ANNEXURE 7 — LIST OF OPERATIONAL CREDITORS (GOVERNMENT DUES)

As certified by the erstwhile Resolution Professional as at 03.06.2026, carried over under Regulation 16(1).

(Amount in Rs.)

Sl.	Name of claimant	Department	Date of receipt	Amount claimed	Amount admitted	Nature	Related party	Not admitted	Under verification	Remarks
1	GST Ahmedabad	GST	13-11-2025	4,84,25,462	-	VAT and GST	No	-	4,84,25,462	Disputed amount Rs. 3,82,87,109; interest computed to 11.11.2025. E-mails 24.03.2026, 03.05.2026, 03.06.2026.
2	GST Raipur	GST	11-11-2025	2,43,30,223	2,43,30,223	GST	No	-	-	Demand yet to be crystallised — DRC-01 stage. E-mail 25.03.2026.
3	GST Pune	GST	29-12-2025	1,82,43,88,910	1,82,43,88,910	GST	No	-	-	Revised claim. E-mails 09.12.2025, 07.01.2026, 27.03.2026.
4	Income Tax	Income Tax	05-10-2025	11,98,73,426	11,98,73,426	Income tax	No	-	-	E-mails 09.12.2025 and 02.05.2026.
5	GST Bangalore	GST	20-01-2026	20,26,611	20,26,611	GST	No	-	-	E-mail 23.01.2026.
6	GST Ahmedabad	GST	12-01-2026 / 01-06-2026	31,13,82,746	31,13,82,746	GST	No	-	-	Claim revised on 01.06.2026. E-mails 02.02.2026, 26.03.2026, 04.04.2026, 03.05.2026 on discrepancies in calculation.
7	GST Bhopal	GST	17-02-2026	18,34,26,600	17,99,77,818	GST	No	34,48,782	-	E-mails 25.02.2026 and 04.04.2026.
8	Excise and Taxation, Gurugram	Excise	05-03-2026	1,65,61,256	1,65,61,256	GST	No	-	-	E-mail 27.03.2026 seeking the assessment order.
9	Employees' State Insurance Corporation, SRO Pune	ESIC	10-07-2026	3,47,948	3,47,948	ESI contributions	No	-	-	Claim received during liquidation. Statement of arrears as at 03.06.2026 admitted. Additional interest at 12% p.a. from 04.06.2026 not admissible. To be recast to 30.10.2025.
	TOTAL			**2,53,07,63,182**	**2,47,88,88,938**			**34,48,782**	**4,84,25,462**	