

List of Operational Claims received and verified till 20/04/2026

Sr. no	Name of creditor	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 not admitted	Amount of claim under verification	Remarks, if any	
		Date of receipt	Amount of claim	Amount of claim admitted	Nature of claim	Amount covered by security interest	Amount covered by guarantee	Whether related party?	% of voting share in COC						
			(Rs.)			(Rs.)	(Rs.)								
1	Dy. Comm. Of Income Tax, Circle 1(1)(1)	19-02-2026	35,11,100.00	35,11,100.00	Operational Creditor	Nil	Nil	No	Nil	Nil	Nil	NIL	Nil	Against the demand of INR 35,11,100/- for AY 2023-24, there is a refund of INR 56,07,920/- for AY 2025-26. The demand along with interest u/s 220 (2) got adjusted and the remaining amount has been refunded. However, the refund order was passed after CIRP date and therefore, the refund can not be set off against the claim outstanding as on CIRP date. The department has been requested to process the refund which has been wrongly adjusted.	
2	Employees Provident Fund Organisation	04-02-2026	2,64,56,579.00	-	Operational Creditor	Nil	Nil	No	Nil	Nil	Nil	2,64,56,579.00	Nil	All the Orders passed after CIRP commencement date which is prohibited under section 14 of IBC	
3	Goods & Service Tax Act	13-02-2026	20,94,26,700.73	10,20,64,660.00	Operational Creditor	Nil	Nil	No	Nil	2	Nil	10,73,62,038.73	Nil	Recovery u/s 75(12) of difference of GST between GSTR 1 & GSTR 3B has been considered as contingent claim.	
4	Employees' State Insurance Corporation		3,03,338.00	-	Operational Creditor	Nil	Nil	No	Nil	Nil	Nil	3,03,338.00	Nil	All the Orders passed/ notices issued after CIRP commencement date which is prohibited under section 14 of IBC	
Total Claim till 20/04/2026			23,96,97,717.73	10,55,75,760.00						2		13,41,21,955.73	-		