

Annexure-7															
Name of the corporate debtor: Arshiya Northern FTWZ Limited ; Date of commencement of CIRP: 14th November, 2022 ; List of creditors as on: 17th February, 2025															
List of operational creditors (Government dues)															
(Amount in ₹)															
Sl. No.	Details of Claimant		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 under verification	Amount of claim not admitted	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, if applicable					
1	O/o The Development Commissioner, Government of India, Noida Special Economic Zone	Uttar Pradesh	07-Sep-23	5,502,468.00	3,882,943.76	Cost Recovery Charges	-	-	No	-	-	-	-	1,619,524.24	
2	Employee's Provident Fund Organisation	Maharashtra	03-Dec-24	11,072,237.00	77,569.00	Unpaid PF, Interest & Penalty	-	-	No	-	10,994,668.00	-	-	-	Refer Note 1
Total				16,574,705.00	3,960,512.76		-	-		-	10,994,668.00	-	-	1,619,524.24	

**Note:**

**1) Employee's Provident Fund Organisation:**

i) The claim of Employee's Provident Fund Organisation has been received on 03/12/2024 which is after the regulated timeline. So, as per the amended regulations 12 & 13 of the IBC, this claim was placed before the CoC for their recommendation in the 34th CoC meeting held on 06/01/2025. The same was approved by the CoC through e-voting for being included in the list of Creditors. Post approval by the CoC, an application has been filed by the Resolution Professional before the Hon'ble NCLT for condonation of delay of this claim, which is yet to be listed and heard.

ii) Out of the total claim of INR 1,10,72,237/-, only an amount of INR 77,569/- has been admitted for interest and penalties against late payments. For the remaining amount, it appeared from the company's records that the data considered by PF Department for calculating their claim are not reconciled, and so, as per the request by the PF Department, the required documents and information have been duly submitted to the Department through email and also in hardcopies physically at their designated Mumbai office. As the Department is in the process of reassessing the claim based on the documents and records submitted, the remaining amount of demand has been treated as contingent claim.