

DO/SNG/REC/14706

2163

(Regd./E-mail)

Date:-

22/3/2023

To,

Shri Rajeev Bhambri, IP  
SCO- 9, 2<sup>nd</sup> floor, Jandu Towers,  
Miller Ganj, Ludhiana-141003

Sub: Recovery of Provident Fund & Allied Dues from M/s Sohrab Spinning Mills, Nabha Road, Malerkotla bearing PF Code No. PB/BTI/14706- Regarding.

Sir,

As you are aware that EPFO administers EPF & MP Act and three Schemes framed there under to provide Social Security Benefits to workers in the form of PF, Insurance and Pension. It is to inform you that Sohrab Spinning Mills, Nabha Road, Malerkotla bearing PF Code No. PB/BTI/14706 is under liquidation process.

It is submitted that this office has received an e-mail dated 20/03/23 through EPFO, Regional Office, Bhatinda vide which this office has been intimated that M/s Sohrab Spinning Mills bearing PF Code no. PB/BTI/14706 is undergoing Company Insolvency Resolution proceedings in which you are appointed as Insolvency Professional.

It is further submitted that an amount of Rs. 1,55,476/- is due from the establishment towards damages under section 14B (Rs. 71,547/-) and interest under section 7Q (Rs. 83,929/-) of the Act. Form B i.e. claim form of the above mentioned amount as well as copies of Revenue Recovery Certificate dated 18/04/2022 and orders dated 04/08/2021 under section 14-B and 7-Q of the Act are enclosed herewith this letter.

You are requested to entertain the claim of EPFO on the assets of the company and send the amount by way of demand draft in favour of "Regional PF Commissioner, Bathinda" payable at Bathinda as and when available.

Yours sincerely,



(Kuldeep Bhagat)  
Assistant PF Commissioner  
Cum Recovery Officer

## 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)

[22.03.2023]

To

Shri Rajeev Bhambri, IP  
SCO- 9, 2nd floor, Jandu Towers,  
Miller Ganj, Ludhiana-141003

From

Sh. Kuldeep Bhagat, Assistant PF Commissioner,  
EPFO, District Office, Sangrur  
Through RPFC, Bathinda

**Subject:** Submission of proof of claim in r/o M/s Sohrab Spinning Mills, Nabha Road, Malerkotla.

Sir,

I, *Kuldeep Bhagat, Assistant PF Commissioner, EPFO, District Office, Sangrur*, hereby submits this proof of claim in respect of the corporate insolvency resolution process in the case of M/s Sohrab Spinning Mills. The details for the same are set out below:

PARTICULARS		
1.	NAME OF OPERATIONAL CREDITOR	SH. KULDEEP BHAGAT, ASSISTANT PF COMMISSIONER, EPFO , DISTRICT OFFICE-SANGRUR THROUGH RPFC, BATHINDA.
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)	PROVIDENT FUND CODE NUMBER PB/BTI/14706 HAS BEEN ALLOTTED TO M/S SOHRAB SPINNING MILLS, NABHA ROAD, MALERKOTLA.
3.	ADDRESS AND EMAIL ADDRESS OF OPERATIONAL CREDITOR FOR CORRESPONDENCE	EPFO, DISTRICT OFFICE, S.C.O. NO. 13, KAULA PARK, SANGRUR E-MAIL: DO.SANGRUR@EPFINDIA.GOV.IN
4.	TOTAL AMOUNT OF CLAIM  (INCLUDING ANY INTEREST AS AT THE INSOLVENCY COMMENCEMENT DATE)	RS. 71547/- + RS. 83929/-(DAMAGES +INTEREST)
5.	DETAILS OF DOCUMENTS BY REFERENCE TO WHICH THE DEBT CAN BE SUBSTANTIATED.	COPY OF 14B & 7Q ORDER DATED 04/08/2021 (ENCLOSED). REVENUE RECOVERY CERTIFICATE DATED 18/04/22 IS ALSO ENCLOSED .



**ARTICULARS**

6.	DETAILS OF ANY DISPUTE AS WELL AS THE RECORD OF PENDENCY OR ORDER OF SUIT OR ARBITRATION PROCEEDINGS	-----
7.	DETAILS OF HOW AND WHEN DEBT INCURRED	PASSING OF 14B & 7Q ORDERS DATED 04/08/2021
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	-----
9.	DETAILS OF:  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	A) THIS OFFICE IS NOT HOLDING ANY SECURITY OF THE ESTABLISHMENT. B) -----
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	YOU ARE REQUESTED TO SEND DEMAND DRAFT IN FAVOUR OF RPFC, BATHINDA PAYABLE AT BATHINDA.
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	14B & 7Q ORDER ENCLOSED AS MENTIONED IN COL. NO. 05 ABOVE.

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]

Name in BLOCK LETTERS

Sh. KULDEEP BHAGAT

Position with or in relation to creditor

ASSISTANT PF COMMISSIONER

Address of person signing

EPFO, DISTRICT OFFICE, S.C.O. 13,  
KAULA PARK, SANGRUR

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


## DECLARATION

I, *Kuldeep Bhagat, Assistant PF Commissioner, currently working/posted at EPFO, District Office, Sangrur*, hereby declare and state as follows:-

1. *M/s Sohrab Spinning Mills.*, the corporate debtor was, at the insolvency commencement date, being the **22<sup>nd</sup> day of February, 2023**, actually indebted to me in the sum of Rs. [Rs. 71547/- + Rs. 83929/-].
2. In respect of my claim of the said sum or any part thereof, I have relied on the documents specified below: *[Please list the documents relied on as evidence of claim]*.
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:

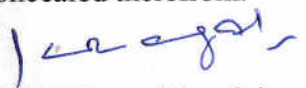
Place:

  
(Signature of the claimant)

## VERIFICATION

I, *Kuldeep Bhagat, Assistant PF Commissioner, EPFO, District Office, Sangrur*, 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 *Sangrur* on this 21<sup>st</sup> day of March, 2023.

  
(Signature of the claimant)

*[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].*

**SCHEDULE II****FORM C****PROOF OF CLAIM BY OPERATIONAL CREDITORS EXCEPT WORKMEN AND EMPLOYEES**

(Under Regulation 17 of the Insolvency and Bankruptcy Board of India (Liquidation Process) Regulations, 2016)

16-09-2024

To

The Liquidator  
Sh. Rajesh Mehru  
2761/II, Gurdev Nagar, Ludhiana

From

Department of Excise and Taxation  
Office of Assistant Commissioner State Tax,  
Near Mahavir Chowk, Sangrur  
Punjab, 148028

**Subject:** Submission of proof of claim.

Madam/Sir,

I, Sunita Batra, Assistant Commissioner State Tax, Excise and Taxation Department, Sangrur hereby submits this proof of claim in respect of the liquidation of M/s Sohrab Spinning Mills Ltd. on behalf of Excise and Taxation Department, Sangrur. The details for the same are set out below:

1.	NAME OF OPERATIONAL CREDITOR	Department of Excise and Taxation Office of Assistant Commissioner State Tax, Near Mahavir Chowk, Sangrur Punjab, 148024 Through Mrs. Sunita Batra, Assistant Commissioner State Tax, Sangrur. Aadhaar: 963810434782 Copy of Aadhaar has been annexed herein as <b>Annexure A-1.</b>
2.	ADDRESS OF OPERATIONAL CREDITOR FOR CORRESPONDENCE	Department of Excise and Taxation Office of Assistant Commissioner State Tax, Near Mahavir Chowk, Sangrur Punjab, 148024 Email Id: <a href="mailto:aetcsgr@punjab.gov.in">aetcsgr@punjab.gov.in</a>
3.	TOTAL AMOUNT OF CLAIM, INCLUDING ANY INTEREST, AS AT VOLUNTARY LIQUIDATION PROCESS COMMENCEMENT DATE AND DETAILS OF NATURE OF CLAIM	Principal Amount: Rs.1,06,80,655/- interest @ 1.5% per month (from the date of respective assessment orders till 16-09-2024): Rs. 35,27,967/- <b>Total Claim: Rs. 1,42,08,622/-</b> (Rs. 1,06,80,655/-+35,27,967/-) Detailed calculation sheet has been annexed herein as <b>Annexure-A2.</b>
4.	DETAILS OF DOCUMENTS BY REFERENCE TO WHICH THE DEBT CAN BE SUBSTANTIATED	1. Order No. 194/ward-5/2020-21 dated: 15-12-2020. <b>Annexure-A3.</b> 2. Order No. 27/ward-5/2021-22 dated: 19-10-2021.

Sunita Batra



		<p><u><b>Annexure-A4.</b></u> 3. Order No. 51/ward-5/2022-23 dated: 17-11-2022.</p> <p><u><b>Annexure-A5.</b></u> 4. Order No. 48 dated: 17-11-2023.</p> <p><u><b>Annexure-A6.</b></u> 5. Order Ref. ZD030823014118S dated: 25-08-2023.</p> <p><u><b>Annexure-A7.</b></u> 6. Order No. 1461 dated: 06-01-2021.</p> <p><u><b>Annexure-A8.</b></u> 7. Order No. 1462 dated: 06-01-2021.</p> <p><u><b>Annexure-A9.</b></u> 8. Calculation Sheet <u><b>Annexure-A10.</b></u></p>
5.	DETAILS OF ANY DISPUTE AS WELL AS THE RECORD OF PENDENCY OF SUIT OR ARBITRATION PROCEEDINGS	Nil
6.	DETAILS OF HOW AND WHEN DEBT INCURRED	<p>Total Claim Rs. 1,42,08,622/-</p> <ol style="list-style-type: none"> <li>1. M/s Sohrab Spinning Mills Ltd. (Corporate debtor under liquidation) is registered as taxable person having Tin-03371024218 under the Punjab Value Added Tax Act, 2005, The Central Sales Tax Act, 1956 and having GSTIN-03AACCS1627E1ZX under GST Act, 2017.</li> <li>2. That the return filed by the corporate debtor were scrutinized it was observed by the claimant department that there were certain aspects which needed thorough verification. Therefore, various notices under section 29 of PVAT Act, 2005, under section 9(2) of Central Sales Tax Act, 1956 and Notices under GST Act, 2017 were issued for the period mentioned in orders attached as <u><b>Annexure-A3</b></u> to <u><b>Annexure-A9.</b></u></li> <li>3. The assessment of the corporate debtor under section 29 of PVAT Act, 2005 and u/s 9(2) of CST Act, 1956 for the financial year 2013-14, 2014-15, 2015-16 and 2016-17 were framed by the Designated Officer vide orders attached as <u><b>Annexure-A3</b></u> to <u><b>Annexure-A5</b></u> respectively.</li> </ol>

Sunita Batra

		<p>4. The assessment of the corporate debtor under section 62 of GST Act, 2017 for the FY-2018-19 &amp; 2019-20 and under section 73 of GST Act, 2017 for the period 01.07.2017 to 31.03.2018 were framed by the Proper Officer-Cum-State Tax Officer, Malerkotla vide orders attached as <b>Annexure-A6 to Annexure-A9 respectively.</b></p> <p>5. Thus, total additional demand amounting to Rs. 1,06,80,655/- was created which remains outstanding till date. Now, the total additional demand after calculating interest upto 16-09-2024 is arrived at Rs. 1,42,08,622/-</p> <p>6. The taxable person, corporate debtor herein has neither filed any appeal regarding additional demand nor has deposited the amount of additional demand. Hence, the present claim.</p>
7.	DETAILS OF ANY MUTUAL CREDIT, MUTUAL DEBTS, OR OTHER MUTUAL DEALINGS BETWEEN THE CORPORATE PERSON AND THE OPERATIONAL CREDITOR WHICH MAY BE SET-OFF AGAINST THE CLAIM	Nil
8.	DETAILS OF ANY RETENTION OF TITLE IN RESPECT OF GOODS OR PROPERTIES TO WHICH THE DEBT REFERS OR ANY OTHER SECURITY	Nil
8A.	WHETHER SECURITY INTEREST RELINQUISHED	NA
9.	DETAILS OF ANY ASSIGNMENT OR TRANSFER OF DEBT IN HIS FAVOUR	Nil
10.	DETAILS OF THE BANK ACCOUNT TO WHICH THE OPERATIONAL CREDITOR'S SHARE OF THE PROCEEDS OF LIQUIDATION CAN BE TRANSFERRED	DEMAND DRAFT (DD) TO TRANSFER THE AMOUNT OF CLAIM FAVOURING ASSISTANT EXCISE TAXATION COMMISSIONER, SANGRUR.
11.	LIST OUT AND ATTACH THE DOCUMENTS RELIED ON IN SUPPORT OF THE CLAIM.	<p>1. Order No. 194/ward-5/2020-21 dated: 15-12-2020. <b><u>Annexure-A3.</u></b></p> <p>2. Order No. 27/ward-5/2021-22 dated: 19-10-2021. <b><u>Annexure-A4.</u></b></p>

*Sunil Batra*

		3. Order No. 51/ward-5/2022-23 dated: 17-11-2022. <u><b>Annexure-A5.</b></u> 4. Order No. 48 dated: 17-11-2023. <u><b>Annexure-A6.</b></u> 5. Order Ref. ZD030823014118S dated: 25-08-2023. <u><b>Annexure-A7.</b></u> 6. Order No. 1461 dated: 06-01-2021. <u><b>Annexure-A8.</b></u> 7. Order No. 1462 dated: 06-01-2021. <u><b>Annexure-A9.</b></u> 8. Calculation Sheet <u><b>Annexure-A10.</b></u>
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Signature of operational creditor or person authorized to act on his behalf *Sunita Batra*  
(Please enclose the authority if this is being submitted on behalf of the operational creditor)

Name in BLOCK LETTERS- SUNITA BATRA

Position with or in relation to creditor

ASSISTANT COMMISSIONER STATE TAX  
EXCISE AND TAXATION DEPARTMENT  
SANGRUR, PUNJAB

Address of person signing

Office of Assistant Commissioner State Tax,  
Near Mahavir Chowk, Sangrur  
Punjab, 148028

*Sunita Batra*