

Annexure – 7														
Name of the corporate debtor: Evoq Remedies Limited ; Date of commencement of CIRP: 09.06.2026; List of creditors verified as on: 18.09.2026														
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	8.00%				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.
2	Income Tax Officer, Ward 4(1)(1), Ahmedabad (Income Tax Department)	02.07.2026	1,84,58,650.00	1,38,02,990.00	Statutory dues (Income Tax) — demands u/s 143(1)(a) for AY 2021-22 to 2024-25 Rs. 1,38,02,990 + interest u/s 220(2) Rs. 46,55,660	-	-	No	33.84%	-	-	-	4655660.00	New claim. Form C (format under IBBI Liquidation Process Regulations, 2016 – CD is under CIRP; Form B applicable) dt. 30.06.2026 received by e-mail on 02.07.2026 vide letter No. ITO/W-4(1)(1)/NCLT/EVOQ/2026-27 dt. 02.07.2026 for Rs. 1,38,02,990 (demands u/s 143(1)(a): AY 2021-22 Rs. 26,31,380; AY 2022-23 Rs. 53,14,660; AY 2023-24 Rs. 50,02,570; AY 2024-25 Rs. 8,54,380). Interest u/s 220(2) of Rs. 46,55,660 quantified vide Annexure-A (received 15.07.2026). Principal of Rs. 1,38,02,990 admitted provisionally; AY 2021-22 difference of Rs. 1,95,720 explained by adjustment of AY 2025-26 refund on 07.03.2026. Interest of Rs. 46,55,660 kept under verification – computed up to 30.06.2026 instead of ICD (09.06.2026) and start dates to be tied to the respective demand notices. Clarification sought on 08.07.2026 on non-credit of self-assessment tax (AY 2022-23 to 2024-25), finality of demands (no s.154 rectification / appeal pending), identity of CD for AY 2021-22 & 2022-23 (Evoq Remedies Pvt. Ltd.)
	Total		2,17,21,270.00	1,70,65,610.00		-	-	-	41.84%	-	-	-	4655660	