

Name of the Corporate Debtor: ShreeSatya Sponge and Power Pvt Ltd; Date of commencement of CIRP: 23-09-2026 (Order receipt Date: 23-														
Operational creditors (other than Workmen and Employees and Government Dues)														
		Date of receipt	Amount claimed	Amount of claim admitted	Nature of claim	Amount covered by security	Amount covered by guarantee	Whether related party?	% of voting share in CoC	Amount of contingent claim	Amount of any mutual claim	Amount of claim not admitted	Amount of claim under verification	Remarks, if any
1	Agarwal Coal Corporation Private Limited	05-10-26	124,390,466	122,511,027	Operational debt – supply of iron ore pellets (Mar–Jun 2025) and interest on delayed payment, as restructured under Settlement-cum-Repayment Agreement dated 18.03.2026	No	122,511,027	No	-	No		123,362	1,756,077	Rejected: interest charged on GST component (Rs. 1,04,544) and GST thereon (Rs. 18,818); future interest not admissible. Under verification: GST on interest from 01.04.2026 to 23.09.2026, pending debit notes and GSTR-1/3B. Amount covered by guarantee: personal guarantee of Mr. Sudhanshu Bansal, Director (cl. 6 of SCRA-MOU).
2	Bimbisa Automation (Proprietor: Mr. Banamali Patra)	05-10-26	738,904	383,960	Operational debt – supply of PLC panel, PLC components and VFD drive panels (Invoices BA/23-24/003, BA/24-25/013, BA/24-25/020)	No	No	No	-	No	No	-	354,944	Claim filed by covering letter dt. 05.10.2026; Form B awaited – admission subject to Form B. Admitted: Inv. BA/24-25/020 net of advance of Rs. 2,32,000 and 10% installation-linked portion. Under verification: Inv. BA/23-24/003 Rs. 1,15,404 (purchase order, proof of delivery and acknowledgement awaited), Inv. BA/24-25/013 Rs. 1,71,100 (purchase order and proof of delivery awaited), Rs. 68,440 of Inv. BA/24-25/020 (installation/commissioning proof awaited).
3	Chinmoy Mondal (Proprietor) – through Authorised Representative Mr. Atanu Mondal	07-10-26	1,185,913	999,082	Operational debt – supply of steam coal (Invoices CM/25-26/1461, 1462, 1501, 1502, 1503; 27.07.2025 to 16.08.2025)	No	No	No	-	No	No	186,831	-	Admitted: principal Rs. 9,99,081.96 on 5 invoices, supported by e-invoices, e-way bills, consignment notes, GSTR-1 and ledger (reconciles after advance, credit note, receipts and TDS). Rejected: interest @18% p.a. Rs. 1,86,831.46 – no agreement, PO or invoice term providing for interest; creditor's own sheet states rate is presumed. Received physically on 07.10.2026.

4	Kiran Khan (Proprietor) – through Authorised Representative Mr. Milan Khan	07-10-26	28,942,767	24,137,433	Operational debt – supply of steam coal (122 invoices KK/25-26/366 to KK/25-26/1031; 05.07.2025 to 21.09.2025)	No	No	No	-	No	No	4,805,334	-	Admitted: principal Rs. 2,41,37,433 – supported by e-invoices, e-way bills, consignment notes, GSTR-1 and ledger (after credit notes Rs. 6,87,525, receipt Rs. 40,00,000 and TDS Rs. 20,170); subject to reconciliation with the books of the CD. Rejected: interest @18% p.a. Rs. 48,05,334.28 – no agreement, purchase order or invoice term providing for interest.
5	BLD Consultancy Services Private Limited	06-10-26	31,925,274	31,283,811	Operational debt – supply of iron ore pellets (76 invoices, 22.08.2025 to 20.09.2025) and billed delayed-payment interest	No	No	No	-	No	No	13,365	628,098	Admitted: principal Rs. 2,93,39,403.10 (POs, invoices, e-way bills, ledger; CD's acknowledgments dt. 29.11.2025, 11.12.2025, 21.03.2026, 15.05.2026; cheques of Rs. 2.925 crore dishonoured 23.06.2026, s.138 complaint CS/335495/26) + net billed interest Rs. 19,44,408 (CD agreed to pay interest, sought reduction 18%→16% on 18.02.2026, paid interest with TDS). Under verification: Rs. 3,48,397 – 2% interest differential added back in DN dt. 03.08.2026 (incl. GST); Rs. 2,79,701 – TDS stated to be deducted but not deposited by CD (to be verified with CD's TDS returns/26AS). Rejected: Rs. 13,365 – interest on undeposited TDS (statutory liability to Government, not a dues to creditor). Full check done: all 76 invoices produced and amounts tally with ledger; each invoice provides for interest @18% if not paid within 30 days; supplies billed by Tech AIC DRI Pellets to BLD and shipped to CD's plant (bill-to-ship-to e-way bills).

6	Citistar Vincom Private Limited	06-10-26	21,491,978	21,036,382	Operational debt – supply of iron ore pellets (51 invoices, 14.08.2025 to 04.10.2025) and billed delayed-payment interest	No	No	No	-	No	No	13,144	442,452	Admitted: principal Rs. 1,97,28,855.26 (net of Rs. 236 bank-charge credit; invoices, POs, e-way bills, running ledger; CD's letters dt. 21.03.2026 and 15.05.2026; cheque No. 000669 for Rs. 1.97 crore dishonoured 23.06.2026, s.138 complaint CS/335509/26) + net billed interest Rs. 13,07,527 (CD agreed to pay interest, sought reduction 18%→16%, paid interest with TDS). Under verification: Rs. 2,31,286 – 2% interest differential added back in DN for July 2026 (incl. GST); Rs. 2,11,166 – TDS stated to be deducted but not deposited by CD. Rejected: Rs. 13,144 – interest on undeposited TDS. Full check done: all 51 invoices (CSV/178 to 240) produced and amounts tally with ledger (Rs. 2,66,08,215); each invoice provides for interest @18% if not paid within 30 days.
7	Sarvamangla Trading Co. (Proprietorship)	05-10-26	45,093	45,093	Operational debt – supply of electrical switchgear (Invoices STC/1832/24-25 dt. 03.06.2024, STC/3049/24-25 dt. 10.07.2024, STC/4033/24-25 dt. 10.08.2024)	No	No	No	-	No	No	-	-	Claim by letter dated 05.10.2026 (not in Form B) – admission subject to Form B. Admitted: Rs. 45,093 – each invoice is against the CD's own purchase order (SP/PO/075, 164 and 231/24-25), e-invoiced (IRN), and receipted copies bear acknowledgment signatures; consignment note (Satnam Transport) for STC/4033. Within limitation. No interest claimed. Ledger stated to be enclosed but not produced.
8	Disha Technologies (Proprietorship, PAN AIMPR8514Q)	05-10-26	61,493	-	Operational debt – supply of CCTV / networking items (Invoice No. DISHA/25-26/0624 dt. 14.06.2025)	No	No	No	-	No	No	-	61,493	Only tax invoice and e-way bill (No. 891541828343, ship-to CD plant) received – no Form B, covering letter, purchase order copy (SP/PO084/25-26 dt. 11.06.2025), delivery acknowledgement or ledger. Entire amount under verification pending Form B and supporting documents. Within limitation; no interest claimed.

9	Rashi Enterprises (GSTIN 19AAUFR8301F1ZU; Udyam – Micro)	05-10-26	37,595	-	Operational debt – supply of 180 kg grease (Invoice No. 0544/2025-26 dt. 25.11.2025 against PO SP/PO270/25-26 dt. 24.11.2025)	No	No	No	-	No	No	-	37,595	Only invoice, Satnam Transport consignment note (Bulity 86791/25-26 dt. 25.11.2025, consignee CD, Raniganj) and ledger (opening balance Rs. 37,595 on 01.04.2026, no transactions to 05.10.2026) received – no Form B, covering letter, PO copy or receipted delivery challan. Entire amount under verification pending Form B and supporting documents. Within limitation; no interest claimed.
10	Vishnu Iron & Steel Private Limited	07-10-26	570,955,004	570,955,004	Operational debt – supply of coal, iron ore pellets and dolomite (December 2023 to 18.05.2026); principal Rs. 44,36,59,253.53 and interest @24% p.a. Rs. 12,72,95,750	No	No	To be confirmed	-	No	No	-	-	Provisionally admitted: principal Rs. 44,36,59,253.53 against supplies of coal, iron ore pellets and dolomite and interest @24% p.a. to ICD Rs. 12,72,95,750, subject to verification of the documents called for; admitted amount liable to revision on completion of verification. Money Suit (Com) No. 24 of 2026 filed by the creditor is pending before the Commercial Court, Rajarhat.
11	Vishnu Iron & Steel Co. (Proprietorship)	07-10-26	33,743,908	33,743,908	Advance paid against purchases, with interest @18% p.a.	No	No	To be confirmed	-	No	No	-	-	Provisionally admitted: advance paid against purchases with interest @18% p.a., Rs. 3,37,43,907.70, subject to verification of the documents called for; admitted amount liable to revision on completion of verification. Categorisation of the claim (financial / operational) to be confirmed.
Total			813,518,395	805,095,700			122,511,027					5,142,037	3,280,659	