

Annexure – 7 Name of the corporate debtor: Wind World (India) Infrastructure Private Limited; Date of commencement of CIRP: 07.10.2025 and order received/communicated on 07.10.2025 Updated List of Creditors as on 29.05.2026															
List of operational creditors (Government dues) (Amount in ₹)															
Sl. No.	Details of Claimant		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
	Department	Government	Date of receipt	Amount of 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					
1	State Tax Officer (SAT-NOD-C-0010) (MIDC_SATARA701)	State	16.10.2025	₹ 12,32,22,830.00	₹ 3,53,14,332.00	Operational Debt	₹ 0.00	₹ 0.00	No	₹ 0.00	₹ 0.00	₹ 0.00	₹ 8,79,08,498.00	₹ 0.00	₹8,79,08,498, representing interest and penalty, has been rejected as penalty/charges are not recognized as “operational debt” within the meaning of Section 5(21) of the Insolvency and Bankruptcy Code, 2016, and are therefore non-admissible.
2	Assistant Commissioner of Central Tax, annantapur CGST	centre	05.12.2025	₹ 4,21,20,380.00	₹ 1,98,42,812.00	Operational Debt	₹ 0.00	₹ 0.00	No	₹ 0.00	₹ 0.00	₹ 0.00	₹ 2,22,77,568.00	₹ 0.00	2,22,77,568/- interest and penalty, has been rejected as penalty/charges are not recognized as “operational debt” within the meaning of Section 5(21) of the Insolvency and Bankruptcy Code, 2016, and are therefore non-admissible.
3	Arunima Mondal Assistant Commissioner Division-III, CGST, EX Mumbai West	centre	11.11.2025	₹ 13,99,75,127.00	₹ 5,60,33,188.00	Operational Debt	₹ 0.00	₹ 0.00	No	₹ 0.00	₹ 0.00	₹ 0.00	₹ 8,39,41,939.00	₹ 0.00	8,39,41,939/- interest and penalty, has been rejected as penalty/charges are not recognized as “operational debt” within the meaning of Section 5(21) of the Insolvency and Bankruptcy Code, 2016, and are therefore non-admissible.
4	The Deputy Commissioner of Commercial Taxes (Audit) - 1.4, Divisional Goods & Service Tax Office - 01,	State	09.12.2025	₹ 48,01,401.00	₹ 48,01,401.00	Operational Debt	₹ 0.00	₹ 0.00	No	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	
	TOTAL			₹ 31,01,19,738.00	₹ 11,59,91,733.00		₹ 0.00	₹ 0.00			₹ 0.00	₹ 0.00	₹ 19,41,28,005.00	₹ 0.00	