

**Annexure-7**

**Name of the corporate debtor: M/s Mangalagiri Textile Mills Private Limited: Date of commencement of CIRP: 25/07/2024: List of creditors as on: 12/11/2025**

**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 maybe 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	Whether related party?	% of voting share in CoC, if applicable					
1	Employee State Insurance Corporation	ESIC, Regional Office	14-08-2024	8,64,649/-	4,57,286/-	Government Dues	No	Nil	Nil	NA	Nil	4,07,363/-	Claim submitted by ESIC on an ad hoc basis. RP collated the claim under Regulation 14 of the IBBI (CIRP) Regulations, 2016, on a best estimate basis, based on information provided by the suspended management regarding the period of closure of the Corporate Debtor. The same was corroborated with electricity consumption records obtained from APCPDCL.

2	Assistant Commissioner (ST)	Assistant Commissioner of State Tax	24-08-2024	65,31,661/-	65,31,661/-	Government Dues	No	Nil	Nil	NA	Nil	Nil	Claim submitted by Assistant Commissioner (ST), Mangalagiri Circle was admitted in full. However, the admitted claim may be subject to revision based on the outcome of the pending appeal before the "OFFICE OF THE APPELLATE ADDITIONAL COMMISSIONER (STATE TAXES)".
3	The Superintending Engineer, Operation Circle, CRDA, APCPDC L	APCPDC L	30-03-2025	2,95,40,770/-	2,73,22,814/-	Government Dues	No	Nil	Nil	NA	Nil	22,17,956/-	The Hon'ble NCLT, Amaravati Bench vide its orders dated 12/11/2025 condoned the delay in submission of claim by the APCPDCL.

4	Assistant Commissioner (ST)	Assistant Commissioner of State Tax	09-12-2024	17,45,340/-	17,45,340/-	Government Dues	No	Nil	Nil	Nil	Nil	Nil	The Hon'ble NCLT, Amaravati Bench vide its orders dated 12/11/2025 condoned the delay in submission of claim by Assistant Commissioner (ST).
5	Commissioner, Mangalagiri Tadepalli Municipal Corporation	Mangalagiri Tadepalli Municipal Corporation	23-01-2025	6,86,959/-	5,05,722/-	Government Dues	No	Nil	Nil	Nil	Nil	1,81,237/-	The Hon'ble NCLT, Amaravati Bench vide its orders dated 12/11/2025 condoned the delay in submission of claim by Commissioner, Mangalagiri Tadepalli Municipal Corporation.
	<b>Total</b>			<b>3,93,69,379/-</b>	<b>3,65,62,822/-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28,06,557/-</b>	



**IN THE NATIONAL COMPANY LAW TRIBUNAL**  
**AMARAVATI BENCH**  
***(Through Hybrid Mode)***

**Item No.1**  
**IA (IBC)/375/2025 in**  
**CP (IB) 76/7/AMR/2022**  
**(Admitted on 25.07.2024)**

**IN THE MATTER OF:**

State Bank of India	....	Financial Creditor
	Versus	
M/s. Mangalagiri Textile Mills Pvt. Ltd.	....	Corporate Debtor

**Under Section: 7, 60(5) of IBC, 2016**

**Regulation: 13(1C)(b)(ii) of the IBBI Regulations, 2016**

**Order delivered on 12.11.2025**

**CORAM:**

**SHRI UMESH KUMAR SHUKLA**  
**HON'BLE MEMBER (TECHNICAL)**

**SHRI KISHORE VEMULAPALLI**  
**HON'BLE MEMBER (JUDICIAL)**

**PRESENT:**

**In CP**

Resolution Professional : Mr. Immaneni Eswara Rao

**In IA**

IA (IBC)/375/2025

For the Applicant : Ms. Sarvani Desiraju, Adv.

For the Respondents :

**ORDER**

**IA (IBC)/375/2025:**

This application has been filed by the Resolution Professional (RP) under Section 60(5) of the IBC, 2016 read with Regulation 13(1C)(b)(ii) of the IBBI (Insolvency Resolution Process for Corporate Persons) Regulations, 2016, seeking the following reliefs:

- a. Allow the present application;
- b. Pass an appropriate order in respect of condoning the delay in filing claims by the Respondents / Claimants / Creditors in the CIRP for the CD and for inclusion of such claims in the List of Creditors maintained by the RP / Applicant, based on recommendations of the CoC and to the extent already accepted by the RP / Applicant; and
- c. Pass any other order as this Hon'ble Tribunal may deem fit and proper;



During the course of hearing, the Counsel for the RP submitted that RP has received the claims of the Corporate Debtor (CD) from the following three Respondents beyond the timeline specified under Regulation 12(1) of the IBBI CIRP Regulations, 2016 i.e. up to the date of issue of Request for Resolution Plan (RFRP) or 90 days from the Insolvency Commencement Date (ICD), whichever is later. In this case, the RFRP was issued on 07.11.2024 and 90 days from the ICD was completed on 20.03.2024

She further submitted that after receiving these claims, RP verified these claims and categorized them as acceptable and non-acceptable as per provisions of Regulation 13(1B), as shown in table below:

S. No.	Name of the Claimant	Date of submission of Form-B	Date of submission of revised Form-B	Amount Claimed (in Rs.)	Claim Acceptable / Non-Acceptable
1.	The Superintending Engineer, Operation Circle, CRDA, APCPDCL	03.03.2025	30.03.2025	2,95,40,770	Claim categorized as acceptable to the extent of Rs. 2,73,22,813
2.	Assistant Commissioner (ST), Mangalagiri Circle	09.12.2024	N.A.	17,45,340	Full amount of claim categorized as acceptable
3.	Commissioner, Mangalagiri Tadepalli Municipal Corporation	23.01.2025	NA	6,86,959	Claim categorized as acceptable to the extent of Rs. 5,05,722

As per Regulation 13(1C), the RP put up the above claims before the Committee of Creditors (CoC), which has recommended for inclusion of these claims in the list of creditors and their consequent treatment in the Resolution Plan, if any.



She further submitted that the RP has sought the condonation of delay for filing of the above claims by said three Respondents as per Regulation 13(1C)(b)(ii) of IBBI CIRP Regulations, 2016.

Considering the above, the delay in filing the claims by the Respondents is hereby condoned for inclusion of such claims in the list of creditors maintained by the RP, based on the recommendations of the CoC as shown in the table above.

Accordingly, **IA (IBC)/375/2025 is allowed and disposed of.**

**Sd/-**  
**(UMESH KUMAR SHUKLA)**  
**MEMBER (TECHNICAL)**

**Sd/-**  
**(KISHORE VEMULAPALLI)**  
**MEMBER (JUDICIAL)**