

Annexure - 7

Name of the Corporate Debtor: Neo Capricorn Plaza Private Limited. (CIN U55102MH2004PTC187649)

Date of Commencement of CIRP: 08/07/2025, List of Creditors as on: 07/08/2026

Operational creditors (Government Dues)

Sl.No.	Name of the Creditor	Government	Details of Claim Received		Details of Claim Admitted							Amount of Claim Not Admitted	Amount of Claims under Verification	Remarks, if any
			Date of claim Received	Amount of claims received	Amount of claims admitted	Nature of Claim	Amount covered by Security Interest	Amount covered by Guarantee	Whether related party?	% Share in Total Amount of Claims Admitted, if applicable	Amount of Contingent Claims			
1	Division-V, CGST & CE., Mumbai West Commissionerate		18-07-2025	1,29,30,890	1,29,30,890	Government Claim	-	-	NO	-	-	-	-	-
2	ESI Corporation Sub Regional office- Pune		01-08-2025	11,94,096	11,94,096	Government Claim	-	-	NO	-	-	-	-	-
3	Department of State Tax, Government of Maharashtra, Mumbai		12-03-2026	4,00,42,245	3,36,13,397	Government Claim	-	-	No	-	-	64,28,848	-	-
TOTAL				5,41,67,231	4,77,38,383	-	-	-		-	-	64,28,848	-	-

General Notes:

- 1 Claims that are admitted may be subjected to further substantiation / modification depending on further developments and the basis of additional evidence, information or clarifications.
- 2 Pursuant to the observations of the Hon'ble NCLT, Mumbai Bench vide order dated 01.06.2026 in IA 2097 of 2026, seeking condonation of delay in filing claims under Regulation 13(1C), inter alia holding that a claim in respect of Government dues does not cease to constitute a claim or debt under the Code merely because the underlying demand is under challenge before an appellate authority and that such claim may be considered by the Resolution Professional ("RP"), subject to the concurrence of the Committee of Creditors ("CoC"), the RP has revisited the claim of the Central Board of Indirect Taxes and Customs (CGST) & Department of State Tax, Government of Maharashtra, Mumbai .

Accordingly, the **Government dues aggregating to ₹4,10,79,126/-**, being subject matter of appeal before the appropriate appellate authority and earlier not admitted, have been examined by the RP and, upon being placed before and concurred by the CoC in its 17th meeting held on 09.06.2026, the said claim has now been revised and admitted, subject to the final outcome of the pending appellate proceedings.