Annexure 7

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|---|---|
| Name of Corporate Debtor: | AGS Transact Technologies Limited |
| Date of Commencement of CIRP: | 25-Aug-25 |
| List of Creditors as on: | 22-Jun-26 |

**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 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 | Office of Assistant Commissioner State Tax, Raipur Circle-10, Chhattisgarh | | 16-09-2025 | 16,83,531 | 16,83,531.00 | Unsecured | | | No | - | - | - | - | - | |
| 2 | Smt. Purabi Nayak, Deputy Commissioner of CT & GST, CT & GST Circle, Cuttack-I- WEST, CUTTACK | | 16-09-2025 | 9,97,21,060 | 9,96,03,003.00 | Unsecured | | | No | - | - | - | 1,18,057 | - | Claim of Rs. 118057 is rejected as the demand amount was paid on 28.10.2024 |
| 3 | The Commercial Tax Officer (Audit)- 1.10, DGSTO-01, Bengaluru | | 15-09-2025 | 18,30,122 | 18,30,122.00 | Unsecured | | | No | - | - | - | - | - | |
| 4 | The President of India, on behalf of Govt. of India through the DY Comissioner of Tax (TDS) - 1 (1) Mumbai. | | 13-10-2025 | 5,81,84,721.00 | 5,81,62,561.00 | Unsecured | | | No | - | - | - | 22,160.00 | - | Amount of Rs. 22160 has bee rejected as the same was paid on 07.03.2022 |
| 5 | State Tax Department, Gujarat, N R Machhar, State Tax Officer (3), Unit - 10, Ahmedabad | | 23-09-2025<br>Revised claim on 02-12-2025 and 07.04.2026 | 2,27,52,255.00 | 2,27,52,255.00 | Unsecured | | | No | - | - | - | - | - | |
| 6 | The Assisstant Commissioner of Central Tax, Amaravathi CGST Division, Vijaywada | | 19-09-2025 | 9,85,64,160.00 | 9,85,64,160.00 | Unsecured | | | No | - | - | - | - | - | |
| 7 | Department of Goods and Services Tax, Govt of Maharashtra | | 16-10-2025<br>Revised claim received on 14.03.2026 | 80,38,73,738.00 | 80,38,73,738.00 | Unsecured | | | No | - | - | - | - | - | |
| 8 | ESIC - Ahemdabad | | | 33,221.00 | 33,221.00 | Unsecured | | | No | - | - | - | - | - | |
| 9 | EMPLOYEES STATE INSURANCE CORPORATION- KOCHI | | 19-09-2025 | 469.00 | 469.00 | Unsecured | | | No | | - | - | - | - | |
| 10 | ESIC- Kolkata | | 03-10-2025 | 93,487.00 | 93,487.00 | Unsecured | | | No | | - | - | - | - | |
| 11 | ESIC- Delhi | | 07-10-2025 | - | - | Unsecured | | | | | - | - | - | - | claim form not available |
| 12 | The Assisstant Commissioner, Central GST & Central Excise, Division-1, Daman Commissionerate | | 30-10-2025 | 1,12,90,01,584.00 | - | Unsecured | | | No | | 1,12,90,01,584.00 | - | - | - | CGST Department, Ahemdabad has filed appeal against CESTAT Ahmedabad order No-A/11629 /2023 dated 01/08/2023 which was in favour of company. matter is pending with Bombay High Court vide departmental appeal No- CEXAL/5156/2024 . Therefore the claim is classified as Contigent claim. |
| 13 | EPFO, RO Mumbai(Dadar) | | 29-10-2025<br>Revised claim- 06.03.2025, 01.04.2026 | 9,35,05,164 | 7,62,89,063 | Unsecured | | | No | | - | - | 1,72,16,101.00 | - | Rs. 1,72,16,101 has been claimed twice |
| 14 | Deputy Commissioner, Commercial Tax Department, Circle II, Zone 1, Jaipur | | 07-11-2025<br>Revised on 19-11-2025, 24-03-2026 and 22-06-2026 | 3,50,88,972 | 3,48,44,733.00 | Unsecured | | | No | | - | - | 2,44,239.00 | - | Interest for 2023-24 of Rs. 2,44,239 is claimed twice, hence rejected |
| 15 | Mr. Satish B Patil<br>Deputy Commissioner of Commercial Taxes (Audit)-1 .10, DGSTO- 1, Bengaluru | | 13-11-2025 | 10,55,86,467 | 10,55,86,467.00 | Unsecured | | | No | | - | - | - | - | |
| 16 | E.S.I. Corporation, Regional Office, Mumbai- 400012. | | | 5,58,000 | 5,58,000.00 | Unsecured | | | No | | - | - | - | - | |
| 17 | THE ASSISTANT COMMISSIONER, CGST & CENTRAL EXCISE, DIVISION-V INDORE, 2ND FLOOR CGO COMPLEX, INDORE (M.P.) | | 10-12-2025 | 2,91,76,400 | 2,91,76,400.00 | Unsecured | | | No | | | | - | - | |
| 18 | Circle-9 (Commercial Tax Department) Indore, MP | | 08-12-2025 | 2,46,32,716 | 2,46,32,716.00 | Unsecured | | | No | | | | - | - | |
| 19 | Principal Commissioner of CGST & Central Excise, Lucknow | | 16-12-2025 | 2,24,50,302 | 2,24,50,302.00 | Unsecured | | | No | | | | - | - | |
| 20 | SHRI. G. L. NARASIMHAM,<br>DY. COMMISSIONER OF CUSTOMS,<br>TAX RECOVERY CELL, IMPORT<br>COMMISSIONERATE, MUMBAI ZONE III, | | 28-12-2025 | 10,08,23,556 | 10,08,23,556.00 | Unsecured | | | No | | | | - | - | |
| 21 | SHRI HARRISON ANTONY (IRS)<br>DEPUTY COMMISSIONER (APPRAISING<br>BONDS), O/o Commissioner of Customs, Custom House, Willingdon Island, Cochin-09 | | 31-12-2025 | 33,16,169 | 33,16,169.00 | Unsecured | | | No | | | | - | - | |
| 22 | The Assisstant Commissioner, Central GST & Central Excise, Division-1, Daman Commissionerate | | 28-01-2026 | 2,10,90,625 | 2,10,90,625.00 | Unsecured | | | No | | | | - | - | |
| 23 | THE STATE TAX OFFICER,<br>TAXPAYER SERVICES CIRCLE,<br>THRIKKAKARA, STATE GST DEPARTMENT | | 04-02-2026 | 2,53,25,465 | 2,53,25,465.00 | Unsecured | | | No | | | | - | - | |
| 24 | Prinita, State Tax Officer, Room No. 210, O/o ACST, Amritsar 2 | | 05-03-2026 | 3,82,12,422 | 1,21,20,035.00 | Unsecured | | | No | | | | 2,60,92,387.00 | - | Rs. 18298176/- Demand is set aside in Appeal order dated 03/07/25<br>Further, an amount of Rs. 1637786 has been waived under amensty order dated 24.06.2025 and 04.06.2025<br>Rs. 6156426- GSTR- 3B has been filed on 10.06.2024 |
| 25 | The Assistant Commissioner of Central Tax, Amarvathi CGST Division, Vijayawada | | 30-01-2026 | 17,172 | 17,172.00 | Unsecured | | | No | | | | - | - | |
| 26 | The Assistant Commissioner of Income Tax, Circle 6(1)(1), Mumbai | | 25-05-2026 | 14,12,49,752 | 14,12,04,752.00 | Unsecured | | | No | | | | 45,000.00 | - | Wealth Tax of Rs. 20,000 already paid and challans submitted in the portal. Therefore the said amount alongwith interest as claimed has been rejected |
| | | | | | | | | | | | | | | | |
| | **Total** | | | **2,85,67,71,530.00** | **1,68,40,32,002.00** | | **-** | **-** | | **-** | **1,12,90,01,584.00** | **-** | **4,37,37,944.00** | **-** | |

**Note 1:** **The claims admitted may change in case of receipt of any additonal information/documents from the Claimaints and/or updation of Books of Accounts.**