

Annexure – 7														
Name of the corporate debtor: Evoq Remedies Limited ; Date of commencement of CIRP: 09.06.2026; List of creditors verified as on: 30.06.2026														
List of operational creditors (Government dues)														
(Amount in ₹)														
Sr. No.	Details of Claimant	Details of claim received 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	Amount of contingent claim	Amount of any mutual dues, that may be	Amount of claim not admitted	Amount of claim under verification	Remarks, if any
1	Office of the Assistant Commissioner of Central GST, Division-VI, CGST Ahmedabad North Commissionerate	18.06.2026	32,62,620.00	32,62,620.00	Statutory dues (GST) — OIO No. GST-06/D-VI/O&A/61/EVO Q/AC/SKJ/2025-26 dt. 09.12.2025	-	-	No	12.14%	-	-	-	0.00	Admitted in full: wrongly availed ITC Rs. 29,62,972 + penalty Rs. 2,96,298 + late fee Rs. 3,350. Interest u/s 50(3) CGST Act claimed but unquantified — certified computation up to ICD (09.06.2026) sought; to be admitted on receipt (Reg 14(2)). Unsecured — first charge u/s 82 CGST Act is expressly subject to the IBC. Government dues are not secured: Explanation to "security interest" inserted by the IBC (Amendment) Act, 2026 excludes involuntary statutory charges/liens.
Total			32,62,620.00	32,62,620.00		-	-	-	12.14%	-	-	-	0	