

**ANNEXURE -5**  
**Name of Corporate Debtor : M/s Albanna Engineering (India) Private Limited**  
**List of stakeholders as on : Jan 6,2022 ( updated upto Mar 31,2026)**  
**List of Operational creditors (Government Dues)**

Amount (Rs)

| Details of Claimant                      |   |                                 | Details of Claims Received |                     | Details of Claim Admitted |   |                       |  |                            |  |                          |                                    |         |
|--|---|---------------------------------|----------------------------|---------------------|---------------------------|---|-----------------------|--|----------------------------|--|--------------------------|------------------------------------|---------|
| Sl no                                    | Dept  | Govt                            | Date of Receipt            | Amount of Claim     | Amount of claim admitted  | Nature of Claim                           | Whether Related Party | % share in total amount of claims admitted | Amount of contingent claim | Amount of any mutual dues which may be set off | Amount of claim rejected | Amount of claim under verification | Remarks |
| 1  | Employees State Insurance Corporation,SRO Ernakulam | ESI                             | 10-12-2021                 | 3,40,115            | 49,055                    | ESI contribution +interest                | No                    | 0.1%                                       | 0                          | 0  | 2,91,060                 | 0                                  | Note 1  |
| 2  | Income Tax Dept,Kochi - TDS                         | Income Tax                      | 23-12-2021                 | 68,06,142           | 68,06,142                 | TDS +Interest                             | No                    | 13.0%                                      | 0                          | 0  | -                        | 0                                  | Note 2  |
| 3  | Works Contract - Kerala State Tax Officer           | Kerala State GST                | 04-01-2022                 | 1,43,99,584         | 1,43,99,584               | GST dues                                  | No                    | 27.6%                                      | 0                          | 0  | -                        | 0                                  | Note 3  |
| 4  | STO- TPS Kakkanad                                   | Kerala State GST                | 27-09-2024                 | 1,85,92,056         | 46,01,994                 | FY 1516 Works contract                    | No                    | 8.8%                                       | 0                          | 0  | 1,39,90,062              | 0                                  | Note 4  |
| 5 (a)                                    | Service Tax   | Order                           | 13-03-2023                 | 21,58,60,920        | 2,27,84,161               | Service Tax dues                          | No                    | 43.7%                                      | 0                          | 0  | 19,30,76,759             | 0                                  | Note 5  |
| 5 (b)                                    | Service Tax late fees , interest & penalty          | Order                           | 13-03-2023                 | 25,11,62,162        | 35,55,624                 | Service Tax late fees, interest & penalty | No                    | 6.8%                                       | 0                          |  | 24,76,06,538             | 0                                  | Note 5  |
| 6  | Service Tax   | CENTRAL GST - Show Cause Notice | 05-01-2022                 | 84,20,034           | -                         | Service Tax dues                          | No                    | 0.0%                                       | 0                          | 0  | 84,20,034                | 0                                  | Note 6  |
| 7  | Dy Comm - Works Contract (FY1617)                   | Kerala State GST                | 29-09-2022                 | 5,96,23,334         | -                         | Asst order works contr.                   | No                    | 0.0%                                       | 0                          | 0  | 5,96,23,334              | 0                                  | Note 7  |
|  |   |                                 |                            | <b>57,52,04,347</b> | <b>5,21,96,560</b>        |   |                       |  |                            |  | <b>52,30,07,787</b>      |                                    |         |
| Less pro rata distributed in Liquidation |   |                                 |                            |                     | 76,85,994                 |   |                       |  |                            |  |                          |                                    |         |
| <b>Balance</b>                           |   |                                 |                            |                     | <b>4,45,10,566</b>        |   |                       |  |                            |  |                          |                                    |         |

Note 1: Rs. 2,91,060/- provisional amounts claimed has been reduced from claim and balance amount settled pro rata @ 45%

Note 2: Settled pro rata @ 45% for Rs. 30,62,000

Note 3 : CA(IBC)/05/KOB/2023 claim accepted subject to receipt from M/s BPCL based on final invoice due to holding company . **Under NCLAT Chennai appeal now**

Note 4 : KVAT Modified order: 32072000387/2015-16 dt. Sept 27,2024 . Only 50% of principal amount was paid as per KVAT AMNESTY Scheme

Note 5: Order issued on Mar 13,2023 in the 16 month of Liquidation against the show cause notice issued in Jan 2021. Interest claim accepted of Rs. 35.55 lacs is provisional.

Note 6 : Claim relates to holding company of CD

Note 7 : Hon NCLT Kochi order IA(IBC)/01/KOB/2023 dt Sept 11,2023 . **Under NCLAT Chennai appeal now**

**Note 8 : EPFO claim of Rs. 300,972/- has been regrouped with Liquidation costs as per CA(AT)/INS/351/2024 dt. Oct 17,2024 -NCLAT Chennai since treated as PF costs and outside the Liq estate**