

List of Government Dues as on 25.08.2026

Amount in INR

Sr. No.	Name of the creditor	Date of receipt	Amount claimed	Amount of claim admitted	Nature of claim	Related party?	% of voting share in CoC	Contingent claim	Mutual dues set off	Amount of claim not admitted	Amount under verification	Remarks
1	Pr. Commissioner of State Tax/VAT, Govt. of NCT of Delhi	21-07-2023	1,18,39,246	1,18,39,246	Govt. statutory dues	No	0.00%	Nil	Nil	Nil	Nil	Admitted in full.
2	Asst. Commissioner of State Tax, Maharashtra	28-07-2023	62,27,08,437	62,27,08,437	Govt. statutory dues	No	0.00%	Nil	Nil	Nil	Nil	Admitted in full.
3	ESIC, Mumbai	23-10-2023	51,50,909	51,50,909	Govt. statutory dues	No	0.00%	Nil	Nil	Nil	Nil	Admitted in full.
4	Asst. Commissioner of CGST, Daman	10-11-2023	76,78,555	76,78,555	Govt. statutory dues	No	0.00%	Nil	Nil	Nil	Nil	Admitted in full.
5	Deputy Commissioner, CGST & CE, Kota	06-12-2023	1,25,04,068	1,25,04,068	Govt. statutory dues	No	0.00%	Nil	Nil	Nil	Nil	Admitted in full.
6	Asst. Commissioner of CGST, Mumbai	16-11-2023	14,51,76,186	1	Govt. statutory dues	No	0.00%	14,51,76,185	Nil	Nil	Nil	Admitted at a nominal ₹1; balance treated as contingent.
7	Asst. Commissioner of CGST, Valsad	28.07.2026	35,70,070	Nil	Govt. statutory dues	No	0.00%	Nil	Nil	35,70,070	Nil	Claim rejected – filed for a period after the CIRP date of 03.07.2023; not admissible under Regulation 13(3) (as

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												amended 02.06.2026).
8	EPFO (pending decision)	24-01-2025	1,12,37,497	Nil	Govt. statutory dues	No	0.00%	Nil	Nil	Nil	1,12,37,497	Matter pending decision; claim under verification.
	Total		80,86,27,471	65,98,81,216			0.00%	14,51,76,185	Nil	35,70,070	1,12,37,497	Pending case (EPFO).