

Name of the Corporate Debtor: KSS Petron Private Limited (In-Liquidation)										
Date of Commencement of Liquidation: 27.12.2019										
List of Stakeholders Version-5 as on 06.01.2024										
(Amount in ₹)										
Sl No.	Category of stakeholders	Summary of claims received		Summary of claims admitted		Amount of contingent claims	Amount of claims rejected	Amount of claims under verification	Details in Annexure	Remarks, if any
		No. of claims	Amount	No. of claims	Amount					
1	Unpaid insolvency resolution process costs				₹ -				NA	
2	Liquidation costs incurred till date				₹ 21,65,14,938				NA	
3	Secured financial creditors	1	₹ 9,02,30,06,728	1	₹ 8,49,50,25,592	₹ -	₹ 52,79,81,136	₹ -	1	
4	Unsecured financial creditors	2	₹ 6,79,95,98,006	1	₹ 6,75,78,34,231	₹ -	₹ 4,17,63,775	₹ -	2	
5	Operational creditors (Workmen)	0	₹ -	0	₹ -	₹ -	₹ -	₹ -	3	
6	Operational creditors (Employees)	14	₹ 18,50,217	24	₹ 23,80,816	₹ -	₹ 2,73,734	₹ -	4	Total Admitted Amount is inclusive of Rs. 8,04,333 (for 11 employees) admitted pursuant to Regulation 19 (4) of IBBI (Liquidation Process) Regulations 2016]
7	Operational creditors (Government Dues)	6	₹ 6,11,93,25,732	5	₹ 7,53,18,782	₹ 6,04,40,06,950	₹ -	₹ -	5	Total Admitted Amount is inclusive of Rs.2,71,42,325 as secured claim.
8	Operational creditors (other than Workmen, Employees and Government Dues)	101	₹ 3,18,73,08,565	98	₹ 73,61,35,330	₹ -	₹ 2,45,11,73,236	₹ -	6	
9	Other stakeholders, if any (other than financial creditors and operational creditors) Other stakeholders, if any	0	₹ -	0	₹ -	₹ -	₹ -	₹ -	7	
	<b>Total</b>		₹ 25,13,10,89,248		₹ 16,28,32,09,689	₹ 6,04,40,06,950	₹ 3,02,11,91,881	₹ -		

**Notes:**

1. This List of Stakeholders Verision- 5 is subject to the necessary approval of the Hon'ble Adjudicating Authority under regulation 31 (3) of Insolvency and Bankruptcy Board of India (Liquidation Process) Regulations, 2016, if required.
2. The liquidator has made the best estimate of the amount of the claim based on the information available with him and on the basis of proofs of claims submitted and accepted by him.

3. The liquidator reserve his right to modify an entry in the list of stakeholders, when he comes across additional information warranting such modification, and shall modify the entry in the manner directed by the Adjudicating Authority.

4. The list of stakeholders, as modified from time to time, shall be:

- (i). available for inspection by the persons who submitted proofs of claim;
- (ii). available for inspection by members, directors, and guarantors of the Corporate Debtor;
- (iii). displayed on the website of the Corporate Debtor (<http://http://ksspetron.in/>) and
- (iv). filed on the electronic platform of the Board for dissemination on its website.

Sd/-  
CS Vineet K Chaudhary  
Liquidator In the matter of KSS Petron Private Limited  
IBBI Registration No.: IBBI/IPA-002/IP-N00103/2017-18/10246  
AFA valid till 22.11.2024  
liquidatorksspetron@vkcindia.com (process specific)  
ip.vineetchaudhary@gmail.com (registered with IBBI)  
Address of the Liquidator registered with IBBI:  
D-38, LGF (L/S), South Extension, Part-II, New Delhi-110049  
Phone:011-49121644-45  
Date 06.01.2024  
Place: New Delhi

## Annexure-1

Name of the Corporate Debtor: KSS Petron Private Limited (In-Liquidation)

Date of Commencement of Liquidation: 27.12.2019

List of Stakeholders Version-5 as on 06.01.2024

## List of Secured Financial Creditors

(Amount in ₹)

Sl. No	Name of creditor	Identification No.	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 rejected	Amount of claim under verification	Remarks, if any		
			Date of receipt	Amount claimed	Amount of claim admitted	Nature of claim	Amount covered by security interest	Whether security interest relinquished? (Yes/No)	Details of Security Interest	Amount covered by guarantee	% share in total amount of claims admitted							
1	ArcelorMittal India Private Limited	U27100GJ2006PTC106923	24.01.2020	₹ 9,02,30,06,728	₹ 8,49,50,25,592	Debt acquired from Financial Creditors (including interest)	₹ 8,49,50,25,592	Yes	Following is the details of security interest as per the claim form: 1) Assignment Agreement (i) All Current Assets of KSS including present and future receivables (including the contract receivables from Bharat Petroleum Corporation Limited); (ii) All Bank account of KSS including any designated account and escrow accounts maintained by KSS with any of the Banks; (iii) The entire fixed assets of the KSS both present and future including the following immovable properties: (a) Bearing no Gala no 604, 065, 606 and 11 situated at Swastik Chambers, Chembur, Mumbai; (b) 2 residential flats situated at Tar Kunj Apartments, Ground Floor, Bhamburda, Sangamwadi, Shivaji Nagar, Mumbai Pune Road, Pune; (c) Khasra No. 689/1, Village Gaizy, Tehsil Dudu, Jaipur, Rajasthan; (iv) Pledge of all term deposit of KSS; (v) Pledge of 2,79,952 shares of KSS; (vi) All the rights and interest of KSS relating to the contract provided by any party for any works including insurance policy; 2. Corporate Guarantee (vii) Corporate Guarantee of Kazstroyservice Limited, UK; (viii) Corporate Guarantee of JSC PGCC Kazstroyservice	NA	100%	₹ -	₹ -	₹ 52,79,81,136	₹ -	Partially Admitted, Refer Note 01		
<b>Total</b>				₹ 9,02,30,06,728	₹ 8,49,50,25,592		₹ 8,49,50,25,592					₹ -	100%	₹ -	₹ -	₹ 52,79,81,136	₹ -	

## Notes:

1. Please note that an amount of ₹ 26,38,77,567/- &amp; ₹ 26,41,03,569/- had been reduced on account of release of the Bank Guarantee(s) against Indian Oil L&amp;G Private Limited, Project at Ennore.

2. The liquidator reserve his right to modify an entry in the list of stakeholders, when he comes across additional information warranting such modification, and shall modify the entry in the manner directed by the Adjudicating Authority.

3. Security interest is relinquished by ArcelorMittal India Private Limited to the extent of assets of Corporate Debtor (Third party security not relinquished).

## Annexure-2

Name of the Corporate Debtor: KSS Petron Private Limited (In-Liquidation)

Date of Commencement of Liquidation: 27.12.2019

List of Stakeholders Version-5 as on 06.01.2024

## List of Unsecured Financial Creditors

(Amount in ₹)

Sl. No	Name of creditor	Identification No.	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 rejected	Amount of claim under verification	Remarks, if any
			Date of receipt	Amount claimed	Amount of claim admitted	Nature of claim	Amount covered by guarantee	% share in total amount of claims admitted					
1	ArcelorMittal India Private Limited	U27100GJ2006 PTC106923	24.01.2020	₹ 6,75,78,34,231	₹ 6,75,78,34,231	Corporate Guarantee	₹ 6,75,78,34,231	100%	₹ -	₹ -	₹ -	₹ -	Wholly Admitted
2	The Karur Vysya Bank Limited	L65110TN1916 PLC001295	20.01.2020	₹ 4,17,63,775	₹ -	Corporate Guarantee	₹ -	0%	₹ -	₹ -	₹ 4,17,63,775.00	₹ -	Fully Satisfied
Total				₹ 6,79,95,98,006	₹ 6,75,78,34,231		₹ 6,75,78,34,231	100%	₹ -	₹ -	₹ 4,17,63,775.00	₹ -	

**Notes:**

1. The liquidator has made the best estimate of the amount of the claim based on the information available with him and on the basis of proofs of claims submitted and accepted by him.

2. The liquidator reserve his right to modify an entry in the list of stakeholders, when he comes across additional information warranting such modification, and shall modify the entry in the manner directed by the Adjudicating Authority.

3. The Karur Vysya Bank Limited (KVB) claim to have certain security charge on assets of Petron Engineering Construction Limited (Borrower). The claim of KVB has been fully realised from the borrower. The Assets of the Corporate Debtor are not subject to security interest to KVB. The claim of the KVB, based upon the Corporate Guarantee in favour of borrower stands discharged and therefore the claim stands fully satisfied.

## Annexure-3

Name of the Corporate Debtor: KSS Petron Private Limited (In-Liquidation)

Date of Commencement of Liquidation: 27.12.2019

List of Stakeholders Version-5 as on 06.01.2024

List of Operational Creditors (Workmen)

(Amount in ₹)

Sl.No	Name of authorised representative, if any	Name of workman	Identification No.	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 rejected	Amount of claim under verification	Remarks, if any		
				Date of receipt	Amount claimed	Total Amount of claim admitted	Amount of claim for the period of twenty-four months preceding the liquidation commencement date	Nature of claim	% share in total amount of claims admitted							
NIL																
Total				₹	-	₹	-	₹	-	0.00%	₹	-	₹	-	₹	-

## Annexure-4

Name of the Corporate Debtor: KSS Petron Private Limited (In-Liquidation)

Date of Commencement of Liquidation: 27.12.2019

List of Stakeholders Version-5 as on 06.01.2024

List of Operational Creditors (Employees)

(Amount in ₹)

Sl. No	Name of authorised representative, if any	Name of employee	Identification No.	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 rejected	Amount of claim under verification	Remarks, if any
					Date of receipt	Amount claimed	Total Amount of claim admitted	Amount of claim for the period of twelve months preceding the liquidation commencement date	Nature of claim	Amount covered by Guarantee					
1	NA	Ajit Kumar Singh	KI-1622	13.02.2020	₹ 2,79,946.00	₹ 2,79,946.00	₹ -	Employee	NA	18%	₹ -	₹ -	₹ -	₹ -	Wholly admitted
2	NA	Alok Ranjan Ghatak	K-1070	26.01.2020	₹ 2,43,134.00	₹ 2,43,134.00	₹ -	Employee	NA	15%	₹ -	₹ -	₹ -	₹ -	Wholly admitted
3	NA	Arobindo Ghoshal	KI-1699	26.01.2020	₹ 75,000.00	₹ 15,000.00	₹ -	Employee	NA	1%	₹ -	₹ -	₹ 60,000.00	₹ -	Partially admitted
4	NA	Bidyut Moulik	KI-1880	22.01.2020	₹ 30,911.00	₹ 30,911.00	₹ -	Employee	NA	2%	₹ -	₹ -	₹ -	₹ -	Wholly admitted
5	NA	Bivash Choudhary	KI-1766	20.01.2020	₹ 20,325.00	₹ 20,325.00	₹ -	Employee	NA	1%	₹ -	₹ -	₹ -	₹ -	Wholly admitted
6	NA	Debabrata Saha	EC- 890	12.01.2020	₹ 61,854.00	₹ 61,854.00	₹ -	Employee	NA	4%	₹ -	₹ -	₹ -	₹ -	Wholly admitted
7	NA	Hem Chandra Konar	KI-1579	23.01.2020	₹ 2,73,831.00	₹ 2,73,831.00	₹ -	Employee	NA	17%	₹ -	₹ -	₹ -	₹ -	Wholly admitted
8	NA	Hem Singh Shekhawat	KI-2030	21.01.2020	₹ 2,87,708.00	₹ 2,87,708.00	₹ -	Employee	NA	18%	₹ -	₹ -	₹ -	₹ -	Wholly admitted
9	NA	KrishnKant P Soni	KI-2450	14.01.2021	₹ 1,16,182.00	₹ -	₹ -	Employee	NA	0%	₹ -	₹ -	₹ 1,16,182.00	₹ -	Wholly rejected. Refer note 3.
10	NA	Nabin Ghosh	KI-1728	25.01.2020	₹ 49,069.00	₹ 49,069.00	₹ -	Employee	NA	3%	₹ -	₹ -	₹ -	₹ -	Wholly admitted
11	NA	Rohit Kumar Jha	KI-1801	25.01.2020	₹ 33,252.00	₹ 33,252.00	₹ -	Employee	NA	2%	₹ -	₹ -	₹ -	₹ -	Wholly admitted

12	NA	Shambhu Raut	KI-1549	18.01.2020	₹ 58,888.00	₹ 58,888.00	₹ -	Employee	NA	4%	₹ -	₹ -	₹ -	₹ -	Wholly admitted
13	NA	Sushovan Sarkar	KI-1739	20.01.2020	₹ 67,723.00	₹ 67,723.00	₹ -	Employee	NA	4%	₹ -	₹ -	₹ -	₹ -	Wholly admitted
14	NA	Siddhartha sen	KI-1547	17.06.2021	₹ 2,52,394.00	₹ 1,54,842.00	₹ -	Employee	NA	10%	₹ -	₹ -	₹ 97,552.00	₹ -	Partially admitted
Appendix 4A.		<b>Total</b>			<b>₹ 18,50,217.00</b>	<b>₹ 15,76,483.00</b>	-		₹ -	100%	₹ -	₹ -	₹ 2,73,734.00	₹ -	

<b>Add:</b> The claims of those employees who have not made a claim, being admitted on the basis of the books of account of the corporate debtor as per Regulation 19 (4) of IBBI (Liquidation Process) Regulations 2016					₹ -	₹ <b>8,04,333.00</b>									A detailed list of the claims of those employees who have not made a claim, being admitted on the basis of the books of account of the corporate debtor as per Regulation 19 (4) of IBBI (Liquidation Process) Regulations 2016 is appended as Appendix 4A.
<b>Net Admitted claim [The Amount is inclusive of the claims admitted pursuant to Regulation 19 (4) of IBBI (Liquidation Process) Regulations 2016]</b>					<b>₹ 18,50,217.00</b>	<b>₹ 23,80,816.00</b>									

- Notes:**
- The liquidator has made the best estimate of the amount of the claim based on the information available with him and on the basis of proofs of claims submitted and accepted by him.
  - The liquidator reserve his right to modify an entry in the list of stakeholders, when he comes across additional information warranting such modification, and shall modify the entry in the manner directed by the Adjudicating Authority.
  - Verification of this claim is subject to the compliance of Order dated 29.06.2021 passed by Hon'ble National Company law Tribunal, Mumbai Bench in the matter of IA No. 1011/2021.

**Appendix 4A.**

Sl. No	Name of employee	Identification No.	Date of receipt	Amount claimed	Total Amount of claim admitted	Nature of claim	Remarks, if any
1	Abhijit Das	NA	NA	₹ -	₹ 80,124.00	Employee	Refer Note 1
2	Gouranga Chakarborty	NA	NA	₹ -	₹ 1,56,966.00	Employee	Refer Note 1
3	Indu Shekhar	NA	NA	₹ -	₹ 1,48,470.00	Employee	Refer Note 1
4	Kumar Nath Mishra	NA	NA	₹ -	₹ 1,14,254.00	Employee	Refer Note 1
5	Manoj Maurya	NA	NA	₹ -	₹ 40,738.00	Employee	Refer Note 1

	6	Narottam Panda	NA	NA	₹ -	₹ 29,743.00	Employee	Refer Note 1
	7	Prodip Kumar Das	NA	NA	₹ -	₹ 52,171.00	Employee	Refer Note 1
	8	Rajib Chaterjee	NA	NA	₹ -	₹ 53,251.00	Employee	Refer Note 1
	9	S Balaji Gururaj	NA	NA	₹ -	₹ 24,802.00	Employee	Refer Note 1
	10	Sujit Kumar Das	NA	NA	₹ -	₹ 27,539.00	Employee	Refer Note 1
	11	Sukumar Mandal	NA	NA	₹ -	₹ 76,275.00	Employee	Refer Note 1
	Total Amount		NA	NA	₹ -	₹ <b>8,04,333.00</b>		

Notes:- These notes to be considered as an integral part of this sheet

1. This employee has not made a claim in the Liquidation proceedings of the Corporate Debtor, however Liquidator has admitted his claim on the basis of the books of account of the corporate debtor, as per regulation 19(4) of the Insolvency and Bankruptcy Board of India (Liquidation Process) Regulations, 2016.

2. The liquidator reserve his right to modify the List of stakeholders (based on verification of the records and information after the end of lockdown period) and accordingly modify the entry in compliance of the Insolvency and Bankruptcy Board of India (Liquidation Process) Regulations, 2016 and/or in the manner as may be directed by the Adjudicating Authority.

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## Annexure-5

Name of the Corporate Debtor: KSS Petron Private Limited (In-Liquidation)

Date of Commencement of Liquidation: 27.12.2019

List of Stakeholders Version-5 as on 06.01.2024

List of Operational Creditors (Government Dues)

Sl. No	Department	Government	Identification No.	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 rejected	Amount of claim under verification	Remarks, if any
				Date of receipt	Amount claimed	Amount of claim admitted	Nature of claim	Amount covered by lien or attachment pending disposal	Whether lien / attachment removed? (Yes/No)	% share in total amount of claims admitted					
1	Municipal Corporation of Greater Mumbai	State Government of Maharashtra	Not Available	04.01.2020	₹ 1,65,20,672.00	₹ 1,65,20,672.00	Octroi Dues	₹ -	NA	22%	₹ -	₹ -	₹ -	₹ -	Wholly Admitted
2	The Assistant commissioner of Commercial Taxes (Audit)-5.5,Bengaluru	State Government of Karnataka	Not Available	17.01.2020	₹ 1,45,55,006.00	₹ 1,45,55,006.00	Tax Demand under KVAT ACT, 2003	₹ -	NA	19%	₹ -	₹ -	₹ -	₹ -	Wholly Admitted
3	The Commercial Tax Officer (Audit)-5.3.DGSTO-5, Banglore	State Government of Karnataka	Not Available	15.02.2020	₹ 28,65,372.00	₹ 28,65,372.00	Tax Demand under KVAT ACT, 2003	₹ -	NA	4%	₹ -	₹ -	₹ -	₹ -	Wholly Admitted
4	Joint Commissioner of CT & GST, CT & GST Circle , Bhubaneswar-I, Bhubaneswar	State Government of Odisha	Not Available	17.08.2020	₹ 6,04,40,06,950.00	₹ -	Tax Demand under OVAT ACT, 2004	₹ -	NA	0%	₹ 6,04,40,06,950.00	₹ -	₹ -	₹ -	Wholly rejected. (This claim is disputed and contingent).
5	Assistant Commissioner, Central Tax Commissionerate, Gurugram	State Government of Haryana	Not Available	20.03.2020	₹ 1,42,35,407.00	₹ 1,42,35,407.00	Tax Demand under Service Tax Act,1994	₹ -	NA	19%	₹ -	₹ -	₹ -	₹ -	Wholly Admitted
6	State Tax Department, Government of Maharashtra	State Government of Maharashtra	Not Available	05.03.2020	₹ 2,71,42,325.00	₹ 2,71,42,325.00	Tax Demand under MVAT ACT, 2002	₹ -	NA	36%	₹ -	₹ -	₹ -	₹ -	Fully admitted and secured to the extent of VAT claim component amounting to Rs. 2,71,42,325
<b>Total</b>					<b>₹ 6,11,93,25,732.00</b>	<b>₹ 7,53,18,782.00</b>				<b>100%</b>	<b>₹ 6,04,40,06,950.00</b>	<b>₹ -</b>	<b>₹ -</b>	<b>₹ -</b>	

## Notes :

1. The liquidator has made the best estimate of the amount of the claim based on the information available with him and on the basis of proofs of claims submitted and accepted by him.

2. The liquidator reserve his right to modify an entry in the list of stakeholders, when he comes across additional information warranting such modification, and shall modify the entry in the manner directed by the Adjudicating Authority.

**Appendix 5A**  
**List of Claimants who have filed their claims after the last date of receipt of claim (26.01.2020)**  
**(Liquidation Commencement date 27.12.2019)**

**This list of claimants is provided only for the purpose of information, without prejudice to the rights of liquidator to verify the below mentioned claims as per the Insolvency and Bankruptcy Code 2016 and Regulations made thereunder and in the manner as directed by the Adjudicating Authority.**

Sl. No	Department	Government	Identification No.	Details of claim received		Details of claim admitted					(Amount in ₹)			Remarks, if any	
				Date of receipt	Amount claimed	Amount of claim admitted	Nature of claim	Amount covered by lien or attachment pending disposal	Whether lien / attachment removed? (Yes/No)	% share in total amount of claims admitted	Amount of contingent claim	Amount of any mutual dues, that may be set off	Amount of claim rejected		Amount of claim under verification
1	Regional Provident Fund Commissioner-II	Central Government	Not Available	24.02.2021	₹ 33,86,69,378.00	₹ -	-	₹ -	-	-	₹ -	₹ -	₹ 33,86,69,378.00	₹ -	Refer Remark 1 and 2
2	District Transport Office, DUDU	State Government	Not Available	28.04.2021	₹ 19,99,572.00	₹ -	-	₹ -	-	-	₹ -	₹ -	₹ 19,99,572.00	₹ -	Refer Remark 1 and 3
3	Deputy Commissioner Commercial Tax Department Aligarh (Uttar Pradesh)	State Government	Not Available	29.11.2021	₹ 29,56,20,455.00	₹ -	-	₹ -	-	-	₹ -	₹ -	₹ 29,56,20,455.00	₹ -	Refer Remark 1 and 4
4	CT & GST Circle, Dhenkanal, Kunjakanta, Dhenkanal	State Government	Not Available	05.08.2022	₹ 96,00,09,117.00	₹ -	-	₹ -	-	-	₹ -	₹ -	₹ 96,00,09,117.00	₹ -	Refer Remark 5
5	Asst. Commissioner State Tax Janjgir- Champa Circle	State Government	Not Available	06.12.2022	₹ 3,08,52,875.00	₹ -	-	₹ -	-	-	₹ -	₹ -	₹ 3,08,52,875.00	₹ -	Refer Remark 1
6	Deputy Commissioner Commercial of GST & C.EX Erode II Division	Central Government	Not Available	05.12.2022	₹ 1,11,06,528.00	₹ -	-	₹ -	-	-	₹ -	₹ -	₹ 1,11,06,528.00	₹ -	Refer Remark 6
7	Anitha K Deputy Commissioner, (Works Contracts), office of Joint Commissioner of State Tax, Kerala Goods & Service Tax Department	State Government	Not Available	30.12.2022	₹ 11,39,42,881.00	₹ -	-	₹ -	-	-	₹ -	₹ -	₹ 11,39,42,881.00	₹ -	Refer Remark 1
8	Brihanmumbai Municipal Corporation	State Government	Not Available	23.01.2023	₹ 39,35,603.00	₹ -	-	₹ -	-	-	₹ -	₹ -	₹ 39,35,603.00	₹ -	Refer Remark 1
<b>Total</b>					₹ 1,75,61,36,409.00								₹ 1,75,61,36,409.00		

**Notes:**

1. The Liquidator did not receive the claim documents from this claimant till the last date for receipt of claims (being 26.01.2020), hence this claimant is not considered for the purpose of verification/entering into the list of stakeholders. A communication has also been sent to the claimant informing them about the late receipts of their claim. Also please note that the claim is not filed or is not filed as per the format prescribed under the IBBI (Liquidation) Regulations 2016.

2. The Learned Adjudicating Authority, Mumbai was pleased to allow the I.A. 1694/2020 titled Vineet K. Chaudhary vs. Regional PF Commissioner & Anr., I.A. 1086/2020 titled Vineet K. Chaudhary vs. Assistant P.F. Commissioner & Recovery Officer & Anr. and I.A. 1089/2020 titled Vineet K. Chaudhary vs. Assistant P.F. Commissioner & Recovery Officer & Anr. and set aside the order dated 28.06.2019 passed by the Employee Provident Fund Organisation passed under Section 7A of the EPF & MP Act ("Act") demanding a payment to the tune of Rs. 14,40,58,888/- and order dated 05.07.2019, passed by the Employee Provident Fund Organisation under Section 7Q of the Act, demanding a payment to the tune of Rs. 6,43,84,526/- towards interest component and order dated 05.07.2019, passed under Section 14B of the Act, demanding a payment for an amount of Rs. 13,02,25,964/- towards damages and penalty. Further, the Learned Adjudicating Authority was also pleased to set aside the consequent recovery notices dated 28.06.2020 and 07.07.2020 seeking recovery of the amounts pursuant to the above stated orders, While passing the order dated 29.07.2022, the Learned Adjudicating Authority, Mumbai has held that setting aside of the aforementioned orders will not preclude the individual employees from preferring a claim with the Liquidator as the orders are being set aside since they were passed in violation of the moratorium imposed under Section 14 of the Insolvency and Bankruptcy Code, 2016. Further, so far as the claim admitted during Corporate Insolvency Resolution Process period has been paid in full vide Demand Draft Number 509257 amounting to Rs.30,60,402/-.

3. The claim was received on 05.03.2021 with alleged demands outstanding through various Challans along with MTQ forms issued by the department. The Liquidator vide letter dated 15.03.2021 communicated the claimant about the manner in which claim is required to be filed in accordance with provision of Insolvency and Bankruptcy Code, 2016.

4. Through the claim dated 25.11.2022, received on 29.11.2021 the department allegedly demands outstanding through various recovery Challans issued by the department. The Liquidator vide its email dated 10.12.2021 communicated the claimant about the manner in which claim is required to be filed in accordance with provision of Insolvency and Bankruptcy Code, 2016.

5. The Liquidator did not receive the claim documents from this claimant till the last date for receipt of claims (being 26.01.2020), hence this claimant is not considered for the purpose of verification/entering into the list of stakeholders. A communication has also been sent to the claimant informing them about the late receipts of there claim, the department has raised alleged demands, further the Liquidator vide its email dated 18.08.2022 communicated the claimant about the manner in which claim is required to be filed in accordance with provision of Insolvency and Bankruptcy Code, 2016.

6. The Liquidator did not receive the claim documents from this claimant till the last date for receipt of claims (being 26.01.2020), hence this claimant is not considered for the purpose of verification/entering into the list of stakeholders. A communication has also been sent to the claimant informing them about the late receipts of there claim, the department has raised alleged demands, and that to not in the prescribed form and manner as per IBC,2016.

## Annexure-6

Name of the Corporate Debtor: KSS Petron Private Limited (In-Liquidation)

Date of Commencement of Liquidation: 27.12.2019

List of Stakeholders Version-5 as on 06.01.2024

List of Operational Creditors (Other than Workmen, Employees and Government Dues)

(Amount in ₹)

Sl. No	Name of Creditor	Identification No.	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 rejected	Amount of claim under verification	Remarks, if any	
			Date of receipt	Amount claimed	Amount of claim admitted	Nature of claim	Amount covered by lien or attachment pending disposal	Whether lien / attachment removed? (Yes/No)	Amount covered by guarantee						% share in total amount of claims admitted
1	ABC Infra Equipment Private Limited	30002100	24.01.2020	₹ 7,75,026.00	₹ 7,75,026.00	Service provider	₹ -	NA	₹ -	0.11%	₹ -	₹ -	₹ -	₹ -	Wholly Admitted
2	Advance Valves Private Limited	10001221	21.01.2021	₹ 1,39,92,479.00	₹ 1,39,92,479.00	Material supplier	₹ -	NA	₹ -	1.90%	₹ -	₹ -	₹ -	₹ -	Wholly Admitted
3	Ambica Industrial Corporation	10001226	23.01.2020	₹ 10,24,541.00	₹ 10,24,541.00	Material supplier	₹ -	NA	₹ -	0.14%	₹ -	₹ -	₹ -	₹ -	Wholly Admitted
4	Amrik Enterprise Private Limited	30008426	25.01.2020	₹ 36,77,126.00	₹ 36,77,126.00	Service provider	₹ -	NA	₹ -	0.50%	₹ -	₹ -	₹ -	₹ -	Wholly Admitted
5	Appolo Cranes Private Limited	30002126	29.06.2020	₹ 2,88,22,086.00	₹ 1,44,15,160.33	Service provider	₹ -	₹ -	NA	1.96%	₹ -	₹ -	₹ 1,44,06,925.67	₹ -	Partially Admitted
6	Arihant Cargo Carriers Private Limited	30001139	25.01.2020	₹ 17,98,930.00	₹ 8,72,124.00	Transporter	₹ -	NA	₹ -	0.12%	₹ -	₹ -	₹ 9,26,806.00	₹ -	Partially Admitted
7	Astha Sterling Crane Private Limited	30006146	20.01.2020	₹ 1,58,26,067.00	₹ 46,78,661.00	Hire Charges	₹ -	NA	₹ -	0.64%	₹ -	₹ -	₹ 1,11,47,406.00	₹ -	Partially Admitted
8	Bagga Logistic Private Limited	30003900	24.01.2020	₹ 5,81,598.00	₹ 5,81,598.00	Transporter	₹ -	NA	₹ -	0.08%	₹ -	₹ -	₹ -	₹ -	Wholly Admitted
9	BGR Energy Systems Limited	10001398	24.01.2020	₹ 46,78,002.00	₹ 16,89,461.00	Material supplier	₹ -	NA	₹ -	0.23%	₹ -	₹ -	₹ 29,88,541.00	₹ -	Partially Admitted
10	Bharat Petroleum Corporation Limited	1000116	14.02.2020	₹ 15,44,77,278.53	₹ 15,44,77,278.53	Client	₹ -	NA	₹ -	20.98%	₹ -	₹ -	₹ -	₹ -	Wholly Admitted
11	Black & Veatch Corporation B.V.	NA	26.01.2020	₹ 1,01,44,06,400.00	₹ -	Consortium Partner Contractor	₹ -	NA	₹ -	0.00%	₹ -	₹ -	₹ 1,01,44,06,400.00	₹ -	Wholly Rejected (Refer Note 4)
12	Carboline India Private Limited	10002488	25.01.2020	₹ 12,35,042.00	₹ 12,35,042.00	Material supplier	₹ -	NA	₹ -	0.17%	₹ -	₹ -	₹ -	₹ -	Wholly Admitted
13	Castrol India Limited	10006740	30.01.2020	₹ 21,91,830.31	₹ 21,91,830.31	Supplier	₹ -	₹ -	NA	0.30%	₹ -	₹ -	₹ -	₹ -	Partially Admitted
14	Cico Technologies	30002398	22.01.2020	₹ 5,37,030.00	₹ 5,37,030.00	Material supplier	₹ -	NA	₹ -	0.07%	₹ -	₹ -	₹ -	₹ -	Wholly Admitted
15	Complete Dewatering Systems Private Limited	30002507	20.01.2020	₹ 8,23,141.00	₹ 8,23,141.00	Service provider	₹ -	NA	₹ -	0.11%	₹ -	₹ -	₹ -	₹ -	Wholly Admitted

16	D & H India Limited	10003480	22.01.2020	₹ 65,46,379.00	₹ 24,79,199.00	Material supplier	₹ -	NA	₹ -	0.34%	₹ -	₹ -	₹ 40,67,180.00	₹ -	Partially Admitted
17	D V Polymers India Private Limited	10002796	25.01.2020	₹ 1,10,75,542.00	₹ 50,15,758.00	Material supplier	₹ -	NA	₹ -	0.68%	₹ -	₹ -	₹ 60,59,784.00	₹ -	Partially Admitted
18	Dishika Engineering Works	10004632	25.01.2020	₹ 56,34,720.00	₹ 20,39,577.00	Service provider	₹ -	NA	₹ -	0.28%	₹ -	₹ -	₹ 35,95,143.00	₹ -	Partially Admitted (Refer Note 3)
19	Duttson	10004754	24.01.2020	₹ 82,85,856.00	₹ 34,44,373.00	Material supplier	₹ -	NA	₹ -	0.47%	₹ -	₹ -	₹ 48,41,483.00	₹ -	Partially Admitted
20	ECORE (Mihir Himanshu Gandhi)	30002766	24.01.2020	₹ 14,54,113.00	₹ 14,54,113.00	Material supplier	₹ -	NA	₹ -	0.20%	₹ -	₹ -	₹ -	₹ -	Wholly Admitted
21	Energetic Engineering & Co.	10001380	25.01.2020	₹ 88,83,769.00	₹ 85,84,486.00	Service provider	₹ -	NA	₹ -	1.17%	₹ -	₹ -	₹ 2,99,283.00	₹ -	Partially Admitted
22	Esvee Steel Enterprises	10002330	23.01.2020	₹ 2,07,60,128.00	₹ 2,07,60,128.00	Material supplier	₹ -	NA	₹ -	2.82%	₹ -	₹ -	₹ -	₹ -	Wholly Admitted
23	Fedder Electric & Engineering Limited	10001259	24.01.2020	₹ 11,93,21,751.00	₹ 9,52,60,694.00	Material supplier	₹ -	NA	₹ -	12.94%	₹ -	₹ -	₹ 2,40,61,057.00	₹ -	Partially Admitted (Refer Note 5)
24	Forbes Marshall Private Limited	10006505	24.01.2020	₹ 13,85,830.62	₹ 13,85,830.62	Material supplier	₹ -	NA	₹ -	0.19%	₹ -	₹ -	₹ -	₹ -	Wholly Admitted
25	G.S Malhotra	30008295	23.01.2020	₹ 9,84,67,005.93	₹ 2,54,06,758.00	Service provider	₹ -	NA	₹ -	3.45%	₹ -	₹ -	₹ 7,30,60,247.93	₹ -	Partially Admitted
26	Ganeshi Hardware and Electricals	10001913	26.01.2020	₹ 18,05,264.00	₹ 11,65,535.00	Material supplier	₹ -	NA	₹ -	0.16%	₹ -	₹ -	₹ 6,39,729.00	₹ -	Partially Admitted
27	Gayatri construction	30006185	21.01.2020	₹ 41,60,076.00	₹ 32,50,060.00	Contractor	₹ -	NA	₹ -	0.44%	₹ -	₹ -	₹ 9,10,016.00	₹ -	Partially Admitted
28	Geodesic Techniques Private Limited	30002981	23.01.2020	₹ 1,57,99,759.00	₹ 82,23,878.00	Material supplier	₹ -	NA	₹ -	1.12%	₹ -	₹ -	₹ 75,75,881.00	₹ -	Partially Admitted
29	Goenka Rockwool (I) Private Limited	10006559	23.01.2020	₹ 12,29,287.00	₹ 12,29,287.00	Material supplier	₹ -	NA	₹ -	0.17%	₹ -	₹ -	₹ -	₹ -	Wholly Admitted
30	Gunanidhi Pradhan	30000948	25.01.2020	₹ 12,85,636.00	₹ 12,85,636.00	Transporter	₹ -	NA	₹ -	0.17%	₹ -	₹ -	₹ -	₹ -	Wholly Admitted
31	Gypsum Structural India Private Limited	30002120	24.01.2020	₹ 5,37,71,216.00	₹ 5,37,71,216.00	Service provider	₹ -	NA	₹ -	7.30%	₹ -	₹ -	₹ -	₹ -	Wholly Admitted
32	Hierarchy Construction	10004726	24.01.2020	₹ 13,93,824.00	₹ 6,36,746.00	Material supplier	₹ -	NA	₹ -	0.09%	₹ -	₹ -	₹ 7,57,078.00	₹ -	Partially Admitted

33	Industrial X Ray & Allied Radiographers (I) Private Limited	30001245	17.01.2020	₹ 5,41,25,665.00	₹ 2,41,81,261.00	Material supplier	₹ -	NA	₹ -	3.28%	₹ -	₹ -	₹ 2,99,44,404.00	₹ -	Partially Admitted
34	Infrastructure Equipment	30002608	22.01.2020	₹ 22,05,645.00	₹ 15,70,225.00	Service provider	₹ -	NA	₹ -	0.21%	₹ -	₹ -	₹ 6,35,420.00	₹ -	Partially Admitted
35	iRise India Private Limited (Earlier Known as Eastman Logistics & Infrastructure Private Limited).	30002138	25.12.2023	₹ 40,74,159.00	₹ 40,74,159.00	Equipment supplier	₹ -	NA	₹ -	0.55%	₹ -	₹ -	₹ -	₹ -	Wholly Admitted
36	Jai Construction	30001191	20.01.2020	₹ 4,58,314.00	₹ 4,58,314.00	Equipment supplier	₹ -	NA	₹ -	0.06%	₹ -	₹ -	₹ -	₹ -	Wholly Admitted
37	Jindal India Thermal Power Limited	NA	27.01.2020	₹ 34,90,46,489.00	₹ -	Material supplier	₹ -	NA	₹ -	0.00%	₹ -	₹ -	₹ 34,90,46,489.00	₹ -	Wholly Rejected (Refer Note 4)
38	Jitendra Kumar Ranasingh	30006020	26.01.2020	₹ 3,07,800.00	₹ 3,07,800.00	Material supplier	₹ -	NA	₹ -	0.04%	₹ -	₹ -	₹ -	₹ -	Wholly Admitted
39	JNK Lifters Private Limited	30007262	21.01.2020	₹ 16,07,947.00	₹ 8,52,009.00	Service provider	₹ -	NA	₹ -	0.12%	₹ -	₹ -	₹ 7,55,938.00	₹ -	Partially Admitted (Subject to Note 3)
40	Kaefer Private Limited	10001515	20.01.2020	₹ 1,11,49,905.00	₹ 1,11,49,905.00	Material supplier	₹ -	NA	₹ -	1.51%	₹ -	₹ -	₹ -	₹ -	Wholly Admitted
41	Kalpataru Power Transmission Limited	30004130	23.01.2020	₹ 53,19,398.00	₹ 23,19,468.00	Service provider	₹ -	NA	₹ -	0.32%	₹ -	₹ -	₹ 29,99,930.00	₹ -	Partially Admitted
42	Kapoor Parekh and associates	30000358	24.01.2020	₹ 3,46,844.00	₹ 2,50,000.00	Service provider	₹ -	NA	₹ -	0.03%	₹ -	₹ -	₹ 96,844.00	₹ -	Partially Admitted
43	Krupasindhu jena	30002546	25.01.2020	₹ 6,31,000.00	₹ 6,31,000.00	Contractor	₹ -	NA	₹ -	0.09%	₹ -	₹ -	₹ -	₹ -	Wholly Admitted
44	KSSIPL-VEL-JV	100121	25.01.2020	₹ 5,53,20,766.00	₹ 5,53,20,766.00	Service provider	₹ -	NA	₹ -	7.52%	₹ -	₹ -	₹ -	₹ -	Wholly Admitted
45	Kulmani Mehta	10007181	26.01.2020	₹ 81,126.00	₹ 81,126.00	Transporter	₹ -	NA	₹ -	0.01%	₹ -	₹ -	₹ -	₹ -	Wholly Admitted
46	Lingaraj Trading Company	10007130	23.01.2020	₹ 7,10,473.00	₹ 7,09,746.00	Material supplier	₹ -	NA	₹ -	0.10%	₹ -	₹ -	₹ 727.00	₹ -	Partially Admitted
47	M.S. Freight Carriers (I) Private Limited	30006906	25.01.2020	₹ 6,24,475.00	₹ 4,55,396.00	Transporter	₹ -	NA	₹ -	0.06%	₹ -	₹ -	₹ 1,69,079.00	₹ -	Partially Admitted
48	Mahapatra Filing Station	10003983	26.01.2020	₹ 16,15,580.00	₹ 16,15,580.00	Material supplier	₹ -	NA	₹ -	0.22%	₹ -	₹ -	₹ -	₹ -	Wholly Admitted
49	Maharshee Geomembrane (India) Private Limited	10003019	24.01.2020	₹ 45,15,578.00	₹ 45,15,578.00	Material supplier	₹ -	NA	₹ -	0.61%	₹ -	₹ -	₹ -	₹ -	Wholly Admitted
50	Manamohan Pradhan	10003818	25.01.2020	₹ 16,29,335.00	₹ 16,29,335.00	Material supplier	₹ -	NA	₹ -	0.22%	₹ -	₹ -	₹ -	₹ -	Wholly Admitted
51	Masto Tech (India)	3005031	17.01.2020	₹ 11,66,607.00	₹ 3,76,156.00	Contractor	₹ -	NA	₹ -	0.05%	₹ -	₹ -	₹ 7,90,451.00	₹ -	Partially Admitted
52	Megh Raj Bansal	30004375	24.01.2020	₹ 74,69,421.00	₹ 61,97,442.00	Material supplier	₹ -	NA	₹ -	0.84%	₹ -	₹ -	₹ 12,71,979.00	₹ -	Partially Admitted
53	Metalloyds	10002841	19.01.2020	₹ 10,77,302.00	₹ 10,77,302.00	Contractor	₹ -	NA	₹ -	0.15%	₹ -	₹ -	₹ -	₹ -	Wholly Admitted

54	Micro Finish Values Private Limited	10001151	23.01.2020	₹ 23,92,412.00	₹ 12,64,805.00	Material supplier	₹ -	NA	₹ -	0.17%	₹ -	₹ -	₹ 11,27,607.00	₹ -	Partially Admitted
55	MRB Engineers & Contractors Private Limited	30004386	24.01.2020	₹ 57,50,881.00	₹ 57,50,881.00	Material supplier	₹ -	NA	₹ -	0.78%	₹ -	₹ -	₹ -	₹ -	Wholly Admitted
56	Nuvoco Vistas corporation Limited	10001291	25.01.2020	₹ 48,70,782.00	₹ 15,03,825.00	Material supplier	₹ -	NA	₹ -	0.20%	₹ -	₹ -	₹ 33,66,957.00	₹ -	Partially Admitted
57	Paam Commercials Private Limited	10002069	24.12.2020	₹ 1,08,33,068.00	₹ 1,08,33,068.00	Material supplier	₹ -	NA	₹ -	1.47%	₹ -	₹ -	₹ -	₹ -	Fully Admitted
58	Paramjit Kaur (Karan Hydraulic)	10000912	27.01.2020	₹ 3,69,295.00	₹ 3,69,295.00	Transporter	₹ -	NA	₹ -	0.05%	₹ -	₹ -	₹ -	₹ -	Wholly Admitted
59	Petron Engineering Construction Limited	30002107	23.01.2020	₹ 58,92,44,124.00	₹ -	Service provider	₹ -	NA	₹ -	0.00%	₹ -	₹ -	₹ 58,92,44,124.00	₹ -	Wholly Rejected
60	Pipe Hangers & supports Private Limited	10003919	24.01.2020	₹ 21,62,039.00	₹ 16,85,144.00	Material supplier	₹ -	NA	₹ -	0.23%	₹ -	₹ -	₹ 4,76,895.00	₹ -	Partially Admitted
61	Prabhu Prasad Pradhan	30007511	24.01.2020	₹ 1,06,912.00	₹ 1,06,912.00	Material supplier	₹ -	NA	₹ -	0.01%	₹ -	₹ -	₹ -	₹ -	Wholly Admitted
62	Prasad Multi Services Private Limited	30002016	25.01.2020	₹ 4,37,586.00	₹ 3,25,225.00	Service provider	₹ -	NA	₹ -	0.04%	₹ -	₹ -	₹ 1,12,361.00	₹ -	Partially Admitted
63	Premier Steel And Galvanizers Private Limited	30002846	25.01.2020	₹ 42,19,050.00	₹ 35,97,048.00	Material supplier	₹ -	NA	₹ -	0.49%	₹ -	₹ -	₹ 6,22,002.00	₹ -	Partially Admitted
64	Premier Transport Limited	30001155	13.01.2020	₹ 58,77,655.00	₹ 19,08,736.00	Transporter	₹ -	NA	₹ -	0.26%	₹ -	₹ -	₹ 39,68,919.00	₹ -	Partially Admitted
65	Punyabrata Parida	30002152	26.01.2020	₹ 36,51,643.00	₹ 31,22,213.00	Material supplier	₹ -	NA	₹ -	0.42%	₹ -	₹ -	₹ 5,29,430.00	₹ -	Partially Admitted
66	Purna Chandra Das	30002581	26.01.2020	₹ 93,582.00	₹ 91,710.00	Transporter	₹ -	NA	₹ -	0.01%	₹ -	₹ -	₹ 1,872.00	₹ -	Partially Admitted
67	Ravin Cables Limited	10002400	19.11.2021	₹ 2,07,35,198.00	₹ 76,12,056.00	Material supplier	₹ -	NA	₹ -	1.03%	₹ -	₹ -	₹ 1,31,23,142.00	₹ -	Partially Admitted
68	R R Industrial Corporation (I) Limited	10002071	25.01.2020	₹ 8,63,433.00	₹ 4,08,649.00	Vendor	₹ -	NA	₹ -	0.06%	₹ -	₹ -	₹ 4,54,784.00	₹ -	Partially Admitted
69	R S Contractors	30007203	24.01.2020	₹ 12,21,416.00	₹ 12,21,416.00	Contractor	₹ -	NA	₹ -	0.17%	₹ -	₹ -	₹ -	₹ -	Wholly Admitted
70	R.K Transport	30005868	25.01.2020	₹ 1,05,46,561.00	₹ 46,97,800.00	Transporter	₹ -	NA	₹ -	0.64%	₹ -	₹ -	₹ 58,48,761.00	₹ -	Partially Admitted
71	R.Karunakaran	30005869	25.01.2020	₹ 95,59,785.00	₹ 42,58,243.00	Material supplier	₹ -	NA	₹ -	0.58%	₹ -	₹ -	₹ 53,01,542.00	₹ -	Partially Admitted
72	Radiant Fire Protection Engineers Private Limited	10002727	27.01.2020	₹ 5,45,298.00	₹ 3,82,772.00	Material supplier	₹ -	NA	₹ -	0.05%	₹ -	₹ -	₹ 1,62,526.00	₹ -	Partially Admitted
73	Ranjan Kumar Pradhan	60000259	24.01.2020	₹ 5,85,900.00	₹ 3,97,028.00	Material supplier	₹ -	NA	₹ -	0.05%	₹ -	₹ -	₹ 1,88,872.00	₹ -	Partially Admitted
74	Ravi Infrastructure & Projects	30001250	20.01.2020	₹ 23,14,82,123.00	₹ 4,35,66,078.00	Contractor	₹ -	NA	₹ -	5.92%	₹ -	₹ -	₹ 18,79,16,045.00	₹ -	Partially Admitted
75	Roof and ceiling (I) Private Limited	30005100	21.01.2020	₹ 2,74,42,620.00	₹ 96,70,831.00	Material supplier	₹ -	NA	₹ -	1.31%	₹ -	₹ -	₹ 1,77,71,789.00	₹ -	Partially Admitted

76	Roof India	10003747	21.01.2020	₹ 9,95,465.96	₹ 3,29,709.00	Material supplier	₹ -	NA	₹ -	0.04%	₹ -	₹ -	₹ 6,65,756.96	₹ -	Partially Admitted
77	Rudreswar Paribhan & Agencies Private Limited	30002424	23.01.2020	₹ 8,36,295.00	₹ 8,20,921.00	Contractor	₹ -	NA	₹ -	0.11%	₹ -	₹ -	₹ 15,374.00	₹ -	Partially Admitted
78	S.M. Construction	10004479	24.01.2020	₹ 2,75,37,786.00	₹ 1,28,67,162.00	Material supplier	₹ -	NA	₹ -	1.75%	₹ -	₹ -	₹ 1,46,70,624.00	₹ -	Partially Admitted
79	S.V. Crane services	10003426	22.01.2020	₹ 12,72,750.00	₹ 7,28,296.00	Service provider	₹ -	NA	₹ -	0.10%	₹ -	₹ -	₹ 5,44,454.00	₹ -	Partially Admitted
80	Samalai Enterprises	30008300	19.01.2020	₹ 38,77,426.00	₹ 38,77,426.00	Supplier	₹ -	NA	₹ -	0.53%	₹ -	₹ -	₹ -	₹ -	Wholly Admitted
81	Sandhu Roadline Private Limited	30001354	24.01.2020	₹ 17,20,064.00	₹ 8,33,637.00	Service provider	₹ -	NA	₹ -	0.11%	₹ -	₹ -	₹ 8,86,427.00	₹ -	Partially Admitted
82	Sanghvi Movers Limited	30001414	20.01.2020	₹ 1,64,34,632.00	₹ 76,46,256.00	Supplier contractor	₹ -	NA	₹ -	1.04%	₹ -	₹ -	₹ 87,88,376.00	₹ -	Partially Admitted
83	Santilata Enterprises (Ananta Kumar Pradhan)	30009335	25.01.2020	₹ 30,89,616.00	₹ 14,22,284.00	Contractor	₹ -	NA	₹ -	0.19%	₹ -	₹ -	₹ 16,67,332.00	₹ -	Partially Admitted
84	Separ Construction	10003407	26.01.2020	₹ 51,55,820.00	₹ 21,55,820.00	Contractor	₹ -	NA	₹ -	0.29%	₹ -	₹ -	₹ 30,00,000.00	₹ -	Partially Admitted
85	Shiv Hare Road lines	30001156	24.01.2020	₹ 4,23,070.00	₹ 4,13,245.00	Transporter	₹ -	NA	₹ -	0.06%	₹ -	₹ -	₹ 9,825.00	₹ -	Partially Admitted
86	Shree Balaji Bhandar	10007025	20.01.2020	₹ 32,80,578.00	₹ 32,80,578.00	Material supplier	₹ -	NA	₹ -	0.45%	₹ -	₹ -	₹ -	₹ -	Wholly Admitted
87	Sika India Private Limited	10003560	13.01.2020	₹ 24,69,715.00	₹ 15,85,799.00	Material supplier	₹ -	NA	₹ -	0.22%	₹ -	₹ -	₹ 8,83,916.00	₹ -	Partially Admitted
88	Smit Engineering	30001652	25.01.2020	₹ 21,52,565.00	₹ 7,89,488.00	Material supplier	₹ -	NA	₹ -	0.11%	₹ -	₹ -	₹ 13,63,077.00	₹ -	Partially Admitted
89	Softex Industrial Products Private Limited	10003063	16.01.2020	₹ 8,24,404.00	₹ 8,24,404.00	Material supplier	₹ -	NA	₹ -	0.11%	₹ -	₹ -	₹ -	₹ -	Wholly Admitted
90	Speed Transport	30005023	24.01.2020	₹ 16,44,722.00	₹ 14,57,806.00	Transporter	₹ -	NA	₹ -	0.20%	₹ -	₹ -	₹ 1,86,916.00	₹ -	Partially Admitted
91	Sudarshan Pradhan	30001448	24.01.2020	₹ 1,13,082.00	₹ 1,13,082.00	Material supplier	₹ -	NA	₹ -	0.02%	₹ -	₹ -	₹ -	₹ -	Wholly Admitted
92	Suttatti Enterprises Private Limited	10004150	25.01.2020	₹ 78,82,200.00	₹ 20,41,740.00	Material supplier	₹ -	NA	₹ -	0.28%	₹ -	₹ -	₹ 58,40,460.00	₹ -	Partially Admitted
93	TATA Capital Financial services Ltd.	30002558	23.01.2020	₹ 58,08,189.00	₹ 14,58,850.00	vendor/contractor	₹ -	NA	₹ -	0.20%	₹ -	₹ -	₹ 43,49,339.00	₹ -	Partially Admitted
94	Transport Corporation of India Limited	30001913	25.01.2020	₹ 2,15,941.00	₹ 1,08,000.00	Service provider	₹ -	NA	₹ -	0.01%	₹ -	₹ -	₹ 1,07,941.00	₹ -	Partially Admitted
95	Tristar International	30005305	24.01.2020	₹ 9,48,730.00	₹ 8,53,196.00	Contractor	₹ -	NA	₹ -	0.12%	₹ -	₹ -	₹ 95,534.00	₹ -	Partially Admitted
96	Udyog Enterprises	10004976	23.01.2020	₹ 11,08,551.00	₹ 11,08,551.00	Material supplier	₹ -	NA	₹ -	0.15%	₹ -	₹ -	₹ -	₹ -	Wholly Admitted
97	Unified Commodities	30003636	23.01.2020	₹ 1,08,04,414.00	₹ 1,08,04,414.00	Material supplier	₹ -	NA	₹ -	1.47%	₹ -	₹ -	₹ -	₹ -	Wholly Admitted



98	Unik Construction	10004595	24.01.2020	₹ 4,18,79,775.00	₹ 1,94,67,045.00	Service provider	₹ -	NA	₹ -	2.64%	₹ -	₹ -	₹ 2,24,12,730.00	₹ -	Partially Admitted
99	Union Roadways Limited	30000820	21.01.2020	₹ 6,65,200.00	₹ 6,51,896.00	Transporter	₹ -	NA	₹ -	0.09%	₹ -	₹ -	₹ 13,304.00	₹ -	Partially Admitted
100	Vinayaka Movers	30001896	22.01.2020	₹ 7,30,000.00	₹ 7,30,000.00	Service provider	₹ -	NA	₹ -	0.10%	₹ -	₹ -	₹ -	₹ -	Wholly Admitted
101	Zuari Cement Limited	10005641	25.01.2020	₹ 28,55,649.00	₹ 28,55,649.00	Material supplier	₹ -	NA	₹ -	0.39%	₹ -	₹ -	₹ -	₹ -	Wholly Admitted
	<b>Total</b>			₹ 3,18,73,08,565.35	₹ 73,61,35,329.79		₹ -	₹ -		100.00%	₹ -	₹ -	₹ 2,45,11,73,235.56	₹ -	

**Notes:**

- The liquidator has made the best estimate of the amount of the claim based on the information available with him and on the basis of proofs of claims submitted and accepted by him.
- The liquidator reserve his right to modify an entry in the list of stakeholders, when he comes across additional information warranting such modification, and shall modify the entry in the manner directed by the Adjudicating Authority.
- Claims submitted by the claimant was not in prescribed form/format, so we have advised them to submit their claims in proper forms/formats along with all supporting documents.
- The aforesaid claim is disputed and the same is subject to determination through an arbitration mechanism which is pending as on date. Further, as per the information and records available with the Corporate Debtor, there are various counter claims of the Corporate Debtor against the Operational Creditor concerned. Hence, we are not in a position to admit the claim.
- Claim as rejected is subject to the Order of the Appropriate Authority.

**Appendix : 6A**  
List of Claimants who have filed their claims after the last date of receipt of claim  
(Liquidation Commencement date 27.12.2019)

This list of claimants is provided only for the purpose of information, without prejudice to the rights of liquidator to verify the below mentioned claims as per the Insolvency and Bankruptcy Code 2016 and Regulations made thereunder and in the manner as directed by the Adjudicating Authority.

Sl. No	Name of Creditor	Identification No.	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 rejected	Amount of claim under verification	Remarks, if any	
			Date of receipt	Amount claimed	Amount of claim admitted	Nature of claim	Amount covered by lien or attachment pending disposal	Whether lien / attachment removed? (Yes/No)	Amount covered by guarantee						% share in total amount of claims admitted
1	Mahadeo Construction Company	10004030	28.01.2020	₹ 1,54,00,000.00	-	Contractor	₹ -	NA	₹ -		₹ -	₹ -	₹ 1,54,00,000.00	₹ -	Wholly Rejected
2	Tube Products Incorporate	10001365	05.02.2020	₹ 1,26,51,911.00	-	Material supplier	₹ -	NA	₹ -		₹ -	₹ -	₹ 1,26,51,911.00	₹ -	Wholly Rejected
3	Visakha Enterprises	10001964	02.03.2020	₹ 6,78,231.00	-	Material supplier	₹ -	NA	₹ -		₹ -	₹ -	₹ 6,78,231.00	₹ -	Wholly Rejected
4	JICO Press Metal	10001277	13.02.2020	₹ 58,22,809.00	-	Material supplier	₹ -	NA	₹ -		₹ -	₹ -	₹ 58,22,809.00	₹ -	Wholly Rejected
5	Alekha Chandra Das	10007155	24.02.2020	₹ 5,00,000.00	-	Service Provider	₹ -	NA	₹ -		₹ -	₹ -	₹ 5,00,000.00	₹ -	Wholly Rejected
6	Ranjan Kumar Sahoo	10006876	24.02.2020	₹ 11,34,000.00	-	Service Provider	₹ -	NA	₹ -		₹ -	₹ -	₹ 11,34,000.00	₹ -	Wholly Rejected
7	Arati Panda	30004098	16.03.2020	₹ 1,60,000.00	-	Service Provider	₹ -	NA	₹ -		₹ -	₹ -	₹ 1,60,000.00	₹ -	Wholly Rejected
8	Shree Ganesh Industries	10001213	26.03.2020	₹ 44,19,783.00	-	Material supplier	₹ -	NA	₹ -		₹ -	₹ -	₹ 44,19,783.00	₹ -	Wholly Rejected
9	Shree Ganesh Traders	10002252	26.03.2020	₹ 5,09,047.00	-	Works Contractor	₹ -	NA	₹ -		₹ -	₹ -	₹ 5,09,047.00	₹ -	Wholly Rejected
10	Manyzone Trading Company	30005109	16.10.2020	₹ 6,14,648.00	-	Service Provider	₹ -	NA	₹ -		₹ -	₹ -	₹ 6,14,648.00	₹ -	Wholly Rejected
11	Mahaveer Technocrafts Private Limited	30001375	24.02.2020	₹ 38,94,508.00	-	Service Provider	₹ -	NA	₹ -		₹ -	₹ -	₹ 38,94,508.00	₹ -	Wholly Rejected
12	SN Jyoti Associates Private Limited	30006242	16.07.2020	₹ 3,43,03,244.00	-	Service Provider	₹ -	NA	₹ -		₹ -	₹ -	₹ 3,43,03,244.00	₹ -	Wholly Rejected
13	Ramdev Power Insulation India Private Limited	30008313	12.02.2020	₹ 18,68,862.00	-	Service Provider	₹ -	NA	₹ -		₹ -	₹ -	₹ 18,68,862.00	₹ -	Wholly Rejected

14	Advance Bolting Solution Private Limited	10002513	03.07.2020	₹ 2,97,426.62	-	Service Provider	₹ -	NA	₹ -	₹ -	₹ -	₹ -	₹ 2,97,426.62	₹ -	Wholly Rejected
15	Hindustan Petroleum Corporation Ltd.	10002926	14.02.2022	₹ 92,348.00	-	Material supplier	₹ -	NA	₹ -	₹ -	₹ -	₹ -	₹ 92,348.00	₹ -	Wholly Rejected
16	Maharaja Construction	24000009	10.03.2022	₹ 24,59,058.00	-	Service Provider	₹ -	NA	₹ -	₹ -	₹ -	₹ -	₹ 24,59,058.00	₹ -	Wholly Rejected
17	Shivom Electricals & Engineering	30007547	07.09.2022	₹ 80,50,453.00	-	Service Provider	₹ -	NA	₹ -	₹ -	₹ -	₹ -	₹ 80,50,453.00	₹ -	Wholly Rejected
18	Kukumina Construction Private Limited	60000277 & 60000276	07.12.2022	₹ 1,53,90,621.58	-	Service Provider	₹ -	NA	₹ -	₹ -	₹ -	₹ -	₹ 1,53,90,621.58	₹ -	Wholly Rejected
19	Kukumina Construction Private Limited		07.12.2022	₹ 1,33,65,599.71	-	Service Provider	₹ -	NA	₹ -	₹ -	₹ -	₹ -	₹ 1,33,65,599.71	₹ -	Wholly Rejected
20	Kukumina Construction Private Limited		07.12.2022	₹ 2,66,47,522.13	-	Service Provider	₹ -	NA	₹ -	₹ -	₹ -	₹ -	₹ 2,66,47,522.13	₹ -	Wholly Rejected
Note: Liquidator did not receive the claim documents from this claimant till the last date for receipt of claims (being 26.01.2020), hence this claimant is not considered for the purpose of verification/entering into the list of stakeholders. A communication has been sent to the claimants informing them about the late receipts of their claim.															

## Annexure-7

Name of the Corporate Debtor: KSS Petron Private Limited (In-Liquidation)

Date of Commencement of Liquidation: 27.12.2019

List of Stakeholders Version-5 as on 06.01.2024

List of other Stakeholders, if any (other than Financial Creditors and Operational Creditors)

(Amount in ₹)

Sl. No	Name of stakeholder	Category of stakeholders (preference shareholders / equity shareholders / partners / others)	Identification No.	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 rejected	Amount of claim under verification	Remarks, if any			
				Date of receipt	Amount claimed	Amount of claim admitted	Nature of claim	Amount covered by lien or attachment t pending disposal	Whether lien / attachment removed? (Yes/No)	Amount covered by guarantee						% share in total amount of claims admitted		
NIL																		
Total				₹	-	₹	-	₹	-	₹	-	0%	₹	-	₹	-	₹	-

**KSS Petron Private Limited (In-Liquidation)**

**List of Stakeholders**

**List of Stakeholders Version-5 as on 06.01.2024**

**Disclaimer**

The information contained in this List of Stakeholders ("List") is substantially based on information collected by the Liquidator from the books and papers of Corporate Debtor, or as supplied by claimants, officers or employees of the Corporate Debtor. The Liquidator shall not have any liability for any statements, disclosures or representations (expressed or implied) contained in, or any omissions from, this List or any other written or oral communication transmitted to the recipient.

This List has been prepared pursuant to Regulation 31 of the Insolvency and Bankruptcy Board of India (Liquidation Process) Regulations, 2016 ("Liquidation Regulations") and for no other purpose. The submission of this List is a part of the liquidation proceedings. Any recipient getting this List is only entitled to use the same for the purposes of liquidation proceedings, and is not entitled to circulate the whole or any part of the List for any other purpose.

The Liquidator disclaims liability for any losses/ liabilities or damages that may arise relying on the List. No damages/ losses/ penalties/ liabilities or any form of claim shall lie against the Liquidator for the List .