

10i Commerce Services Private Limited - Under CIRP
List of Creditors under clause (ca) of sub-regulation (2) of regulation 13 the IBBI (Insolvency Resolution Process for Corporate Persons) Regulations, 2016
(Version 1: Pursuant to claims received and updated as on 4 July 2023)

Sl No.	Category of Creditor	Summary of Claim Received		Summary of Claim Admitted		Amount Contingent Claims	Amount of claims not admitted	Amount of claims under verification	Details in Annexure	Remarks if any
		No. of Claims	In INR	No. of Claims	In INR	In INR	In INR	In INR		
1	Secured financial creditors belonging to any class of creditors	-	-	-	-	-	-	-	1	
2	Unsecured financial creditors belonging to any class of creditors	-	-	-	-	-	-	-	2	
3	Secured financial creditors (other than financial creditors belonging to any class of creditors)		-		-		-	-	3	
4	Unsecured financial creditors (other than financial creditors belonging to any class of creditors)	2	2,59,16,25,506	2	2,58,94,21,064	-	-	22,04,442	4	
5	Operational creditors (Workmen)		-		-		-	-	5	
6	Operational creditors (Employees)		-		-		-	-	6	
7	Operational creditors (Government Dues)	2	31,20,98,189	2	2	31,20,98,189	-	-	7	
8	Operational creditors (other than Workmen and Employees and Government Dues)	2	1,23,424	2	1,23,424	-	-	-	8	
9	Other creditors, if any, (other than financial creditors and operational creditors)		-		-		-	-	9	
	Total	6	2,90,38,47,119	6	2,58,95,44,490	31,20,98,189	-	22,04,442		

Notes:

1	As per Regulation 14 of CIRP Regulations - Where the amount claimed by a creditor is not precise due to any contingency or other reason, the interim resolution professional or the resolution professional, as the case may be, shall make the best estimate of the amount of the claim based on the information available with him. The interim resolution professional or the resolution professional, as the case may be, shall revise the amounts of claims admitted, including the estimates of claims made under sub regulation (1), as soon as may be practicable, when he comes across additional information warranting such revision.
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2	Amount admitted may undergo change incase the Interim Resolution Professional comes across any additional evidence/document, warranting such change in admitted amount.
3	The Official Exchange rate published by RBI on June 12, 2023 has been considered as the reference exchange rate
5	The IRP has received claims amounting to INR 17,57,42,446 from Trade & Taxes Department Delhi and Excise. These tax demands have been appealed by the Corporate Debtor vide appeal filed dated 06 April 2022 along with partial payment of INR 24,48,770 paid under protest. Pending outcome of this appeal, the amount as claimed by this authority has not yet materialised and is contingent in nature. The corporate debtor in its audited financial statements for the year ended 31 March 2022 has mentioned that these proceedings will not ultimately result in liability. Hence this claim has been provisionally admitted as INR 1 (Indian Rupee One only), as the IRP cannot adjudicate disputed claims. The accepted amount of such claim may be modified if further facts are made available to IRP's/RP's attention.
6	The IRP has received claims of INR 13,63,55,743 from Excise and Taxation Department, Government of Haryana (GST Intelligence Unit. The said claim is still under investigation by the authorities and being contested by the Corporate Debtor and hence not yet been materialised and is contingent in nature. The corporate debtor in its audited financial statements for the year ended 31 March 2022 has mentioned that these proceedings will not ultimately result in liability. Hence this claim has been provisionally admitted at INR 1 (Indian Rupee One only). The same may be modified as more facts are presented to the attention of the IRP/RP.