

Annexure-5

Name of the Corporate Debtor: KND Engineering Technologies Limited (In-Liquidation)

Date of commencement of Liquidation : 06.12.2023

List of Stakeholders Version-2.0 as on 15.04.2024

(Earlier List of Stakeholder (Version-1.0) drawn as on 03.02.2024)

List of Operational Creditors (Government Dues)

| (Amount in ₹) | | | | | | | | | | | | | | | |
|---------------|--|--------------------|--------------------|---------------------------|--------------------------|---------------------------|----------------------------|---|---|--|----------------------------|--|--------------------------|------------------------------------|---------------------------------------|
| 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 | Remarks, if any |
| | | | | Date of receipt | Amount claimed | Amount of claim admitted | Nature of claim | Amount covered by lien or attachment pending disposal | Whether lien / attachment removed? (Yes/No) | % share in total amount of claims admitted | | | | | |
| 1 | The Assistant commissioner of Central Tax, BBD Bag-II Division, Kolkata North CGST & CX Commissionerate, Kolkata | Central Government | - | 03.01.2024 | ₹ 9,38,10,927.00 | ₹ 9,38,10,927.00 | Service Tax Dues | ₹ - | NA | 90.9% | ₹ - | ₹ - | ₹ - | ₹ - | Fully Admitted |
| 2 | Employees State Insurance Corporation | Central Government | - | 05.01.2024 | ₹ 2,07,54,988.00 | ₹ 28,65,946.00 | ESIC Dues | ₹ - | NA | 2.8% | ₹ - | ₹ - | ₹ 1,78,89,042.00 | ₹ - | Partially Admitted. Refer Note No. 02 |
| 3 | Goods and Service Tax, Maharashtra | State Government | - | - | ₹ 12,54,937.00 | ₹ 12,54,937.00 | Maharashtra VAT Department | ₹ - | NA | 1.2% | ₹ - | ₹ - | ₹ - | ₹ - | Fully Admitted Refer Note No. 03 |
| 4 | Employees Provident Fund Organisation, Regional Office, Kolkata | Central Government | - | 05.01.2024 | ₹ 2,02,21,121.00 | ₹ 52,28,368.00 | EPFO Damages Dues | ₹ - | NA | 5.1% | ₹ 1,49,92,753.00 | ₹ - | ₹ - | ₹ - | Partially Admitted. Refer Note No. 04 |
| Total | | | | | ₹ 13,60,41,973.00 | ₹ 10,31,60,178.00 | | | | 100% | ₹ 1,49,92,753.00 | ₹ - | ₹ 1,78,89,042.00 | ₹ - | |

Notes :

1. The liquidator has made the best estimate of the amount of the claim based on the information available with her and on the basis of proofs of claims submitted and accepted by her.

2. An amount of Rs. 1,78,89,042 is not at all substantiated by the claimant and neither it is supported/substantiated by the records of the Corporate Debtor.

3. The claim amount has been admitted and take on records as per the Regulation 30 of Insolvency and Bankruptcy Board of India (Liquidation Process) Regulations, 2016.

4. The claim related to Section 14B of EPFO Act, 1952 which relates to damages claimed by the EPFO Department, an amount of Rs. 52,28,368 is admitted in terms of the EPFO Order No. R-NE/WB/CAL/22815/CC-(DAM) dated 03.01.2024, the balance amount of Rs. 1,49,92,753 has been kept as contingent claim due to non submission of documents substantiating the claim.

Appendix 5A
List of Claimants who have filed their claims after the last date of receipt of claim (05.01.2024)
(Liquidation Commencement date 06.12.2023)

This list of claimants is provided only for the purpose of information and is not a mandatory part of List of Stakeholders. Further, this is without prejudice to the rights of liquidator to verify the below mentioned claims as per the Insolvency and Bankruptcy Code 2016 and Regulations made thereunder and in the manner as directed by the Adjudicating Authority.

| Sl. No | Department | Government | Identification No. | Details of claim received | | Details of claim admitted | | | | | | | (Amount in ₹) | Remarks, if any | |
|--------------|---|------------------|--------------------|---------------------------|-------------------|---------------------------|-----------------|---|---|--|----------------------------|--|--------------------------|-----------------|------------------------------------|
| | | | | Date of receipt | Amount claimed | Amount of claim admitted | Nature of claim | Amount covered by lien or attachment pending disposal | Whether lien / attachment removed? (Yes/No) | % share in total amount of claims admitted | Amount of contingent claim | Amount of any mutual dues, that may be set off | Amount of claim rejected | | Amount of claim under verification |
| 1 | Commissioner of Commercial Taxes and State Tax, Government of West Bengal | State Government | - | 19.01.2024 | ₹ 19,52,56,485.00 | ₹ - | - | ₹ - | - | - | ₹ - | ₹ - | ₹ 19,52,56,485.00 | ₹ - | Refer Remark 1 |
| Total | | | | | ₹ 19,52,56,485.00 | | | | | | | | ₹ 19,52,56,485.00 | | |

Notes:

1. The Liquidator did not receive the claim from the claimant till the last date for receipt of claims (being 05.01.2024), hence this claim is not considered for the purpose of verification/entering into the list of stakeholders. A communication for delay in filing the claim has also been sent to the claimant.