

Annexure 3 Joister Inforserve Private limited Date of Commencement of CIRP 21.05.2024 List of Creditors as on 14.09.2026 LIST OF OPERATIONAL CREDITORS (GOVERNMENT DUES)								
S.No	Name	Date	Amount Claimed	Amount of claim admitted	Amount covered by security interest	Amount of claim not admitted	Amount of claims under verification	Remarks, if any
1	Deputy Commissioner of State Tax	24.06.2024	101,456,222.00	101,456,222.00	0	0	-	Refer Note 4
2	Office of the Asst. Commissioner of Income Tax, Circle (TDS) - 1(3)	28.06.2024	103,898,704.00	97,927,594.00	0	5971110	-	Refer Note 5
3	Department of Telecommunications	02.08.2024	76,279,572.00	76,279,572.00	0	0	-	Refer Note 6
4	Employees Providend Fund Organisation	07.08.2024	64,972,838.00	-	0	64,972,838.00	-	Refer Note 7
5	Deputy commissioner of Income Tax	30.01.2025	38,542,932.00	38,542,932.00	0	-		Refer Note 8
Total			385,150,268.00	314,206,320.00	-	70,943,948.00	-	
1. All claims have been admitted on the basis of submitted proof of claim and limited information available as per books of the corporate debtor. 2. As per Regulation 14 of IBC 2016, where the amount claimed by a creditor is not precise due to any contingency or other reason, the interim resolution professional or the resolution professional, as the case may be, shall make the best estimate of the amount of the claim based on the information available with him. The interim resolution professional or the resolution professional, as the case may be, shall revise the amounts of claims admitted, including the estimates of claims made under sub regulation (1), as soon as may be practicable, when he comes across additional information warranting such revision 3. The claims where admitted are subject to further revision/substantiation/modification on the basis of any additional information / evidence / clarification which may be received subsequently and which warrant such revision/substantiation/modification. 4. Amount admitted is based on the copy of GST DRC - 07 orders provided by the department. 5. Amount admitted is as adjudicated by the Field AO and further details / clarifications are pending from the CD. Further, TDS deducted and not deposited is also being claimed by deductees (who are claimants) which has been admitted since a party wise break up of TDS deducted and not deposited is not available 6. In absence of any information from the audited financial statements and books of the CD the Principal amount of the claim has been admitted based on the notices issued from time to time. Further, the revised claim received on 15.12.2025 has been considered. 7. Based on the legal opinion obtained by RP, the EPFO claim, including amounts determined under Sections 7A, 7Q and 14B of the EPF Act, has been rejected and the earlier provisional admission withdrawn. The relevant orders dated 23 July 2024 and 31 July 2025 were passed after commencement of the CIRP and moratorium on 21 May 2024. As the underlying quasi-judicial proceedings were hit by Section 14 of the IBC, these orders are presently unenforceable and cannot form the basis of an admissible claim during CIRP. Further, the claim is based on uncertified employee data, without adequate employee-wise verification, and contains discrepancies with the employee claims received by the RP. This rejection is without prejudice to EPFO's rights in the event of liquidation, in accordance with provisions of the IBC. 8. Claim from Deputy commissioner of Income Tax was received after RFRP issue date and the RP exercised her discretion to place it before the CoC members in the 6th CoC meeting held on 30th December 2024 for their recommendation, in line with the regulations under IBC. During the meeting, the CoC thoroughly discussed the delayed submission and recommended not to proceed with the delayed claim due to the delay in submission, as provided by the provisions of the IBC, 2016, which emphasize timely submission of claims to ensure an orderly and equitable resolution process. However, since the liquidation application is pending and there is no resolution plan under consideration, these claims have now been included in the updated list of creditors based on the documents already available, without prejudice to further verification or orders of the Adjudicating Authority.								
Garima Diggiwal Resolution Professional Joister Inforserve Private Limited (under CIRP) Regn. No. . IBB/I/PA-001/IP-P-02018/2020-2021/13158 AFA CERTIFICATE NO. AA1/13158/02/300627/109401 valid upto 30.06.2027								

