Annexure - 7

Name of the Corporate Debtor: Baggit India Private Limited; Date of commencement of CIRP: 27.02.2026; List of Creditors as on: 08.09.2026

List of Operational Creditors (Government Dues)

Sr.	Department and Government	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
		Date of receipt	Amount claimed	Amount of claim admitted	Nature of claim	Amount covered by security interest	Amount covered by guarantee	Whether related party?	% voting share in CoC					
1	Principal Commissioner, CSGT & Central Excise, Tikrapura, Raipur	12-03-2026	29,624	29,624	Unsecured	0	0	No	0	0	0	0	0	-
2	The President of India, on behalf of the Govt. of India through the Dy. Commissioner of Income Tax (TDS) - 1(1), Mumbai	06-03-2026	4,30,30,095	4,30,30,095	Unsecured	0	0	No	0	0	0	0	0	Original Claim of INR 10,20,71,971 withdrawn and revised claim of 4,30,30,095 submitted on 01.05.2026
3	Employees State Insurance Corporation, Ministry of Labour & Employment, Govt. of India, Telangana	-	2,44,668	0	Unsecured	0	0	No	0	0	0	2,44,668	0	The demand is a part of consolidated claim submitted by ESIC on 11.05.2026



4	Employees State Insurance Corporation, Ministry of Labour & Employment, Govt. of India, Gurugram	-	11,919	0	Unsecured	0	0	No	0	0	0	11,919	0	The demand is a part of consolidated claim submitted by ESIC on 11.05.2026
5	Employees State Insurance Corporation, Ministry of Labour & Employment, Govt. of India, Pune	-	1,23,317	0	Unsecured	0	0	No	0	0	0	1,23,317	0	The demand is a part of consolidated claim submitted by ESIC on 11.05.2026
6	Employees State Insurance Corporation, Sub Regional Office, Ludhiana	-	2,712	0	Unsecured	0	0	No	0	0	0	2,712	0	The demand is a part of consolidated claim submitted by ESIC on 11.05.2026
7	Employees State Insurance Corporation, Ministry of Labour & Employment, Govt. of India, Tirunelveli	-	24,948	0	Unsecured	0	0	No	0	0	0	24,948	0	The demand is a part of consolidated claim submitted by ESIC on 11.05.2026
8	Employees State Insurance Corporation,	02-04-2026	41,973	0	Unsecured	0	0	No	0	0	0	41,973	0	The demand is a part of consolidated claim



	Ministry of Labour & Employment, Govt. of India, Vijaywada													submitted by ESIC on 11.05.2026
9	Employees State Insurance Corporation, Ministry of Labour & Employment, Govt. of India	11-05-2026	23,74,944	0	Unsecured	0	0	No	0	0	0	23,74,944	0	Claim based on assessments / orders issued during moratorium and not supported by crystallised pre-CIRP liability.
10	Amit Jain, Regional PF Commissioner, Employees' Provident Fund Organisation	21-05-2026	3,16,006	0	Unsecured	0	0	No	0	0	0	3,16,006	0	Belated claim received on 21.05.2026. Further, the claim is based on assessment / order passed during the moratorium period and is therefore not admissible.
11	CBIC, Department of Revenue, Ministry of Finance, Government of India	15-06-2026	76,329	76,329	Unsecured	0	0	No	0	0	0	0	0	Belated claim received on 15.06.2026



12	E.S.I. Corporation Regional Office, Mumbai	13-07-2026	5,05,680	5,05,680	Unsecured	0	0	No	0	0	0	0	0	Belated claim received on 13.07.2026 dated 26.06.2026
13	Department of State Tax, Government of Maharashtra, Mumbai	22-07-2026	78,76,926	0	Unsecured	0	0	No	0	0	0	78,76,926	0	Belated claim received on 22.07.2026. Claim under verification, since data is being collated and reconciled.
	Total		**5,46,59,141**	**4,36,41,728**		**0**	**0**	**-**	**0**	**0**	**0**	**1,10,17,413**	**0**	

Note:

An email communication was received from the Employees' Provident Fund Organisation (EPFO) on 18.03.2026 without submission of the prescribed claim form, supporting documents, detailed computation/workings, or copies of the relevant orders forming the basis of the claim. Pursuant thereto, multiple reminders were issued by the Resolution Professional requesting submission of a complete claim along with requisite supporting documentation. Subsequently, EPFO (ro.fort@epfindia.gov.in), vide email dated 31.03.2026 at 4:33 PM, conveyed that the claim along with supporting documents would be filed at the earliest. Further, the Resolution Professional engaged in detailed telephonic discussions with the concerned EPFO official on mobile number +91 9969450419 on 30.04.2026 at 11:51 AM and again at 12:05 PM, reiterating the request for urgent submission of the claim in the prescribed form along with supporting records. Pursuant to the aforesaid follow-ups and communications, the claim was ultimately received by the Resolution Professional on 21.05.2026.

An email communication dated 15.07.2026 was received from the Department of State Tax, Government of Maharashtra, Mumbai, enclosing Show Cause Notice Ref. No. MUM-NOD-E-1005/NODAL-10/GST Non-Filer/Baggit India/2026-27/B-82 dated 14.07.2026. Pursuant to the personal hearing held on 20.07.2026 and subsequent communications with the department, the claim was received by the Resolution Professional on 22.07.2026.

