

List of Claims from Statutory Creditors (Form B) - Reliance Communications Limited

(in INR)

S.No.	NAME OF CREDITOR	AMOUNT CLAIMED	AMOUNT ADMITTED	AMOUNT VERIFIED AS CONTINGENT	AMOUNT REJECTED	AMOUNT PENDING VERIFICATION
1	ASSISTANT COMMISSIONER OF CGST & CENTRAL EXCISE, BELAPUR COMMISSIONERATE, NAVI MUMBAI	8,110,985,684.00	4,523,692,641.00	1,545,449,359.00	-	2,041,843,684.00
2	ASSITANT COMMISSIONER OF COMMERCIAL TAXES LGSTO-20 BANGALORE 560052	163,639,169.00	-	-	163,639,169.00	-
3	U.C. VAJA. STATE TAX OFFICER-2	20,517,377.00	1,412,469.00	-	19,104,908.00	-
4	DIRECTORATE OF REVENUE INTELLIGENCE	588,178,338.00	588,178,338.00	-	-	-
5	TMT.G.BHARATHY, ASSITANT COMMISSIONER (ST)	378,792.00	378,792.00	-	-	-
6	ASSISTANT COMMISSIONER OF COMMERCIAL TAXES LGSTO-20 BANGALORE 560052	33,958,940.00	-	-	33,958,940.00	-
7	GOVERNOR OF HARYANA THOURGH ASSESSING AUTHORITY	178,618.00	178,618.00	-	-	-
8	PURAN SINGH, DEPUTY COMMISSIONER, COMMERCIAL TAXES, CIRCLE-SPECIAL CIRCLE-VII, ZONAL KAR BHAWAN, JHALANA INSTITUTIONAL AREA, JHALANA DUNGRI, JAIPUR, RAJASHTHAN	418,410,059.00	418,410,059.00	-	-	-
9	MR AN SHARMA, DEPUTY COMMISSIONER OF STATE TAX(E-005), LARGE TAX PAYER UNIT, RAIGAD DIVISION	9,497,681.00	9,497,681.00	-	-	-
10	U.C. VAJA. STATE TAX OFFICER-2 AHMEDABAD	333,343.00	333,343.00	-	-	-
11	COMMISSIONER OF CUSTOMS, ACC EXPORT, NEW CUSTOMS HOUSE, NEW DELHI -37	2,497,372.00	-	2,497,372.00	-	-
12	DEPUTY COMMISSIONER OF CGST & C.EX, RANCHI SOUTH DIVISON, RANCHI	5,739,781.00	2,688,872.00	-	3,050,909.00	-
13	THIRU.P.T.SARANGARAJAN, COMMERCIAL TAX OFFICERS, NUNGAMBAKKAM ASSESSMENT CIRCLE	8,367,634.00	8,367,634.00	-	-	-
14	U.C. VAJA. STATE TAX OFFICER-2	40,929,703.00	40,929,703.00	-	-	-
15	STATE TAX OFFICER, STATE GOODS AND SERVICES TAX DEPARTMENT, IVTH CIRCLE, CLAS TOWER, ERNAKULAM, KOCHI - 682018	125,348,756.00	125,348,756.00	-	-	-
16	DEPUTY COMMISSIONER OF COMMERCIAL TAXES (AUDIT)-6.2, DIVISIONAL GOODS AND SERVICES TAX OFFICE-6, 3rd FLOOR, KIADB BUILDING, 4th PHASE, 14th CROSS, 2nd STAGE, BANGALORE - 58	31,609,338.00	31,609,338.00	-	-	-
17	THIRU.P.T.SARANGARAJAN, COMMERCIAL TAX OFFICERS, NUNGAMBAKKAM ASSESSMENT CIRCLE	1,118,386.00	1,118,386.00	-	-	-
18	AISHWARYA RITUPARNA PRADHAN, CT & GST OFFICER, CT & GST CIRCLE, BHUBANESWAR III, BHUBANESWAR, ODISHA	12,054,050.00	3,417,342.00	8,636,708.00	-	-
	<b>TOTAL</b>	<b>9,573,743,021.00</b>	<b>5,755,561,972.00</b>	<b>1,556,583,439.00</b>	<b>219,753,926.00</b>	<b>2,041,843,684.00</b>

\*The aforesaid list includes the claims provided to us by the IRP as well as claims received till March 04, 2020 either through e-mail and / or physically.

- Tax authorities have claimed amount on account of the matters pending litigation under various forums. Majority of the claimed amount is sub-judice, pending adjudication before various authorities. Accordingly, the claim has been verified and acknowledged on a conservative basis, and does not constitute an acceptance of liability. This should not prejudice any stand taken by the RP / Corporate Debtor regarding any amount that is currently under dispute. The primary aim in doing the aforesaid is so that any potential resolution applicant(s) can take said claim into consideration and make necessary provisions in the resolution plan, as appropriate, in accordance with the Code.
- The authorities have claimed amount on account of outstanding GST dues. The GST liability for the period upto December 2019 has been paid. Therefore, the respective amounts have been rejected.
- The relevant portion of the claim shown under head "Amount Rejected" includes (but not limited to):
  - Claim pertaining to the entity other than the corporate debtor
  - Claim pertaining to the period post May 7, 2019
  - Claim for which payment has already been made as per the records of the corporate debtor
  - Claims which are not contractually due
  - Claim to the extent relevant supporting documents substantiating the claim amount not been provided
- The claim received from Deputy Commissioner of CGST & Central Excise, Belapur Commissionerate, Navi Mumbai vide their claim form B dated August 11, 2020 although received after the prescribed timelines under the Code, is under verification pursuant to the directions of Hon'ble NCLT Mumbai vide order dated September 5, 2023. (Amount claimed - INR 204,18,43,684/-)
- Assistant Commissioner of CGST & Central Excise, Belapur Commissionerate, Navi Mumbai, had filed a claim of INR 606,91,42,000/- vide claim form dated September 16, 2019. The same was earlier verified as contingent given basis that the claim amount was subject to certain show cause notices issued by the Department and/or appeal filings by RCOM in respect thereof. Basis the additional information received in the form of certain orders passed by Deputy Commissioner, CGST & C. Ex., Div-IV, Belapur Commissionerate the claim amount aggregating to INR 452,36,92,641/-, no longer being contingent, has been classified as an admitted claim in accordance with Regulation 14 of the CIRP Regulations.
- The claim received from Aishwarya Rituparna Pradhan, CT & GST Officer, CT & GST Circle - Bhubaneswar - III, Bhubaneswar, Odisha vide their claim form B dated August 05, 2020 although received after the prescribed timelines under the Code, has been verified pursuant to the directions of Hon'ble NCLT Mumbai, condoning the delay in filing the claim, vide order dated October 31, 2023.
- Pursuant to the directions of Hon'ble NCLT, Mumbai vide order dated December 10, 2024, in IA 1927/2024, the undersigned has classified the claim filed by U.C. VAJA. STATE TAX OFFICER-2 vide claim form B dated October 10, 2019 as Secured.