IBBI FORMATS NOTIFIED THROUGH CIRCULARS

Consolidated and Indexed Compilation of Circulars Nos. 94 to 102 of 2026
Circulars dated 2nd and 3rd June 2026 issued by the Insolvency and Bankruptcy Board of India

Compiled by CA R.K. Gupta, Chartered Accountant

1. What has changed

Until now, the forms and formats used in the various processes under the Insolvency and Bankruptcy Code, 2016 formed part of the respective IBBI Regulations themselves. By the 2026 amendments to those Regulations, the forms are no longer embedded in the Regulations. The Regulations now provide that the forms are **to be notified by the Board through circular**. In exercise of that power, the Board issued the nine circulars compiled in this file on 2nd and 3rd June 2026, each enclosing the formats as an Annexure. From now on, the operative text of each form is the one in the relevant circular, and any reference in a Regulation to a 'Form' should be read with that circular.

2. How to use this file

This is a single PDF. The original circulars are reproduced unaltered, in the order shown below, after this index. Every page carries a running compilation page number at the foot, and the PDF bookmarks (left pane) jump to each circular and each form. Page numbers in the index refer to the compilation page number.

3. Circulars at a glance

Circular No.	Date	Regulations under which forms are notified	Basis / amendment	Pages
IBBI/CIRP/94/2026	02.06.2026	CIRP Regulations, 2016	IBBI (Insolvency Resolution Process for Corporate Persons) (Third Amendment) Regulations, 2026	5-48
IBBI/PPIRP/95/2026	02.06.2026	PPIRP Regulations, 2021	IBBI (Pre-Packaged Insolvency Resolution Process) (Third Amendment) Regulations, 2026	49-80
IBBI/LIQ/96/2026	02.06.2026	Liquidation Process Regulations, 2016	IBBI (Liquidation Process) (Fourth Amendment) Regulations, 2026	81-99
IBBI/VL/97/2026	02.06.2026	Voluntary Liquidation Process Regulations, 2017	IBBI (Voluntary Liquidation Process) (Second Amendment) Regulations, 2026	100-131
IBBI/IIRP/98/2026	02.06.2026	IRP for PG to CD Regulations, 2019	IBBI (Insolvency Resolution Process for Personal Guarantors to Corporate Debtors) (Amendment) Regulations, 2026	132-138
IBBI/BIRP/99/2026	02.06.2026	Bankruptcy Process for PG to CD Regulations, 2019	IBBI (Bankruptcy Process for Personal Guarantors to Corporate Debtors) (Second Amendment) Regulations, 2026	139-142
IBBI/IU/100/2026	03.06.2026	Information Utilities Regulations, 2017	Amended vide Notification No. IBBI/2026-27/GN/REG146 dated 01.06.2026	143-156
IBBI/INSP/101/2026	03.06.2026	Inspection and Investigation Regulations, 2017	Regulation 14(3): the Board shall notify a form for filing claims	157-158
IBBI/COMP/102/2026	03.06.2026	Grievance and Complaint Handling Procedure Regulations, 2017	Regulation 3(3): the Board shall notify a form for filing a complaint	159-162

Note: Circulars 101 and 102 are issued under the Inspection and Investigation and the Grievance and Complaint Handling Regulations respectively.

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Enabling provision: Regulation 14(3)

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Enabling provision: Regulation 3(3)

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INSOLVENCY AND BANKRUPTCY BOARD OF INDIA
7th Floor, Mayur Bhawan, Connaught Place, New Delhi – 110 001

CIRCULAR

No. IBBI/CIRP/94/2026 **02nd June, 2026**

To
All Registered Insolvency Professionals
All Recognised Insolvency Professional Entities
All Registered Insolvency Professional Agencies
(By mail to registered email addresses and on the website of the IBBI)

Subject: Formats under the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016.

The Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016 (**CIRP Regulations)**, as amended by the IBBI (Insolvency Resolution Process for Corporate Persons) (Third Amendment) Regulations, 2026 specify various forms relating to the process to be notified by Board through circular.

2. Accordingly, in exercise of the powers conferred under section 196 of the Code read with the CIRP Regulations, the following formats are hereby specified:

Sl. No.	Regulation	Description	Form
1.	Regulation 6	Public Announcement	**Form A**
2.	Regulation 3(1A), (1B)	Written Consent to Act as Resolution Professional	**Form AA**
3.	Regulation 4A(3)	Written Consent to Act as Authorised Representative	**Form AB**
4.	Regulation 3A	Format for list of assets and records	**Form AC**
5.	Regulation 7	Proof of Claim by Operational Creditors except Workmen and Employees	**Form B**
6.	Regulation 8	Submission of claim by Financial Creditors	**Form C**
7.	Regulation 8A	Submission of claim by Financial Creditors in a Class	**Form CA**
8.	Regulation 9	Proof of Claim by a Workman or an Employee	**Form D**
9.	Regulation 9	Proof of Claim submitted by Authorised Representative of Workmen or Employees	**Form E**
10.	Regulation 9A	Proof of Claim by Creditors (other than financial creditors and operational creditors)	**Form F**

11.	Regulation 30A	Application for Withdrawal of Corporate Insolvency Resolution Process	**Form FA**
12.	Regulation 36A(1)	Invitation for Expression of Interest	**Form G**
13.	Regulation 39(3C)	Application for Two-Stage Approval of Resolution Plan	**Form GA**
14.	Regulation 39(4)	Compliance Certificate	**Form H**

3. The formats of the above Forms are enclosed at the **Annexure** to this Circular.

4. This Circular is issued in exercise of the powers conferred under section 196 read with section 240 of the Code.

Sd/-
(Jithesh John)
Executive Director

Annexure

FORM A
PUBLIC ANNOUNCEMENT
(*Under Regulation 6 of the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016*)

FOR THE ATTENTION OF THE CREDITORS OF [*NAME OF CORPORATE DEBTOR*]

RELEVANT PARTICULARS		
1.	Name of corporate debtor	
2.	Date of incorporation of corporate debtor	
3.	Authority under which corporate debtor is incorporated / registered	
4.	Corporate Identity No. / Limited Liability Identification No. of corporate debtor	
5.	Address of the registered office and principal office (if any) of corporate debtor	
6.	Insolvency commencement date in respect of corporate debtor	
7.	Estimated date of closure of insolvency resolution process	
8.	Name and registration number of the insolvency professional acting as interim resolution professional	
9.	Address and e-mail of the interim resolution professional, as registered with the Board	
10.	Address and e-mail to be used for correspondence with the interim resolution professional	
11.	Last date for submission of claims	
12.	Classes of creditors, if any, under clause (b) of sub-section (6A) of section 21, ascertained by the interim resolution professional	Name the class(es)
13.	Names of Insolvency Professionals identified to act as Authorised Representative of creditors in a class (Three names for each class)	1. 2. 3.
14.	(a) Relevant Forms and (b) Details of authorized representatives are available at:	Web link:….. Physical Address:…….

Notice is hereby given that the National Company Law Tribunal has ordered the commencement of a corporate insolvency resolution process of the [*name of the corporate debtor*] on [*insolvency commencement date*].

The creditors of [*name of the corporate debtor*], are hereby called upon to submit their claims with proof on or before [*insert the date falling fourteen days from the appointment of the interim resolution professional*] to the interim resolution professional at the address mentioned against entry No. 10.

The financial creditors shall submit their claims with proof by electronic means only. All other creditors may submit the claims with proof in person, by post or by electronic means.

A financial creditor belonging to a class, as listed against the entry No. 12, shall indicate its choice of authorised representative from among the three insolvency professionals listed against entry No.13 to act as authorised representative of the class [*specify class*] in Form CA.

Submission of false or misleading proofs of claim shall attract penalties.

Name and Signature of Interim Resolution Professional :
Date and Place: :

FORM AA
WRITTEN CONSENT TO ACT AS RESOLUTION PROFESSIONAL
(*Under Regulation 3(1A) and (1B) of the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016*)

[Date]

From
[Name of the insolvency professional]
[Registration number of the insolvency professional]
[Address of the insolvency professional registered with the Board]

To
The Committee of Creditors
[name of corporate debtor]

Subject: Written Consent to act as resolution professional.

I, [*name*], an insolvency professional enrolled with [*name of insolvency professional agency*] and registered with the Board, note that the committee proposes to appoint me as resolution professional under section 22(3)(a) / 22(3)(b) / 27(2) of the Code for corporate insolvency resolution process of [*name of the corporate debtor*].

2. In accordance with regulation 3(1A) of the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016, I hereby give consent to the proposed appointment.

3. I declare and affirm as under: -

a. I am registered with the Board as an insolvency professional.
b. I am not subject to any disciplinary proceedings initiated by the Board or the Insolvency Professional Agency.
c. I do not suffer from any disability to act as a resolution professional.
d. I am eligible to be appointed as resolution professional of the corporate debtor under regulation 3 and other applicable provisions of the Code and regulations.
e. I shall make the disclosures in accordance with the code of conduct for insolvency professionals as set out in the Insolvency and Bankruptcy Board of India (Insolvency Professionals) Regulations, 2016;
f. I am having the following processes in hand:

Sl. No.	Role as	No. of Processes on the date of Consent
1	Interim Resolution Professional	
2	Resolution Professional of a. Corporate Debtors b. Individuals	
3	Liquidator of	

	a. Liquidation Processes b. Voluntary Liquidation Processes	
4	Bankruptcy Trustee	
5	Authorised Representative	
6	Any other (Please state)	

Date: (Signature of the insolvency professional)
Place: Registration No. .....

FORM AB
WRITTEN CONSENT TO ACT AS AUTHORISED REPRESENTATIVE
(*Under Regulation 4A(3) of the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016*)

[Date]

From
[*Name of the insolvency professional*]
[*Registration number of the insolvency professional*]
[*Registered address of the insolvency professional*]

To
The Interim Resolution Professional
[*name of corporate debtor*]

Subject: Written Consent to act as authorized representative.

I, [*name*], an insolvency professional enrolled with [*name of insolvency professional agency*] and registered with the Board, note that you have proposed to appoint me as the authorized representative of financial creditors in a class [*specify class*] in the corporate insolvency resolution process of [*name of the corporate debtor*].

2. In accordance with regulation 4(A) of the IBBI (Insolvency Resolution Process for Corporate Persons) Regulations, 2016, I hereby give my consent to the proposed appointment.

3. I declare and affirm as under: -
   a. I am registered with the Board as an insolvency professional.
   b. I am not subject to any disciplinary proceedings initiated by the Board or the Insolvency Professional Agency.
   c. I do not suffer from any disability to act as an authorized representative.
   d. I shall not canvass with the creditors to indicate their choice in my favour in Form CA.
   e. I am having the following processes in hand:

Sl. No.	Role as	No. of Processes on the date of Consent
1	Interim Resolution Professional	
2	Resolution Professional of a. Corporate Debtors b. Individuals	
3	Liquidator of a. Liquidation Processes b. Voluntary Liquidation Processes	

4	Bankruptcy Trustee	
5	Authorised Representative	
6	Any other (Please state)	

Date: (Signature of the insolvency professional)
Place: Registration No. .....]

FORM AC

LIST OF ASSETS AND RECORDS

[Under Regulation 3A of the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016]

Basic Details	
Name of Corporate Debtor	
CIN / LLPIN	
Insolvency Commencement Date	
Name of IRP / RP	
Name of person handing over (section 19)	
Designation / Capacity of person handing over	
Date and Place of handover	

Part A — Records of Information relating to Assets, Finances and Operations

(Records referred to in clause (a) of section 18 and such information required under Regulation 36)

Sl. No.	Description of Records / Information	Period Covered	Form (Physical / Digital / Both)	Present Location	Handed Over (Yes / No / Partial)	Remarks
1.						
2.						
3.						
4.						

Part B — Assets recorded in Balance Sheet or other Records

(Assets referred to in clause (f) of section 18)

Sl. No.	Description of Asset	Location	Book Value (Rs.)	Encumbrance / Charge (if any)	Handed Over (Yes / No / Partial)	Remarks
1.						
2.						
3.						

4.						

Part C — Assets / Records pertaining to CD, not handed over

(To be filled where any asset or record has not been handed over)

Sl. No.	Description of Asset / Record	Reason for not handing over	Present location / possessor	Remarks
1.				
2.				
3.				

Signatures

This list has been prepared and signed in the presence of the following witnesses:

	Person handing over	IRP / RP	Witness 1	Witness 2
Name				
Designation				
Signature				
Date and Place				

Note*:*

(i) This list shall be signed by the person handing over as well as the IRP / RP, and by at least two individuals who have witnessed the act of taking control and custody of such assets and records, as required under sub-regulation (4) of Regulation 3A.

(ii) Where assets or records have not been handed over, the IRP / RP shall prepare the list under sub-regulation (3) of Regulation 3A.

(iii) The categories of records, information and assets set out in this format are illustrative and not exhaustive. Any person covered under section 19 of the Code is required to hand over all records, information and assets of the corporate debtor, whether or not specifically enumerated above, and non-enumeration shall not constitute a defence for failure to hand over the same, where such record, asset, document, information or material is otherwise required to be handed over under the Code or the regulations.

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FORM B

PROOF OF CLAIM BY OPERATIONAL CREDITORS EXCEPT WORKMEN AND EMPLOYEES

(*Under Regulation 7 of the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016*)

[*Date*]

To
The Interim Resolution Professional / Resolution Professional
[*Name of the Insolvency Resolution Professional / Resolution Professional*]
[*Address as set out in public announcement*]

From
[*Name and address of the operational creditor*]

Subject: Submission of proof of claim.

Madam/Sir,

[*Name of the operational creditor*], hereby submits this proof of claim in respect of the corporate insolvency resolution process in the case of [*name of corporate debtor*]. The details for the same are set out below:

Particulars		
1.	Name of Operational Creditor	
2.	Identification number of Operational Creditor (If an incorporated body provide identification number and proof of incorporation. If a partnership or individual, provide identification records* of all the partners or the individual)	
3.	Address and email address of operational creditor for correspondence	
4.	Total amount of claim (Including any interest as at the insolvency commencement date)	
5.	Details of documents by reference to which the debt can be substantiated.	
6.	Details of any dispute as well as the record of pendency or order of suit or arbitration proceedings	

Particulars		
7.	Details of how and when debt incurred	
8.	Details of any mutual credit, mutual debts, or other mutual dealings between the corporate debtor and the creditor which may be set-off against the claim	
9.	Details of: a. any security held, the value of security and its date, or b. any retention of title arrangement in respect of goods or properties to which the claim refers	
10.	Details of the bank account to which the amount of the claim or any part thereof can be transferred pursuant to a resolution plan	
11.	List of documents attached to this proof of claim in order to prove the existence and non-payment of claim due to the operational creditor	

Signature of operational creditor or person authorised to act on his behalf [*Please enclose the authority if this is being submitted on behalf of an operational creditor*]
Name in BLOCK LETTERS
Position with or in relation to creditor
Address of person signing

* PAN number, passport, AADHAAR Card or the identity card issued by the Election Commission of India

DECLARATION

I, [*Name of claimant*], currently residing at [*insert address*], hereby declare and state as follows:-

1. [*Name of corporate debtor*], the corporate debtor was, at the insolvency commencement date, being the……..day of……20….., actually indebted to me in the sum of Rs. [*insert amount of claim*].

2. In respect of my claim of the said sum or any part thereof, I have relied on the documents specified below: [*Please list the documents relied on as evidence of claim*].

3. The said documents are true, valid and genuine to the best of my knowledge, information and belief and no material facts have been concealed therefrom.

4. In respect of the said sum or any part thereof, neither I nor any person, by my order, to my knowledge or belief, for my use, had or received any manner of satisfaction or security whatsoever, save and except the following:

[*Please state details of any mutual credit, mutual debts, or other mutual dealings between the corporate debtor and the creditor which may be set-off against the claim*].

Date:
Place:

(Signature of the claimant)

VERIFICATION

I, *[Name]* the claimant hereinabove, do hereby verify that the contents of this proof of claim are true and correct to my knowledge and belief and no material fact has been concealed therefrom.

Verified at … on this …… day of ……., 20…

(Signature of the claimant)

[Note: In the case of company or limited liability partnership, the declaration and verification shall be made by the director/manager/secretary and in the case of other entities, an officer authorised for the purpose by the entity].

FORM C
SUBMISSION OF CLAIM BY FINANCIAL CREDITORS
(*Under Regulation 8 of the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016*)

[Date]

From
[*Name and address of the financial creditor, including address of its registered office and principal office*]

To
The Interim Resolution Professional / Resolution Professional
[*Name of the Insolvency Resolution Professional / Resolution Professional*]
[*Address as set out in public announcement*]

Subject: **Submission of claim and proof of claim.**

Madam/Sir,

[*Name of the financial creditor*], hereby submits this claim in respect of the corporate insolvency resolution process of [*name of corporate debtor*]. The details for the same are set out below:

Relevant Particulars		
(1)	(2)	(3)
1.	Name of the financial creditor	
2.	Identification number of the financial creditor (If an incorporated body, provide identification number and proof of incorporation. If a partnership or individual provide identification records* of all the partners or the individual)	
3.	Address and email address of the financial creditor for correspondence	
4.	Details of claim, if it is made against corporate debtor as principal borrower: (i) Amount of claim (ii) Amount of claim covered by security interest, if any (Please provide details of security interest, the value of the security, and the date it was given) (iii) Amount of claim covered by guarantee, if any (Please provide details of guarantee held, the value of the guarantee, and the date it was given) (iv) Name and address of the guarantor(s)	
5.	Details of claim, if it is made against corporate debtor as guarantor: (i) Amount of claim (ii) Amount of claim covered by security interest, if any (Please provide details of security interest, the value of the security, and the date it was given) (iii) Amount of claim covered by guarantee, if any (Please provide details of guarantee held, the value of the guarantee, and the date it was given)	

	(iv) Name and address of the principal borrower	
6.	Details of claim, if it is made in respect of financial debt covered under clauses (h) and (i) of sub-section (8) of section 5 of the Code, extended by the creditor: (i) Amount of claim (ii) Name and address of the beneficiary	
7.	Details of how and when debt incurred	
8.	Details of any mutual credit, mutual debts, or other mutual dealings between the corporate debtor and the creditor which may be set-off against the claim	
9.	Details of the bank account to which the amount of the claim or any part thereof can be transferred pursuant to a resolution plan	
(Signature of financial creditor or person authorised to act on its behalf) [Please enclose the authority if this is being submitted on behalf of the financial creditor]		
Name in BLOCK LETTERS		
Position with or in relation to creditor		
Address of person signing		

*****PAN, passport, AADHAAR Card or the identity card issued by the Election Commission of India.

DECLARATION

I, [*Name of claimant*], currently residing at [insert address], do hereby declare and state as follows: -

1. [*Name of corporate debtor*], the corporate debtor was, at the insolvency commencement date, being the……..day of……..20……., actually indebted to me for a sum of Rs. [*insert amount of claim*].
2. In respect of my claim of the said sum or any part thereof, I have relied on the documents specified below: [*Please list the documents relied on as evidence of claim*].
3. The said documents are true, valid and genuine to the best of my knowledge, information and belief and no material facts have been concealed therefrom.
4. In respect of the said sum or any part thereof, neither I, nor any person, by my order, to my knowledge or belief, for my use, had or received any manner of satisfaction or security whatsoever, save and except the following:
   [*Please state details of any mutual credit, mutual debts, or other mutual dealings between the corporate debtor and the creditor which may be set-off against the claim*].
5. I undertake to update my claim as and when the claim is satisfied, partly or fully, from any source in any manner, after the insolvency commencement date.
6. I am / I am not a related party of the corporate debtor, as defined under section 5 (24) of the Code.
7. I am eligible to join committee of creditors by virtue of proviso to section 21 (2) of the Code even though I am a related party of the corporate debtor.

Date:
Place:

(Signature of the claimant)

VERIFICATION

I, [*Name*] the claimant hereinabove, do hereby verify that the contents of this proof of claim are true and correct to my knowledge and belief and no material fact has been concealed therefrom.

Verified at … on this …… day of ……., 20….

(Signature of claimant)

[*Note: In the case of company or limited liability partnership, the declaration and verification shall be made by the director/manager/secretary/designated partner and in the case of other entities, an officer authorised for the purpose by the entity.*]

FORM CA

SUBMISSION OF CLAIM BY FINANCIAL CREDITORS IN A CLASS

(*Under regulation 8A of the Insolvency and Bankruptcy (Insolvency Resolution Process for Corporate Persons) Regulations, 2016*)

[Date]

From
[*Name and address of the financial creditor, including address of its registered office and principal office*]

To
The Interim Resolution Professional / Resolution Professional
[*Name of the Insolvency Resolution Professional / Resolution Professional*]
[*Address as set out in public announcement*]

Subject: **Submission of claim and proof of claim.**

Madam/Sir,

[*Name of the financial creditor*], hereby submits this claim in respect of the corporate insolvency resolution process of [*name of corporate debtor*]. The details for the same are set out below:

Relevant Particulars		
1.	Name of the financial creditor	
2.	Identification number of the financial creditor (If an incorporated body, provide identification number and proof of incorporation. If a partnership or individual, provide identification records of all the partners or the individual)	
3.	Address and e-mail address of the financial creditor for correspondence.	
4.	Total amount of claim (in Rs.)	
5.	Details of documents by reference to which the debt can be substantiated	
6.	Details of how and when debt incurred	
7.	Details of any mutual credit, mutual debts, or other mutual dealings between the corporate debtor and the creditor which may be set-off against the claim	
8.	Details of any security held, the value of the security, and the date it was given	

9.	Details of the bank account to which the amount of the claim or any part thereof can be transferred pursuant to a resolution plan	
10.	List of documents attached to this claim in order to prove the existence and non-payment of claim due	
11.	Name of the insolvency professional who will act as the Authorised representative of creditors of the class	

Signature of financial creditor or person authorised to act on its behalf [Please enclose the authority if this is being submitted on behalf of the financial creditor]
Name in BLOCK LETTERS
Position with or in relation to creditor
Address of person signing

*PAN number, passport, AADHAAR Card or the identity card issued by the Election Commission of India.

DECLARATION

I, [*Name of claimant*], currently residing at [insert address], do hereby declare and state as follows: -

1. [*Name of corporate debtor*], the corporate debtor was, at the insolvency commencement date, being the……..day of……..20……., actually indebted to me for a sum of Rs. [*insert amount of claim*].
2. In respect of my claim of the said sum or any part thereof, I have relied on the documents specified below: [*Please list the documents relied on as evidence of claim*].
3. The said documents are true, valid and genuine to the best of my knowledge, information and belief and no material facts have been concealed therefrom.
4. In respect of the said sum or any part thereof, neither I, nor any person, by my order, to my knowledge or belief, for my use, had or received any manner of satisfaction or security whatsoever, save and except the following:

[*Please state details of any mutual credit, mutual debts, or other mutual dealings between the corporate debtor and the creditor which may be set-off against the claim*].

5. I am / I am not a related party of the corporate debtor, as defined under section 5 (24) of the Code.
6. I am eligible to give voting instruction to the authorized representative by virtue of proviso to section 21 (2) of the Code even though I am a related party of the corporate debtor.

Date:
Place:

(Signature of the claimant)

VERIFICATION

I, [Name] the claimant hereinabove, do hereby verify that the contents of this proof of claim are true and correct to my knowledge and belief and no material fact has been concealed therefrom.

Verified at … on this …… day of ……., 20…

(Signature of claimant)

[*Note: In the case of company or limited liability partnership, the declaration and verification shall be made by the director/manager/secretary/designated partner and in the case of other entities, an officer authorized for the purpose by the entity.*]

FORM D

PROOF OF CLAIM BY A WORKMAN OR AN EMPLOYEE

(*Under Regulation 9 of the Insolvency and Bankruptcy (Insolvency Resolution Process for Corporate Persons) Regulations, 2016*)

[*Date*]

To
The Interim Resolution Professional / Resolution Professional
[*Name of the Insolvency Resolution Professional / Resolution Professional*]
[*Address as set out in public announcement*]

From
[*Name and address of the workman / employee*]

Subject: Submission of proof of claim.

Madam/Sir,

[*Name of the workman / employee*], hereby submits this proof of claim in respect of the corporate insolvency resolution process in the case of [*name of corporate debtor*]. The details for the same are set out below:

Particulars		
1.	Name of workman / employee	
2.	Pan Number, Passport, the identity card issued by the Election Commission of India or Aadhaar Card of workman / employee	
3.	Address and email address (if any) of workman / employee for correspondence	
4.	Total amount of claim (Including any interest as at the insolvency commencement date)	
5.	Details of documents by reference to which the claim can be substantiated.	
6.	Details of any dispute as well as the record of pendency or order of suit or arbitration proceedings	
7.	Details of how and when claim arose	
8.	Details of any mutual credit, mutual debts, or other mutual dealings between the corporate debtor and the creditor which may be set-off against the claim	
9.	Details of the bank account to which the amount of the claim or any part thereof can be transferred pursuant to a resolution plan	

Particulars		
10.	List of documents attached to this proof of claim in order to prove the existence and non-payment of claim due to the operational creditor	
Signature of workman / employee or person authorised to act on his behalf [*Please enclose the authority if this is being submitted on behalf of an operational creditor*]		
Name in BLOCK LETTERS		
Position with or in relation to creditor		
Address of person signing		

DECLARATION

I, [*Name of claimant*], currently residing at [*insert address*], do hereby declare and state as follows:-

1. [*Name of corporate debtor*], the corporate debtor was, at the insolvency commencement date, being the……..day of……..20……., actually indebted to me in the sum of Rs. [*insert amount of claim*].

2. In respect of my claim of the said sum or any part thereof, I have relied on the documents specified below: [*Please list the documents relied on as evidence of claim*].

3. The said documents are true, valid and genuine to the best of my knowledge, information and belief and no material facts have been concealed therefrom.

4. In respect of the said sum or any part thereof, neither I, nor any person, by my order, to my knowledge or belief, for my use, had or received any manner of satisfaction or security whatsoever, save and except the following:
   [*Please state details of any mutual credit, mutual debts, or other mutual dealings between the corporate debtor and the creditor which may be set-off against the claim*].

Date:
Place:

(Signature of the claimant)

VERIFICATION

I, *[Name]* the claimant hereinabove, do hereby verify that the contents of this proof of claim are true and correct to my knowledge and belief and no material fact has been concealed therefrom.

Verified at … on this …… day of ……., 20…

(Signature of claimant).

FORM E

PROOF OF CLAIM SUBMITTED BY AUTHORISED REPRESENTATIVE OF WORKMEN AND EMPLOYEES

(*Under Regulation 9 of the Insolvency and Bankruptcy (Insolvency Resolution Process for Corporate Persons) Regulations, 2016*)

[*Date*]

To
The Interim Resolution Professional / Resolution Professional,
[*Name of the Insolvency Resolution Professional / Resolution Professional*]
[*Address as set out in public announcement*]

From
[*Name and address of the duly authorised representative of the workmen / employees*]

Subject: Submission of proofs of claim.

Madam/Sir,

I, [*name of authorised representative of the workmen / employees*], currently residing at [*address of authorised representative of the workmen / employees*], on behalf of the workmen and employees employed by the above named corporate debtor and listed in **Annexure A**, solemnly affirm and say:

1. That the above named corporate debtor was, at the insolvency commencement date, being the _____ day of _____ 20 ___, justly truly indebted to the several persons whose names, addresses, and descriptions appear in the **Annexure A** below in amounts severally set against their names in such **Annexure A** for wages, remuneration and other amounts due to them respectively as workmen or/ and employees in the employment of the corporate debtor in respect of services rendered by them respectively to the corporate debtor during such periods as are set out against their respective names in the said **Annexure A**.

2. That for which said sums or any part thereof, they have not, nor has any of them, had or received any manner of satisfaction or security whatsoever, save and except the following:

   [*Please state details of any mutual credit, mutual debts, or other mutual dealings between the corporate debtor and the creditor which may be set-off against the claim*.]

Deponent

ANNEXURE A

1. Details of Employees/ Workmen

S No.	Name of Employee/ Workman	Identification number (PAN number, Passport or AADHAAR card)	Total amount due (Rs.)	Period over which amount due
1.				
2.				
3.				
4.				

2. Particulars of how debt was incurred by the corporate debtor, including particulars of any dispute as well as the record of pendency of suit or arbitration proceedings (if any).

3. Particulars of any mutual credit, mutual debts, or other mutual dealings between the corporate debtor and the creditor which may be set-off against the claim.

ATTACHMENTS:

[*Documents relied as evidence as proof of debt and as proofs of non-payment of debt*.**]**

DECLARATION

I, [*Name of claimant*], currently residing at [*insert address*], do hereby declare and state as follows:-

1. [*Name of corporate debtor*], the corporate debtor was, at the insolvency commencement date, being the……..day of……..20……., actually indebted to me in the sum of Rs. [*insert amount of claim*].

2. In respect of my claim of the said sum or any part thereof, I have relied on the documents specified below: [*Please list the documents relied on as evidence of claim*].

3. The said documents are true, valid and genuine to the best of my knowledge, information and belief and no material facts have been concealed therefrom.

4. In respect of the said sum or any part thereof, neither I, nor any person, by my order, to my knowledge or belief, for my use, had or received any manner of satisfaction or security whatsoever, save and except the following:
[*Please state details of any mutual credit, mutual debts, or other mutual dealings between the corporate debtor and the creditor which may be set-off against the claim*].

Date:
Place:

(Signature of the claimant)

VERIFICATION

I, *[Name]* the claimant hereinabove, do hereby verify that the contents of this proof of claim are true and correct to my knowledge and belief and no material fact has been concealed therefrom.

Verified at … on this …… day of ……., 20…

(Signature of the claimant)]

FORM F
PROOF OF CLAIM BY CREDITORS (OTHER THAN FINANCIAL CREDITORS AND OPERATIONAL CREDITORS)
[Under Regulation 9A of the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016]

Date ……..

To
The Interim Resolution Professional / Resolution Professional
[*Name of the Insolvency Resolution Professional / Resolution Professional*]
[*Address as set out in public announcement*]

From
[*Name and address of the creditor*]

Subject: **Submission of proof of claim.**

Madam / Sir,

I, [*Name of the creditor*], hereby submit the following proof of claim in respect of the corporate insolvency resolution process in the case of [*name of corporate debtor*]. The details of the same are set out below:

PARTICULARS

1.	Name of the creditor	
2.	Identification number of the creditor (If an incorporated body corporate, provide identification number and proof of incorporation. If a partnership or individual, provide identification record* of all partners or the individuals)	
3.	Address and email address of the creditor for correspondence	
4.	Description of the claim (Including the amount of the claim as at the insolvency commencement date)	
5.	Details of documents by reference to which claim can be substantiated	
6.	Details of how and when the claim arose	
7.	Details of any mutual credit, mutual debts, or other mutual dealings between the corporate debtor and the creditor which may be set-off against the claim	
8.	Details of: a. any security held, the value of security and its date, or b. retention title arrangement in respect of goods or properties to which the claim refers	

9.	Details of bank account to which the amount of the claim or any part thereof can be transferred pursuant to a resolution plan	
10.	List of documents attached to this claim in order to prove the existence and non-satisfaction of claim due to the creditor	
Signature of the creditor or any person authorised to act on his behalf (Please enclose the authority if this is being submitted signed on behalf of the creditor)		
Name in BLOCK LETTERS		
Position with or in relation to the creditor		
Address of the person signing		

* PAN, Passport, AADHAAR or the identity card issued by the Election Commission of India.

DECLARATION

I, [*Name of claimant*], currently residing at [*insert address*], do hereby declare and state as follows:-

1. [*Name of corporate debtor*], the corporate debtor was, at the insolvency commencement date, being the……..day of……..20……., actually indebted to me in the sum of Rs. [*insert amount of claim*].

2. In respect of my claim of the said sum or any part thereof, I have relied on the documents specified below: [*Please list the documents relied on as evidence of claim*].

3. The said documents are true, valid and genuine to the best of my knowledge, information and belief and no material facts have been concealed therefrom.

4. In respect of the said sum or any part thereof, neither I, nor any person, by my order, to my knowledge or belief, for my use, had or received any manner of satisfaction or security whatsoever, save and except the following:

   [*Please state details of any mutual credit, mutual debts, or other mutual dealings between the corporate debtor and the creditor which may be set-off against the claim*].

Date:
Place:

(Signature of the claimant)

VERIFICATION

I, *[Name]* the claimant hereinabove, do hereby verify that the contents of this proof of claim are true and correct to my knowledge and belief and no material fact has been concealed therefrom.

Verified at … on this …… day of ……., 20…

(Signature of the claimant)

[Note: In the case of company or limited liability partnership, the declaration and verification shall be made by the director/manager/secretary and in the case of other entities, an officer authorised for the purpose by the entity].

FORM FA

APPLICATION FOR WITHDRAWAL OF CORPORATE INSOLVENCY RESOLUTION PROCESS

[*Under Regulation 30A of the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016*]

Date: _____

To
The Adjudicating Authority
[National Company Law Tribunal, _____ Bench]

In the matter of: [*name of the corporate debtor*]

Subject: Application for withdrawal of an application admitted reg. CIRP for [*name of the corporate debtor*]

I, [*Name of the Insolvency Professional*], an insolvency professional enrolled with [*name of insolvency professional agency*] and registered with the Insolvency and Bankruptcy Board of India having registration number [*registration number*], am acting as the Resolution Professional for the corporate insolvency resolution process ("**CIRP**") of [*name of the corporate debtor*].

2. I hereby submit this application for withdrawal of the application bearing [*diary number; CP number*] admitted by this Hon'ble Adjudicating Authority under section ___ of the Insolvency and Bankruptcy Code, 2016, in pursuance of the approval granted by the Committee of Creditors, in accordance with section 12A of the Code read with regulation 30A of the CIRP Regulations.

3. The details of the meeting of the Committee of Creditors at which withdrawal was approved are as under:

(a) Date of Committee of Creditors meeting: _____
(b) Voting share approving withdrawal: _____ (___%)

4. I enclose herewith the records of [*bank guarantee / demand draft*] furnished in accordance with regulation 30A.

Signature of the Insolvency Professional
Registration Number of the Insolvency Professional
Registered Address of the Insolvency Professional
For (Name of the Corporate Debtor)
(Date and Place)

FORM G

INVITATION FOR EXPRESSION OF INTEREST

FOR

[*NAME OF CORPORATE DEBTOR*] OPERATING IN [*INDUSTRY TYPE*] AT [*LOCATION(S)*]

(*Under regulation 36A(1) of the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016*)

SL.	RELEVANT PARTICULARS	
1.	Name of the corporate debtor along with PAN & CIN/ LLP No.	
2.	Address of the registered office	
3.	URL of website	
4.	Details of place where majority of fixed assets are located	
5.	Installed capacity of main products/ services	
6.	Quantity and value of main products/ services sold in last financial year	
7.	Number of employees/ workmen	
8.	Further details including last available financial statements (with schedules) of two years, lists of creditors are available at URL:	
9.	Eligibility for resolution applicants under section 25(2)(h) of the Code is available at URL:	
10.	Last date for receipt of expression of interest	
11.	Date of issue of provisional list of prospective resolution applicants	
12.	Last date for submission of objections to provisional list	
13.	Date of issue of final list of prospective resolution applicants	
14.	Date of issue of information memorandum, evaluation matrix and request for resolution plans to prospective resolution applicants	
15.	Last date for submission of resolution plans	
16.	Process email id to submit Expression of Interest	
17.	[Details of the corporate debtor's registration status as MSME.]	

Signature of the Resolution Professional
Registration Number of the Resolution Professional
Registered Address of the Resolution Professional
For (Name of the Corporate Debtor)
(Date and Place)]

FORM GA

APPLICATION FOR TWO-STAGE APPROVAL OF RESOLUTION PLAN

[Under Regulation 39(3C) of the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016]

Date: _____

To

The Adjudicating Authority

[*National Company Law Tribunal, _____ Bench*]

In the matter of: [*Name of the Corporate Debtor*]

Subject: Application for separate approval of implementation of resolution plan and manner of distribution of [*name of corporate debtor*] under the second proviso to sub-section (1) of section 31 of the Insolvency and Bankruptcy Code, 2016.

1. Details of the Corporate Debtor	
Name of the Corporate Debtor	
CIN / LLPIN	
Registered Address	
Insolvency Commencement Date	
CIRP Period in days from ICD (including extensions, if any)	

2. Details of the Successful Resolution Applicant	
Name of the Successful Resolution Applicant	

3. Details of Committee of Creditors Approval	
Date of CoC meeting at which resolution plan was approved	
Voting share approving two-stage approval under proviso to section 31(1) (%)	

4. Reasons for seeking two-stage approval

5. Details of proposed manner of implementation of plan, as recommended by CoC pursuant to second proviso to sub section (1) of section 31

6. Documents enclosed
(a) Copy of the CoC approved resolution plan. (b) Compliance certificate under regulation 39(4) of the CIRP Regulations. (c) Copy of the minutes of the CoC meeting reflecting approval of the resolution plan. (d) Copy of the minutes of the CoC meeting reflecting approval for two-stage process under the second proviso to section 31(1). (e) Any other relevant document.

Declaration

I, [*Name of the Resolution Professional*], hereby declare that the contents of this application are true and correct to the best of my knowledge and belief and nothing material has been concealed therefrom.

Signature of the Resolution Professional: _____

Registration Number: _____

Address as registered with the Board: _____

Email ID as registered with the Board: _____

Date: _____

Place: _____

FORM H
COMPLIANCE CERTIFICATE

(*Under Regulation 39(4) of the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016*)

I, [*Name of the resolution professional*], an insolvency professional enrolled with [*name of insolvency professional agency*] and registered with the Board with registration number [*registration number*], am the resolution professional for the corporate insolvency resolution process (CIRP) of [*name of the corporate debtor (CD)*].

1A. The details of the CIRP are as under:

Sl. No.	Particulars	Description
1	Name of the CD	
2	Date of Initiation of CIRP	
3	Date of Appointment of IRP	
4	Date of Publication of Public Announcement	
5	Date of Constitution of CoC	
6	Date of First Meeting of CoC	
7	Date of Appointment of RP	
8	Date of Appointment of Registered Valuers	
9	Date of Issue of Invitation for EoI (In case of multiple issuance of EoI, please specify all such dates)	
10	Date of Final List of Eligible Prospective Resolution Applicants	
11	Date of Invitation of Resolution Plan	
12	Last Date of Submission of Resolution Plan	
13	Date of submission of Resolution Plan to the RP	
14	Date of placing the Resolution Plan before the CoC	
15	Date of Approval of Resolution Plan by CoC	
16	Date of Filing of Resolution Plan with Adjudicating Authority	
17	Date of Expiry of 180 days of CIRP	
18	Date of each order extending/excluding the period of CIRP on request filed by RP	

19	Date of Expiry of Extended Period of CIRP	
20	Fair Value	
21	Liquidation value	
22	Number of Meetings of CoC held	

1B. (i) Whether Application for approval of Resolution Plan filed within 180 days of CIRP initiation - **Y/N**

(ii) Number of days beyond 180 days taken for filing application for resolution plan_____

(iii) Reasons for delay _____

2. I hereby certify that-

(i) the said Resolution Plan complies with all the provisions of the Insolvency and Bankruptcy Code, 2016 (IBC/Code), the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016 (CIRP Regulations) and does not contravene any of the provisions of the law for the time being in force.

(ii) the Resolution Applicant (……..) has submitted an affidavit pursuant to section 30(1) of the Code confirming its eligibility under section 29A of the Code to submit resolution plan. The contents of the said affidavit are in order.

(iii) the said Resolution Plan has been approved by the CoC in accordance with the provisions of the Code and the CIRP Regulations made thereunder. The Resolution Plan has been approved by [*state the number of votes by which Resolution Plan was approved by CoC*] % of voting share of financial creditors after considering its feasibility and viability and other requirements specified by the CIRP Regulations.

(iv) The voting was held in the meeting of the CoC on [*state the date of meeting*] where all the members of the CoC were present.

or

I sought vote of members of the CoC by electronic voting system which was kept open at least for 24 hours as per regulation 26.

[strike off the part that is not relevant]

3. The details and documents related to the successful resolution applicant are as under:

Sl. No.	Particulars	Description
1.	Name of Successful Resolution Applicant (SRA)	
2.	Nature of Business of SRA	
3.	Relationship status of SRA with CD, if any	
4.	Whether SRA is eligible to submit plan u/s 240A of IBC in case of MSME CD	
5.	Due Diligence Certificate of the RP u/s 29A of IBC for the SRA (pls attach copy of certificate)	

4. The details of CIRP, and resolution plan are as under:

<table>
<tr><th>Sl. No.</th><th>Particulars</th><th>Description</th></tr>
<tr><td>1.</td><td>Whether Corporate Debtor is an MSME, if so, Date of obtaining MSME registration (pls attach copy of registration certificate)</td><td></td></tr>
<tr><td>2.</td><td>Business of the CD)</td><td></td></tr>
<tr><td>3.</td><td>Total admitted claims (Amount in Rs.)
<table>
<tr><th>Sl. No.</th><th>Description</th><th>Principal</th><th>Interest and penalty, if any</th><th>Total</th></tr>
<tr><td>1.</td><td>Corporate Guarantee claims</td><td></td><td></td><td></td></tr>
<tr><td>2.</td><td>Other than Corporate Guarantee claims</td><td></td><td></td><td></td></tr>
</table></td><td></td></tr>
<tr><td>4.</td><td>Resolution Plan Value
(including insolvency resolution process cost, infusion of funds etc)
(In the case of real estate CDs, provide the monetary value of flats etc. given to allottees)
(pls attach copy of Resolution plan)</td><td></td></tr>
<tr><td>5.</td><td>Voting percentage (%) of CoC in favour of Resolution Plan
(pls attach copy of minutes approving resolution plan)</td><td></td></tr>
</table>

5. Details of implementation of resolution plan:

Sl. No.	Particulars	Description
1.	Amount of Performance Guarantee furnished by SRA (in Rs.) and its validity (attach document)	
2.	Source of funds (in brief)	
3.	Capital restructuring and management of CD post approval of resolution plan (**in brief including shareholding proposed to be transferred in favour of SRA**)	
4.	Term and implementation of plan (in brief)	
5.	Details of monitoring committee (in brief)	
6.	Effective date of resolution plan implementation	

6. The list of financial creditors of the CD being members of the CoC and distribution of voting share among them is as under:

Sl. No.	Name of Creditor	Voting Share (%)	Voting for Resolution Plan (Voted for / Dissented / Abstained)

7A. Realisable amount:

Sl. No.	Particulars	Description
1.	Total Realisable amount under the plan *(In case of real estate CDs, provide the monetary value of flats etc. given to allottees)*	
2.	Fair Value	
3.	Liquidation Value	
4.	Percentage (%) of realisable amount to Fair Value	
5.	Percentage (%) of realisable amount to Liquidation Value	
6.	Percentage (%) of realisable amount to Principal amount	
7.	Percentage (%) of realisable amount to Total admitted claims	
8.	Percentage (%) of realisable amount to Other than admitted Corporate Guarantee claims	

7B. Details of Realisable amount:

(Amount In Rupees)

Stakeholder Type	**Amount(s)**				**Payment schedule**
	Amount Claimed	**Amount Admitted**	**Realisable amount under the plan**	**Amount realizable in plan to amount claimed (%)**	
Secured Financial Creditors - Creditors not having a right to vote under sub-section (2) of section 21 - Dissenting - Assenting					
Unsecured Financial Creditors -Creditors not having a right to vote under sub-section (2) of section 21 - Dissenting - Assenting					
Operational Creditors					
(i) Government					
(ii) Workmen - PF dues - Other dues					
(iii)Employees - PF dues					

- Other dues					
(iv)Other Operational creditors					
Other Debts and Dues					
Shareholders					
Total					

8. The time frame proposed for obtaining relevant approvals is as under:

Sl. No.	Nature of Approval	Name of applicable law	Name of Authority who will grant Approval	When to be obtained
1				
2				

9. Steps to be taken by the concerned parties post approval of resolution plan by AA:

Next Step(s)	Name of Party	Timeline

10. Details of Income Tax losses carry forward under Section 79(2)(c) of Income Tax Act, 1961, if any.

11. Amount of Regulatory fee payable (0.25%) to the Board under Regulation 31A [……] and affidavit to the said effect is submitted by the SRA to the Resolution Professional.

12. Status of Preferential, Undervalued, Fraudulent and Extortionate transactions and how these are dealt in the resolution plan, if any

Sl. No.	Type of Transaction	Amount (Rs.)	Date of Filing with Adjudicating Authority	Date of Order of the Adjudicating Authority	Brief of the Order	How it is dealt in resolution plan
1	Preferential transactions u/s 43					
2	Undervalued transactions u/s 45					

3	Extortionate credit transactions u/s 50					
4	Fraudulent transactions u/s 66					
5.	Combination of PUFE transactions					
	Total					

13. If resolution plan submitted by suspended director/ promoter of CD, any PUFE applications against the suspended directors are pending, if so the details of the same.

14. Details of other IAs pending against the Corporate Debtor:

Filing No.	**Date of Application**	**Applicant (s) name**	**Respondent (s) name**	**Amount Involved, if any**	**Issue involved (in brief)**

15. Other compliances

a. The committee has approved a plan providing for contribution under regulation 39B as under:

(i) Estimated liquidation cost: Rs……..

(ii) Estimated liquid assets available: Rs……..

(iii) Contributions required to be made: Rs…….

(iv) Financial creditor wise contribution is as under:

Sl. No.	**Name of financial creditor**	**Amount to be contributed (Rs.)**
1		
2		
….		
Total		

16. Whether Resolution Plan is subject to any contingency/condition - **Y/N** .

17. The Resolution Plan has been filed _____ days after the commencement of CIRP (in terms of Section 12 of the Code).

Declaration

I (Name of Resolution Professional) hereby certify that that the contents of this certificate are true and correct to the best of my knowledge and belief, and nothing material has been concealed therefrom.

(Signature)

Name of the Resolution Professional:

IP Registration No:

Address as registered with the Board:

Email id as registered with the Board:

Date:

Place:

Annexure

Declarations with respect to compliances of provisions under Code and Regulations

I (*Name of Resolution Professional*) hereby certify that-

(i) the said Resolution Plan complies with all the provisions of the Insolvency and Bankruptcy Code 2016 (Code), the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016 (CIRP Regulations) including the provisions and Regulations as per the table below:

Section of the Code/ Regulation No.	Requirement with respect to Resolution Plan	Compliance (Y/N)	Relevant clause of resolution plan
Section 25(2)(h)	The Resolution Applicant meets the criteria approved by the CoC having regard to the complexity and scale of operations of business of the CD		
Section 29A	The Resolution Applicant is eligible to submit resolution plan as per final list of Resolution Professional or Order, if any, of the Adjudicating Authority		
Section 30(1)	The Resolution Applicant has		

	submitted an affidavit stating that it is eligible as per Code		
Section 30(2)	The Resolution Plan- (a) provides for the payment of insolvency resolution process costs (b) provides for the payment to the operational creditors (c) provides for payment to the financial creditors who did not vote in favour of the resolution plan (d) provides for the management of the affairs of the corporate debtor (e) provides for the implementation and supervision of the resolution plan (f) does not contravene any of the provisions of the law for the time being in force		
Section 30(4)	The Resolution Plan (a) is feasible and viable, according to the CoC (b) has been approved by the CoC with 66% voting share		
Section 31(1)	The Resolution Plan has provisions for its effective implementation plan, according to the CoC		
Regulation 38 (1)	The amount due to the operational creditors under the resolution plan has been given priority in payment over financial creditors		
Regulation 38(1A)	The resolution plan includes a statement as to how it has dealt with the interests of all stakeholders		
Regulation 38(1B)	Neither the Resolution Applicant nor any of its related parties has failed to implement or contributed to the failure of implementation of any resolution plan approved under the Code. If applicable, the Resolution		

	Applicant has submitted a statement giving details of any such non-implementation.		
Regulation 38(2)	The Resolution Plan provides: (a) the term of the plan and its implementation schedule)for the management and control of the business of the corporate debtor during its term (c) adequate means for supervising its implementation		
Regulation 38(3)	The resolution plan demonstrates that – (a) it addresses the cause of default (b) it is feasible and viable (c) it has provisions for its effective implementation (d) it has provisions for approvals required and the timeline for the same (e) the resolution applicant has the capability to implement the resolution plan		
Regulation 39(2)	Whether the RP has filed applications in respect of transactions observed, found or determined by him?		
Regulation 39(4)	Provide details of performance security received, as referred to in sub-regulation (4A) of regulation 36B)		

(ii) the resolution plan does not contravene any of the provisions of the law for the time being in force.

(iii) that the contents of this certificate are true and correct to the best of my knowledge and belief, and nothing material has been concealed therefrom.

(Signature)

Name of the Resolution Professional:

IP Registration No:

Address as registered with the Board:

Email id as registered with the Board:

Date:

Place:

INSOLVENCY AND BANKRUPTCY BOARD OF INDIA
7th Floor, Mayur Bhawan, Connaught Place, New Delhi-110001

CIRCULAR

No. IBBI/PPIRP/95/2026 **2nd June, 2026**

To
All Registered Insolvency Professionals
All Recognised Insolvency Professional Entities
All Registered Insolvency Professional Agencies
(By mail to registered email addresses and on the website of the IBBI)

Subject - Formats under the Insolvency and Bankruptcy Board of India (Pre-packaged Insolvency Resolution Process) Regulations, 2021.

The Insolvency and Bankruptcy Board of India (Pre-packaged Insolvency Resolution Process) Regulations, 2021 (**PPIRP Regulations**), as amended by the IBBI (Pre-Packaged Insolvency Resolution Process) (Third Amendment) Regulations, 2026 specify various forms relating to the process to be notified by Board through circular.

2. Accordingly, in exercise of the powers conferred under section 196 of the Code read with the PPIRP Regulations, the following formats are hereby specified:

Sl. No.	Regulation	Description	Form
1.	Regulation 7(1)	Written Consent	**Form P1**
2.	Regulation 14	List of Creditors of the Corporate Debtor	**Form P2**
3.	Regulation 14(5)	Approval of Terms of Appointment of Resolution Professional	**Form P3**
4.	Regulation 14(7)	Approval for Initiating Pre-packaged Insolvency Resolution Process	**Form P4**
5.	Regulation 15(iii)	Written Consent to Act as Authorised Representative	**Form P5**
6.	Regulation 16(1)	Declaration by Director/Partners	**Form P6**
7.	Regulation 16(2)	Declaration Regarding Existence of Avoidance Transaction(s)	**Form P7**
8.	Regulation 17	Report of the Insolvency Professional	**Form P8**
9.	Regulation 19(2)	Public Announcement	**Form P9**
10.	Regulation 20	List of Claims	**Form P10**
11.	Regulation 43	Invitation for Resolution Plans	**Form P11**
12.	Regulation 49(1)	Compliance Certificate	**Form P12**
13.	Regulation 49(4)	Application for Termination of Pre-packaged Insolvency Resolution Process	**Form P13**

14.	Regulation 51	Application for Vesting Management with Resolution Professional	**Form P14**

3. The formats of the above Forms are enclosed at the **Annexure** to this Circular.

4. This Circular is issued in exercise of the powers conferred under section 196 read with section 240 of the Code.

Sd/-
(Jithesh John)
Executive Director

Annexure

FORM P1
WRITTEN CONSENT
(*Under regulation 7(1) of the Insolvency and Bankruptcy Board of India (Pre-packaged Insolvency Resolution Process) Regulations, 2021*)

[Date]

To
The Adjudicating Authority
[_____ Bench]

From
[Name of the insolvency professional]
[Registration number of the insolvency professional]
[Address of the insolvency professional registered with the Board]

Subject: Written consent in the matter of [name of corporate debtor]

1. I, [name], an insolvency professional enrolled with [name of insolvency professional agency] and registered with the Board. I have been proposed for appointment-

   (i) as the interim resolution professional under section 54O of the Insolvency and Bankruptcy Code, 2016 for corporate insolvency resolution process of [name of the corporate debtor].

   OR

   (ii) resolution professional under sections 54A or 27 of the Insolvency and Bankruptcy Code, 2016 for the pre-packaged insolvency resolution process of [name of the corporate debtor].

   {strike off the part which is not relevant}

2. I hereby give consent to the proposed appointment.
3. I have the following processes in hand:-

Sl. No.	Role as	Number of processes on the date of consent
I	**II**	**III**
1	Interim Resolution Professional	
2	Resolution Professional in- a. Insolvency resolution processes for corporate persons b. Pre-packaged insolvency resolution processes c. Insolvency resolution processes for individuals	
3	Liquidator of- a. Liquidation Processes b. Voluntary Liquidation Processes	
4	Bankruptcy Trustee	

5	Authorised Representative	
6	Any other (Please state)	

4. I declare and affirm as under:-
   a. I am not subject to any disciplinary proceeding initiated by the Board or the Insolvency Professional Agency.
   b. I do not suffer from any disability to act as a resolution professional.
   c. I am eligible to be appointed as interim resolution professional / resolution professional of the corporate debtor under regulation 7 of the Insolvency and Bankruptcy Board of India (Pre-packaged Insolvency Resolution Process) Regulations, 2021 and other applicable provisions of the Code and the Regulations.
   d. I shall make the disclosures in accordance with the code of conduct for insolvency professionals set out in the Insolvency and Bankruptcy Board of India (Insolvency Professionals) Regulations, 2016.

Date: Place:	(Signature of the insolvency professional) Registration No._____ Authorisation for assignment (AFA)No. _____ Date of expiry of AFA_____ (Name in block letters) (Name of insolvency professional entity, if applicable)

FORM P2

LIST OF CREDITORS OF [NAME OF CORPORATE DEBTOR]

(*Under regulation 14 of the Insolvency and Bankruptcy Board of India (Pre-packaged Insolvency Resolution Process) Regulations, 2021*)

AS ON [DATE]

(Amount in ₹)

List of financial creditors (unrelated)			
I	**II**	**III**	**IV**
Sl. No.	**Name of creditor**	**Amount of claim**	**% of claim**
1			
2			
3			
List of financial creditors (related)			
Sl. No.	**Name of creditor**	**Amount of claim**	**% of claim**
1			
2			
3			
List of operational creditors (unrelated)			
Sl. No.	**Name of creditor**	**Amount of claim**	**% of claim**
1			
2			
3			
List of operational creditors (related)			
Sl. No.	**Name of creditor**	**Amount of claim**	**% of claim**
1			
2			
3			
List of other creditors (unrelated)			
Sl. No.	**Name of creditor**	**Amount of claim**	**% of claim**
1			
2			
3			
List of other creditors (related)			
Sl. No.	**Name of creditor**	**Amount of claim**	**% of claim**
1			
2			
3			

[For Corporate Applicant]

(Signature)

Name of person submitting information
Relationship with corporate debtor

FORM P3

APPROVAL OF TERMS OF APPOINTMENT OF RESOLUTION PROFESSIONAL

(*Under regulation 14(5) of the Insolvency and Bankruptcy Board of India (Pre-packaged Insolvency Resolution Process) Regulations, 2021*)

1. The meeting of financial creditors, who are not related parties of the corporate debtor, was held on [date of meeting] at [time of meeting] at [venue of meeting] for proposing and approving the name of resolution professional for pre-packaged insolvency resolution process of [name of corporate debtor].

2. The list of creditors in Form P2 was provided with the notice of said meeting.

3. The details of creditor(s) present in the said meeting are enclosed as Annexure-A.

4. [Name of creditor(s)], having % of debt*, proposed the name of [name of proposed resolution professional], having registration number [registration number] for appointment as resolution professional for the pre-packaged insolvency resolution process of [name of corporate debtor].

5. The following creditor(s) have approved the appointment of [name of proposed resolution professional], having registration number [registration number] for appointment as resolution professional for the pre-packaged insolvency resolution process of [name of corporate debtor].

Sl. No.	Name of creditor(s)	Amount of debt*	Percentage of debt*	Vote		
				Assent	Dissent	Abstain
I	II	III	IV	V	VI	VII
1						
2						
3						
Total						

6. The above-mentioned creditor(s), also approved the following terms of appointment of the [name of proposed resolution professional]:-

Sl. No.	Particulars	Fee (Amount in ₹)	Remarks
I	II	III	IV
1	Fee payable to the resolution professional for performing duties under sub-section (1) of section 54B		
2	Fee payable to the resolution professional and expenses to be incurred by him for conducting the process under section 54F		
3	Fee payable to the resolution professional and expenses to be incurred by him in case management of the corporate debtor is vested with him under section 54J		

7. That [name of creditor], is duly authorised to sign this Form on behalf of all the / assenting creditor(s) mentioned in Table in para 5.

[Name of creditor]

(Signature)
[NAME IN BLOCK LETTERS]
[Designation]

**Debt means aggregate financial debt owed to the financial creditors who are not related parties of the corporate debtor.*

(Please modify the form suitably where the creditors are operational creditor(s))

FORM P4

APPROVAL FOR INITIATING PRE-PACKAGED INSOLVENCY RESOLUTION PROCESS OF [NAME OF CORPORATE DEBTOR]

(*Under regulation 14(7) of the Insolvency and Bankruptcy Board of India (Pre-packaged Insolvency Resolution Process) Regulations, 2021*)

1. The meeting of financial creditors, who are not related parties of the corporate debtor, was held on [date of meeting] at [time of meeting] at [venue of meeting] for approving the initiation of pre-packaged insolvency resolution process in respect of [Name of corporate debtor].

2. Following document(s) was/were enclosed with the notice of said meeting:-

   a. list of creditors in Form P2;
   b. copy of declaration by members/partners in Form P6;
   c. copy of members' special resolution or partners' resolution, as the case may be;
   d. base resolution plan; and
   e. other relevant information or document, if any.

3. The details of creditor(s) present in the said meeting are enclosed herewith as Annexure-A.

4. The following creditor(s) have approved the initiation of pre-packaged insolvency resolution process in respect of [name of corporate debtor].

Sl. No.	Name of creditor(s)	Amount of debt*	Percent of debt*	Vote		
				Assent	Dissent	Abstain
I	II	III	IV	V	VI	VII
1						
2						
3						
Total						

5. That [name of creditor], is duly authorised to sign this Form on behalf of all the / assenting creditor(s) mentioned in Table above.

[Name of creditor]

Signature
[NAME IN BLOCK LETTERS]
[Designation]

*Debt means aggregate financial debt owed to the financial creditors who are not related parties of the corporate debtor**.**

(Please modify the form suitably where the creditors are operational creditor(s))

FORM P5
WRITTEN CONSENT TO ACT AS AUTHORISED REPRESENTATIVE
(*Under regulation 15(iii) of the Insolvency and Bankruptcy Board of India (Pre-packaged Insolvency Resolution Process) Regulations, 2021*)

From
[Name of the insolvency professional]
[Registration number of the insolvency professional]
[Registered address of the insolvency professional]

To
[Name of resolution professional], the resolution professional of pre-packaged insolvency resolution process of [name of corporate debtor]

Subject: Written Consent to act as an authorised representative.

1. I, [name], an insolvency professional enrolled with [name of insolvency professional agency] and registered with the Board, note that you have proposed to appoint me as the authorised representative of financial creditors in a class [specify class] in the pre-packaged insolvency resolution process of [name of the corporate debtor].

2. I hereby give my consent for the proposed appointment.

3. I am having the following processes in hand:-

Sl. No.	Role as	Number of processes on the date of consent
I	**II**	**III**
1	Interim Resolution Professional	
2	Resolution Professional in- a. Insolvency resolution processes for corporate persons b. Pre-packaged insolvency resolution processes c. Insolvency resolution processes for individuals	
3	Liquidator of- a. Liquidation Processes b. Voluntary Liquidation Processes	
4	Bankruptcy Trustee	
5	Authorised Representative	
6	Any other (Please state)	

4. I declare and affirm as under:-

    a. I am not subject to any disciplinary proceeding initiated by the Board or the Insolvency Professional Agency.

b. I do not suffer from any disability to act as an authorised representative.
c. I shall not canvass with the creditors to indicate their choice in my favour.

Date: Place:	(Signature of the insolvency professional) Registration No._____ Authorisation for assignment (AFA) No. _____ Date of expiry of AFA_____ (Name in block letters) (Name of insolvency professional entity, if applicable)

FORM P6
DECLARATION BY DIRECTOR/PARTNERS
(*Under regulation 16(1) of the Insolvency and Bankruptcy Board of India (Pre-packaged Insolvency Resolution Process) Regulations, 2021*)

[Date]

To
The Adjudicating Authority
[_____ Bench]

Subject: Declaration for initiating pre-packaged insolvency resolution process in respect of *[name of corporate debtor]*.

We,-

Sl. No.	Name and Designation	Director Identification Number	Address
I	II	III	IV
1			
2			
3			

representing majority among the directors/partners of the [name of the corporate debtor] "Corporate Debtor") having [*Identification Number*] and having registered office at *[Address]*, declare and affirm as under:-

i. The corporate debtor shall file an application for initiating pre-packaged insolvency resolution process within [insert number of days].

ii. The pre-packaged insolvency resolution process is not being initiated to defraud any person.;

iii. The creditors have approved the name of [name of insolvency professional], having registration number [registration number], in the meeting of creditors convened under clause (e) of sub-section (2) of section 54A read with regulation 8 of the Insolvency and Bankruptcy Board of India (Pre-packaged Insolvency Resolution Process) Regulations, 2021, held on [date of meeting].

iv. The details of the corporate debtor

Sl. No.	Title	Details
I	II	III
1	Name of the corporate debtor	
2	Registered address of the corporate debtor	
3	Date of incorporation of the corporate debtor	
4	Estimated date for filing the application with adjudicating authority for initiating pre-packaged insolvency resolution	

	process	

v. The contents of this declaration are true and correct and that we have concealed nothing and that no part of it is false.

Date: Place:	(Signature of the Director/Partner) (Name in block letters) DIN-_____ Address:_____
Date: Place:	(Signature of the Director/Partner) (Name in block letters) DIN-_____ Address:_____

(To be signed by all the directors/partners mentioned in Point-1)

FORM P7

DECLARATION REGARDING EXISTENCE OF AVOIDANCE TRANSACTION(S)

(*Under regulation 16(2) of the Insolvency and Bankruptcy Board of India (Pre-packaged Insolvency Resolution Process) Regulations, 2021*)

[Date]

To
The Adjudicating Authority
[_____ Bench]

Subject: Declaration regarding existence of avoidance transaction in respect of *[name of corporate debtor]*.

I, [name], a managing director/chairperson/designated partner/partner [director, if there is no managing director and chairperson] of the [name of the corporate debtor] ("Corporate Debtor") having [Identification Number] having registered office at *[Address]*, declare and affirm as under:-

{*strike off the part which is not relevant*}

i. the corporate debtor has not been subject to any transaction within the meaning and scope of Chapter III or Chapter VI of the Insolvency and Bankruptcy Code, 2016 (Code).

OR

ii. the corporate debtor has been subject to following transaction(s) within the meaning and scope of Chapter III or Chapter VI of the Code:-

Sl. No	Transaction with	Section (43/45/ 50/66)	Amount involved (in Rs.)	Remarks, if any
I	II	III	IV	V
1				
2				
3				

A note providing detail(s) of above-mentioned transaction(s) along-with relevant document(s) is enclosed as Annexure-A.

Place:
Date:

(Signature)
Name
Designation
DIN
Address

FORM P8
REPORT OF THE INSOLVENCY PROFESSIONAL
(*Under regulation 17 of the Insolvency and Bankruptcy Board of India (Pre-packaged Insolvency Resolution Process) Regulations, 2021*)

I [name of insolvency professional], proposed for appointment as resolution professional of [name of corporate debtor] in respect of pre-packaged insolvency resolution process of [name of corporate debtor] hereby declare and affirm as under:-

1. I have sought and obtained all the information and explanations which to the best of my knowledge and belief are necessary for the purposes of preparation of report under section 54B of the Insolvency and Bankruptcy Code, 2016 (Code) and Regulations thereunder.

2. I have examined the relevant documents and information required to ascertain the status of the corporate debtor and I hereby confirm that [name of corporate debtor] is a micro/ small/medium enterprise under sub-section (1) of section 7 of the Micro, Small and Medium Enterprises Development Act, 2006 (27 of 2006);

3. I hereby confirm that-

    a. the corporate debtor has not undergone pre-packaged insolvency resolution process or completed corporate insolvency resolution process, during the period of three years preceding the date of making of the application;

    b. the corporate debtor is not undergoing a corporate insolvency resolution process;

    c. no liquidation order has been made in respect of the corporate debtor;

    d. majority of directors / partners of the corporate debtor have made a declaration in Form P6 pursuant to clause (e) of sub-section (2) of section 54A; [Attachment]

    e. the members of the corporate debtor have passed a special resolution or three-fourth of the total number of partners of the corporate debtor have passed a resolution approving the filing of the application for initiating pre-packaged insolvency resolution process;

    f. the creditors of the corporate debtor representing [percent] of debt* have approved the proposal for appointment of resolution professional, as required under clause (e) of sub-section (2) of section 54A in Form P3;

    g. the creditors of the corporate debtor representing [percent] of debt* have approved the proposal for initiation of pre-packaged insolvency resolution process in respect of [name of corporate debtor], as required under sub-section (3) of section 54A in Form P4;

    h. the amount of default incurred by the corporate debtor is within the limit notified under sub-section (2) of section 4 of the Code; and

    i. I have examined the base resolution plan provided to creditor(s) under clause (c) of sub-

section (4) of section 54A, and hereby confirm that it complies with sub-sections (1) and (2) of section 30, section 54K of Code and the Insolvency and Bankruptcy Board of India (Pre-packaged Insolvency Resolution Process) Regulations, 2021 and all other applicable provisions.

Place: (Signature)
Date: Name of insolvency professional
Registration number

*Debt means aggregate financial debt owed to the financial creditors who are not related parties of the corporate debtor**.**

FORM P9
PUBLIC ANNOUNCEMENT
(*Under regulation 19(2) of the Insolvency and Bankruptcy Board of India (Pre-packaged Insolvency Resolution Process) Regulations, 2021*)

FOR THE ATTENTION OF THE CREDITORS OF [NAME OF CORPORATE DEBTOR]

Notice is hereby given that the Adjudicating Authority, ____Bench has ordered for the commencement of pre-packaged insolvency resolution process for [name of the corporate debtor] on [pre-packaged insolvency commencement date].

RELEVANT PARTICULARS		
I	**II**	**III**
1	Name of corporate debtor	
2	Former name(s), if changed in last two years	
3	Date of incorporation of corporate debtor	
4	Authority under which corporate debtor is incorporated / registered	
5	Identification number	
6	Address of the registered office and principal office (if any) of corporate debtor	
7	Pre-packaged insolvency commencement date	
8	Name and registration number of the resolution professional	
9	Address and e-mail of the resolution professional, as registered with the Board	
10	Address and e-mail to be used for correspondence with the resolution professional	
11	List of claims shall be made available from [insert date] at:	

(Signature)
Name and of resolution professional:

Date:
Place:

FORM P10
LIST OF CLAIMS
(*Under regulation 20 of the Insolvency and Bankruptcy Board of India (Pre-packaged Insolvency Resolution Process) Regulations, 2021*)

As on_____
(Amount in ₹)

Sl. No.	**Category of creditor**	**Summary of claims**		**Amount of contingent claims**	**Details in Annexure**	**Remarks, if any**
		No. of claims	**Amount**			
I	**II**	**III**	**IV**	**V**	**VI**	**VII**
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)				4	
5	Operational creditors (Workmen)				5	
6	Operational creditors (Employees)				6	
7	Operational creditors (Government dues)				7	
8	Operational creditors (other than Workmen, Employees and Government dues)				8	
9	Other creditors, if any, (other than financial creditors and operational creditors)				9	
Total						

[For Corporate Debtor] Signature Name of person submitting the information	**OR**	[For Resolution Professional] Signature Name of Insolvency Professional

Relationship with corporate debtor		Registration Number____

Annexure-1

Name of the corporate debtor: ……
Date of commencement of PPIRP:…….
List of creditors as on: ……

List of secured financial creditors belonging to any class of creditors

(Amount in ₹)

Sl. No.	Name of creditor	Identification No.	Details of claims						Amount of contingent claim	Amount of any mutual dues, that may be set-off	Remarks, if any
			Amount of claim	Nature of claim	Amount covered by security interest	Amount covered by guarantee	Whether related party.	% of voting share in committee			
I	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII
1											
2											
3											

Annexure-2

Name of the corporate debtor: ……
Date of commencement of PPIRP:……
List of creditors as on: ……

List of unsecured financial creditors belonging to any class of creditors

(Amount in ₹)

Sl. No.	Name of creditor	IdentificationNo.	Details of claims					Amount of contingentclaim	Amount of any mutualdues, that may be set-off	Remarks, if any
			Amountof claim	Nature of claim	Amount covered by guarantee	Whether related party.	% of voting share in committee			
I	II	III	IV	V	VI	VII	VIII	IX	X	XI
1										
2										
3										

Annexure – 3

Name of the corporate debtor: ……
Date of commencement of PPIRP:…..

List of creditors as on: ……

List of secured financial creditors (other than financial creditors belonging to any class of creditors)

(Amount in ₹)

Sl. No.	Name of creditor	Identification No.	Details of claims						Amount of contingent claim	Amount of any mutual dues, that may be set-off	Remarks, if any
			Amount of claim	Nature ofclaim	Amount covered by security interest	Amount covered by guarantee	Whether related party.	% of voting share in committee			
I	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII
1											
2											
3											

Annexure – 4

Name of the corporate debtor: ……
Date of commencement of PPIRP:…….
List of creditors as on: ……

List of unsecured financial creditors (other than financial creditors belonging to any class of creditors)

(Amount in ₹)

Sl. No.	Name of creditor	IdentificationNo.	Details of claims					Amount of contingentclaim	Amount of any mutual dues, that may besetoff	Remarks, if any
			Amount of claim	Nature of claim	Amount covered by guarantee	Whether related party.	% of voting share in committee			
I	II	III	IV	V	VI	VII	VIII	IX	X	XI
1										
2										
3										

Annexure – 5

Name of the corporate debtor: ……
Date of commencement of PPIRP:……
List of creditors as on: ……

List of operational creditors (Workmen)

(Amount in₹)

Sl. No.	Nameof workman	IdentificationNo.	Details of claims				Amount of contingent claim	Amount of any mutual dues, that may be set-off	Remarks, ifany
			Amount ofclaim	Nature of claim	Whether related party.	% voting sharein committee, if applicable			
I	II	III	IV	V	VI	VII	VIII	IX	X
1									
2									
3									

Annexure – 6

Name of the corporate debtor: ……
Date of commencement of PPIRP:…….
List of creditors as on: ……

List of operational creditors (Employees)

(Amount in₹)

Sl. No.	Name of employee	IdentificationNo.	Details of claims				Amount of contingentclaim	Amount of any mutual dues, that may be set-off	Remarks, ifany
			Amount ofclaim	Nature of claim	Whether related party.	% of voting share in committee, if applicable			
I	II	III	IV	V	VI	VII	VIII	IX	X
1									
2									
3									

Annexure – 7

Name of the corporate debtor: ……
Date of commencement of PPIRP:…….
List of creditors as on: ……

List of operational creditors (Government dues)

(Amount in₹)

Sl. No	Details of Government organisation			Details of claims					Amount of	Amount of any mutual dues,	Remarks, if any
	Depa	Gove	Identi	Amoun	Nature	Amou	Amount	% of			

	rt ment	r nme nt	fi cation	tof claim	of Claim	nt covere d by securit y interes t	covered by guarante e	voting share in committe e, if applicable		that may be set-off	
I	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII
1											
2											
3											

Annexure – 8

Name of the corporate debtor: ……
Date of commencement of PPIRP:…….
List of creditors as on: ……

List of operational creditors (Other than Workmen and Employees and Government dues)

(Amount in ₹)

Sl. No.	Name of creditor	Identi ficatio nNo.	Details of claim						Amoun t of conting ent claim	Amount of any mutual dues, that maybe set-off	Re mar ks, if any
			Amou ntof claim	Nature of claim	Amount covered by security interest	Amoun t covere d by guaran tee	Whether related party.	% of voting share in comm ittee			
I	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII
1											
2											
3											

Annexure – 9

Name of the corporate debtor: ……
Date of commencement of PPIRP:…….
List of creditors as on: ……

List of other creditors (Other than financial creditors and operational creditors)

(Amount in₹)

Sl.	Name	Identifi	Details of claim	Amount	Amount	Remar

No.	of creditor	cation No.	Amount of claim	Nature of claim	Amount covered by security interest	Amount covered by guarantee	Whether related party.	of contingent claim	of any mutual dues, that may be set- off	ks, if any
I	II	III	IV	V	VI	VII	VIII	IX	X	XI
1										
2										
3										

FORM P11
INVITATION FOR RESOLUTION PLANS
(*Under regulation 43 of the Insolvency and Bankruptcy (Pre-packaged Insolvency Resolution Process) Regulations, 2021*)

RELEVANT PARTICULARS		
I	**II**	**III**
1	Name of the corporate debtor	
2	Former name(s), if changed in last two years	
3	Date of incorporation of corporate debtor	
4	Authority under which corporate debtor is incorporated / registered	
5	Identification number	
6	Address of the registered office and principal office (if any) of corporate debtor	
7	Pre-packaged insolvency commencement date	
8	Date of invitation for resolution plans	
9	Eligibility for resolution applicants	
10	Norms of ineligibility applicable under section 29A	
11	Basis for evaluation (including details related to significant improvement and tick size)	
12	Manner of obtaining 'invitation of resolution plan', basis for evaluation (including details related to significant improvement and tick size), information memorandum and further information	
13	Last date for submission of resolution plans	
14	Manner of submitting resolution plans to resolution professional	
15	Estimated date for submission of resolution plan to the Adjudicating Authority for approval	
16	Name and registration number of the resolution professional	
17	Name, address and e-email of the resolution professional, as registered with the Board	
18	Address and email to be used for correspondence with the resolution professional	
19	Further details are available at or with	
20	Date of publication of Form	

(Signature)
Name of the resolution professional
Registration number
Registered address

Date:
Place:

FORM P12
COMPLIANCE CERTIFICATE
(*Under regulation 49 (1) of the Insolvency and Bankruptcy Board of India (Pre-packaged Insolvency Resolution Process) Regulations, 2021*)

I, [Name of the resolution professional], am the resolution professional for the pre-packaged insolvency resolution process (PPIRP) of [name of the corporate debtor].

2. The details of the pre-packaged insolvency resolution process -

Sl. No.	Particulars	Description
I	II	III
1	Name of the corporate debtor	
2	Date of commencement of PPIRP	
3	Date of appointment of resolution professional	
4	Date of publication of public announcement	
5	Date of constitution of committee	
6	Date of first meeting of committee	
7	Date of appointment of registered valuers	
8	Date of submission of base resolution plan	
9	Date of invitation of resolution plans from third party resolution applicant, if applicable	
10	Date of inviting corporate debtor to improve its resolution plan, if applicable	
11	Date of issue of invitation for resolution plan (if applicable)	
12	Last date of submission of resolution plan	
13	Date of approval of resolution plan by committee	
14	Date of filing of resolution plan with Adjudicating Authority	
15	Date of expiry of one hundred and twenty days of PPIRP	
16	Fair value	
17	Liquidation value	
18	Number of meetings of committee held	

3. I have examined the resolution plan received from corporate debtor/third party resolution applicant (……..) and approved by the committee of [Name of the corporate debtor].

4. I hereby certify that-

a. the said resolution plan complies with all the provisions of the Insolvency and Bankruptcy Code 2016 (Code), the Insolvency and Bankruptcy Board of India (Pre-packaged Insolvency Resolution Process) Regulations, 2021 and does not contravene any of the provisions of the law for the time being in force.

b. the corporate debtor/third party resolution applicant (……..) has submitted an affidavit pursuant to section 30(1) of the Code confirming its eligibility under section 29A of the Code to submit resolution plan. The contents of the said affidavit are in order.

c. the said resolution plan has been approved by the committee in accordance with the provisions of the Code and the Regulations made thereunder. The resolution plan has been approved by [state the number of votes by which resolution plan was approved by committee] % of voting share of financial creditors after considering its feasibility and viability and other requirements specified by the PPIRP Regulations.

d. the voting was held in the meeting of the committee on [state the date of meeting] where all the members of the committee were present.

or

I sought vote of members of the committee by electronic voting system which was kept open at least for 24/48 hours.

{*strike off the part which is not relevant*}

5. The list of financial creditors of the [name of CD] being members of the committee and distribution of voting share among them

Sl. No.	**Name of creditor**	**Voting share (%)**	**Voting for resolution plan (voted for / dissented / abstained)**
I	**II**	**III**	**IV**
1			
2			
3			

6. The resolution plan includes a statement under regulation 45 of the regulations as to how it has dealt with the interests of all stakeholders in compliance with the Code and Regulations made thereunder.

7**.** The amounts provided for the stakeholders under the resolution plan

(Amount in Rs. lakh)

Sl. No.	**Category of stakeholder***	**Sub-category of stakeholder**	**Amount of claim**	**Amount admitted**	**Amount provided under the plan#**	**Amount provided to the amount claimed (%)**
I	**II**	**III**	**IV**	**V**	**VI**	**VII**
1	Secured Financial Creditors	(a) Creditors not having a right to vote under sub-section (2) of section 21				

		(b) Other than (a) above - (i) who did not vote in favour of the resolution plan (ii) who voted in favour of the resolution plan				
		Total[(a) + (b)]				
2	Unsecured Financial Creditors	(a) Creditors not having a right to vote under sub-section (2) of section 21				
		(b) Other than (a) above - (i) who did not vote in favour of the resolution plan (ii) who voted in favour of the resolution plan				
		Total[(a) + (b)]				
3	Operational Creditors	(a) Related Party of Corporate Debtor				
		(b) Other than (a) above - (i)Government (ii)Workmen (iii)Employees (iv) ……				
		Total[(a) + (b)]				
4	Other debts and dues					
Grand Total						

*If there are sub-categories in a category, please add rows for each sub-category.
Amount provided over time under the resolution plan and includes estimated value of non-cash components. It is not Net Present Value.

8. The interests of existing shareholders have been altered by the resolution plan

Sl. No.	**Category of shareholder**	**No. of shares held before PPIRP**	**No. of shares held after the PPIRP**	**Voting share (%) held before PPIRP**	**Voting share (%) held after PPIRP**
I	**II**	**III**	**IV**	**V**	**VI**
1	Equity				
2	Preference				
3					

9. The compliance of the resolution plan

Section of the Code / regulation No.	Requirement with respect to resolution plan	Clause of resolution plan	Compliance (Yes / No)
I	II	III	IV
section 29A	Whether the resolution applicant is eligible to submit resolution plan as per final list of Resolution Professional or Order, if any, of the Adjudicating Authority. (whereas applicable)		
section 30(1c)	Whether the Resolution Applicant has submitted an affidavit stating that it is eligible. (if applicable)		
section 30(2)	Whether the resolution plan- (a) provides for the payment of insolvency resolution process costs; (b) provides for the payment to the operational creditors; (c) provides for the payment to the financial creditors who did not vote in favour of the resolution plan; (d) provides for the management of the affairs of the corporate debtor; (e) provides for the implementation and supervision of the resolution plan; (f) contravenes any of the provisions of the law for the time being in force.		
section 54K (4) or (12) and regulation 45	Whether the resolution plan- (a) is feasible and viable, according to the committee; (b) has been approved by the committee with 66% voting share.		
section 31(1)	Whether the resolution plan has provisions for its effective implementation plan, according to the committee.		
regulation 41	Whether the resolution professional has made a determination under regulation 41, before the forty fifth day of the insolvency commencement date, under intimation to the Board.		
regulation 45(5)	Whether the amount due to the operational creditors under the resolution plan has been given priority in payment over financial creditors.		
regulation 45(4)	Whether the resolution plan includes a statement as to how it has dealt with the interests of all stakeholders.		
regulation 45(1)	(i) Whether the Resolution Applicant or any of its related parties has failed to implement or contributed to the failure of implementation of any resolution plan approved under the Code. (ii) If so, whether the Resolution Applicant has submitted the statement giving details of such non-implementation.		
regulation 45(2)	Whether the resolution plan provides for - (a) the term of the plan and its implementation schedule;		

	(b) the management and control of the business of the corporate debtor during its term; (c) adequate means for supervising its implementation.		
regulation 45(3)	Whether the resolution plan demonstrates that – (a) it addresses the cause of default; (b) it is feasible and viable; (c) it has provisions for its effective implementation; (d) it has provisions for approvals required and the timeline for the same; (e) the resolution applicant has the capability to implement the resolution plan.		
regulation 41(3)	Whether the RP has filed applications in respect of transactions observed, found or determined by him.		
regulation 43(5)	Provide details of performance security received, as referred to in sub-regulation (5) of regulation 43.		
section 54K	Where the base resolution plan has been approved by committee,- (i) whether such resolution plan provides for impairment of any claims owed by the corporate debtor; (ii) if the base resolution plan provides for impairment of any claims owed by the corporate debtor, whether the such resolution plan provides for dilution of promoter shareholding or voting or control rights in the corporate debtor. If no, has the committee recorded the reasons for the same prior to approval of such base plan.		

10. The time frame proposed for obtaining relevant approvals

Sl. No.	**Nature of approval**	**Name of applicable law**	**Name of authority who will grant approval**	**When to be obtained**
I	**II**	**III**	**IV**	**V**
1				
2				
3				

11. The resolution plan is not subject to any contingency; or
the resolution plan is subject to the following contingencies (Elaborate the contingencies):-
i……
ii……...

12. Following are the deviations / non-compliances of the provisions of the Insolvency and Bankruptcy Code, 2016, Regulations made, or Circulars issued thereunder (If any deviation/ non-compliances were observed, please state the details and reasons for the same):-

Sl. No.	Deviation/Non-compliance observed	Section of the Code / regulation No. / circular No.	Reasons	Whether rectified or not
I	II	III	IV	V
1				
2				
3				

13. The resolution plan is being filed **…..** days before the expiry of the period of PPIRP.

14. Provide details of section 66 or avoidance application filed / pending, if any.

Sl. No.	Type of transaction	Date of filing with Adjudicating Authority	Date of order of the Adjudicating Authority	Brief of the order
I	II	III	IV	V
1	Preferential transactions under section 43			
2	Undervalued transactions under section 45			
3	Extortionate credit transactions under section 50			
4	Fraudulent transactions under section 66			

15. I (name of resolution professional) hereby certify that the contents of this certificate are true and correct to the best of my knowledge and belief, and nothing material has been concealed therefrom.

(Signature)
Name of the resolution professional:
IP Registration No:
Address as registered with the Board:
Email Id as registered with the Board:

AA: Adjudicating Authority; Committee: Committee of Creditors; IFRP: Invitation for Resolution Plan; IM: Information Memorandum; PPIRP: Pre-packaged insolvency resolution process; RA: Resolution Applicant; RP: Resolution Professional.

FORM P13
APPLICATION FOR TERMINATION OF PRE-PACKAGED INSOLVENCY RESOLUTION PROCESS

(*Under regulation 49(4) of the Insolvency and Bankruptcy Board of India (Pre-packaged Insolvency Resolution Process) Regulations, 2021*)

[Date]

To
The Adjudicating Authority
[_____ Bench]

From
[Name of the insolvency professional]
[Registration number of the insolvency professional]
[Registered address of the insolvency professional]
In the matter of [name of the corporate debtor]

Subject: Termination of pre-packaged insolvency resolution process of [name of corporate debtor]

Madam/Sir,

The [name of the corporate debtor], had filed an application bearing [particulars of application, having, [diary number/ case number] on [date of filing] before the Adjudicating Authority under [under section 54C,] of the Insolvency and Bankruptcy Code, 2016. The said application was admitted by the Adjudicating Authority on [date] bearing [case number].

2. The committee of creditors has, in its meeting held on _____, decided to terminate the aforementioned pre-packaged insolvency resolution process filed by the [name of the corporate debtor] under sub-section (2) of section 54N.

OR

No resolution plan was submitted within the period permitted for approval of resolution plan under sub-section (3) of section 54D.

OR

The resolution plan selected under sub-section (11) of section 54K has not been approved by the committee of creditors under sub-section (12) of section 54K
{*strike off the part which is not relevant*}

3. I hereby attach the report of termination of the pre-packaged insolvency resolution process.

(Signature)
Name of the resolution professional:
IP Registration No:
Address as registered with the Board:
Email Id as registered with the Board:

Date:
Place:

FORM P14
APPLICATION FOR VESTING MANAGEMENT WITH RESOLUTION PROFESSIONAL

(*Under regulation 51 of the Insolvency and Bankruptcy Board of India (Pre-packaged Insolvency Resolution Process) Regulations, 2021*)

[Date]

To
The Adjudicating Authority
(_____ Bench)

From [Name of the insolvency professional]
[Registration number of the insolvency professional]
[Registered address of the insolvency professional]
In the matter of [name of the corporate debtor]

Subject: Vesting of management of [name of corporate debtor] with resolution professional.

Madam/Sir,

[Name of the corporate debtor], had filed an application bearing [particulars of application, having, diary number/ case number] on [date of filing] before the Adjudicating Authority under [under section 54C,] of the Insolvency and Bankruptcy Code, 2016 (Code). The said application was admitted by the Adjudicating Authority on [date] bearing [case number].

2. The committee of creditors has, in its meeting held on _____, decided to vest the management of the [Name of the Corporate Debtor] with the resolution professional under section 54J of the Code for the following reason(s):-

a.

b.

3. I hereby attach the minutes of the meeting of committee of creditors held on _____ .

(Signature)
Name of the Resolution Professional:
IP Registration No:
Address as registered with the Board:
Email Id as registered with the Board:
Date:
Place:

*****

INSOLVENCY AND BANKRUPTCY BOARD OF INDIA
7th Floor, Mayur Bhawan, Connaught Place, New Delhi – 110 001

CIRCULAR

No. IBBI/LIQ/96/2026 2nd June 2026

To
All Registered Insolvency Professionals
All Recognised Insolvency Professional Entities
All Registered Insolvency Professional Agencies
(By mail to registered email addresses and on the website of the IBBI)

Subject: Formats under the Insolvency and Bankruptcy Board of India (Liquidation Process) Regulations, 2016.

The Insolvency and Bankruptcy Board of India (Liquidation Process) Regulations, 2016 (**Liquidation Regulations**), as amended by the Insolvency and Bankruptcy Board of India (Liquidation Process) (Fourth Amendment) Regulations, 2026 specify various forms relating to the process to be notified by Board through circular .

2. Accordingly, in exercise of the powers conferred under section 196 of the Code read with the Liquidation Regulations, the following formats are hereby specified:

Sl. No.	Regulation	Description	Form
1.	Regulation 8B	Written Consent to Act as Liquidator	**Form AA**
2.	Regulation 12	Public Announcement	**Form B**
3.	Regulation 15	Progress Report	**Form C**
4.	Regulation 17	Proof of Claim by Operational Creditors except Workmen and Employees	*Corresponding claim forms notified under the CIRP Regulations will be applicable**
5.	Regulation 18	Proof of Claim by Financial Creditors	
6.	Regulation 19	Proof of Claim by a Workman or Employee	
7.	Regulation 19	Proof of Claim by Authorised Representative of Workmen or Employees	
8.	Regulation 20	Proof of Claim by any Other Stakeholder	
9.	Regulation 21A	Intimation of decision on security interest	**Form G**
10.	Regulation 45	Compliance Certificate	**Form H**
11.	Regulation 46(5)	Deposit of unclaimed dividends and / or undistributed proceeds	**Form I**

12.	Regulation 46(7), (7D)	Withdrawal from Corporate Liquidation Account	**Form J**

** Stakeholders may use the corresponding claim forms notified under the CIRP Regulations for filing claims in liquidation. The references in the forms to IRP/RP may be understood as references to the liquidator.*

3. The formats of the above Forms are enclosed at the **Annexure** to this Circular.

4. This Circular is issued in exercise of the powers conferred under section 196 read with section 240 of the Code.

Sd/-
(Jithesh John)
Executive Director

Annexure

FORM AA

WRITTEN CONSENT TO ACT AS LIQUIDATOR

(*Regulation 8B of the Insolvency and Bankruptcy Board of India (Liquidation Process) Regulations, 2016*)

[Date]

From
[Name of the insolvency professional]
[Registration number of the insolvency professional]
[Address of the insolvency professional registered with the Board]

To
The Committee
[name of corporate debtor]

Subject: Written Consent to act as liquidator.

I, [name], an insolvency professional enrolled with [name of insolvency professional agency] and registered with the Board, note that the committee proposes to appoint me as liquidator under the Insolvency and Bankruptcy Board of India (Liquidation Process) Regulations, 2016 for conducting liquidation process of [name of the corporate debtor].

2. In accordance with aforementioned regulation, I hereby give consent to the proposed appointment.

3. I declare and affirm as under: -

a. I am registered with the Board as an insolvency professional.
b. I am not subject to any disciplinary proceedings initiated by the Board or the Insolvency Professional Agency.
c. I do not suffer from any disability to act as a liquidator and have not acted as resolution professional of the *corporate debtor*.
d. I am eligible to be appointed as liquidator of the corporate debtor under regulation 3 and other applicable provisions of the Code and regulations.
e. I shall make the disclosures in accordance with the code of conduct for insolvency professionals as set out in the Insolvency and Bankruptcy Board of India (Insolvency Professionals) Regulations, 2016;
f. I am having the following processes in hand:

Sl. No.	Role as	No. of Processes on the date of Consent
(1)	(2)	(3)
1	Interim Resolution Professional	
2	Resolution Professional of a. Corporate Debtors b. Individuals	
3	Liquidator of a. Liquidation Processes b. Voluntary Liquidation Processes	
4	Bankruptcy Trustee	
5	Authorised Representative	
6	Any other (Please state)	

Date: (Signature of the insolvency professional)
Place: Registration No. .....]

*****

FORM B

PUBLIC ANNOUNCEMENT

(*Regulation 12 of the Insolvency and Bankruptcy Board of India (Liquidation Process) Regulations, 2016*)

FOR THE ATTENTION OF THE STAKEHOLDERS OF [*Name of Corporate Debtor*]

Sl. No.	**PARTICULARS**	**DETAILS**
(1)	(2)	(3)
1.	Name of the corporate debtor	
2.	Date of incorporation of corporate debtor	
3.	Authority under which corporate debtor is incorporated / registered	
4.	Corporate Identity No. / Limited Liability Identification No. of corporate debtor	
5.	Address of the registered office and principal office (if any) of corporate debtor	
6.	Date of closure of Insolvency Resolution Process	
7.	Liquidation commencement date of corporate debtor	
8.	Name and registration number of the insolvency professional acting as liquidator	
9.	Address and e-mail of the liquidator, as registered with the Board	
10.	Address and e-mail to be used for correspondence with the liquidator	

Notice is hereby given that the National Company Law Tribunal (*Name of Bench*) has ordered the commencement of liquidation of the **[***Name of the corporate debtor***]** on **[***date of passing of order of liquidation under section 33 of the Code***].**

Name and signature of liquidator :
Date and place: :

*****

FORM C

FORMAT OF PROGRESS REPORT (QUARTERLY)

[Under regulation 15 of the Insolvency and Bankruptcy Board of India (Liquidation Process) Regulations, 2016]

I, *[Name of the Liquidator]*, an insolvency professional enrolled with *[name of insolvency professional agency]* and registered with the Board with registration number *[registration number]*, am the Liquidator for the Liquidation Process of *[name of the corporate debtor (CD)]*.

2. The details of the progress of the Liquidation Process for the quarter …. is as under:

A. Appointment Tenure and cessation of the professionals during the quarter (Regulation 15(2)(a)):

S. No.	Name and Qualification of the Professional	Date of engagement	Date of cessation	Description of work with duration	Fee
1					
2					
3					

B. Liquidator's fee during the quarter (Regulation 15(2)(c)(i) &(iii)):

Name of the Liquidator	Fee due	Fee received	Other expenses incurred by the liquidator (mention paid or not)

C. Statement of progress in liquidation during the quarter (Regulation 15(2)(b)):

S. No.	Particular	Remarks
1	Minutes of the meetings of the Committee [15(2)(b)(i)]	enclose in annexure
2	Asset Memorandum [15(2)(b)(ii)]	enclose in annexure
3	Sale Reports [15(2)(b)(iii)]	enclose in annexure
4	Settlement of list of stakeholders [15(2)(b)(iv)]	enclose in annexure
5	Property remained to be sold and realised [15(2)(b)(v)]	enclose in annexure
6	Distribution made to stakeholders so far [15(2)(b)(vi)]	enclose in annexure
7	Distribution of unsold properties [15(2)(b)(vii)]	enclose in annexure

D. Development in the material litigations by or against the CD during the quarter (Regulation 15(2)(d))

S. No.	Case No.	Court/Authority	Provision of law	Last status of the case.	Next date of hearing
1					
2					

E. Filing and development of Preferential, Undervalued, Fraudulent & Extortionate (PUFE) transaction cases during the quarter (Regulation 15(2)(e))

S. No.	Case No.	Provisions (Sec.43, 45, 49, 50 & 66)	Amount involved	Last status of the case	Next date of hearing
1					
2					

F. Changes if any in estimated liquidation cost during the quarter (Regulation 15(2)(f))

S. No.	Particular of the process	Old estimate	Revised estimate
1			
2			

G. Liquidation account status.
Data of respective quarter (Regulation 15(3)(a))

Particulars of receipts & payments during current quarter i.e. …. to ….		
Mention Opening Balance if any_____		
I	Particulars of Receipt	Amount in INR
1		
2		
3		
	Total	*****
II	Particulars of Payment	Amount in INR
1		
2		
3		
	Total	*****
Mention Closing balance if any_____		

Data of cumulative from LCD to date of this Progress Report (Regulation 15(3)(b)).

Particulars of receipts & payments from LCD to date of the report		
Mention Opening Balance if any_____		
I	Particulars of Receipt	Amount in INR
1		
2		
3		
	Total	*****
II	Particulars of Payment	Amount in INR
1		
2		
3		
	Total	*****
Mention Closing balance if any_____		

H. Disclosure on material change in expected realisation of an asset proposed to be sold (Regulation 15(4)).

S. No.	Particulars of the asset	Details of material change with reason
1		
2		
3		

I. Audited Accounts (Regulation 15(5)).

Whether it is 4th Quarter report of the FY	Yes/No If yes enclose Audited Account of the receipts and payment of the FY in annexure as per Reg. 15(5).
Whether the Liquidator is ceased to operate during the process	Yes/No If yes, enclose Audited Account of the receipts and payment till the date of cessation in annexure Reg. 15(5).

J. Any other relevant information: _____

3. I (*Name of Liquidator*), hereby certify that the contents of this Progress Report are true and correct to the best of my knowledge and belief, and nothing material has been concealed there from.

(Signature)
Name of the Liquidator:
IP Registration No:
Address as registered with the Board:
Email ID as registered with the Board:

Date:
Place:

FORM G

INTIMATION OF DECISION ON SECURITY INTEREST

[Under regulation 21A of the IBBI (Liquidation Process) Regulations, 2016]

To: **Date:** _____

[*Name & Address of Liquidator*]

A. Details of Secured Creditor

Name of Creditor	PAN No.	Authorised Signatory (Name & Designation)

B. Details of Security Interest

Nature of Security	Description of Secured Asset(s)	Identification No., if any (CERSAI, ROC Charge ID, etc.)	Admitted Claim (₹)

C. Decision *(Strike out whichever is not applicable)*

I hereby elect to relinquish the security interest to the liquidation estate under section 52(1)(a) of the Code / realise the security interest under section 52(1)(b) of the Code.

Enclosures:

☐ Security creation document

☐ CERSAI / ROC Charge ID / any other identification document, if any

☐ Board resolution / authorisation

☐ Other (specify): _____

Name & Designation: _____

For and on behalf of: _____

Signature: _____

Date: _____

Place: _____

*****

FORM H

COMPLIANCE CERTIFICATE

[Under Regulation 45 of the Insolvency and Bankruptcy Board of India (Liquidation Process) Regulations, 2016]

I, [*Name of the Liquidator*], an insolvency professional enrolled with [name of insolvency professional agency] and registered with the Board with registration number [registration number], am the Liquidator for the Liquidation Process of [name of the corporate debtor (CD)].

2. The details of the Liquidation Process are as under:

Sl. No.	**Particulars**	**Description**
(1)	(2)	(3)
1.	Name of the corporate debtor	
2.	Case No. & NCLT Bench	
3.	Date of initiation of liquidation	
4.	Date of appointment of liquidator	
5.	Date of commencement of CIRP	
6.	Name of RP during CIRP and his registration No. as IP	
7.	Name of Liquidator and his registration No. as IP	
8.	Date of Publication of Public Announcement under Form B	
9.	Date of Intimation to Registry and Information Utility, if any, about commencement of Liquidation	
10.	Date of handover of charge by RP	
11.	Date of submission of compliance, if any, directed by AA in the liquidation order and its particulars	
12.	Date of appointment of registered valuers, if any	
13.	Date of notice for uncalled capital/unpaid capital contribution	
14.	Date of realisation of uncalled capital/unpaid capital contribution	
15.	Date of opening of liquidation account with Bank A/c details	
16.	Date of constitution of Committee	
17.	No. of meetings of Committee held	
18.	Date of submission of list of stakeholders to AA	
19.	Date of filing of progress report to AA	
20.	Fair value	
21.	Liquidation value	
22.	Date of public notices for auction (please add additional rows, if required)	
23.	Date of order of AA to dispense with the public [notice] for Auction	

24.	Date of permission of AA for physical Auction	
25.	Date of permission of AA for private sale	
26.	Date of permission of AA for distribution of unsold assets to stakeholders	
27.	Date of permission of the liquidator to realise the un-relinquished security interest by the secured creditor	
28.	Modified list of stakeholders and date of submission to AA	
29.	Summary of dates of realizations and distributions	
30.	Date of submission of Quarterly Progress Report-I (FY-1)	
31.	Date of submission of Quarterly Progress Report-II	
32.	Date of submission of audited receipts and payment	
33.	Date of intimation to statutory authority as applicable. a) PF b) ESI c) Income Tax Dept d) Inspector of Factory e) GST/VAT f) Others	
34.	Date of deposit of unclaimed dividends or undistributed proceeds and income and interest thereon, if any, under sub-regulations (2), (3) or (4) of regulation 46	
35.	Amount deposited into Corporate Liquidation Account: (a) Amount of unclaimed dividends (b) Amount of undistributed proceeds (c) Income referred to in sub-regulation (2) and (3) of regulation 46 (d) Interest referred to in sub-regulation (4) of regulation 46 **Total**	
36.	Date of submission to the Board and the Authority under sub-regulation (5) of regulation 46	
37.	Date of Final Report to AA (prior to dissolution application)	

3. The details of the assets as per Asset Memorandum and Final Sale Report are as under:

Sl. No.	Assets	Mode of Sale	Estimated Liquidation Value	Realisation Amount (Rs.)	Date of Transfer to Liquidation Account
(1)	(2)	(3)	(4)	(5)	(6)

4. (a) Liquidation value of the liquidation estate:

(b) Amount realized during the liquidation process:

Sl. No.	Realisations	Amount (Rs.)
1.	Opening balance as on liquidation commencement date (A)	
Realisations (B)		
2.	Auctions of assets	
3.	Private sales of assets	
4.	Assignment of not readily realizable assets	
5.	Distribution of unsold asset	
6.	Others (specify)	
Total (A+B)		

(c) The amounts distributed to stakeholders as per section 52 or 53 of Code are as under:

(Amount in Rs. lakh)

Sl. No.	Stakeholders* under section 53 (1)	Amount Claimed	Amount Admitted	Amount Distributed	Amount Distributed to the Amount Claimed (%)	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	(a): CIRP Costs					
2	(a): Liquidation Costs					
3	(b)(i)					
4	(b)(ii)					
5	(c)					
6	(d)					
7	(e)(i)					
8	(e) (ii)					
9	(f)					
10	(g)					
11	(h)					
Total						

*If there are sub-categories in a category, please add rows for each sub-category.

4A. Details of realisation of security interest by secured creditor under section 52:

Sl. No.	Particulars	Details
1.	Number of secured creditors who did not relinquish security interest	
2.	Liquidation value of such security interest (Rs.)	
3.	Amount of admitted claim of secured creditors (Rs.)	
4.	Total realisation from such security interest (Rs.)	
5.	Total Contribution made as per regulation 21A(2) (Rs.) (i+ii+iii)	
	i. Contribution made by secured creditors toward workmen's dues (Rs.)	
	ii. Contribution made by secured creditors toward unpaid CIRP and Liquidation Cost (Rs.)	
	iii. the excess of the realised value of the asset (Rs.)	
6.	Realised value received by secured creditor (Rs.)	
7.	Date of realisation by secured creditor	

4B. Details of assignment of not readily realisable assets:

Sl. No.	Particulars	Details
1.	Details of the assets	
2.	Liquidation value of the assets (Rs.)	
3.	Amount realised (Rs.)	
4.	Name of the bidder	
5.	Sharing of proceeds between bidder and creditors/ corporate debtor, if any	
6.	Schedule of realisation by bidder	

5. The Liquidation Process has been conducted as per the timeline indicated in regulation 47 as under:

Section of the Code / Regulation No.	Description of Task	Timeline as per regulation 47	Actual Timeline
(1)	(2)	(3)	(4)
Section 33	Commencement of LCD and Appointment of Liquidator	T	T

6. The following are deviations /non-compliances with the provisions of the Insolvency and Bankruptcy Code, 2016, regulations made, or circulars issued there under (If any deviation/ non-compliances were observed, please state the details and reasons for the same):

Sl. No.	Deviation/Non-compliance observed	Section of the Code / Regulation No. / Circular No.	Reasons	Whether rectified or not
(1)	(2)	(3)	(4)	(5)
1				
2				
3				

7. The dissolution application has been filed [before expiry of the period of one hundred and eighty days] / [after expiry of one hundred and eighty days]. Please state details of any extension sought with the reason and granted:

8. The details of application(s) filed / pending in respect of avoidance of transactions.

Sl. No.	Type of Transaction	Date of Filing with Adjudicating Authority	Date of Order of the Adjudicating Authority	Brief of the Order
(1)	(2)	(3)	(4)	(5)
1	Preferential transactions under section 43			
2	Undervalued transactions under section 45			
3	Extortionate credit transactions under section 50			
4	Fraudulent transactions under section 66			

9. All undischarged or matters pending before any Court or Tribunal relating to corporate debtor, if any, have been reported to AA.

10. I (Name of Liquidator), hereby certify that the contents of this certificate are true and correct to the best of my knowledge and belief, and nothing material has been concealed there from.

(Signature)
Name of the Liquidator:
IP Registration No:
Address as registered with the Board:
Email id as registered with the Board:

Date:

Place:

*****

FORM - I

DEPOSIT OF UNCLAIMED DIVIDENDS AND / OR UNDISTRIBUTED PROCEEDS

[*Regulation 46 (5) of the Insolvency and Bankruptcy Board of India (Liquidation Process) Regulations, 2016*]

A. Details of Liquidation Process

Sl. No.	Description	Particulars
(1)	(2)	(3)
1	Name of the Corporate Debtor	
2	Identification Number of CD (CIN/DIN)	
3	CIRP Commencement Date	
4	Liquidation Commencement Date	
5	Date of Deposit into the Corporate Liquidation Account	
6	Amount deposited into the Corporate Liquidation Account (Rs.)	
7	Bank Account from which the amount is transferred to Corporate Liquidation Account (a) Account No: (b) Name of Bank: (c) IFSC: (d) MICR: (e) Address of Branch of the Bank:	
8	Details of the Amount (Rs.) deposited into Corporate Liquidation Account (a) Unclaimed dividends (b) Undistributed proceeds (c) Income earned till the due date of deposit (d) Interest at the rate of twelve per cent on the amount retained beyond due date (Please show computation of interest amount) **Total**	

B. Details of Stakeholders entitled to Unclaimed Dividends or Undistributed Proceeds

Sl. No.	Name of stakeholder entitled to receive unclaimed dividend or undistributed proceeds	Address, phone number and email address of the stakeholder	Identification Number of the stakeholder (PAN, CIN, etc.) (Please Attach Identification proof.)	Amount due to the stakeholder (Rs.)	Nature of Amount due	Applicable section of the Income Tax Act, 1961 or any other law under which tax is to be deducted	Amount of tax to be deducted (Rs.)	Reason for unclaimed dividends or undistributed proceeds	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

1									
2									

C. Details of Deposit made into the Corporate Liquidation Account

I (*Name of Liquidator)* have deposited Rs…… (Rupees ….only) into the Corporate Liquidation Account on …. vide acknowledgment no.. … dated ……

I (*Name of Liquidator)* hereby certify that the details provided in this Form are true and correct to the best of my knowledge and belief, and nothing material has been concealed.

(Signature)
Name of the Liquidator
IP Registration No:
Address as registered with the Board:
Email id as registered with the Board:

Date:
Place:

*****

FORM J

WITHDRAWAL FROM CORPORATE LIQUIDATION ACCOUNT

[*Regulation 46(7) and (7D) of the Insolvency and Bankruptcy Board of India (Liquidation Process) Regulations, 2016*]

Sl. No.	Description	Particulars
(1)	(2)	(3)
1	Name of the Corporate Debtor	
2	Identification Number of CD (CIN/DIN)	
3	CIRP Commencement Date	
4	Liquidation Commencement Date	
5	Date of Dissolution Order	
6	Date of Deposit into the Corporate Liquidation Account	
7	Name of the Stakeholder seeking withdrawal	
8	Identification Number of the Stakeholder (a) PAN (b) CIN (c) Aadhaar No.	
9	Address and Email Address of Stakeholder	
10	Amount of Claim of the Stakeholder, admitted by the Liquidator	
11	Amount of unclaimed dividends / undistributed proceeds deposited by the liquidator in the Corporate Liquidation Account against the stakeholder	
12	Amount of unclaimed dividends / undistributed proceeds the Stakeholder seeks to withdraw from the Corporate Liquidation Account	
13	Bank Account to which the amount is to be transferred from the Corporate Liquidation Account, if withdrawal is approved (a) Account No.: (b) Name of Bank: (c) IFSC: (d) MICR: (e) Address of Branch of the Bank:	
14	Reasons for not taking dividend or proceeds during the Liquidation Process	
15	Any legal disability in applying for withdrawal? (Yes / No), If yes, please provide details	

DECLARATION

I, [*Name of stakeholder*], currently residing at [*insert address*], hereby declare and state as follows:

1. I am entitled to receive a sum of Rs…. (Rupees … only) from the Corporate Liquidation Account, as presented above.
2. In respect of the said sum or any part thereof, neither I nor any person, by my order, to my knowledge or belief, for my use, has received any manner of satisfaction or security whatsoever, save and except the following: .....
3. I undertake to refund the entire amount with interest as decided by the Board, in case the Board finds that I am not entitled to this amount.
4. I authorise the Board to initiate appropriate legal action against me if my claim is found false at any time.

Date:
Place:

(Signature of the Stakeholder)

VERIFICATION

I, *[Name]* the stakeholder hereinabove, do hereby verify that the contents of this Form are true and correct to my knowledge and belief and no material fact has been concealed therefrom.

Verified at … on this …… day of ……., 20…

(Signature of the Stakeholder)

[Note: In the case of a company or limited liability partnership, the declaration and verification shall be made by the director/manager/secretary and in the case of other entities, an officer authorised for the purpose by the entity].

****

INSOLVENCY AND BANKRUPTCY BOARD OF INDIA
7th Floor, Mayur Bhawan, Connaught Place, New Delhi – 110 001

CIRCULAR

No. IBBI/VL/97/2026 2nd June, 2026

To
All Registered Insolvency Professionals
All Recognized Insolvency Professional Entities
All Registered Insolvency Professional Agencies
(By mail to registered email addresses and on the website of the IBBI)

Subject - Formats under the Insolvency and Bankruptcy Board of India (Voluntary Liquidation Process) Regulations, 2017.

The Insolvency and Bankruptcy Board of India (Voluntary Liquidation Process) Regulations, 2017 (**VL Regulations**), as amended by the Insolvency and Bankruptcy Board of India (Voluntary Liquidation Process) (Second Amendment) Regulations, 2026 specify various forms relating to the process to be notified by Board through circular.

2. Accordingly, in exercise of the powers conferred under section 196 of the Code read with the VL Regulations, the following formats are hereby specified:

Sl. No.	Regulation	Description	Form
1	Regulation 14	Public Announcement	**Form A**
2	Regulation 16	Proof of Claim by Operational Creditors except Workmen and Employees	**Form B**
3	Regulation 17	Proof of Claim by Financial Creditors	**Form C**
4	Regulation 18(1)	Proof of Claim by a Workman or Employee	**Form D**
5	Regulation 18(2)	Proof of Claim by Authorised Representative of Workmen or Employees	**Form E**
6	Regulation 19	Proof of Claim by Any Other Stakeholder	**Form F**
7	Regulation 39(5)	Deposit of Unclaimed Dividends and/or Undistributed Proceeds into Corporate Voluntary Liquidation Account	**Form G**
8	Regulation 38(3)	Compliance Certificate	**Form H**

Sl. No.	Regulation	Description	Form
9	Regulation 39(7)	Withdrawal from Corporate Voluntary Liquidation Account	**Form I**
10	Regulation 42(2)	Intimation for Termination of Voluntary Liquidation Proceedings	**Form J**

3. The formats of the above Forms are enclosed at the **Annexure** to this Circular.

4. This Circular is issued in exercise of the powers conferred under section 196 read with section 240 of the Code.

Sd/-

(Jithesh John)

Executive Director

Annexure

FORM A
PUBLIC ANNOUNCEMENT
(*Under Regulation 14 of the Insolvency and Bankruptcy Board of India (Voluntary Liquidation Process) Regulations, 2017*)

FOR THE ATTENTION OF THE STAKEHOLDERSOF [*Name of Corporate person*]

1.	Name of Corporate Person	
2.	Date of incorporation of Corporate Person	
3.	Authority under which Corporate Person is incorporated/ registered	
4.	Corporate Identity Number / Limited Liability Identity Number of Corporate Person	
5.	Address of the registered office and principal office (if any) of Corporate Person	
6.	Liquidation Commencement Date of Corporate Person	
7.	Name, address, email address, telephone number and the registration number of the Liquidator	
8.	Last date for submission of claims	

Notice is hereby given that the [*name of the corporate person*] has commenced voluntary liquidation on [*liquidation commencement date*].

The stakeholders of [*name of the corporate person*] are hereby called upon to submit a proof of their claims, on or before [*insert the date falling thirty days from the liquidation commencement date*], to the liquidator at the address mentioned against item 7.

The financial creditors shall submit their proof of claims by electronic means only. All other stakeholders may submit the proof of claims in person, by post or by electronic means.

Submission of false or misleading proofs of claim shall attract penalties.

Name and Signature of the Liquidator:
Date and Place:

FORM B

PROOF OF CLAIM BY OPERATIONAL CREDITORS EXCEPT WORKMEN AND EMPLOYEES

(*Under Regulation 16 of the Insolvency and Bankruptcy Board of India (Voluntary Liquidation Process) Regulations, 2017*)

[*Date*]

To
The Liquidator
[*Name of the Liquidator]*
[*Address as set out in the public announcement]*

From
[*Name and address of the operational creditor]*

Subject: Submission of proof of claim in respect of the voluntary liquidation of [*name of corporate person*] under the Insolvency and Bankruptcy Code, 2016.

Madam/Sir,

[*Name of the operational creditor*] hereby submits this proof of claim in respect of the voluntary liquidation of [*name of corporate person*]. The details for the same are set out below:

1.	Name of operational creditor (If an incorporated body provide identification number and proof of incorporation, if a partnership or individual provide identification records* of all the partners or the individual)	
2.	Address of operational creditor for correspondence	
3.	Total amount of claim, including any interest, as at voluntary liquidation process commencement date and details of nature of claim	
4.	Details of any dispute as well as the record of pendency of suit or arbitration proceedings	
5.	Details of how and when debt incurred	
6.	Details of any mutual credit, mutual debts, or other mutual dealings between the corporate person and the operational creditor which may be set-off against the claim	
7.	Details of any retention of title in respect of goods or properties to which the debt refers or any other security	
8.	Details of any assignment or transfer of debt in his favour	
9.	Details of the bank account to which the operational creditor's share of the proceeds of liquidation can be transferred	

10.	List out and attach the Documents relied on in support of the Claim.	

Signature of operational creditor or person authorised to act on his behalf (Please enclose the authority if this is being submitted on behalf of the operational creditor)	
Name in BLOCK LETTERS	
Position with or in relation to creditor	
Address of person signing	

*PAN, Passport, AADHAAR Card or the identity card issued by the Election Commission of India.

AFFIDAVIT

I, [*name of deponent*], currently residing at [*address of deponent*], do solemnly affirm and state as follows:

1. The above named corporate person was, at liquidation commencement date, that is, the _____day of _____ 20_____ and still is, justly and truly indebted to me [or to me and[*insert name of co-partners*], my co-partners in trade, or, as the case may be] for a sum of Rs. _____ for _____ [*please state consideration*].

2. In respect of my claim of the said sum or any part thereof, I have relied on and the documents specified below:
[*Please list out the documents relied on as evidence of debt*.]

3. The said documents are true, valid and genuine to the best of my knowledge, information and belief.

4. In respect of the said sum or any part thereof, I have not, nor have my partners or any of them, nor has any person, by my/our order, to my/our knowledge or belief, for my/ our use, had or received any manner of satisfaction or security whatsoever, save and except the following:

[*Please state details of any mutual credit, mutual debts, or other mutual dealings between the corporate person and the operational creditor which may be set-off against the claim*.]

Solemnly, affirmed at _____ on _____ day, the _____day of_____ 20_____

Before me,

Notary / Oath Commissioner Deponent's signature

VERIFICATION

I, the Deponent hereinabove, do hereby verify and affirm that the contents of para ___ to __of this affidavit are true and correct to my knowledge and belief. Nothing is false and nothing material has been concealed therefrom.

Verified at _____ on this _____ day of _____ 201_____

Deponent's signature

FORM C
PROOF OF CLAIM BY FINANCIAL CREDITORS

(*Under Regulation 17 of the Insolvency and Bankruptcy Board of India (Voluntary Liquidation Process) Regulations, 2017*)

[*Date*]

To
The Liquidator
[*Name of the Liquidator]*
[*Address as set out in the public announcement]*

From
[*Name and address of the registered office and principal office of the financial creditor]*

Subject: Submission of proof of claim in respect of the voluntary liquidation of [*name of corporate person*] under the Insolvency and Bankruptcy Code, 2016.

Madam/Sir,

[*Name of the financial creditor*] hereby submits this proof of claim in respect of the voluntary liquidation of [*name of corporate person*]. The details for the same are set out below:

1.	Name of financial creditor (If an incorporated body provide identification number and proof of incorporation, if a partnership or individual provide identification records* of all the partners or the individual)	
2.	Address and email of financial creditor for correspondence.	
3.	Total amount of claim, including any interest, as at the liquidation commencement date and details of nature of claim (whether term loan, secured, unsecured)	
4.	Details of any order of a court of tribunal that has adjudicated on the non-payment of debt	
5.	Details of how and when debt incurred	
6.	Details of any mutual credit, mutual debts, or other mutual dealings between the corporate person and the financial creditor which may be set-off against the claim	
7.	Details of any security held, the value of the security, and the date it was given	
8.	Details of any assignment or transfer of debt in his favour	
9.	Details of the bank account to which the financial creditor's share of the proceeds of liquidation can be transferred	

10.	List out and attach the Documents by reference to which the debt can be substantiated and in support of the Claim.	

Signature of financial creditor or person authorised to act on his behalf (please enclose the authority if this is being submitted on behalf a financial creditor)	
Name in BLOCK LETTERS	
Position with or in relation to creditor	
Address of person signing	

*****PAN, Passport, AADHAAR Card or the identity card issued by the Election Commission of India.

AFFIDAVIT

I, [*name of deponent*], currently residing at [*address of deponent*], do solemnly affirm and state as follows:

1. The above named corporate person was, at the voluntary liquidation commencement date, that is, the _____ day of _____ 20____ and still is, justly and truly indebted to me [or to me and[*insert name of co-partners*], my co-partners in trade, or, as the case may be] for a sum of Rs. _____ for ……..[*please state consideration*].

2. In respect of my claim of the said sum or any part thereof, I have relied on the documents specified below:
[*Please list the documents relied on as evidence of debt and of non-payment*.]

3. The said documents are true, valid and genuine to the best of my knowledge, information and belief.

4. In respect of the said sum or any part thereof, I have not, nor have my partners or any of them, nor has any person, by my/our order, to my/our knowledge or belief, for my/ our use, had or received any manner of satisfaction or security whatsoever, save and except the following:
[*Please state details of any mutual credit, mutual debts, or other mutual dealings between the corporate person and the financial creditor which may be set-off against the claim*.]

Solemnly, affirmed at _____ on _____ day, the _____day of_____ 20_____

Before me,

Notary / Oath Commissioner.

Deponent's signature.

VERIFICATION

I, the Deponent hereinabove, do hereby verify and affirm that the contents of para ___ to __of this affidavit are true and correct to my knowledge and belief. Nothing is false and nothing material has been concealed therefrom.

Verified at _____ on this _____ day of _____ 201___.

Deponent's signature.

FORM D
PROOF OF CLAIM BY A WORKMAN OR EMPLOYEE
(*Under Regulation 18(1) of the Insolvency and Bankruptcy Board of India (Voluntary Liquidation Process) Regulations, 2017)*

[*Date*]

To
The Liquidator
[*Name of the Liquidator*]
[*Address as set out in public announcement*]

From
[*Name and address of the workman / employee*]

Subject: Submission of proof of claim in respect of voluntary liquidation of (Name of corporate person) under the Insolvency and Bankruptcy Code, 2016.

Madam/Sir,

[*Name of the workman / employee*], hereby submits this proof of claim in respect of the voluntary liquidation of [*name of corporate person*]. The details for the same are set out below:

1.	Name of workman / employee	
2.	Pan, Passport, the identity card issued by the Election Commission of India or Aadhaar Card of workman / employee	
3.	Address and email address (if any) of workman / employee for correspondence	
4.	Total amount of claim (*Including any interest as at the voluntary liquidation commencement date)*	
5.	Details of any dispute as well as the record of pendency or order of suit or arbitration proceedings	
6.	Details of how and when claim arose	
7.	Details of any mutual credit, mutual debts, or other mutual dealings between the corporate person and the workman / employee which may be set-off against the claim	
8.	Details of the bank account to which the workman / employee's share of the proceeds of liquidation can be transferred	
9.	List out and attach the Documents by reference to which the debt can be substantiated and relied on in support of the Claim.	

Signature of workman / employee or person authorised to act on his behalf [*Please enclose the authority if this is being submitted on behalf of an operational creditor*]

Name in BLOCK LETTERS
Position with or in relation to creditor
Address of person signing

AFFIDAVIT

I, [*name of deponent*], currently residing at [*insert address*], do solemnly affirm and state as follows:

1. [*Name of corporate person*], the corporate person was, at the liquidation commencement date, that is, the _____ day of _____ 20__, justly and truly indebted to me for a sum of Rs. [*insert amount of claim*].

2. In respect of my claim of the said sum or any part thereof, I have relied on the documents specified below:

[*Please list the documents relied on as evidence of claim*]

The said documents are true, valid and genuine to the best of my knowledge, information and belief.

3. In respect of the said sum or any part thereof, I have not nor has any person, by my order, to my knowledge or belief, for my use, had or received any manner of satisfaction or security whatsoever, save and except the following:

[*Please state details of any mutual credit, mutual debts, or other mutual dealings between the corporate person and the workman / employee which may be set-off against the claim*.]

Solemnly, affirmed at [*insert place*] on _____ day, the _____day of_____ 20_____

Before me,

Notary/ Oath Commissioner
Deponent's signature

VERIFICATION

I, the Deponent hereinabove, do hereby verify and affirm that the contents of paragraph ___ to __of this affidavit are true and correct to my knowledge and belief and no material facts have been concealed therefrom.

Verified at _____ on this _____ day of ____ 201__

Deponent's signature.

FORM E

PROOF OF CLAIM BY AUTHORISED REPRESENTATIVE OF WORKMEN OR EMPLOYEES

(*Under Regulation 18(2) of the Insolvency and Bankruptcy Board of India (Voluntary Liquidation Process) Regulations, 2017)*

[*Date*]

To
The Liquidator
[*Name of the Liquidator*]
[*Address as set out in the public announcement*]

From
[*Name and address of the authorised representative of workmen/ employees*]

Subject: Submission of proof of claim in respect of the voluntary liquidation of [*name of corporate person*] under the Insolvency and Bankruptcy Code, 2016.

Madam/Sir,

I, [*name of duly authorised representative of the workmen/ employees*] currently residing at [*address of duly authorised representative of the workmen/* employees], on behalf of the workmen and employees employed by the above named corporate person, solemnly affirm and say:

1. That the abovenamed corporate person was, on the voluntary liquidation commencement date, that is, the _____ day of _____ 20 ___ and still is, justly truly indebted to the several persons whose names, addresses, and descriptions appear in the Annexure below for amounts severally set against their names in such Annexure for wages, remuneration and other amounts due to them respectively as workmen or/ and employees in the employ of the corporate person in respect of services rendered by them respectively to the corporate person during such periods as are set out against their respective names in the said Annexure.

2. That for which said sums or any part thereof, they have not, nor has any of them, had or received any manner of satisfaction or security whatsoever, save and except the following: [*Please state details of any mutual credits, mutual debts, or other mutual dealings between the corporate person and the workmen / employees which may be set-off against the claim*.]

Signature :

ANNEXURE

1. Particulars of how dues were incurred by the corporate person, including particulars of any dispute as well as the record of pendency of suit or arbitration proceedings.

2. Particulars of any mutual credit, mutual debts, or other mutual dealings between the corporate person and the workmen / employee which may be set-off against the claim.

3. Please list out and attach the documents relied on to prove the claim.

1. Details of Employees/ Workmen

S No.	**Name of Employee/ Workmen**	**Identification number (PAN/, passport number/, AADHAAR no. / ID card issued by the Election commission and employee no., if any**	**Total amount due and details on nature of claim**	**Period over which amount due**	**Details of evidence of debt including employment contracts and other proofs**
1.					
2.					
3.					

AFFIDAVIT

I, [*insert full name, address and occupation of deponent*] do solemnly affirm and state as follows:

1. The above named corporate person was, at the liquidation commencement date that is, the _____ day of _____ 20__ and still is, justly and truly indebted to the workmen and employees for a sum of Rs. _____ for _____ [*please state the nature and duration of employment*].

2. In respect of my claim of the said sum or any part thereof, I have relied on the documents specified below:

[*Please list the documents relied on as evidence of proof*]

3. The said documents are true, valid and genuine to the best of my knowledge, information and belief.

4. In respect of the said sum or any part thereof, the workmen / employees have not, nor has any person, by my order, to my knowledge or belief, for my use, had or has received any manner of satisfaction or security whatsoever, save and except the following:

[*Please state details of any mutual credit, mutual debts, or other mutual dealings between the corporate person and the workmen / employees which may be set-off against the claim*.]

Solemnly, affirmed at _____ on _____ day, the _____day of_____ 20_____

Before me,

Notary / Oath Commissioner.

Deponent's signature

VERIFICATION

I, the Deponent hereinabove, do hereby verify and affirm that the contents of para ___ to __of this affidavit are true and correct to my knowledge and belief. Nothing is false and nothing material has been concealed therefrom.

Verified at _____ on this _____ day of _____ 201___

Deponent's signature

FORM F
PROOF OF CLAIM BY ANY OTHER STAKEHOLDER
(*Under Regulation 19 of the Insolvency and Bankruptcy Board of India (Voluntary Liquidation Process) Regulations, 2017)*

[*Date*]

To
The Liquidator
[*Name of the Liquidator*]
[*Address as set out in the public announcement*]

From
[*Name and address of the other stakeholder*]

Subject: Submission of proof of claim in respect of the voluntary liquidation of [*name of corporate person*] under the Insolvency and Bankruptcy Code, 2016.

Madam/Sir,

[*Name of the stakeholder*] hereby submits this proof of claim in respect of the liquidation in the case of [*name of corporate person*]. The details for the same are set out below:

1.	Name of stakeholder (If an incorporated body provide identification number and proof of incorporation. If a partnership or individual provide identification records* of all the partners or the individual)	
2.	Address and email of the stakeholder for correspondence.	
3.	Total amount of claim, including any interest as at liquidation commencement and details of nature of claim	
4.	Details of how and when claim arose	
5.	Details of any mutual credit, mutual debts, or other mutual dealings between the corporate person and the other stakeholder which may be set-off against the claim	
6.	Details of any retention of title in respect of goods or properties to which the claim refers	
7.	Details of any assignment or transfer of debt in his favour	

8.	Details of the bank account to which the other stakeholder's share of the proceeds of liquidation can be transferred	
9.	List out and attach the Documents by reference to which the claim can be substantiated or which can be relied upon in support of the Claim.	

Signature of stakeholder or person authorised to act on his behalf (Please enclose the authority if this is being submitted on behalf of the other stakeholder)
Name in BLOCK LETTERS
Position with or in relation to creditor
Address of person signing

*****PAN, Passport, AADHAAR Card or the identity card issued by the Election Commission of India.

AFFIDAVIT

I, [*insert full name, address and occupation of deponent to be given*] do solemnly affirm and state as follows:

1. The above named corporate person was, at the liquidation commencement date, that is, the _____ day of _____ 20__ and still is, justly and truly indebted to me [or to me and [*insert name of co-partner*], my co-partners in trade, or, as the case may be,] for a sum of Rs. _____ for _____ [*please state consideration*].

2. In respect of my claim of the said sum or any part thereof, I have relied on the documents specified below:
[*Please list the documents relied on as evidence of proof.*]

3. The said documents are true, valid and genuine to the best of my knowledge, information and belief.

4. In respect of the said sum or any part thereof, I have not, nor have my partners or any of them, nor has any person, by my/our order, to my/our knowledge or belief, for my/ our use, had or received any manner of satisfaction or security whatsoever, save and except the following:

[*Please state details of any mutual credit, mutual debts, or other mutual dealings between the corporate person and the other stakeholder which may be set-off against the claim*.]

Solemnly, affirmed at _____ on _____ day, the _____day of_____ 20_____

Before me,

Notary / Oath Commissioner.

Deponent's signature.

VERIFICATION

I, the Deponent hereinabove, do hereby verify and affirm that the contents of para ___ to __of this affidavit are true and correct to my knowledge and belief. Nothing is false and nothing material has been concealed therefrom.

Verified at _____ on this _____ day of _____ 201__

Deponent's signature**.**

FORM-G

Deposit of Unclaimed Dividends and/or Undistributed Proceeds

[*Under Regulation 39(5) of the Insolvency and Bankruptcy Board of India (Voluntary Liquidation Process) Regulations, 2017*]

A. Details of Voluntary Liquidation Process

Sl. No.	Description	Particulars
(1)	(2)	(3)
1	Name of the Corporate Person	
2	Identification Number of Corporate Person (CIN/LLPIN)	
3	Voluntary Liquidation Commencement Date	
4	Date of Deposit into the Corporate Voluntary Liquidation Account	
5	Amount deposited into the Corporate Voluntary Liquidation Account (Rs.)	
6	Bank Account from which the amount is transferred to Corporate Voluntary Liquidation Account a. Account No: b. Name of Bank: c. IFSC: d. MICR: e. Address of Branch of the Bank:	
7	Details of the Amount (Rs.) deposited into Corporate Voluntary Liquidation Account a. Unclaimed dividends b. Undistributed proceeds c. Income earned till the due date of deposit d. Interest at the rate of twelve per cent on the amount retained beyond due date (Please show computation of interest amount) **Total**	

B. Details of Stakeholders entitled to Unclaimed Dividends or Undistributed Proceeds

Sl. No.	Name of stakeholder entitled to receive unclaimed dividends or undistributed proceeds	Address, phone number and email address of the stakeholder	Identification Number of the stakeholder (PAN, CIN, etc.) (Please attach Identification proof.)	Amount due to the stakeholder (Rs.)	Nature of Amount due	Applicable section of the Income Tax Act, 1961 or any other law under which tax is to be deducted	Amount of tax to be deducted (Rs.)	Reason for unclaimed dividends or undistributed proceeds	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1									
2									
3									

C. Details of Deposit made into the Corporate Voluntary Liquidation Account

I (*Name of Liquidator*) have deposited Rs…… (Rupees ….only) into the Corporate Voluntary Liquidation Account on …. vide acknowledgment no.. … dated ……

I (*Name of Liquidator)* hereby certify that the details provided in this Form are true and correct to the best of my knowledge and belief, and nothing material has been concealed.

(Signature)
Name of the Liquidator
IP Registration No:
Address as registered with the Board:
Email id as registered with the Board:

Date:……..
Place:……..

FORM-H

COMPLIANCE CERTIFICATE

[Under Regulation 38(3) of the Insolvency and Bankruptcy Board of India (Voluntary Liquidation Process) Regulations, 2017]

I, [*Name of the Liquidator*], an insolvency professional enrolled with [name of insolvency professional agency] and registered with the Board with registration number [registration number], am the Liquidator for the Voluntary Liquidation Process of [name of the corporate person].

1. The details of the Voluntary Liquidation Process are as under:

Sl. No.	Particulars	Description
(1)	(2)	(3)
1	Name of the corporate person	
2	CIN/LLPIN of the corporate person	
3	NCLT Bench	
4	Date of initiation of voluntary liquidation process	
5	Date of appointment of Liquidator	
6	Liquidator's Registration No. as IP	
7	Whether the Liquidator was replaced during the process (Yes / No)	
If yes	Name of previous Liquidator and his registration No.	
	Date of replacement of previous Liquidator	
8	Date of opening of bank account for liquidation (with account details)	
9	Date of notice for uncalled capital/unpaid capital contribution	
10	Date of realization of uncalled capital/unpaid capital contribution	
11	Date of intimation to statutory authority as applicable. a. PF b. ESI c. Income Tax d. Inspector of Factory e. GST/VAT f. RBI	

	g. Others	
12	Amount deposited into Corporate Voluntary Liquidation Account: a. Amount of unclaimed dividends b. Amount of undistributed proceeds c. Income referred to in sub-regulation (2) and (3) of regulation 39 d. Interest referred to in sub-regulation (4) of regulation 39 **Total**	
13	Remuneration of Liquidator (Rs.)	

2. Details of the corporate person:

Sl. No.	Particulars	Description
(1)	(2)	(3)
1	Year of Incorporation	
2	Objects in brief	
3	Paid up Share Capital / Capital (Amount in Rs.)	
4	Assets as on Liquidation Commencement date (Amount in Rs.)	
5	Debt payable as on Liquidation Commencement date (Amount in Rs.)	
6	Net-worth of the Corporate Person (Amount in Rs.)	
7	Reasons for initiating voluntary liquidation, in brief	

3. Details of realisation during Voluntary Liquidation Process:

Sl. No.	Particulars	Amount (Rs)
(1)	(2)	(3)
1	Sale of Assets	
2	Refund from Statutory Authorities	
3	Cash / Bank balance	

4	Realisation of uncalled/unpaid capital contribution	
5	Distribution of unsold asset	
6	Any other (Please specify)	
Total		

4. Details of distribution to stakeholders as per section 52 or 53 of the Code

(Amount in Rs. lakh)

Sl. No.	**Stakeholders* under section 52 and 53 (1)**	**Amount Claimed**	**Amount Admitted**	**Amount Distributed**	**Amount Distributed to the Amount Claimed (%)**	**Remarks**
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Realization of Security Interest [Sec. 52(1)(b)]					
2	Liquidation Cost [Sec. 53(1)(a)]					
3	Workmen's Dues [Sec. 53(1)(b)(i)]					
4	Debts of Secured Creditors [Sec. 53(1)(b)(ii)]					
5	Wages and Unpaid Dues to Employees [Sec. 53(1)(c)]					
6	Debts of Unsecured Financial					

	Creditors [Sec. 53(1)(d)]					
7	Government Dues + Amount Unpaid following Enforcement of Security Interest [Sec.53(1)(e)]					
8	Any remaining Debts and Dues [Sec. 53(1)(f)]					
9	Preference Shareholders [Sec. 53(1)(g)]					
10	Equity Shareholders [Sec.53(1)(h)]					
Total						

*If there are sub-categories in a category, please add rows for each sub-category.

5. The Voluntary Liquidation Process has been conducted as per the stipulated timeline:

Sl. No.	**Section / Regulation**	**Description of Task**	**Norm (Number of Days)**	**Compliance Date**	**Actual Timeline (Number of days)**
(1)	(2)	(3)	(4)	(5)	(6)
1	Section 59(3)(a), Regulation 3(1) (a)	Declaration from majority of directors / partners regarding solvency of corporate person and it	T – 28		

		not being liquidated to defraud any person			
2	Section 59[(3)(c) and (5)], Regulation 3(1)(c) and 3(3)	Passing of resolution / special resolution by members / partners about commencement of voluntary liquidation process and appointment of insolvency professional as liquidator	T = 0		
3	Proviso to Section 59(3)(c), Regulation 3(1)(c)	Approval of creditors representing two-third in value of debt, if the corporate person owes any debt, of the resolution passed under section 59(3)(c) or regulation 3(1)(c)	T + 7		
4	Regulation 5(2)	Intimation by Insolvency Professional regarding his appointment as Liquidator, to the Board	T + 7		
5	Regulation 14 (1)	Public Announcement in Form A by the Liquidator	T + 5		
6	Section 59(4), Reg. 3(2)	Notification to Registrar of Companies and Board about the resolution passed under section 59(3)(c) and regulation 3(1)(c) or subsequent approval of creditors thereto, as the case may be, by corporate person	T + 7 or T + 14		
7	Regulation 14 (2)	Submission of claims by stakeholders	T + 30		

8	Regulation 9(1)	Submission of preliminary report to the corporate person by the Liquidator	T + 45		
9	Regulation 29	Verification of claims by the Liquidator	T + 60		
10	Regulation 29	Intimation about decision of acceptance/ rejection of claim to the stakeholders by the Liquidator	T + 67		
11	Regulation 30(2)	Preparation of list of stakeholders by the Liquidator	T + 45*/75		
12	Regulation 35(1)	Distribution of the proceeds to stakeholders by the Liquidator	Date of realization + 30		
13	Regulation 39(2)	Deposit of amount of unclaimed dividends and undistributed proceeds in Corporate Voluntary Liquidation Account by the Liquidator	Prior to submission of application under sub-section (7) of section 59		
14	Regulation 38(2)	Submission of Final Report to the Board and Registrar of Companies by the Liquidator	T + 90*/270		
15	Section 59(7), Regulation 38(3)	Submission of Final Report, along with the application for dissolution, to AA	T + 90*/270		
16	Regulation 37(1)	Completion of Voluntary Liquidation Process	T + 90*/270		

17	Regulation 37(2)	Meeting of Contributories and presentation of Annual Status Report	T + 365		

T=Liquidation Commencement Date

*Applicable where approval of creditors was not required under section 59(3)(c) or regulation 3(1)(c)

6. The following are deviations / non-compliances with the provisions of the Insolvency and Bankruptcy Code, 2016, regulations made, or circulars issued thereunder (If any deviation/ non-compliances were observed, please state the details and reasons for the same):

Sl. No.	**Deviation / Non-compliance observed**	**Section of the Code / Regulation No. / Circular No.**	**Reasons**	**Whether rectified or not**
(1)	(2)	(3)	(4)	(5)
1				
2				
3				

7. The details of application(s) filed / pending in respect of avoidance of transactions.

Sl. No.	**Type of Transaction**	**Date of Filing with Adjudicating Authority**	**Date of Order of the Adjudicating Authority**	**Brief of the Order**
(1)	(2)	(3)	(4)	(5)
1	Preferential transactions under section 43			
2	Undervalued transactions under section 45			
3	Extortionate credit transactions under section 50			
4	Fraudulent transactions under section 66			

8. If the process has taken more than 90 / 270 days, as the case may be, for completion, please state reasons thereof.

9. All undischarged matters pending, if any, before any Court or Tribunal relating to corporate person have been reported to AA, along with the details of provision made to sufficiently meet the obligations arising from such pending litigations.

10. The records referred to in regulations 8 and 10 shall be preserved as mandated under regulation 41.

11. Any other information which the Liquidator may like to submit.

12. I [Name of Liquidator], hereby certify that the contents of this certificate are true and correct to the best of my knowledge and belief, and nothing material has been concealed there from.

(Signature)
Name of the Liquidator:
IP Registration No:
Address as registered with the Board:
Email id as registered with the Board:

Date:……
Place: …….]

*****

FORM-I

Withdrawal from Corporate Voluntary Liquidation Account

[*Under Regulation 39(7) of the Insolvency and Bankruptcy Board of India (Voluntary Liquidation Process) Regulations, 2017*]

Sl. No.	Description	Particulars
(1)	(2)	(3)
1	Name of the Corporate Person	
2	Identification Number of Corporate Person (CIN/LLPIN)	
3	Voluntary Liquidation Commencement Date	
4	Date of Dissolution Order	
5	Date of Deposit into the Corporate Voluntary Liquidation Account	
6	Name of the Stakeholder seeking withdrawal	
7	Identification Number of the Stakeholder a. PAN b. CIN/LLPIN/DIN c. Aadhaar No.	
8	Address and Email Address of Stakeholder	
9	Amount of Claim of the Stakeholder, admitted by the Liquidator	
10	Amount of unclaimed dividends / undistributed proceeds deposited by the Liquidator in the Corporate Voluntary Liquidation Account against the stakeholder	
11	Amount of unclaimed dividends / undistributed proceeds the Stakeholder seeks to withdraw from the Corporate Voluntary Liquidation Account	
12	Bank Account to which the amount is to be transferred from the Corporate Voluntary Liquidation Account, if withdrawal is approved (a) Account No.: (b) Name of Bank: (c) IFSC: (d) MICR: (e) Address of Branch of the Bank:	
13	Reasons for not taking dividend or proceeds during the Voluntary Liquidation Process	
14	Any legal disability in applying for withdrawal? (Yes / No), If yes, please provide details	

DECLARATION

I, [*Name of stakeholder*], currently residing at [*insert address*], hereby declare and state as follows:

1. I am entitled to receive a sum of Rs…. (Rupees … only) from the Corporate Voluntary Liquidation Account, as presented above.
2. In respect of the said sum or any part thereof, neither I nor any person, by my order, to my knowledge or belief, for my use, has received any manner of satisfaction or security whatsoever, save and except the following: .....
3. I undertake to refund the entire amount with interest as decided by the Board, in case the Board finds that I am not entitled to this amount.

4. I authorise the Board to initiate appropriate legal action against me if my claim is found false at any time.

Date:
Place: (Signature of the Stakeholder)

VERIFICATION

I, *[Name]* the stakeholder hereinabove, do hereby verify that the contents of this Form are true and correct to my knowledge and belief and no material fact has been concealed therefrom.

Verified at … on this …… day of ……., 20… (Signature of the Stakeholder)

[Note: In the case of a company or limited liability partnership, the declaration and verification shall be made by the director/manager/secretary/ designated partner and in the case of other entities, an officer authorised for the purpose by the entity]

FORM J

INTIMATION FOR TERMINATION OF VOLUNTARY LIQUIDATION PROCEEDINGS

[*Under Regulation 42 of Insolvency and Bankruptcy Board of India (Voluntary Liquidation Process) Regulations, 2017*]

Date: _____

To
The Adjudicating Authority
[National Company Law Tribunal, _____ Bench]

In the matter of: [*name of the corporate person*]

Subject: Intimation for termination of voluntary liquidation proceedings of [*name of the corporate person*]

I, [*Name of the Insolvency Professional*], an insolvency professional enrolled with [*name of insolvency professional agency*] and registered with the Insolvency and Bankruptcy Board of India having registration number [*registration number*], am acting as the Liquidator for the voluntary liquidation proceedings of [*name of the corporate person*].

2. I hereby submit this form for termination, in accordance with section 59 of the Code and regulation 42 of the Liquidation Process Regulations.

3. The following documents to the extent applicable, are annexed with the form:

(a) a copy of declaration from majority of directors of company in accordance with clause (a) of sub-section (3) of section 59;

(b) a copy of documents mentioned in clause (b) of sub-section (3) of section 59;

(c) a copy of special resolution of the members of the corporate person in accordance with clause (c) of sub-section (3) of section 59;

(d) a copy of resolution of the creditors of the corporate person in accordance with proviso to clause (c) of sub-section (3) of section 59;

(e) a copy of resolution passed by special majority of partners or contributories in accordance with clause (c) of sub-regulation (1) of regulation 3;

(f) a copy of resolution of the creditors of the corporate person in accordance with proviso to clause (c) of sub-regulation (1) of regulation 3;

(g) proof of notification sent to Board and Registrar of Companies;

(h) a copy of public announcement of the commencement of proceedings;

(i) a copy of preliminary report, if any;

(j) particulars under regulation 12;

(k) a copy of list of stakeholders in accordance with regulation 30;

(l) details of avoidance transaction, fraudulent or wrongful trading, if any;

(m) particulars of sale and realization and distribution thereto, including the following:
(i) the realized value;
(ii) cost of realization, if any;
(iii) the manner and mode of sale;
(iv) the person to whom the sale is made; and
(v) any other relevant details of the sale.

(n) audited accounts of the liquidation, showing receipts and payments pertaining to liquidation since the liquidation commencement date;

(o) a statement demonstrating that-
(i) the assets of the corporate person that have been disposed of during the process;

(ii) the debt of the corporate person has been discharged during the process;

(iii) details of any pending suits or proceedings and status thereto.

(p) a copy of resolution or approval under clause (a) and (b) of sub-section (5A) of section 59, as the case may be; and

(q) a copy of report under Regulation 42(2).

4. I hereby declare that -

(a) due process for termination of voluntary liquidation proceedings has been followed; and

(b) the termination of voluntary liquidation proceedings is not initiated to defraud any person and the corporate person is solvent.

Signature of the Insolvency Professional
Registration Number of the Insolvency Professional
Registered Address of the Insolvency Professional
For (Name of the Corporate Person)
(Date and Place)

*****

INSOLVENCY AND BANKRUPTCY BOARD OF INDIA
7th Floor, Mayur Bhawan, Connaught Place, New Delhi – 110 001

CIRCULAR

No. IBBI/IIRP/98/2026 **2nd June, 2026**

To:
All Registered Insolvency Professionals
All Recognized Insolvency Professional Entities
All Registered Insolvency Professional Agencies
(*By mail to registered email addresses and on the website of the IBBI*)

Subject - Formats under the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Personal Guarantors to Corporate Debtors) Regulations, 2019

Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Personal Guarantors to Corporate Debtors) Regulations, 2019 (**IRP for PG to CD Regulations**), as amended by the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Personal Guarantors to Corporate Debtors) (Amendment) Regulations, 2026 specify various forms relating to the process to be notified by Board through circular.

2. Accordingly, in exercise of the powers conferred under section 196 of the Code read with the IRP for PG to CD Regulations, the following formats are hereby specified:

Sl. No.	Regulation	Description	Form
1	Regulation 4(2)	Written Consent to Act as Resolution Professional	**Form A**
2	Regulation 7(1)	Claim with Proof by a Creditor	**Form B**
3	Regulation 16(2)	Proxy Form for Attendance and Voting at Meeting of Creditors	**Form C**

3. The formats of the above Forms are enclosed at the **Annexure** to this Circular.

4. This Circular is issued in exercise of the powers conferred under section 196 read with section 240 of the Code.

Sd/-
(Jithesh John)
Executive Director

Annexure

FORM A

Written Consent to Act as Resolution Professional

(Under regulation 4(2) of the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Personal Guarantors to Corporate Debtors) Regulations, 2019)

*[*Date*]*

To
The Adjudicating Authority
[*Name of Bench*]

From
[*Name of the Insolvency Professional*]
[*Registration number of the Insolvency Professional*]
[*Address of the Insolvency Professional registered with the Board*]

Subject: Written consent to act as resolution professional in the matter of [*name of guarantor*].

1. I, [*name*], an insolvency professional enrolled with [*name of insolvency professional agency*] and registered with the Board, note that I have been proposed to be appointed as resolution professional for the resolution process of [*name of the guarantor*].

2. In accordance with regulation 4(2) of the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Personal Guarantors to Corporate Debtors) Regulations, 2019, I hereby give consent to the proposed appointment for the resolution process of [*name of the* guarantor]

3. I declare and affirm as under: -
(a) I am registered with the Board as an insolvency professional.
(b) I am not subject to any disciplinary proceedings initiated by the Board or the insolvency professional agency.
(c) I do not suffer from any disability to act as a resolution professional.
(d) I am eligible to be appointed as resolution professional of the guarantor under regulation 3 of the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Personal Guarantors to Corporate Debtors) Regulations, 2019 and other applicable provisions of the Code and regulations.
(e) I shall make the disclosures in accordance with the code of conduct for insolvency professionals as set out in the Insolvency and Bankruptcy Board of India (Insolvency Professionals) Regulations, 2016.
(f) I am having the following processes in hand:

Sl. No.	Role as	No. of processes on the date of consent
1	Interim Resolution Professional	
2	Resolution Professional of: a. Corporate Debtors b. Personal guarantors, individuals or partnership firms	
3	Liquidator of:	

	a. Liquidation Process b. Voluntary Liquidation Process	
4	Bankruptcy Trustee	
5	Authorised Representative	
6	Any other (*please state*)	

Date:
Place:

(*Signature of Insolvency Professional*)
Registration No…..

****

FORM B

Claim with Proof by a Creditor

(*Under regulation 7(1) of the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Personal Guarantors to Corporate Debtors) Regulations, 2019*)

[*Date*]

To
[*Name of the Resolution Professional*]
[*Address as set out in public announcement*]

From
[*Name and address of the creditor*]

Subject: Submission of claim with proof in the matter of [*name of guarantor*].

Madam/Sir,
[*Name of the creditor*], hereby submits the claim with proof in respect of the resolution process of [*name of guarantor*]. The details for the same are set out below:

1.	Title and full name of creditor				
2.	Identification number of creditor	Aadhaar Number	PAN	CIN	GSTIN
3.	Address	Present	Permanent	Business	
4.	Email				
5.	Total amount of claim (Including any interest as on the resolution process commencement date)				
6.	Details of documents by reference to which the debt is substantiated				
7.	Details of any dispute, as well as the record of such dispute with respect to claim (if any)				
8.	Details of how debt was incurred and the date when such debt was incurred				
9.	Details of any mutual credit, mutual debts, or other mutual dealings between the guarantor and the creditor, which may be set-off against the claim				
10.	Details of any retention of title arrangements in respect of goods or properties to which the claim refers				
11.	Details of the bank account to which the amount of the claim or any part thereof can be transferred pursuant to a repayment plan (Account Number, IFS Code, Branch and Bank)				
12.	Details of any security held (including value and date when it was given)				

13.	If you are a secured creditor, tick the applicable box in the right column relating to forfeiture of right to enforce security during the period of the repayment plan, which will determine the voting share as per section 110 of the Code	☐ I agree to forfeit my right to enforce my security *[insert description]* during the period of the repayment plan. ☐ I do not agree to forfeit my right to enforce my security *[insert description]* during the period of the repayment plan.
14.	(i) Amount claimed by me in the corporate insolvency resolution process / liquidation process of the corporate debtor (ii) The amount admitted by the resolution professional / liquidator of said process (iii) Amount realised by me in the said process, if any	
15.	Following information regarding the guarantor (to the extent known)-	
	Assets of the guarantor	
	Business of the guarantor	
	Firms in which guarantor is a partner	
	Bank account details of the guarantor	
	Name, age and address of spouse, children, parents and siblings of the guarantor	
Signature of creditor or person authorised to act on his behalf [*Please enclose the authorisation document if this form is being submitted on behalf of a creditor*]		
Name in block letters		
Address of person signing		

Declaration

I, [*name of creditor*], currently residing at [*insert address*], hereby declare and state as follows:-

1. [*Name of guarantor*], the *guarantor* was, at the resolution process commencement date, being the [*date*] of [*year*], indebted to me to the sum of Rs. [*insert amount of claim*].
2. In respect of my claim of the said sum or any part thereof, I have relied on the following documents:
   (a)
   (b)
   (c)
   (d)
   .
   .
   .
3. The aforesaid documents are true, valid and genuine to the best of my knowledge, information and belief.
4. In respect of the said sum or any part thereof, I have not, nor has any person by my order, to my knowledge or belief, for my use, had or received any manner of satisfaction or security whatsoever, save and except the following-

[*Please state details of any mutual credit, mutual debts, or other mutual dealings between the guarantor and the creditor which may be set-off against the claim*.]

Date:
Place:

(Signature of the creditor)

Verification

I, [*Name of creditor*] the creditor hereinabove, do hereby verify that the contents of this proof of claim are true and correct to the best of my knowledge and belief and that no material facts have been concealed therefrom.

Verified at _____ on this _____ day of ____ 20__

(Signature of the creditor)

****

FORM C
Proxy Form
(*Under regulation 16(2) of the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Personal Guarantors to Corporate Debtors) Regulations, 2019)*

Full name of the guarantor -
[*Insert matter name / application number for the resolution process*]

Full name of creditor				
Address	Present	Permanent	Business	
Identification Number	Aadhaar Number	PAN	CIN	GSTIN
E-mail				

I being [*insert name of creditor*] holding [*insert % of voting share*] in the debt of the guarantor, hereby appoint-

1.	Full name				
	Address	Present	Permanent	Business	
	Identification Number	Aadhaar Number	PAN	CIN	GSTIN
	E-mail				
	Signature				

or failing him;

2.	Full name				
	Address	Present	Permanent	Business	
	Identification Number	Aadhaar Number	PAN	CIN	GSTIN
	E-mail				
	Signature				

as my proxy to attend and vote for me and on my behalf at the meeting of creditors to be held on [*insert date and time of meeting*] at [*insert venue of the meeting*], and at any adjournment thereof in respect of the matters indicated in the notice of the meeting [*provide details of the notice*], as listed below-

[*insert matters as listed in the agenda*]

Signed this [*insert date*] day of [*insert month*] [*insert year*]
Signature of creditor
Signature of proxy: .

*****

INSOLVENCY AND BANKRUPTCY BOARD OF INDIA
7th Floor, Mayur Bhawan, Connaught Place, New Delhi-110001

CIRCULAR

No. IBBI/BIRP/99/2026 **2nd June, 2026**

To:
All Registered Insolvency Professionals
All Recognised Insolvency Professional Entities
All Registered Insolvency Professional Agencies
(*By mail to registered email addresses and on the website of the IBBI***)**

Subject - Formats under the Insolvency and Bankruptcy Board of India (Bankruptcy Process for Personal Guarantors to Corporate Debtors) Regulations, 2019

Insolvency and Bankruptcy Board of India (Bankruptcy Process for Personal Guarantors to Corporate Debtors) Regulations, 2019, as amended by the Insolvency and Bankruptcy Board of India (Bankruptcy Process for Personal Guarantors to Corporate Debtors) (Second Amendment) Regulations, 2026 specify various forms relating to the process to be notified by Board through circular.

2. Accordingly, in exercise of the powers conferred under section 196 of the Code read with the Insolvency and Bankruptcy Board of India (Bankruptcy Process for Personal Guarantors to Corporate Debtors) Regulations, 2019, the following formats are hereby specified:

Sl. No.	Regulation	Description	Form
1	**Regulation 3(3)**	Written Consent to Act as Bankruptcy Trustee	**Form A**
2	**Regulation 26(2)**	Form to Appoint Proxy for Meeting of Committee of Creditors	**Form B**

3. The formats of the above Forms are enclosed at the **Annexure** to this Circular.

4. This Circular is issued in exercise of the powers conferred under section 196 read with section 240 of the Code.

Sd/-
(Jithesh John)
Executive Director

Annexure

FORM A

Written Consent to Act as Bankruptcy Trustee

(Under regulation 3(3) of the Insolvency and Bankruptcy Board of India (Bankruptcy Process for Personal Guarantors to Corporate Debtors) Regulations, 2019)

[Date]

To
The Adjudicating Authority
[*Name of Bench*]

From
[*Name of the Insolvency Professional*]
[*Registration number of the Insolvency Professional*]
[*Address of the Insolvency Professional registered with the Board*]

Subject: Written consent to act as bankruptcy trustee.

1. I, [*name*], an insolvency professional enrolled with [*name of insolvency professional agency*] and registered with the Board, note that I have been proposed to be appointed as bankruptcy trustee for the bankruptcy process of [*name of the bankrupt*].

2. In accordance with regulation 3(3) of the Insolvency and Bankruptcy Board of India (Bankruptcy Process for Personal Guarantors to Corporate Debtors) Regulations, 2019, I hereby give consent to the proposed appointment.

3. I declare and affirm as under: -
(a) I am registered with the Board as an insolvency professional.
(b) I am not subject to any disciplinary proceedings initiated by the Board or the Insolvency Professional Agency.
(c) I do not suffer from any disability to act as a bankruptcy trustee.
(d) I am eligible to be appointed as bankruptcy trustee of the bankrupt under regulation 3 of the Insolvency and Bankruptcy Board of India (Bankruptcy Process for Personal Guarantors to Corporate Debtors) Regulations, 2019 and other applicable provisions of the Code and regulations.
(e) I shall make the disclosures in accordance with the code of conduct for insolvency professionals as set out in the Insolvency and Bankruptcy Board of India (Insolvency Professionals) Regulations, 2016;
(f) I have the following processes in hand:

Sl. No.	Role as	No. of processes on the date of consent
1	Interim Resolution Professional	
2	Resolution Professional of: a. Corporate debtors b. Personal guarantors or individuals or partnership firms	

3	Liquidator of: a. Liquidation Process b. Voluntary Liquidation Process	
4	Bankruptcy Trustee	
5	Authorised Representative	
6	Any other (please state)	

Date:
Place:

(Signature of Insolvency Professional)
Registration No…..

FORM B

Form to Appoint Proxy

(*Under regulation 26(2) of the Insolvency and Bankruptcy Board of India (Bankruptcy Process for Personal Guarantors to Corporate Debtors) Regulations, 2019)*

Full name of the bankrupt: [*Insert matter name / application number for the bankruptcy process*]

Full Name of Creditor				
Address	Present	Permanent	Business	
Identification number	Aadhaar Number	PAN	CIN	GSTIN
Email				

I, being [*insert name of creditor*] holding [*insert voting share*] of the debt of the bankrupt, hereby appoint:

1.	**Full name**				
	Address	Present	Permanent	Business	
	Identification Number	Aadhaar Number	PAN	CIN	GSTIN
	E-mail				
	Signature				

or failing him;

2.	**Full name**				
	Address	Present	Permanent	Business	
	Identification Number	Aadhaar Number	PAN	CIN	GSTIN
	E-mail				
	Signature				

as my proxy to attend and vote for me and on my behalf at the meeting of the committee to be held on [*insert date and time of meeting*] at [*insert venue of the meeting*], and at any adjournment thereof in respect of the matters indicated in the notice of the meeting [*provide details of the notice*], as listed below:

[*insert matters as listed in the agenda*]

Signed this [*insert date*] day of [*insert month*] [*insert year*]
Signature of creditor:
Signature of proxy:

INSOLVENCY AND BANKRUPTCY BOARD OF INDIA
7th Floor, Mayur Bhawan, Connaught Place, New Delhi-110001

CIRCULAR

No. IBBI/IU/100/2026 **3rd June, 2026**

To
All Registered Information Utilities
All Registered Users of Information Utilities
All Registered Insolvency Professionals
All Recognised Insolvency Professional Entities
All Registered Insolvency Professional Agencies
(By mail to registered email addresses and on the website of the IBBI)

Subject: Formats under the Insolvency and Bankruptcy Board of India (Information Utilities) Regulations, 2017.

The Insolvency and Bankruptcy Board of India (Information Utilities) Regulations, 2017 (IU Regulations) as amended vide notification No. IBBI/2026-27/GN/REG146 dated 1st June, 2026, read with the Insolvency and Bankruptcy Code, 2016 (Code), provide for various formats to be notified by the Board through a circular. These formats relate to:

i. application for certificate of registration or renewal of registration as an information utility;
ii. certificate of registration as an information utility;
iii. submission of information by a user to information utility;
iv. issuance of record of default; and
v. issuance of information of dispute.

2. In pursuance to the above, the Board hereby specifies the following formats as per the Annexure to this circular:

Sl. No.	Form	Description
1.	Form A	Application for Certificate of Registration or Renewal of Registration as an Information Utility (Under Regulation 4 of the IU Regulations).
2.	Form B	Certificate of Registration as an Information Utility (under Regulation 5 of the IU Regulations).
3.	Form C	Submission of information by user to Information Utility (under Regulation 20, 21and 27 of the IU Regulations).
4.	Form D	Record of Default issued by Information Utility (under Regulation 2(1)(la), 21 and 21A of the IU Regulations.

5.	Form E	Information of Dispute issued by Information Utility (under Regulation 2(1)(lb), 21 and 21A of the IU Regulations.

3. This Circular is issued in exercise of the powers conferred under section 196 read with section 240 of the Code.

Encl.: As Above

Yours sincerely
Sd/-
(B. Sankaranarayanan)
General Manager

ANNEXURE

FORM A
APPLICATION FOR CERTIFICATE OF REGISTRATION/ RENEWAL OF REGISTRATION AS AN INFORMATION UTILITY
(*Under Regulation 4 of the Insolvency and Bankruptcy Board of India (Information Utilities) Regulations, 2017*)

To
The Chairperson
The Insolvency and Bankruptcy Board of India
[Insert address]

From
[Name and address]

Subject: Application for grant or renewal of certificate of registration as information utility.

Madam/Sir,

1. I, being duly authorized for the purpose, hereby apply on behalf of [*name and address of the applicant*] for
    (a) grant of certificate of registration as information utility, or
    (b) renewal of certificate of registration as information utility,

and enclose a copy of the board resolution authorizing me to make this application to and correspond with the Board in this respect.

2. A copy of
    (a) the memorandum of association,
    (b) the articles of association,
    (c) the bye-laws,
    (d) the business plan and
    (e) the exit management plan of the applicant is enclosed.
3. I, on behalf of [*insert name*], affirm that the applicant is eligible to be registered as an information utility.
4. I, on behalf of [*insert name*], hereby affirm that –
    (a) all information contained in this application is true and correct in all material respects,
    (b) no material information relevant for the purpose of this application has been suppressed, and
    (c) registration granted or renewed in pursuance of this application may be cancelled summarily if any information submitted is found to be false or misleading in material respects at any stage.

5. If granted registration, I, on behalf of [*insert name*], undertake to comply with the requirements of the Code, the rules, regulations, guidelines or directions issued thereunder, and such other conditions and terms as may be contained in the certificate of registration or be specified or imposed by the Board subsequently.

Yours faithfully,
Sd/-
Authorized Signatory
(Name)
(Designation)

Date :
Place :

ANNEXURE TO FORM A
PART I
GENERAL

1. Name of the applicant.
2. Address of registered office and principal place of business of the applicant.
3. Corporate Identity Number (CIN).
4. PAN.
5. Name, designation and contact details of the person authorized to make this application and correspond with the Board in this respect.

[PART II]
MEMORANDUM OF ASSOCIATION, ARTICLES OF ASSOCIATION AND BYE-LAWS

6. Please state if the memorandum of association, articles of association and bye-laws provide for all matters as required in, and are consistent with the Insolvency and Bankruptcy Board of India (Information Utilities) Regulations, 2017 and the Code.

PART III
SHAREHOLDING AND FINANCIAL STRENGTH

7. Please provide details of the persons holding more than 5%, directly or indirectly, of the paid-up equity share capital or total voting power of the applicant.

Sl. No.	Name and address of the shareholder	PAN / Passport No. and country of issue/ company registration number	Percentage of shareholding in the applicant company and/ or holding company

8. Do persons resident outside India in aggregate hold more than 49% of the paid-up equity share capital or total voting power of the applicant? Please provide details.
9. Who exercises control over the applicant? Please provide details.
10. Do persons resident outside India exercise control over the applicant? If so, please provide details.
11. Please provide audited financial statements of:
    (a) a company holding more than 5% of the paid-up equity share capital or total voting power of the applicant (if any),
    (b) a company who is in control of the applicant (if any),
    (c) promoter company (if any),
    (d) the applicant company itself, of the last three years or from the date of incorporation of the company, whichever is less.

PART IV
DIRECTORS AND EMPLOYEES

12. Please provide the details of the applicant's Board of Directors, key managerial personnel and compliance officer, if any:

Sl. No.	Name and address of the director	DIN and PAN

13. Please provide number of employees, category-wise.

PART V
INFRASTRUCTURE

14. Please provide the details of infrastructure the applicant currently has and proposes to have to enable it to discharge its functions as an information utility, including-
    a. Technology
    b. Data Security
    c. Facilities for hosting the data center
    d. Grievance redressal and disciplinary proceedings
    e. Any further plan for additional/ improved infrastructure to be indicated.

PART VI
BUSINESS PLAN

15. Please provide a summary of the applicant's Business Plan.
16. Please provide the time frame in which the applicant will be able to provide the services of an information utility from the date of registration.

PART VII

EXIT MANAGEMENT PLAN

17. Please provide a summary of the applicant's Exit Management Plan, including the manner in which users will be enabled to transfer their information to other utilities.

PART VIII
FIT AND PROPER CRITERIA

18. Please provide information to demonstrate that the persons holding more than 5% of the paid-up equity share capital or total voting power of the company, the promoters, the key managerial personnel, the directors of the applicant and the applicant are fit and proper persons.

Sl. No.	Name	Relationship to the applicant	DIN/ CIN/ PAN	Details of conviction orders, if any, against the person	Details of restraining orders, if any, against the person	Is the person an undischarged insolvent or bankrupt? If yes, please provide details	Details pertaining to the character, reputation and integrity of the person	Any other information

PART IX
COMPLIANCE

[For applications for renewal of registration]

19. Please provide details of the information utility's compliance with the conditions of its certificate of registration.
20. Please provide details of the information utility's compliance with the Code, rules, regulations, guidelines and directions thereunder, during the period of registration.

Please provide any other details you consider relevant in support of the application.

Sd/-
Authorized Signatory
(Name)
(Designation)

Date :
Place :

FORM B

CERTIFICATE OF REGISTRATION AS AN INFORMATION UTILITY

(*Under Regulation 5 of the Insolvency and Bankruptcy Board of India (Information Utilities) Regulations, 2017*)

THE INSOLVENCY AND BANKRUPTCY BOARD OF INDIA

CERTIFICATE OF REGISTRATION NO. ……..

The Insolvency and Bankruptcy Board of India hereby grants/ renews this /the certificate of registration to/of _____*[insert name and address]* to act as an information utility in accordance with the Insolvency and Bankruptcy Code, 2016.

The certificate of registration is valid from *[insert start date]* to *[insert end date]* and may be renewed.

Sd/-
(Name and Designation)
(For and on behalf of Insolvency and Bankruptcy Board of India)

Place :
Date :

FORM C

SUBMISSION OF INFORMATION BY USER TO INFORMATION UTILITY

(Under regulation 20, 21 and 27 of the Insolvency and Bankruptcy Board of India (Information Utilities) Regulations, 2017)

(*Note: Information may be accepted in this Form with necessary modifications as the information utility deems fit*.)

A. Details relating to Creation of Debt		
Sl. No.	Nature of information	Particulars
I	II	III
Details of the user submitting information		
1	Business date (The information will be as on date. For example, data of 30th April 2020 submitted even on a later date, say on 05th May 2020, will be as on the business date – 30th April 2020)	
2	UIN (PAN)	
3	Full Name (Please provide your First, Middle and Last name without salutations)	
4	Relationship (Debtor/Creditor/ Guarantor/ Co-obligant / Security Provider / Assignee)	
5	Date of Birth/ Date of incorporation	
6	Communication address	
7	PIN Code	
8	Telephone No.	
9	Mobile No.	
10	Email ID-1 (for Submission acknowledgment, other submission related messages or any other general-purpose message)	
11	Email ID-2 (for Dispute alert sent to submitter)	
12	Email ID-3 (for Default alert sent to submitter)	
Details of Other Parties to the Debt (Apart from the person submitting the debt)		
Details of Parties (please add as many parties as may be applicable)		
13	Relationship (Debtor/Creditor/ Guarantor/ Co-obligant/ Security Provider / Assignee)	
14	Party name (Please provide your First, Middle and Last name without salutations)	
15	Registered / Permanent Address	
16	Registered Address PIN Code	
17	Communication address	

18	Communication Address PIN Code	
19	Party Type (Indian Entity, Resident Individual, Foreign Entity, NRI/Foreign Individual)	
20	Legal Constitution (Public Ltd. company, Private Ltd. company, LLP, Proprietorship, Partnership, Entity Created by or under a Statute, Trust, HUF, Co-op Society, Association of Persons, Government, Self Help Group, Resident Individual, Non-Resident Foreign Company).	
21	MSME Flag (Y/N)	
22	MSME Sub-type (Micro, Small, Medium)	
23	Industry Category	
24	Date of Birth/ Date of incorporation	
25	Corporate Identification Number (CIN/LLPIN) for registered corporate entities.	
26	PAN	
27	Customer ID	
28	CKYC KIN	
29	Contact Person Name	
30	Contact Person's Mobile No.	
31	Alternative Number	
32	Email ID	
33	Alternative Email ID	
Details of the Debt		
34	Debt Reference Number	
35	Old Debt Reference No. (Unique identifier of the debt, in case the debt has previously been recorded in any Information Utility)	
36	Creditor Location (Creditor's internal location code, where submitted by creditor)	
37	Creditor Business Unit (Creditor's internal business unit code, where submitted by creditor)	
38	Creditor RM Email (Email of Creditor's Relation Manager, for notification purpose)	
39	Debt Contract Date (Date of sanction, last renewal, debt acknowledgements, etc.)	
40	Debt Start Date (Date of first disbursement or date of activation of the facility)	
41	Sanction Reference No.	
42	Sanction Currency	

43	Sanctioned Amount	
44	Drawing Power	
45	Type of Debt (Financial, Operational)	
46	Intermediary Status (Yes, No)	
47	Debt sub-type	
48	Funded Type Indicator (Funded, Non-fund)	
49	Facility name	
50	Repayment frequency (Monthly, Quarterly, Half yearly, Annual, On demand, Bullet, Rolling, Others)	
51	Tenor of debt	
52	Instalment Amount	
53	Rate of interest	
54	Lending arrangement (Sole Banking, Consortium, Multiple Banking Arrangement, Outside Multiple Banking, Outside Consortium, Others)	
55	Currency of debt	
56	Total Outstanding Amount	
57	Principal Outstanding	
58	Interest Outstanding	
59	Other Charges Outstanding	
60	Amount Overdue	
61	Days Overdue (Number of days overdue as on business date of reporting. If no overdue, report zero value)	
62	Asset Classification (Standard, Sub-standard, Doubtful, Loss)	
63	SMA Category (0, 1, 2, N)	
64	Account Closed Flag (Yes, No, Assigned)	
65	Part-A Remarks (Any remarks that can be helpful for Other Parties during authentication)	
B. Details relating to Creation of Security on Debt (If not applicable, please write NA)		
66	Date of creation of Security Interest	
67	Type of Charge created (Mortgage, Hypothecation, Charge, Assignment, Pledge, Lien, Negative Lien, Guarantee, Asset Cover and such other charges)	
68	Assets type	

	(Movable, Immovable, Intangible, Not Classified)	
69	Security type (Nature of asset used as security as per list of values)	
70	Security Category (Primary, Collateral)	
71	Asset ID (identification number of asset on which charge is created)	
72	Description of security	
73	Value of security	
74	Currency of Security	
75	Date of valuation	
76	ROC Charge ID (as registered with MCA, where applicable)	
77	CERSAI Security Interest ID	
78	Part-B Remarks (Any remarks that can be helpful for Other Parties during authentication)	
C. Details relating to Default of Debt (If not applicable, please write NA)		
79	Date of default	
80	Total Outstanding Amount	
81	Default amount	
82	Days past due	
83	Amount of last repayment	
84	Date of last repayment	
85	Date of filing of suit	
86	Part-C Remarks (Any remarks that can be helpful for Other Parties during authentication)	
87	Documents* uploaded as proof for Debt, Security and Default:- Debt: a. Copy of Loan Agreement (as revised from time to time) b. Repayment schedule (If in possession of the submitter) c. Balance Confirmation d. Balance Sheet and Cash Flow Statements (If the submitter is the Debtor) e. Any other documents relating to creation of debt/change in the terms of the debt f. document showing latest acknowledgment of debt by the debtor **Security:** a. Copy of the Security Deed b. Copy of the Valuation Report c. Proof of Registration with CERSAI d. Copy of the Certificate of Registration of Charge e. Any other document relating to creation of security	

	Default: Any documents attached as a proof of default	

** Documents can be submitted at any stage, not necessarily along with the data in Form C.*

FORM D*
RECORD OF DEFAULT

(Issued by information utility under regulation 21 and 21A of the Insolvency and Bankruptcy Board of India (Information Utilities) Regulations, 2017)

This record of default is issued to:
Name of the Creditor:_____*(also tick category below)*
Financial Institution as defined u/s 3(14) of the Code: ☐
Financial Creditor other than Financial Institution: ☐
Operational Creditor: ☐

For purposes of Section: 7 ☐ 9 ☐ of the Code
in respect of the default of debt as per details given below-

(a) **Name of Debtor:**
(b) **Unique Debt Identifier Number:**
(c) **Registered Address:**
(d) **Total debt amount (₹):**
(e) **Amount of default (₹):**
(f) **Date of default:**
(g) **Status of Authentication of default:**

Filing of Default (Submission ID No.)	**Submitted on (DD/MM/YY)**	**Status**	**Authentication completed on (DD/MM/YY)**

…….(name of the information utility) is authorized to issue this record of default and has accordingly affixed its digital signature, as per the provisions of the Insolvency and Bankruptcy Code, 2016 read with Insolvency and Bankruptcy Board of India (Information Utilities) Regulations, 2017, Guidelines for Technical Standards for Performance of Core Services and Other Services and the Insolvency and Bankruptcy (Application to Adjudicating Authority) Rules, 2017.

Date:

Digital Signature of the Authorized Signatory

Note:

1. Technical details may be inserted by the respective Information Utility.
2. List of supportive annexures may be enclosed by the respective Information Utility.
3. Other details/documents, if any, may be enclosed by the Information Utility.

*****(*Note: Information may be issued in this Form with necessary modifications as the information utility deems fit*)

FORM E*
INFORMATION OF DISPUTE

(Issued by information utility under regulation 21 and 21A of the Insolvency and Bankruptcy Board of India (Information Utilities) Regulations, 2017)

This information of dispute is issued to:
Name of the Creditor:_____ *(also tick category below)*
Financial Institution as defined u/s 3(14) of the Code: ☐
Financial Creditor other than Financial Institution: ☐
Operational Creditor: ☐

in respect of the default of debt as per details given below-

(a) **Name of Debtor:**
(b) **Unique Debt Identifier Number:**
(c) **Registered Address:**
(d) **Total debt amount (₹):**
(e) **Amount of default (₹):**
(f) **Date of default:**
(g) **Status of Authentication of default:**

Filing of Default (Submission ID No.)	**Submitted on (DD/MM/YY)**	**Status**	**Disputed on (DD/MM/YY)**

…….(name of the information utility) is authorized to issue this information of dispute and has accordingly affixed its digital signature, as per the provisions of the Insolvency and Bankruptcy Code, 2016 read with Insolvency and Bankruptcy Board of India (Information Utilities) Regulations, 2017, Guidelines for Technical Standards for Performance of Core Services and Other Services and the Insolvency and Bankruptcy (Application to Adjudicating Authority) Rules, 2017.

Date:

Digital Signature of the Authorized Signatory

Note:

1. Technical details may be inserted by the respective Information Utility.
2. List of supportive annexures may be enclosed by the respective Information Utility.
3. Other details/documents, if any, may be enclosed by the Information Utility.
4. This form shall also be used for issuing Information of dispute for default amount for which evidence of dispute has been received and verified as per Regulation 21A(3).

*****(*Note: Information may be issued in this Form with necessary modifications as the information utility deems fit*)

INSOLVENCY AND BANKRUPTCY BOARD OF INDIA

7th Floor, Mayur Bhawan, Connaught Place, New Delhi-110001

CIRCULAR

No. IBBI/INSP/101/2026 **3rd June, 2026**

To: All Registered Insolvency Professionals
All Recognised Insolvency Professional Entities
All Registered Insolvency Professional Agencies
(By mail to registered email addresses and on the website of the IBBI)

Dear Madam/Sir,

Subject: Format for filing claims

1. Sub-regulation (3) of regulation (14) of the Insolvency and Bankruptcy Board of India (Inspection and Investigation) Regulations, 2017 states that the Board shall notify a form for filing claims.

2. In exercise of the above provision, the format is enclosed at Annexure.

Sd/-
(Ravinder Maini)
Executive Director

Annexure

FORM

(Under Regulation 14(3) of the Insolvency and Bankruptcy Board of India (Inspection and Investigation) Regulations, 2017)

Claim under Order No… dated ……. under section 220(4) of the Code

Sl. No.	Description	Particulars
1.	Name and Address of the Claimant	
2.	Identity of the Claimant (a) Aadhaar No (b) PAN (c) Bank account no, name of the bank, branch to which money is to be remitted and IFSC code	
3.	Please explain how you have lost money on account of contravention as mentioned under section 220(4)	
4.	Please show computation of loss suffered by you	

Verification

I hereby verify and affirm that the contents as stated above are true and correct to the best of my knowledge and belief and no material fact has been concealed.

(Signature of the Claimant)

Note: If the amount of claim exceeds Rs. 10,000, this verification shall be done before a Notary for the purpose of submission of claim.

INSOLVENCY AND BANKRUPTCY BOARD OF INDIA

7th Floor, Mayur Bhawan, Connaught Place, New Delhi-110001

CIRCULAR

No. IBBI/COMP/102/2026 **3rd June, 2026**

To: All Registered Insolvency Professionals
All Recognised Insolvency Professional Entities
All Registered Insolvency Professional Agencies
(By mail to registered email addresses and on the website of the IBBI)

Dear Madam/Sir,

Subject: Format for filing complaint

1. Sub-regulation (3) of regulation (3) of the Insolvency and Bankruptcy Board of India (Grievance and Complaint Handling Procedure) Regulations, 2017 states that the Board shall notify a form for filing a complaint.

2. In exercise of the above provision, the format is enclosed at Annexure.

Sd/-
(Ravinder Maini)
Executive Director

Annexure

Form

[Under sub-regulation (3) of regulation (3) of the Insolvency and Bankruptcy Board of India (Grievance and Complaint Handling Procedure) Regulations, 2017]

Date …….

To

Insolvency and Bankruptcy

Board of India (Write here the

address of the Board)

Dear Madam / Sir,

Subject: Complaint against [name of the service provider / associated person]

I, hereby submit a complaint against [name of the service provider / associated person]. The details of the same are set out as under:

Sl. No.	Particulars	Description
1	Name of the complainant	
2	Identity of the complainant	Aadhaar No / CIN
3	Name of the authorised representative, if complaint is filed on behalf of the complainant	
4	Identity of the authorised representative	Aadhaar No.
5	Complete address for correspondence with complainant / authorised representative: (Along with Email ID & Phone No.)	
6	Name of the service provider / its associated persons complained against	
7	Identity of the service provider	Aadhaar No / CIN (If known)
8	Complete address of the service provider (Along with Email ID & Phone No)	
9	Details of the alleged contravention of any provision of the Code or rules, regulations, or guidelines made thereunder or circulars or directions issued by the Board by a service provider or its associated persons.	Please quote the exact section, sub-section, rules, regulation, or clause, as the case may be.

10	Details of alleged conduct or activity of the service provider or its associated persons, along with date and place of such conduct or activity, which contravenes the provision of the law.	Please narrate details.
11	Details of suffering, whether pecuniary or otherwise, the complainant has undergone.	
12	How the conduct or activity of the service provider or its associated persons has caused the suffering of the complainant or to any other stakeholder.	
13	Details of evidence in support of alleged contravention.	
14	Does the complainant have a grievance? If so, how it may be redressed?	
15	Is complaint being filed within forty-five days of the occurrence of the cause of action for the complaint? If not explain the reasons for delay.	
16	Whether the fee of Rs.2500 has been paid	Yes / No
17	The Bank account No. and details of the complainant to which the fee can be refunded	
18	Whether the complainant wishes to keep its identity confidential	Yes / No.
19	List of documents attached in support of the complaint:	a. Authorisation, if it is filed by an authorised representative; b. Demand draft for Rs.2500 / Online acknowledgement of credit of Rs.2500 to the account of the Board; c. d. . . m. n.
20	Any other details in support of the complaint.	

Yours faithfully

Signature
Name of the Complainant / Authorised Representative

Verification

I, ..., the complainant / authorised representative of the complainant do hereby declare that what is stated above is true to the best of my knowledge and belief.

Verified today, the ……. day of ……., 20xx, at ……

Signature
Name of the Complainant / Authorised Representative

Date:
Place: