Annexure - 7

Name of the Corporate Debtor: Gstaad Hotels Private Limitd (CIN: U55101MH2003PTC143481)

Date of Commencement of CIRP: 08-07-2025, List of Creditors as on: 24-09-2026

List of Operational Creditors (Government Dues)

Sr. No.	Name of the Creditor	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, if any
			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					
1	CBIC Department of Revenue Ministry of Finance, GOI	CGST	22-07-2025	1,04,12,579	1,04,12,579	Government Dues	-	-	No	-	-	-	-	-	Refer Note 2 below
2	The Assistant Commissioner of Customs, Airport & ACC	Customs	26-09-2025	37,32,886	37,32,886	Government Dues	-	-	No	-	-	-	-	-	-
	TOTAL			**1,41,45,465**	**1,41,45,465**		**-**	**-**		**-**	**-**	**-**	**-**	**-**	**-**

GENERAL NOTES:

1 Claims that are admitted may be subjected to further substantiation / modification depending on further developments and the basis of additional evidence, information or clarifications.

2 Pursuant to the observations of the Hon'ble NCLT, Mumbai Bench vide order dated 02.06.2026 in IA 2098 of 2026 and a similar order dated 01.06.2026 in IA No. 2097 of 2026 passed in the CIRP of Neo Capricorn Plaza Private Limited, a related party of the Corporate Debtor, both seeking condonatiion of delay in filing claims under Regulation 13(1C), inter alia holding that a claim in respect of Government dues does not cease to constitute a claim or debt under the Code merely because the underlying demand is under challenge before an appellate authority and that such claim may be considered by the Resolution Professional ("**RP**"), subject to the concurrence of the Committee of Creditors ("**CoC**"), the RP has revisited the claim of the Central Board of Indirect Taxes and Customs (CGST).

Accordingly, the **Government dues aggregating to ₹95,40,495/-**, being subject matter of appeal before the appropriate appellate authority and earlier not admitted, have been examined by the RP and, upon being placed before and concurred by the CoC in its 17th meeting held on 09.06.2026, the said claim has now been revised and admitted, subject to the final outcome of the pending appellate proceedings.