

**Insolvency and Bankruptcy Board of India**  
**7th Floor, Mayur Bhawan, Connaught Place, New Delhi – 110001**

**CIRCULAR**

**No. IBBI/LIQ/46/2021**

**24<sup>th</sup> November, 2021**

To

All Registered Insolvency Professionals

All Recognised Insolvency Professional Entities

All Registered Insolvency Professional Agencies

(By mail to registered email addresses and on website of the IBBI)

Dear Madam / Sir,

**Subject: Filing of list of stakeholders under clause (d) of sub-regulation (5) of regulation 31 of the Insolvency and Bankruptcy Board of India (Liquidation Process) Regulations, 2016**

In pursuance of clause (d) of sub-regulation (5) of regulation 31 of the IBBI (Liquidation Process) Regulations, 2016 ('Liquidation Process Regulations') requiring the liquidator to file list of stakeholders on the electronic platform of the Board for dissemination on its website, the Board had issued the Circular No. IBBI/LIQ/40/2021 dated 04<sup>th</sup> March 2021 directing the liquidators to file the list of stakeholders and modification thereof, in the stipulated format, on the electronic platform, [www.ibbi.gov.in](http://www.ibbi.gov.in).

2. In the said format, the particular / column "*Identification No.*" for seeking identification details of stakeholders is mentioned. It has come to notice that in few instances, the details such as Aadhaar, PAN card, etc., are being filled therein. Such information being sensitive personal information is prone to misuse and not to be revealed on public platforms. The '*General Guidelines for securing Identity information and Sensitive personal data or information in compliance to Aadhaar Act, 2016 and Information Technology Act, 2000*' issued by Ministry of Electronics and Information Technology provides that any personal identifiable data including Aadhaar should not be published in public domain.

3. To address this problem, this Circular in partial modification of the Circular under reference, removes the column "*Identification No.*" from the particulars of the format stipulated therein. The insolvency professionals are directed to file the list of stakeholders of the respective corporate debtor under liquidation and modification thereof, in the revised format placed in **Annexure**, within three days of the preparation of the list or modification thereof, as the case may be. The rest of the contents of the above said Circular shall remain same.

4. This Circular is issued in exercise of the powers under clause (aa) of sub-section (1) of section 196 of the Insolvency and Bankruptcy Code, 2016.

Yours sincerely,  
Sd/-  
**(Nitish Saini)**  
Assistant General Manager  
Tel: 011-2346 2834  
Email: nitish.saini87@gov.in

**Encl: As above.**

**Annexure**

**Filing under clause (d) of sub-regulation (5) of regulation 31 of the IBBI (Liquidation Process) Regulations, 2016**

Name of the corporate debtor: .....; Date of commencement of liquidation: .....; List of stakeholders as on: .....

(Amount in ₹)

Sl. No.	Category of stakeholders	Summary of claims received		Summary of claims admitted		Amount of contingent claims	Amount of claims rejected	Amount of claims under verification	Details in Annexure	Remark, if any
		No. of claims	Amount	No. of claims	Amount					
1	Unpaid insolvency resolution process costs								NA	
2	Liquidation costs incurred till date								NA	
3	Secured financial creditors								1	
4	Unsecured financial creditors								2	
5	Operational creditors (Workmen)								3	
6	Operational creditors (Employees)								4	
7	Operational creditors (Government Dues)								5	
8	Operational creditors (other than Workmen, Employees and Government Dues)								6	
9	Other stakeholders, if any (other than financial creditors and operational creditors)								7	
<b>Total</b>										

**Annexure-1**

Name of the corporate debtor: .....; Date of commencement of liquidation: .....; List of stakeholders as on: .....

**List of secured financial creditors**

(Amount in ₹)

Sl. No.	Name of creditor	Details of claim received		Details of claim admitted						Amount of contingent claim	Amount of any mutual dues, that may be set off	Amount of claim rejected	Amount of claim under verification	Remarks, if any	
		Date of receipt	Amount claimed	Amount of claim admitted	Nature of claim	Amount covered by security interest	Whether security interest relinquished? (Yes/No)	Details of Security Interest	Amount covered by guarantee						% share in total amount of claims admitted

**Annexure-2**

Name of the corporate debtor: .....; Date of commencement of liquidation: .....; List of stakeholders as on: .....

**List of unsecured financial creditors**

(Amount in ₹)

Sl. No.	Name of creditor	Details of claim received		Details of claim admitted				Amount of contingent claim	Amount of any mutual dues, that may be set off	Amount of claim rejected	Amount of claim under verification	Remarks, if any
		Date of receipt	Amount claimed	Amount of claim admitted	Nature of claim	Amount covered by guarantee	% share in total amount of claims admitted					

**Annexure-3**

Name of the corporate debtor: .....; Date of commencement of liquidation: .....; List of stakeholders as on: .....

**List of operational creditors (Workmen)**

(Amount in  
₹)

Sl. No.	Name of authorised representative, if any	Name of workman	Details of claim received		Details of claim admitted				Amount of contingent claim	Amount of any mutual dues, that may be set off	Amount of claim rejected	Amount of claim under verification	Remarks, if any
			Date of receipt	Amount claimed	Total amount of claim admitted	Amount of claim for the period of twenty-four months preceding the liquidation commencement date	Nature of claim	% share in total amount of claims admitted					

**Annexure-4**

Name of the corporate debtor: .....; Date of commencement of liquidation: .....; List of stakeholders as on: .....

**List of operational creditors (Employees)**

(Amount in ₹)

Sl. No.	Name of authorised representative, if any	Name of employee	Details of claim received		Details of claim admitted				Amount of contingent claim	Amount of any mutual dues, that may be set off	Amount of claim rejected	Amount of claim under verification	Remarks, if any
			Date of receipt	Amount claimed	Total amount of claim admitted	Amount of claim for the period of twelve months preceding the liquidation commencement date	Nature of claim	% share in total amount of claims admitted					

**Annexure-5**

Name of the corporate debtor: .....; Date of commencement of liquidation: .....; List of stakeholders as on: .....

**List of operational creditors (Government Dues)**

(Amount in ₹)

Sl. No.	Details of Claimant		Details of claim received		Details of claim admitted					Amount of contingent claim	Amount of any mutual dues, that may be set off	Amount of claim rejected	Amount of claim under verification	Remarks, if any
	Department	Government	Date of receipt	Amount claimed	Amount of claim admitted	Nature of claim	Amount covered by lien or attachment pending disposal	Whether lien / attachment removed? (Yes/No)	% share in total amount of claims admitted					

**Annexure-6**

Name of the corporate debtor: .....; Date of commencement of liquidation: .....; List of stakeholders as on:.....

**List of operational creditors (other than Workmen, Employees and Government Dues)**

(Amount in ₹)

Sl. No.	Name of creditor	Details of claim received		Details of claim admitted					Amount of contingent claim	Amount of any mutual dues, that may be set off	Amount of claim rejected	Amount of claim under verification	Remarks, if any
		Date of receipt	Amount claimed	Amount of claim admitted	Nature of claim	Amount covered by lien or attachment pending disposal	Whether lien / attachment removed? (Yes/No)	Amount covered by guarantee					

**Annexure-7**

Name of the corporate debtor: .....; Date of commencement of liquidation:..... ; List of stakeholders as on:.....

**List of other stakeholders, if any (other than financial creditors and operational creditors)**

(Amount in ₹)

Sl. No.	Name of stakeholder	Category of stakeholders ( preference shareholders / equity shareholders / partners / others)	Details of claim received		Details of claim admitted					Amount of contingent claim	Amount of any mutual dues, that may be set off	Amount of claim rejected	Amount of claim under verification	Remarks, if any	
			Date of receipt	Amount claimed	Amount of claim admitted	Nature of claim	Amount covered by lien or attachment pending disposal	Whether lien / attachment removed? (Yes/No)	Amount covered by guarantee						% share in total amount of claims admitted