

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 Persons) Regulations, 2016)

Date : 24.06.2025

To

Shri Thangamuthu Viswanathan
[Interim Resolution Professional]

M/s BMV & Associates,
2nd Floor, Rasi Building, No. 227, Palani Main Road, Old Bus Stand,
Udumalpet, Tiruppur - 642126, Tamil Nadu.
[email : cirpannietraderspvt@gmail.com]

From

The Assistant Commissioner of Income-tax
Corporate Circle – 1[1]
Room No. 611, Wanarpathy Block, Aayakar Bhawan,
No. 121, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600034.

Subject: Submission of proof of claim.

Madam/Sir,

I, D V Subrahmanyam, Assistant Commissioner of Income-tax, an operational creditor, hereby submits this proof of claim in respect of the corporate insolvency resolution process in the case of a corporate debtor - M/s Annie Traders Pvt Ltd [PAN – AAKCA2625E]. The details for the same are set out below:

PARTICULARS		
1	NAME OF OPERATIONAL CREDITOR	The Assistant Commissioner of Income-tax Corporate Circle – 1[1] Chennai
2	IDENTIFICATION NUMBER OF OPERATIONAL CREDITOR (IF AN INCORPORATED BODY PROVIDE IDENTIFICATION NUMBER AND PROOF OF	[Not Applicable]



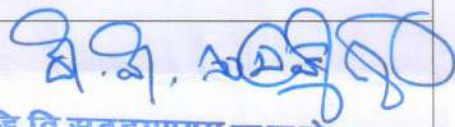
	INCORPORATION. IF A PARTNERSHIP OR INDIVIDUAL PROVIDE IDENTIFICATION RECORDS* OF ALL THE PARTNERS OR THE INDIVIDUAL)	
3	ADDRESS AND EMAIL ADDRESS OF OPERATIONAL CREDITOR FOR CORRESPONDENCE	Income-tax Department Corporate Circle – 1[1] Room No. 611, Wanarpathy Block, Aayakar Bhawan, No. 121, Mahatma Gandhi Road, Nungambakkam, Chennai - 600034.
4	TOTAL AMOUNT OF CLAIM (INCLUDING ANY INTEREST AS AT THE INSOLVENCY COMMENCEMENT DATE)	Rs. 1,65,20,810
5	DETAILS OF DOCUMENTS BY REFERENCE TO WHICH THE DEBT CAN BE SUBSTANTIATED	Certificate dated 24.06.2025 of outstanding demand [attached]
6	DETAILS OF ANY DISPUTE AS WELL AS THE RECORD OF PENDENCY OR ORDER OF SUIT OR ARBITRATION PROCEEDINGS	AY: 2017-18 : Assessee's [corporate debtor] appeal(s) before the Ld Commissioner of Income-tax [Appeal] is pending for disposal. AY: 2016-17 : (a) The Ld CIT(A) vide order u/s 250 dtd: 17.06.2025 has confirmed the order passed u/s 147 r.w. 144 dtd: 29.03.2022. (b) The Ld CIT(A) vide order u/s 250 dtd: 16.10.2024 has dismissed the assessee's appeal against the penalty order passed u/s 27(1)(c) dtd: 25.09.2022.
7	DETAILS OF HOW AND WHEN DEBT INCURRED	Demands were raised by way of scrutiny assessment, penalty and interest towards non-payment of tax within time - under various provisions of the Income-tax Act
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	None
9	DETAILS OF:	[Not Applicable]



	a. any security held, the value of security and its date, or b. any retention of title arrangement in respect of goods or properties to which the claim refers	[Not Applicable]
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	Payment to be made through a demand draft favouring the Assistant Commissioner of Income-tax, Corporate Circle – 1[1], Chennai
11	LIST OF DOCUMENTS ATTACHED TO THIS PROOF OF CLAIM IN ORDER TO PROVE THE EXISTENCE AND NON-PAYMENT OF CLAIM DUE TO THE OPERATIONAL CREDITOR	Certificate dated 24.06.2025 of outstanding demand [attached]

Signature of operational creditor or person authorised to act on his behalf

[Please enclose the authority if this is being submitted on behalf of an operational creditor]


डि.वि.सुब्रह्मण्यम,भा.रा.से
D.V. SUBRAHMANYAM I.R.S.
आयकर सहायक आयुक्त
Assistant Commissioner of Income Tax
कारपोरेट-सर्कल-1(1),चेन्नई / Corporate Circle-1(1),Chennai

Name in BLOCK LETTERS	D V SUBRAHMANYAM Assistant Commissioner of Income-tax
Position with or in relation to creditor	NA
Address of person signing	Corporate Circle – 1[1] Room No. 611, Wanarpathy Block, Aayakar Bhawan, No. 121, Mahatma Gandhi Road, Nungambakkam, Chennai - 600034.

*PAN number, passport, AADHAAR Card or the identity card issued by the Election Commission of India

DECLARATION

I, D V Subrahmanyam, Assistant Commissioner of Income-tax, Corporate Circle – 1[1], Room No. 611, Wanarpathy Block, Aayakar Bhawan, No. 121, Mahatma Gandhi Road, Nungambakkam, Chennai – 600034, hereby declare and state as follows:-

1. M/s Annie Traders Pvt Ltd, the corporate debtor was, at the insolvency commencement date, being the 04th day of June 2025, actually indebted to me in the sum of Rs. 1,65,20,810 [Rupees One crore sixty five lakh twenty thousand eight hundred and ten only].



2. In respect of my claim of the said sum or any part thereof, I have relied on the documents specified below :

(a) Certificate dated 24.06.2025 of outstanding demand [attached]


3. 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.

4. In respect of the said sum or any part 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, save and except the following :

[Please state 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].

Date: 24.06.2025,

Place: Chennai.



डि.वि.सुब्रह्मण्यम,भा.रा.से
D.V. SUBRAHMANYAM I.R.S.
आयकर सहायक आयुक्त
Assistant Commissioner of Income Tax
(Signature of the claimant)
कारपोरेट-सर्कल-1(1),चेन्नई / Corporate Circle-1(1),Chennai

VERIFICATION

I, D V Subrahmanyam, Assistant Commissioner of Income-tax, 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 Chennai on this 24th day of June, 2025




डि.वि.सुब्रह्मण्यम,भा.रा.से
D.V. SUBRAHMANYAM I.R.S.
आयकर सहायक आयुक्त
Assistant Commissioner of Income Tax
(Signature of the claimant)
कारपोरेट-सर्कल-1(1),चेन्नई / Corporate Circle-1(1),Chennai

[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 officer authorised for the purpose by the entity].]

CERTIFICATE OF OUTSTANDING DEMAND

[M/s Annie Traders Pvt Ltd – PAN: AAKCA2625E]

It is hereby certified that in the case of M/s Annie Traders Pvt Ltd [PAN: AAKCA2625E], the following Income-tax dues are outstanding as on 24.06.2025.

S No	Assessment Year	Provision of Income-tax Act, 1961 under which the demand was raised	Date of Order	Outstanding Demand [in Rs.]
1	2016-17	147	29.03.2022	2,60,05,020
2	2016-17	220(2)*	-	1,04,02,008
3	2016-17	271(1)(c)	25.09.2022	1,42,23,851
4	2016-17	220(2)*	-	48,36,109
5	2016-17	272A(1)(d)	22.08.2022	20,000
6	2016-17	220(2)*	-	7,000
7	2016-17	234D	29.03.2022	153
8	2017-18	143(3)	23.12.2019	19,04,020
9	2017-18	220(2)*	-	12,75,693
				1,65,20,810

* Interest u/s 220(2) is payable @ 1% per month for the period of default i.e., from the date of order raising demand to the date of payment of such demand, and there is no separate order for the same.

Date: 24.06.2025,

Place: Chennai.



[D V SUBRAHMANYAM]

Assistant Commissioner of Income-tax

Corporate Circle – 1[1]

Chennai

डि.वि.सुब्रहमण्यम, भा.रा.से
D.V. SUBRAHMANYAM I.R.S.
आयकर सहायक आयुक्त
Assistant Commissioner of Income Tax
कॉरपोरेट-सर्कल-1(1), चेन्नई / Corporate Circle-1(1), Chennai



**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
OFFICE OF THE DEPUTY COMMISSIONER OF INCOME TAX
CORPORATE CIRCLE 1(1) CHE**

Demand Analysis and Recoverability status report

PAN: AAKCA2625E	Name: ANNIE TRADERS PRIVATE LIMITED	Date of Report: 24/06/2025
Address: 1/96, G N T ROAD, JANAPAN CHATRAM, ALINJEVAKKAM POST, Alinjivakkam, TIRUVALLUR, Alinjivakkam B.O, 600067, Tamil Nadu		

Summary of Demand

S. No.	AY	DIN	Demand Section	Date of Order	Demand Outstanding (In Rs.)	Amount Difficult to Recover (In Rs.)	Amount Collectible (In Rs.)
1	2016-17	2021201637004971815C	147	29/03/2022	2,60,04,550		2,60,04,550
2	2016-17	2021201637004971841C	234D	29/03/2022	153		153
3	2016-17	2022201640410160482C	272A(1)(d)	22/08/2022	20,000		20,000
4	2016-17	2022201640411283665C	271(1)(c)	25/09/2022	1,42,23,851		1,42,23,851
5	2016-17	2021201637004971815C	147	29/03/2022	470		470
6	2017-18	2019201737085039012C	143(3)	23/12/2019	19,03,450		19,03,450
7	2017-18	2019201737085039012C	143(3)	23/12/2019	570		570

Analysis of Demand

S. No.	AY	Demand Section	Demand Outstanding (In Rs.)	Amount Difficult to Recover (In Rs.)	Amount Collectible (In Rs.)
1	2016-17	147	2,60,04,550		2,60,04,550

S. No.	AY	Demand Section	Demand Outstanding (In Rs.)	Amount Difficult to Recover (In Rs.)	Amount Collectible (In Rs.)
2	2016-17	271(1)(c)	1,42,23,851		1,42,23,851



(Signature)
डि.वि.सुब्रह्मण्यम्, भा.रा.से
D.V. SUBRAHMANYAM I.R.S.
आयकर सहायक आयुक्त
Assistant Commissioner of Income Tax
चेन्नई / Corporate Circle-1(1), Chennai

DRAFT

Note: If digitally signed, the date of digital signature may be taken as date of document.

ROOM NO:611,WANAPARTHY BLOCK - VI FLOOR, CHENNAI-WANAPARTHY BLOCK, No. 121, MAHATMA GANDHI ROAD, NUNGAMBAKKAM, CHENNAI, Tamil Nadu, 600034

Email: CHENNAI.DCIT.C1.1@INCOMETAX.GOV.IN,

Note:- The website address of the e-filing portal has been changed from www.incometaxindiaefiling.gov.in to www.incometax.gov.in.

* DIN- Document identification No.