

Annexure 9

Corporate Debtors : Aditya Vidyut Appliances Limited (AVAL) & Aditya Fabrication Private Limited (AFPL); Date of Commencement of Consolidated CIRP: 16th April, 2021; List of Creditors as on: 20th May, 2021  
List of Other Creditors (Other than financial and Operational Creditors)

Sr. No	Corporate Debtor	Name of Creditor	Identification Number	Details of claims received		Details of claim admitted				Amount of contingent claim	Amount of any mutual dues, that may be set-off	Amount of claims not admitted	Amount of claim under verification	Remarks, if any.
				Date of Receipt	Amount Claimed	Amount of claim admitted	Nature of claim	Whether related Party	% of Voting Share in COC					
1	AVAL	Maharashtra State Electricity Transmission Company Limited (MSETCL)	U40109MH2005SGC153646	27 August 2020	86,63,55,772	86,63,55,772	Unsecured	No	Not Applicable	86,63,55,772	No	-	-	Note 2
2	AVAL	Aditya Electricals	Not Available	07 October 2019	29,00,000	29,00,000	Unsecured	Yes	Not Applicable	-	No	-	-	
3	AVAL	Bihar State Power Transmission Company Limited (BSPTCL)	U74110BR2012SGC018889	05 April 2021	2,95,75,456	2,95,75,456	Unsecured	No	Not Applicable	2,95,75,456	No	-	-	Note 3
<b>Total</b>					<b>89,88,31,228</b>	<b>89,88,31,228</b>				<b>89,59,31,228</b>				

**Notes:**

1. The Hon'ble Tribunal at Mumbai Bench in I.A. 1068/2020 in C.P. 547/I&B/MB/2020 and I.A. 78/2021 in C.P. 547/I&B/MB/2020 and C.P. 193/I&B/MB/2019 was pleased to direct Consolidation of Corporate Insolvency Resolution Processes of Aditya Vidyut Appliances Limited and Aditya Fabrication Private Limited vide an order dated April 16, 2021. In compliances with the said directions, claims of AVAL and AFPL have been pooled together.

2. Maharashtra State Electricity Transmission Company Limited ('MSETCL') has submitted two claims as Operational Creditor pertaining to breach of contract. The advocate on behalf of RP on August 8, 2020 issued a reply (with further reminder sent on October 26, 2020) stating that the claim made by MSETCL is arising out of an alleged contractual breach which in itself is a civil claim for damages in the nature which necessarily has to be adjudicated by an appropriate forum/court to become an 'obligation' by the Corporate Debtor to be payable to them. Therefore, in absence of adjudication to the effect, the claim cannot be admitted as 'debt' and therefor can be admitted as a 'contingent claim' or a 'probable claim of damages' in essence being a claim subject to adjudication by a competent authority.

Therefore, claim I and claim II submitted by MSETCL has been categorized as 'other Creditors' and not under the category of 'operational creditors' subject to adjudication of the same.

Thereafter, MSETCL has served a copy of application filed with Hon'ble Tribunal against the treatment of their claim by the RP and seeking directions that their claim be considered as 'operational debt' and MSETCL be included in the list of operational creditors. The filing of such application was informed to the RP vide email dated November 25, 2020.

Hence, the final admissibility of claim shall depend upon directions of Hon'ble NCLT in this regard.

3. BSPTCL had sent various letters and notices asking RP to ensure safety of their transformer and holding RP liable for damages in case of any loss. Appropriate replies were sent by RP and his advocate refuting any kind of liability and providing with current factory status and option to pick up their transformer at their own cost. After various communications and visits schedule delay due to Covid-19 pandemic, the officials visited factory on 26th February, 2021. Thereafter, a claim was submitted for damages caused to their transformer of an amount of Rs. 2,95,75,456/-. An appropriate reply similar to MSETCL was submitted by RP and their claim was admitted as a 'contingent claim' or a 'probable claim of damages' in essence being a claim subject to adjudication by a competent authority in the category of 'other stakeholders'.