

Annexure-7 to Circular No. IBBI/CIRP/47/2021 dated 24.11.2021  
Name of the corporate debtor: M/A. Gupta Power Infrastructure Limited; Date of commencement of CIRP: 26.09.2025 (order received on 27.09.2025)  
NCLT order C. P. (I.B) No. 37 (KB)/2024 dated 26.09.2025 (order received on 27.09.2025)  
List of creditors as on: 17.03.2026

List of operational creditors (Government dues)

Sl. No.	Name of Creditor	Details of claim received		Details of claim admitted				% of voting share in CoC, if applicable	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	Physical Copy Received
		Date of receipt	Amount claimed	Amount of claim admitted	Query Send claim	Claim acknowledged	Whether related party?							
1	GST and Excise	25-10-2025	₹ 46,23,66,640.00	₹ 46,23,66,640.00							₹ -			
2	Commissioner of Customs, NS-II, JNCH, Nhava Sheva	13-10-2025	₹ 1,55,39,338.00	₹ 1,55,39,338.00							₹ -			
3	The Commissioner of Commercial Taxes, Government of West Bengal	10-10-2025	₹ 1,15,77,434.00	₹ 1,15,77,434.00							₹ -			
4	Employee State Insurance Corporation	17-10-2025	₹ 2,70,241.00	₹ 2,70,241.00							₹ -			
5	GST Meghalaya Dept	29-10-2025	₹ 31,782.00	₹ 31,782.00							₹ -			
6	ESIC Regional Office Dehradun	24-11-2025	₹ 2,42,188.00	₹ 2,42,188.00							₹ -			
7	GST Kukatnally Division	15-12-2025	₹ 1,37,20,799.00	₹ 1,37,20,799.00							₹ -			
8	Employees Provident Fund Organization, Haldwani (Uttarakhand)	13-01-2026	₹ 7,43,469.00	₹ 7,43,469.00							₹ -			
9	GST and Excise(Lucknow Division)	12.03.2026	₹ 15,07,59,583.00	₹ 15,07,59,583.00							₹ -			
	<b>Total</b>		<b>₹ 65,52,51,474.00</b>	<b>₹ 65,52,51,474.00</b>							<b>₹ -</b>			