

FORM B

PROOF OF CLAIM BY OPERATIONAL CREDITORS EXCEPT WORKMEN AND EMPLOYEES

(Under Regulation 7 of the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Person) Regulations, 2016)

Date 29.12.2023.

To,

Pranab Kumar Chakrabarty,
IBBI/IPA-003/IP-N00088/2017-18/10826
AA3/10826/02/290124/300867
Interim Resolution Professional:
M/S ARCUTTIPORE TEA CO LTD. In CIRP

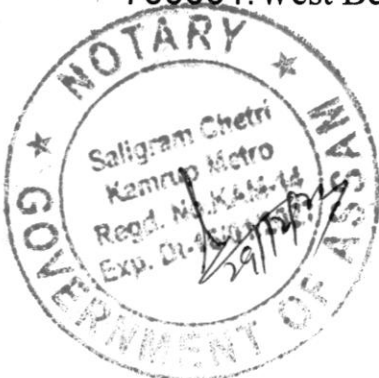
From-

Shri Jayanta Changmai,
Additional P.F Commissioner,
Assam Tea Employees Provident Fund Organization,
Nidhi Bhawan, Lalmati, Guwahati-781029.

Subject: Submission of proof of claim.

Madam/ Sir,

I, Shri Jayanta Changmai, Addl. P.F. Commissioner, Assam Tea Employees Provident Fund Organization (Operational Creditor), do hereby submits this proof of claim in respect of the corporate insolvency resolution process in the case of Arcuttipore Tea Estate (Code No. C-005), owned by Mr.H.K. Bajaria, Director, 4 A, Council House Street, MMS, Kolkata-700001. West Bengal. The details for the same are set out below:



Addl. P.F. Commissioner
Assam Tea Employees
Provident Fund Organization
Guwahati-29

PARTICULARS		
1.	NAME OF OPERATIONAL CREDITOR	ASSAM TEA EMPLOYEES PROVIDENT FUND ORGANIZATION
2.	IDENTIFICATION NUMBER OF OPERATIONAL CREDITOR (IF AN INCORPORATED BODY PROVIDE IDENTIFICATION NUMBER AND PROOF OF INCORPORATION. IF A PARTNERSHIP OR INDIVIDUAL PROVIDE IDENTIFICATION RECORDS* OF ALL THE PARTNERS OR THE INDIVIDUAL)	ASSAM TEA PLANTATIONS PROVIDENT FUND AND PENSION FUND AND DEPOSIT LINKED INSURANCE SCHEME ACT, 1955 (AS AMENDED UPTO DATE) ASSAM ACT X, 1955
3.	ADDRESS AND EMAIL ADDRESS OF OPERATIONAL CREDITOR FOR CORRESPONDENCE	A.T.E.P.F. ORGANIZATION, NIDHI BHAWAN, BASISTHA, LALMATI, N. H-37, GUWAHATI-781029, ASSAM EMAIL- atppf@live.com , recovery.atpfo@gmail.com

PARTICULARS		
4.	TOTAL AMOUNT OF CLAIM (INCLUDING ANY INTEREST AS AT THE INSOLVENCY COMMENCEMENT DATE)	Rs. 3,35,73,123.03 Rs. 1,31,26,782.23 (PF Contribution) Rs. 69,80,891.36 (15% Statutory Interest) Rs. 3,49,200.76 (PF Adm. Cost) Details in Annexure-A and A-1 Series respectively (Consolidated Statement & 41 nos. of Form no. 1). Rs. 6,12,094.77 (DLI Contribution). Rs. 70,326.47 (DLI Adm. Charges). Rs. 3,735.40 (15% Statutory Interest). Details in Annexure- D Rs. 21,83,440.04 (Gratuity Monthly Contribution). Rs. 1,02,46,652.00 (Gratuity Past Liabilities) Details in Annexure-E



5.	DETAILS OF DOCUMENTS BY REFERENCE TO WHICH THE DEBT CAN BE SUBSTANTIATED.	<p>I). P.F ACCOUNTS IN FORM NO. 1 Every garden has to submit a statutory form no. 1 i.e., form no. 1 periodically declaring gross collection of provident fund contribution from the members as well as the net collection after adjustment of all payments during the period of said form No. 1 and the Tea gardens has to deposit the amount of net collection to the ATEPFO authority.</p> <p>II). STATEMENT OF 15% STATUTORY INTEREST CALCULATION: - As per provision under section 11 (A) of Assam Tea Plantations Provident Fund Act, 1955 every employer shall have to deposit interest @ 15% per annum from the date of collection provident fund contribution. (The statement showing the P.F contribution and 15% statutory interest payable by Arcuttipore T.E owned by Mr.H.K. Bajaria, Director, 4 A, Council House Street, MMS, Kolkata-700001 for the defaulting period and calculation sheet of 15% Statutory Interest are attached herewith as ANNEXURE – B and B 1 Series respectively.</p>
6.	DETAILS OF ANY DISPUTE AS WELL AS THE RECORD OF PENDENCY OR ORDER OF SUIT OR ARBITRATION PROCEEDINGS	NIL
7	DETAILS OF HOW AND WHEN DEBT INCURRED	<p>I). As per provisions of Assam Tea Plantations Provident Fund And Pension Fund And Deposit Linked Insurance Scheme Act, 1955 (as amended upto date) every employer shall deduct 12% from the wages period of the employee and deposit the same to ATEPFO authority alongwith the matching share of employers contribution (total 24%) within 30 days from the date of collection of the said contribution of the employees. In the present case the employers of Arcuttipore T.E owned by Mr.H.K. Bajaria, Director, 4 A, Council House Street, MMS, Kolkata-700001 has failed to deposit the Provident Fund Contribution collected from the Employees as well as their matching share of contribution for an amount and for the period as detailed in ANNEXURE – A. Their Total dues for the default period have already been mentioned in column 4 above.</p>



Addl. P.F. Commissioner
 Assam Tea Employees
 Provident Fund Organization
 Guwahati-29

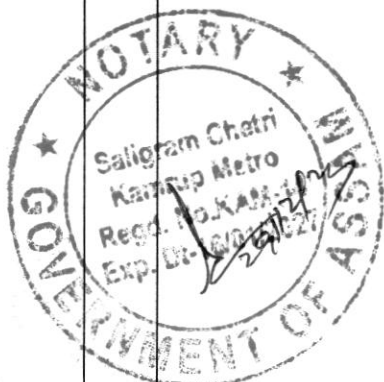
Tagore

II) The management of **Arcuttipore T.E** owned by **Mr.H.K. Balaria, Director, 4 A, Council House Street, MMS, Kolkata-700001** has not submitted P.F. A/C in Form no. 1 for the period from 01.11.2023 onwards.

III) The Employers of **Arcuttipore T.E** owned by **Mr.H.K. Balaria, Director, 4 A, Council House Street, MMS, Kolkata-700001** is also liable to deposit the Provident Fund Administrative charges for the year 2022-23 @ 3.75% and for the year 2023-2024 @ 4% on gross provident fund collection as declared in form No. 1 (details are in **ANNEXURE -C and C-1**)

IV) As per the provisions of the Assam Tea Plantations Provident Fund And Pension Fund And Deposit Linked Insurance Scheme Act, 1955 (as amended upto date) every employer shall deposit to the Deposit Linked Insurance Fund at the rate of 0.5% of the total wages per month as DLI Contribution and 0.1% of the total wages per month as DLI Administrative Charge. In the present case the employers of **Arcuttipore T.E** owned by **Mr.H.K. Balaria, Director, 4 A, Council House Street, MMS, Kolkata-700001** has failed to deposit the aforesaid DLI contribution as well as DLI administrative charges. The details of which is annexed in **ANNEXURE- D**.

V). As per provisions of section 6 (2) of Assam Gratuity Act, 1992, every employer which is not exempted under section 7 of the Assam Gratuity Act, 1992, needs to deposit 60% of the total wages (60% of the total wages of 2018-19 in this case) to cover up the past Gratuity Liabilities. Further as per the provisions of section 6 (1) of the Assam Gratuity Act, 1992, every non exempted employer shall pay every month into the Gratuity Fund in respect of every employee in relation to whom he is the employer, such amount not exceeding five per cent of the wages as the State Government may by notification in the official Gazette specify (4% in this case). The total Gratuity dues of **Arcuttipore T.E** are detailed in Column 4 above.



Adl. P.F. Commissioner
Assam Tea Employees
Provident Fund Organization
Guwahati-29

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		<p>Further the details of Gratuity dues of Arcuttipore T.E under Mr.H.K. Bajarla, Director, 4 A, Council House Street, MMS, Kolkata-700001 are annexed in ANNEXURE-E.</p> <p>Moreover, there are 105 nos. of pending gratuity claims of workers retiring prior to 29.07.2017. The total amount of the said 105 pending claims is Rs. 33,87,439.44. The list of the pending gratuity claims as submitted by the garden Management is annexed herewith as Annexure-F.</p>
8.	DETAILS OF ANY MUTUAL CREDIT, MUTUAL DEBTS, OR OTHER MUTUAL DEALINGS BETWEEN THE CORPORATE DEBTOR AND THE CREDITOR WHICH MAY BE SET-OFF AGAINST THE CLAIM.	NIL
9.	<p>DETAILS OF :</p> <p>A. Any security held, the value of security and its date, or</p> <p>B. Any retention of title arrangement in respect of goods or properties to which the claim refers</p>	NIL
10.	DETAILS OF THE BANK ACCOUNT TO WHICH THE AMOUNT OF THE CLAIM OR ANY PART THEREOF CAN BE TRANSFERRED PURSUANT TO A RESOLUTION PLAN	<p>A/C NO. 10821404315</p> <p>IFSC CODE : SBIN0003030</p> <p>STATE BANK OF INDIA</p> <p>DISPUR BRANCH, GUWAHATI, ASSAM.</p>
11.	LIST OF DOCUMENTS ATTACHED TO THIS PROOF OF CLAIM IN ORDER TO PROVE THE EXISTENCE AND NON-PAYMENT OF CLAIM DUE TO THE OPERATIONS CREDITOR.	<p>I). PAN card of the Organization.</p> <p>II) ID card of Addl. P.F. Commissioner</p> <p>III) ASSAM TEA PLANTATIONS PROVIDENT FUND AND PENSION FUND AND DEPOSIT LINKED INSURANCE SCHEME ACT, 1955. (As AMENDED UPTO DATE)</p> <p>IV) ASSAM GRATUITY ACT, 1992 (AS AMENDED UPTO MAY, 2021)</p> <p>V) ANNEXURE – A and A-1 Series</p>



Addl. P.F. Commissioner
 Assam Tea Employees
 Provident Fund Organization
 Guwahati-29

Signature

respectively (Consolidated Statement & 41 nos. of Form no. 1 of Arcuttipore T.E under Mr.H.K. Bajaria, Director, 4 A, Council House Street, MMS, Kolkata-700001).

VI) ANNEXURE- B: -- Statement of arrears dues of P.F Contribution and 15% statutory interest (P.F).

VII) ANNEXURE- B 1 Series: - 07 Nos. of Calculation sheets of 15% Statutory Interest payable by Arcuttipore T.E under Mr.H.K. Bajaria, Director, 4 A, Council House Street, MMS, Kolkata-700001 on delayed deposit of P.F contribution for the period from 21.12.2014 to 31.10.2023.

VIII) ANNEXURE- C and C-1:-(Statement showing default position of P.F. ADM Cost in respect of Arcuttipore T.E under Mr.H.K. Bajaria, Director, 4 A, Council House Street, MMS, Kolkata-700001)

IX) ANNEXURE D: - (Details of default position of DLI contribution and DLI Adm Charges along with 15% interest on delayed deposit of DLI Contribution in respect of Arcuttipore T.E under Mr.H.K. Bajaria, Director, 4 A, Council House Street, MMS, Kolkata-700001).

X) ANNEXURE E:- (Details of default position of Gratuity Liabilities in respect of Arcuttipore T.E under Mr.H.K. Bajaria, Director, 4 A, Council House Street, MMS, Kolkata-700001)

XI) ANNEXURE F: - Details of 105 nos. of pending gratuity claims of workers retiring prior to 29.07.2017.



Addl. P.F. Commissioner
Assam Tea Employees
Provident Fund Organization
Guwahati-29

SHRI JAYANTA CHANGMAI

PARTICULARS

ADDL. P.F COMMISSIONER

BASISTHA, LALMATI, N.H-37, GUWAHATI-781029, ASSAM

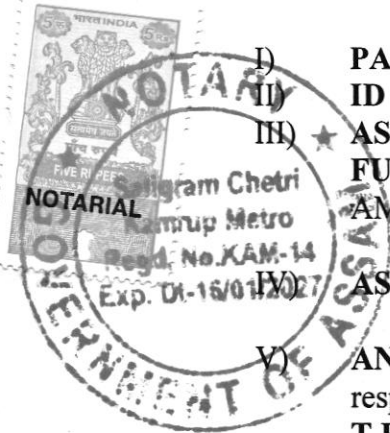


AFFIDAVIT

SL. Instrument No. 269811
Date 29/12/2023

I, Sri Jayanta Changmai, Addl. P.F. Commissioner, ATEPFO, currently residing at Nidhi Bhawan Campus, Lalmati, Guwahati-29 hereby declare and state as follows :-

1. Arcuttipore T.E under **Mr.H.K. Bajaria, Director, 4 A, Council House Street, MMS, Kolkata-700001**, the corporate debtor was, at the insolvency commencement date, being the 15th day of December, 2023, actually indebted to me a sum of **Rs. 3,35,73,123.03**.
2. In respect of my claim of the said sum or any part thereof, I have relied on the documents specified below:



- I) PAN card of the Organization.
- II) ID card of Addl. P.F. Commissioner.
- III) **ASSAM TEA PLANTATIONS PROVIDENT FUND AND PENSION FUND AND DEPOSIT LINKED INSURANCE SCHEME ACT, 1955 (AS AMENDED UPTO DATE).**
- IV) **ASSAM GRATUITY ACT, 1992 (AS AMENDED UPTO MAY, 2021)**
- V) **ANNEXURE – A and A-1 Series respectively: - Aand A-1 Series respectively (Consolidated Statement & 41 nos. of Form no. 1 of Arcuttipore T.E under Mr. H.K. Bajaria, Director, 4 A, Council House Street, MMS, Kolkata-700001).**
- VI) **ANNEXURE- B: -- Statement of arrears dues of P.F Contribution and 15% statutory interest (P.F).**
- VII) **ANNEXURE- B 1 Series: - 7 Nos. of Calculation sheets of 15% Statutory Interest payable by Arcuttipore T.E under Mr.H.K. Bajaria, Director, 4 A, Council House Street, MMS, Kolkata-700001 on delayed deposit of P.F contribution for the period from 21.12.2014 to 31.10.2023.**
- VIII) **ANNEXURE- C and C-1:-(Statement showing default position of P.F. ADM Cost in respect of Arcuttipore T.E under Mr.H.K. Bajaria, Director, 4 A, Council House Street, MMS, Kolkata-700001.**
- IX) **ANNEXURE-D :- (Details of default position of DLI contribution and DLI Adm Charges along with 15% interest on delayed deposit of DLI Contribution in respect of Arcuttipore T.E under Mr.H.K. Bajaria, Director, 4 A, Council House Street, MMS, Kolkata-700001).**
- X) **ANNEXURE E:- (Details of default position of Gratuity Liabilities in respect of Arcuttipore T.E under Mr.H.K. Bajaria, Director, 4 A, Council House Street, MMS, Kolkata-700001.**
- XI) **ANNEXURE F: - Details of 105 nos. of pending gratuity claims of workers retiring prior to 29.07.2017.**

Commissioner
Assam Tea Employees
Provident Fund Organization
Guwahati-29

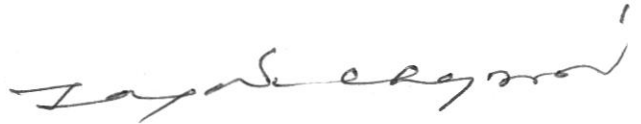
Saligram Chetri
NOTARY GOVT. OF ASSAM
Kamrup Metro, Guwahati
Regd. No. XAM-14

The said documents are true, valid and genuine to the best of my knowledge, information and belief and no material facts have been concealed therefrom.

3. In respect of the said sum or any thereof, neither I nor any person, by my order, to my knowledge or belief, for my use, had or received any manner of satisfaction or security whatsoever.
4. Solemnly, affirmed at Guwahati on the 29th day of December, 2023.

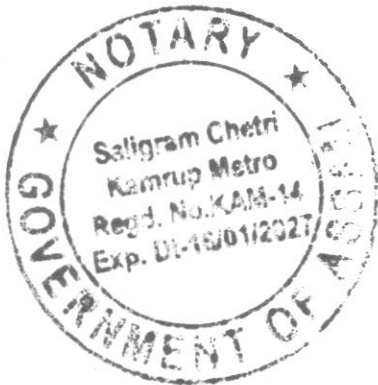
Date :

Place :



(Signature of the claimant)

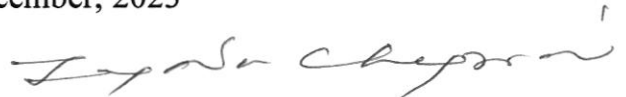
Addl. P.F. Commissioner
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VERIFICATION

I, Shri Jayanta Changmai, the claimant hereinabove, do hereby verify that the contents of this proof of claim are true and correct to my knowledge and belief and no material fact has been concealed therefrom.

Verified at on this 29th day of December, 2023



(Signature of the claimant)

Addl. P.F. Commissioner
Assam Tea Employees
Provident Fund Organization
Guwahati-29

[Note: In the case of company or limited liability partnership, the declaration and verification shall be made by the director/manager/secretary and in the case of other entities, an offer authorized for the purpose by the entity]



Saligram Chetri
NOTARY GOVT. OF ASSAM
Kamrup (Metro) Guwahati
Regd. No. KAM-14

Identified by me 
Advocate, Guwahati