

## Annexure - 5

Name of the corporate debtor: M/s Delta Iron &amp; Steel Company Private Limited: Date of commencement of liquidation: 27.07.2023: List of stakeholders as on: 25-03-2026

## List of Operational Creditors (Government Dues)

(Amount in ₹)

(Amount in ₹)

| Sl.No. | Details of Claimant                                      |            |                    | Details of Claims Received |                          | Details of claims admitted |                 |   |   |  | Amount of contingent claim | Amount of any mutual dues, that may set off | Amount of claim rejected | Amount of claim under verification | Remarks, if any   |
|--------|--|------------|--------------------|----------------------------|--------------------------|----------------------------|-----------------|---|---|--|----------------------------|---|--------------------------|------------------------------------|---|
|        | Department   | Government | Identification No. | Date of Receipt            | Amount Claimed           | Amount of Claim Admitted   | Nature of Claim | Amount covered by lien or attachment pending disposal | Whether lien / attachment removed? (Yes/No) | % share in total amount of claims admitted |                            |   |                          |                                    |   |
| 1      | Directorate General of GST Intelligence [GST Department] |            |                    | 05.09.2022                 | 2,31,18,17,908.00        | 0.00                       | Unsecured       | -   | No  | 0.00                                       | 0.00                       | 0.00  | 2,31,18,17,908.00        | -                                  | The claim submitted by the department does not qualify as a claim, in accordance with section 3 "claim means – (a) a right to payment, whether or not such right is reduced to judgment, fixed, disputed, undisputed, legal, equitable, secured, or unsecured; (b) right to remedy for breach of contract under any law for the time being in force, if such breach gives rise to a right to payment, whether or not such right is reduced to judgment, fixed, matured, unmatured, disputed, undisputed, secured or unsecured;" Therefore, in accordance with section of the code, the claim has been rejected. |
| 2      | Department of State Tax- MVAT, Maharashtra               |            |                    | 06.10.2022                 | 13,02,00,272.00          | 13,02,00,272.00            | Unsecured       | -   | No  | 2.05                                       | 0.00                       | 0.00  | -                        | -                                  | Claim submitted during CIRP In accordance with IBBI notification [IBBI/2022-23/GN/REG094] dated 16/09/2022 "In case a stakeholder does not submit its claims during the liquidation process, the claims submitted by such a stakeholder during the corporate insolvency resolution process under the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016, shall be deemed to be submitted under section 38."   |
| 3      | Department of State Tax- Maharashtra - GST               |            |                    | 27.12.2022                 | 3,39,03,428.00           | 3,39,03,428.00             | Unsecured       | -   | No  | 0.53                                       | 0.00                       | 0.00  | -                        | -                                  | Claim submitted during CIRP In accordance with IBBI notification [IBBI/2022-23/GN/REG094] dated 16/09/2022 "In case a stakeholder does not submit its claims during the liquidation process, the claims submitted by such a stakeholder during the corporate insolvency resolution process under the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016, shall be deemed to be submitted under section 38."   |
| 4      | Income Tax Department                                    |            |                    | 14.08.2023                 | 4,71,68,244.00           | 4,71,68,244.00             | Unsecured       | -   | No  | 0.74                                       | 0.00                       | 0.00  | -                        | -                                  | Claim received during Liquidation.  |
| 5      | Income Tax Department                                    |            |                    | 20.03.2026                 | 5,42,73,738.00           | -                          | Unsecured       | -   | No  | 0.00                                       | 0.00                       | 0.00  | 5,42,73,738.00           | -                                  | Revised claim was received on 20.03.2026 wherein the CD has already been sold as an going concern by way of an E-Auction. Pursuant to that an application of closure of liquidation process has also been filed on 08.06.2024. Considering the stage where the liquidation has already been completed the claim has been rejected.  |
|        |  |            |                    | <b>Total</b>               | <b>2,57,73,63,590.00</b> | <b>21,12,71,944.00</b>     | -               | -   | -   | <b>3.32</b>                                | -                          | -   | <b>2,31,18,17,908.00</b> | -                                  |   |