

Annexure 7

Name of the corporate Debtor: Opto Circuits (India) Ltd.

Date of Commencement of CIRP: 16.11.2022

List of creditors as on: 15.01.2025

List of Operational Creditors (Government dues)

(Amount in INR)

Sr. No.	Details of Claimant		Details of claim received		Details of claim admitted						Amount of contingent claims	Amount of any mutual dues, that may be	Amount of claims not admitted	Amount of claims under verification	Remarks, if any
	Department	Government	Date of receipt	Amount Claimed	Amount of claim admitted	Nature of claim	Amount covered by security interest	Amount covered by guarantee	whether related party	% of voting share in CoC					
1	ESIC		29-03-2023	6,04,553	5,67,591	statutory dues			No				-	-	Claim admitted upto October'22. Balance amount of Rs. 36,962/- is treated as CIRP Costs
2	The Deputy Commissioner of Commercial Taxes (Audit) - 4.7, DGSTO - 4, Bengaluru		26.12.2023	4,83,81,643	4,37,92,752	statutory dues			No				45,88,891	-	Claim amount including interest admitted upto 15.11.2022
Total				4,89,86,196	4,43,60,343		-	-		0%	-	-	45,88,891	-	

Note 1 : Claims submitted to IRP/RP are verified as per supporting documents submitted and are subject to reconciliation with complete/correct books of accounts/records of the Corporate Debtor yet to be provided by Erstwhile management to IRP/RP

2. EPFO Authority has submitted a letter demanding dues of Rs. 1,24,78,200/-and not a claim in Form B. Therefore, the demand is treated as part of CIRP cost since it is to be paid in priority as per Jet Aircraft Maintenance Engineers Welfare Association vs. Ashish Chhawchharia Resolution Professional of Jet Airways - 2022 SCC OnLine NCLAT 418