

Annexure - 7

Name of the corporate debtor : DIRGH DIAMOND PRIVATE LIMITED
Date of commencement of CIRP : 02-Dec-25
List of creditors as on : 13-Mar-26

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 claim not admitted	Remarks, if any
	Department	Government	Date of Receipt	Amount claimed	Amount of claim admitted	Nature of claim	Whether related Party?	% of voting share in CoC, if applicable					
1	Office of the Assistant Commissioner of State Tax, Unit 66(10), Surat [Gujarat GST Department, Surat]	Government of Gujarat	16-Dec-25	16,92,186.00	16,92,186.00	Government dues	No	N.A.	-	-	-	-	
2	Office of the Deputy Commissioner of Income Tax, Central Circle-I, Surat	Ministry of Finance, Government of India	16-Dec-25	11,38,31,838.00	3,92,762.00	Government dues	No	N.A.	11,34,39,076.00	-	-	-	The books of accounts and related records are not made available by the suspended Board of Directors / erstwhile management of the Corporate Debtor. The Income tax department's claim has been kept under verification for want of relevant documents including appeal filed and its status thereof. Also queries raised to the Tax department.
3	Employee Provident Fund	Ministry of Labour and Employment, Government of India	16-Dec-25	7,217.00	7,217.00	Interest and damages	No	N.A.	-	-	-	-	
4	Commissioner of Customs, APSC, Mumbai Customs Zone -III	Office of The Commissioner of Customs, Tax Recovery Cell, Mumbai	20-Jan-26	3,21,88,168.00	1,44,73,168.00	Penalty as per order dated 10-03-2023	NO	N.A.	-	-	0	1,77,15,000.00	Penalty on Directors and others not admitted.
5	Dy. Commissioner of CGST & Central Excise, Surat.	Central Government (GST Department)	16-Jan-16	5,85,633.00	5,85,535.00	GST & Penalty	NO	N.A.	-	-	0	98.00	Rs.98 - difference in interest calculation.
6	Office of the Assistant Commissioner of CGST & Central Excise, Division-IV, Mumbai East	Central Government (GST Department)	30-Jan-26	5,22,25,308.00	41,06,419.00	Erroneous refund, ineligible ITC and short payment of tax with interest and penalty.	NO	N.A.	4,81,18,889.00	-	-	-	Clarification sought on dates of erroneous refunds, claim of ineligible ITC & short payment of tax and interest workings vide email sent on February 21, 2026. No reply received, hence considered contingent. Claims, where SCN have been issued are not liabilities which have crystallized and hence considered under contingent claims.
				20,05,30,350.00	2,12,57,287.00				-	-	-	1,77,15,098.00	