

Annexure - 7
Adarsh Buildestate Limited; CIRP commenced on 29.08.2022;
List of creditors as on 23.03.2026
List of operational creditors (Government dues)

S. No.	Details of claimant		Detail 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	
	Department	Government	Date of receipt	Amount claimed	Amount of claim admitted	Nature of claim	Whether related party						% of voting share in COC
1	Office of the ACIT Central Circle, Bikaner on Behalf of Income Tax Department	Office of the ACIT Central Circle, Bikaner on Behalf of Income Tax Department	12.09.2022	₹ 5,911,139,167.00	₹ 5,911,139,167.00	Operational Debt	No	0.00%	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	
2	CGST Department	Superintendent, Range-IX CGST, Division-B, Jaipur	19.09.2022	₹ 293,733.00	₹ 293,733.00	Operational Debt	No	0.00%	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	
3	Deputy Commissioner of Income Tax	TDS Circle, Gurgaon	26.12.2022	₹ 969,805,188.00	₹ 969,805,188.00	Operational Debt	No	0.00%	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	
4	Shri Utpal Mishra, Assistant Commissioner - CGST Gurugram	CGST Bhawan, Gurugram	23.08.2022	₹ 7,002,074.00	₹ 6,899,812.00	Operational Debt	No	0.00%	₹ 0.00	₹ 0.00	₹ 102,262.00	₹ 0.00	In accordance with Regulation 13(1) of the IBBI (Insolvency Resolution Process for Corporate Persons) Regulations, 2016, all claims are required to be submitted as on the Insolvency Commencement Date, Accordingly, interest has been considered only up to 29.08.2022.
5	CGST Department	Office of the Assistant Commissioner, CGST Division East-2, 24, Mudit Square, Sector 32, Gurugram	27.02.2026	₹ 7,002,274.00	₹ 3,326,657.00	Operational Debt	No	0.00%	₹ 0.00	₹ 0.00	₹ 3,675,617.00	₹ 0.00	Interest claculation sheet not received, therefore part amount of claim has been admitted.
5	Total			₹ 6,895,242,436.00	₹ 6,891,464,557.00	-	-	0.00%	₹ 0.00	₹ 0.00	₹ 3,777,879.00	₹ 0.00	

Note :

1. As per Regulation 14 of IBC 2016-

Where the amount claimed by a creditor is not precise due to any contingency or other reason, the interim resolution professional or the resolution professional, as the case may be, shall make the best estimate of the amount of the claim based on the information available with him. The interim resolution professional or the resolution professional, as the case may be, shall revise the amounts of claims admitted, including the estimates of claims made under sub regulation (1), as soon as may be practicable, when he comes across additional information warranting such revision.