

B. Statutory Dues					
1	28	Service Tax	7,85,96,79,938	1,74,40,92,593	The pending amount was accounted as per the Tribunal order as well as as per the demand notice. SVLV R Export issued on 04 th Feb,2020 was not accounted. Payment already made but not deducted from amount as per demand notice.
2	41	EPFO -Ahmedabad	4,08,681	4,08,681	Not Applicable
3	38	Directorate General of GST Intelligence (DGGI), Delhi Zonal	2,45,00,000	2,45,00,000	Not Applicable
Total (B)			7,88,45,88,619	1,76,90,01,274	
Total			8,16,47,70,765	1,94,51,48,848	

Note:

i)Office of the Deputy Commissioner, Central Goods and Services Tax Division has sent an email for outstanding dues of Rs 22,39,207, IRP requested to submit in Claim FORM B , claim form is awaited cgstzd04@gmail.com iii. Awaiting claim FORM B

ii) The Claim submitted by the EPFO department of Ahmedabad has submitted the Claim FORM F, request for the Claim to be submitted in Claim FORM B which is awaited.

Note on Liabilities which are in priority to the other claims

The amount payable in respect of provident Fund as per books of accounts is as under:

Year	PF Amount Payable (in Rs)
2011-12	3,52,69,704
2012-13	1,76,98,823
2013-14	6,63,14,198
2016-17	7,32,98,451
2017-18	8,72,97,069
2018-19	6,27,14,726
2019-20	1,26,542
Total	34,27,19,513

The Outstanding Liability of Provident Fund is Rs 34,27,19,513, the net amount payable for Gratuity is Rs 4,68,88,313 (debit amount of Rs 2,60,41,386 and the credit balance of Rs 7,29,29,699). The net TDS amount outstanding in the books of account is Rs 3,69,16,741 , (debit amount of Rs 354,000 and the credit balance of Rs 3,72,70,741). The summary of the outstanding liability of Provident Fund, Gratuity and TDS which will be considered as amount in trust with the Corporate Debtor to be discharged before any distribution the liabilities are as under:

Particulars	Amt (in Rs)
Provident Fund	34,27,19,513
Gratuity	4,68,88,313
TDS	3,72,70,741
Total	42,68,78,567

As per the provisions Section 11 of PF Act 1952, the amount due from employer shall be paid in priority to all other debt in the distribution of the property of the Insolvent or the assets of the Corporate Debtor under I&B Code,2016, the amount show due deemed to

be the first charge of the assets of the establishment and shall be paid in priority to other debts.

Hon'ble NCLAT, Delhi in Regional Provident Fund Commissioner-I, Ahmedabad Vs. Ramachandra D. Choudhary, Company Appeal (AT) (Insolvency) No. 1001of 2019 has held that EPF and Allied dues does not come under corporate debtor dues,

“44. However, as no provisions of the 'Employees Provident Funds and Miscellaneous Provision Act, 1952' is in conflict with any of the provisions of the 'I & B Code' and, on the other hand, in terms of Section 36 (4) (iii), the 'provident fund' and the 'gratuity fund' are not the assets of the 'Corporate Debtor', there being specific provisions, the application of Section 238 of the 'I&B Code' does not arise.”

In light of the above, as the Provident Fund and Allied Dues do not form the estate of the Corporate Debtor, hence the same cannot be equated with claims of other stakeholders and need to be disbursed in priority by the Liquidator.