Annexure 7

SHIVAM INDIA LIMITED, CIRP COMMENCEMENT DATE - 22.08.2025, List of creditors constituted as on: 02-11-2026

List of operational creditors (Government dues)

Sl. No.	Details of claimant		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
	Department	Government	Date of receipt	Amount claimed	Amount of claim admitted	Nature of claim	Whether related party?	% voting share in CoC, if applicable					
1	Commissioner, Commercial Taxes, Govt of West Bengal		04-09-2025	1,59,35,094.00	1,59,35,094.00	Unsecured	No	-	-	-	-	-	Admitted
2	Commissioner, Central Goods & Service Tax and Central Excise		04-09-2025	55,85,53,119.00	23,94,51,416	Unsecured	No	-	-	-	-	31,91,01,703.00	Admitted, A portion of claim is Pending for verification, additional queries has been sought.
3	Employees Provident Fund Organisation		12-09-2025	2,76,78,010.00	308	Unsecured	No	-	-	-	-	2,76,77,702.00	Pending for verification, additional queries has been sought.
4	Employees' State Insurance Corporation		17-09-2025	34,17,956.00	51,910	Unsecured	No	-	-	-	-	33,66,046.00	Admitted, A portion of claim is Pending for verification, additional queries has been sought.
				60,55,84,179.00	**25,54,38,728.00**			-	**-**	**-**	**-**	**35,01,45,451.00**	