

Annexure – 7

Name of the corporate debtor: Decolights Ceramics Limited ; Date of commencement of CIRP : 12/01/2026 ; List of creditors as on: 27/04/2026

List of operational creditors (Government dues)

(Amount in ₹)

Sr. No.	Details of Claimant		Details of claim received		Details of claim admitted						Amount of any mutual dues, that may be set-off	Amount of claim not admitted	Amount of claim under verification	Remarks, if any	
	Department	Government	Date of receipt	Amount claimed	Amount of claim admitted	Nature of claim	Amount covered by security interest	Amount covered by guarantee	Whether related party?	% of voting share in CoC, if applicable					Amount of contingent claim
1	State Tax Department		23-01-2026	1,61,17,50,336.00	41,23,93,689.33	Operational	-	-	-	-	-	-	-	1,19,93,56,646.70	Security interest shall be considered as per hon'ble SC Judgement in State Tax Officer v. Rainbow Papers Limited judgment CA 1661 of 2020. It will be subject to change in jurisprudence or law on or before the distribution.
2	Income Tax		24-01-2026	49,45,660.00	49,45,660.00	Operational	-	-	-	-	-	-	-	-	
3	CGST Department		02-02-2026	2,04,710.00	2,04,710.00	Operational	-	-	-	-	-	-	-	-	
4	EPFO		22-01-2026	1,24,545.00	1,24,545.00	Operational	-	-	-	-	-	-	-	-	
		Total		1,61,70,25,251	41,76,68,604.33		-	-	-	-	-	-	-	1,19,93,56,646.70	-