 4 | | Maharashtra | 09.10.2025 | 1,26,09,64,976 | 1,26,09,64,976 | CGST Penalty and SGST Penalty Rs. 630482488 each. | No | 0 | 0 | 0 |
| | | | | | | | | | | |
| | | Total | | 4,11,86,63,219 | 2,85,25,92,868 | | | | | 0 |

(Amount in ₹)

| Amount of claim not admitted |
|-------------------------------------|
| 1,26,09,64,976 |
| 5105375.00 |
| |
| |
| |
| 1,26,60,70,351 |