

Annexure-5

List of Operational Creditors (Government Dues)

Name of the Corporate Debtor: Noslar International Limited, In Liquidation; Date of Commencement of Liquidation: 28-02-2020; List of Stakeholders as on 30.05.2022

Sl. No.	Department	Government	Identification No.	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 rejected	Amount of claim under verification	(Amount in Rs.) Remarks if any
				Date of receipt	Amount claimed	Amount of claim admitted	Nature of claim	Amount covered by lien or attachment not pending disposal	Whether Lien/ attachment removed? (Yes/No)	% share in total amount of claims admitted				
1	The Deputy Commissioner of Customs	Central Government		23-03-2020	2,35,25,625	-	Operational creditor	-	NA	-	-	-	2,35,25,625	Note (1)
2	Employee Provident Fund Organisation (EPFO)	Madhya Pradesh Government,		01-02-2021	8,42,361	-	Operational creditor	-	NA	-	-	-	8,42,361	Note (2)
3	Employee Provident Fund Organisation (EPFO)	Madhya Pradesh Government,		13-08-2021	1,30,66,267	-	Operational creditor	-	NA	-	-	-	1,30,66,267	Note (3)
4	Assistant Commercial Tax Officer and Additional Tehsildar, Circle Mandideep, Madhya Pradesh	Madhya Pradesh Government,		27-11-2021	3,86,95,749	-	Operational creditor	-	NA	-	-	3,86,95,749	-	Claim was received 639 days after commencement of Liquidation, hence rejected.
Total					7,61,30,002	-		-	-	-	-	3,86,95,749	3,74,34,253	

Note (1): Custom Department submitted its claim vide email dated 23-3-2020. The claim submitted by the Custom Department is on account of non-fulfillment of export obligation by the Corporate Debtor against Advance Authorisation Licenses. The Liquidator sent email to the Custom Department with details of export obligations already fulfilled by the Corporate Debtor and also informed that Original Advance Authorisation Licenses are held by Cargomar Private Limited, a Custom House Agent appointed by the Corporate Debtor and the Liquidator has made request to Cargomar Private Limited to provide the same. Upon receipt of original Advance Authorisation Licenses from Cargomar Private Limited, the same shall be furnished to the Customs Department. Liquidator requested to Custom Department to submit its revised claims considering the information/documents provided by the Liquidator in support of export obligations already fulfilled by the Corporate Debtor, which revised claim from Customs Department has not yet been received. As Cargomar Private Limited did not provide original Advance Authorisation Licenses, the Liquidator has since filed an Application (I.A. No. 3986/2020) before the Hon'ble NCLT for seeking appropriate directions, which I.A. is pending adjudication.

Note (2): EPFO had filed its claim on 1-2-2021 for Rs. 842,361 for its interest and damages. The Liquidator sought information / documents from EPFO to verify its claim, which were provided by EPFO on 10-3-2021. The Liquidator vide his email dated 10-08-2021 intimated to EPFO that claim filed pursuant to order of EPFO dated 19-12-2018 is subject matter of an Appeal filed by the CD before the Appellate Authority under the Employees' Provident Fund & Miscellaneous Provision Act, 1952 Cum Central Government Industrial Tribunal, at Jabalpur (Appeal No. CGIT/LC/EPFA/13/2019), which is pending adjudication, and accordingly, its Claim is held under verification till final disposal of aforesaid appeal.

Note (3): EPFO had filed its Claim on 13-08-2021 towards provident fund dues. The Liquidator has sought details of employee wise details of provident fund from EPFO in order to verify and admit the Claim, and accordingly, the Claim is held under verification.

