

SCHEDULE I
FORM A
PUBLIC ANNOUNCEMENT

(Regulation 14 of the Insolvency and Bankruptcy Board of India (Voluntary Liquidation) Regulations, 2017)

FOR THE ATTENTION OF THE STAKEHOLDERS OF [Name of Corporate person]

| | | |
|--|--|--|
| | NAME OF CORPORATE PERSON | |
| | DATE OF INCORPORATION OF CORPORATE PERSON | |
| | AUTHORITY UNDER WHICH CORPORATE PERSON IS INCORPORATED/ REGISTERED | |
| | CORPORATE IDENTITY NUMBER / LIMITED LIABILITY IDENTITY NUMBER OF CORPORATE PERSON | |
| | ADDRESS OF THE REGISTERED OFFICE AND PRINCIPAL OFFICE (IF ANY) OF CORPORATE PERSON | |
| | LIQUIDATION COMMENCEMENT DATE OF CORPORATE PERSON | |
| | DATE OF CLOSURE OF INSOLVENCY RESOLUTION PROCESS | |
| | NAME, ADDRESS, EMAIL ADDRESS, TELEPHONE NUMBER AND THE REGISTRATION NUMBER OF THE LIQUIDATOR | |
| | 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 after the voluntary liquidation commencement date], to the liquidator at the address mentioned against item 8.

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:

**SCHEDULE I
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) 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 COMMENCEMENT DATE AND DETAILS OF NATURE OF CLAIM | PRINCIPAL : INTEREST : TOTAL CLAIM : |
| 4. | DETAILS OF DOCUMENTS BY REFERENCE TO WHICH THE DEBT CAN BE SUBSTANTIATED | |

| | | |
|-----|---|--|
| 5. | DETAILS OF ANY DISPUTE AS WELL AS THE RECORD OF PENDENCY OF SUIT OR ARBITRATION PROCEEDINGS | |
| 6. | DETAILS OF HOW AND WHEN DEBT INCURRED | |
| 7. | 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 | |
| 8. | DETAILS OF ANY RETENTION OF TITLE IN RESPECT OF GOODS OR PROPERTIES TO WHICH THE DEBT REFERS OR ANY OTHER SECURITY | |
| 9. | DETAILS OF ANY ASSIGNMENT OR TRANSFER OF DEBT IN HIS FAVOUR | |
| 10. | DETAILS OF THE BANK ACCOUNT TO WHICH THE OPERATIONAL CREDITOR'S SHARE OF THE PROCEEDS OF LIQUIDATION CAN BE TRANSFERRED | |
| 11. | 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] in the 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 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

**SCHEDULE I
FORM C
PROOF OF CLAIM BY FINANCIAL CREDITORS**

(Under Regulation 17 of the Insolvency and Bankruptcy Board of India (Voluntary Liquidation) 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) | PRINCIPAL : INTEREST : TOTAL CLAIM : |
| 4. | DETAILS OF DOCUMENTS BY REFERENCE TO WHICH THE DEBT CAN BE SUBSTANTIATED | |
| 5. | DETAILS OF ANY ORDER OF A COURT OF TRIBUNAL THAT HAS ADJUDICATED ON THE NON-PAYMENT OF DEBT | |

| | | |
|-----|---|--|
| 6. | DETAILS OF HOW AND WHEN DEBT INCURRED | |
| 7. | 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 | |
| 8. | DETAILS OF ANY SECURITY HELD, THE VALUE OF THE SECURITY, AND THE DATE IT WAS GIVEN | |
| 9. | DETAILS OF ANY ASSIGNMENT OR TRANSFER OF DEBT IN HIS FAVOUR | |
| 10. | DETAILS OF THE BANK ACCOUNT TO WHICH THE FINANCIAL CREDITOR'S SHARE OF THE PROCEEDS OF LIQUIDATION CAN BE TRANSFERRED | |
| 11. | LIST OUT AND ATTACH THE DOCUMENTS RELIED ON 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:

- 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] in the sum of Rs. _____ for[*please state consideration*].
- 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.

**SCHEDULE I
FORM D
PROOF OF CLAIM BY A WORKMAN OR EMPLOYEE**

(Under Regulation 18 of the Insolvency and Bankruptcy Board of India (Voluntary Liquidation) 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:

| | | |
|--|---|--|
| | NAME OF WORKMAN / EMPLOYEE | |
| | PAN, PASSPORT, THE IDENTITY CARD ISSUED BY THE ELECTION COMMISSION OF INDIA OR AADHAAR CARD OF WORKMAN / EMPLOYEE | |
| | ADDRESS AND EMAIL ADDRESS (IF ANY) OF WORKMAN / EMPLOYEE FOR CORRESPONDENCE | |
| | TOTAL AMOUNT OF CLAIM (INCLUDING ANY INTEREST AS AT THE VOLUNTARY LIQUIDATION COMMENCEMENT DATE) | |
| | DETAILS OF DOCUMENTS BY REFERENCE TO WHICH THE DEBT CAN BE SUBSTANTIATED. | |
| | DETAILS OF ANY DISPUTE AS WELL AS THE RECORD OF PENDENCY OR ORDER OF SUIT OR ARBITRATION PROCEEDINGS | |

| | | |
|--|---|--|
| | DETAILS OF HOW AND WHEN CLAIM AROSE | |
| | 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 | |
| | DETAILS OF THE BANK ACCOUNT TO WHICH THE WORKMAN / EMPLOYEE'S SHARE OF THE PROCEEDS OF LIQUIDATION CAN BE TRANSFERRED | |
| | LIST OUT AND ATTACH THE DOCUMENTS RELIED ON IN SUPPORT OF THE CLAIM. | |

| |
|--|
| Signature of workman / employee or person authorised to act on his behalf <i>[Please enclose the authority if this is being submitted on behalf of an operational creditor]</i> |
| 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:

5. [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 in the sum of Rs. [insert amount of claim].

6. 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]

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

8. 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.

**SCHEDULE I
FORM E**

**PROOF OF CLAIM BY AUTHORISED REPRESENTATIVE OF WORKMEN OR
EMPLOYEES**

*(Under Regulation 18 of the Insolvency and Bankruptcy Board of India (Voluntary
Liquidation) 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 in 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. Details of Employees/ Workmen

| S No. | NAME OF EMPLOYEE/ WORKMEN | IDENTIFICATION NUMBER (PAN/, PASSPORT NUMBER/, | TOTAL AMOUNT DUE AND DETAILS ON NATURE OF CLAIM | PERIOD OVER WHICH AMOUNT DUE | DETAILS OF EVIDENCE OF DEBT INCLUDING EMPLOYMENT CONTRACTS AND |
|-------|---------------------------|---|---|------------------------------|--|
| | | | | | |

| | | AADHAAR NO. / ID CARD ISSUED BY THE ELECTION COMMISSION AND EMPLOYEE ID NO., IF ANY | | | OTHER PROOFS |
|--|--|---|--|--|--------------|
| | | | | | |
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| | | | | | |
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| | | | | | |
| | | | | | |

2. 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.
3. 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.
4. Please list out and attach the documents relied on to prove the claim.

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 in the 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

**SCHEDULE I
FORM F
PROOF OF CLAIM BY ANY OTHER STAKEHOLDER**

(Under Regulation 19 of the Insolvency and Bankruptcy Board of India (Voluntary Liquidation) 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 other 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 OTHER 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 OTHER STAKEHOLDER FOR CORRESPONDENCE. | |
| 3. | TOTAL AMOUNT OF CLAIM, INCLUDING ANY INTEREST AS AT LIQUIDATION COMMENCEMENT AND DETAILS OF NATURE OF CLAIM | PRINCIPAL : CLAIM : INTEREST : TOTAL CLAIM : |
| 4. | DETAILS OF DOCUMENTS BY REFERENCE TO WHICH THE CLAIM CAN BE SUBSTANTIATED | |
| 5. | DETAILS OF HOW AND WHEN CLAIM AROSE | |
| 6. | 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 | |
| 7. | DETAILS OF ANY RETENTION OF TITLE IN RESPECT OF GOODS OR PROPERTIES TO WHICH THE CLAIM REFERS | |
| 8. | DETAILS OF ANY ASSIGNMENT OR TRANSFER OF DEBT IN HIS FAVOUR | |
| 9. | DETAILS OF THE BANK ACCOUNT TO WHICH THE OTHER STAKEHOLDER'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 other 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:

- 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,] in the sum of Rs. _____ for _____ *[please state consideration]*.
- 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.

SCHEDULE II

(Under Regulation 10 of the Insolvency and Bankruptcy Board of India (Voluntary Liquidation) Regulations, 2017)

The formats contained in this Schedule are indicative in nature, and the liquidator may make such modifications to them as he deems fit in the facts and circumstances of the liquidation.

CASH BOOK

Name of Corporate person.....(in liquidation)

| Date | Particulars | Ledger Folio No. | Receipt | | | | Payments | | | | Balance | | |
|------|-------------|------------------|-------------|------|------|-------|-------------|------|------|-------|---------|------|-------|
| | | | Voucher No. | Cash | Bank | Total | Voucher No. | Cash | Bank | Total | Cash | Bank | Total |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |

Under 'particulars', the head of account to which the entry relates should be indicated so that the entry may be posted under the proper head in the General Ledger.

GENERAL LEDGER

Name of Corporate person.....(in liquidation)
.....(Head of account)

| Date | Particulars | Dr. (Rs.) | Cr. (Rs.) | Balance (Rs.) |
|------|-------------|-----------|-----------|---------------|
| 1 | 2 | 3 | 4 | 5 |
| | | | | |
| | | | | |
| | | | | |

Instructions:

1. A General Ledger should be maintained with such heads of account as the liquidator may think necessary and appropriate. The following heads of account may be found suitable:

- (1) Asset account
- (2) Investments account
- (3) Book Debts & Outstandings account
- (4) Calls
- (5) Rents Collected
- (6) Interest on Securities and Deposits
- (7) Advances received
- (8) Miscellaneous receipts payments
- (9) Establishment
- (10) Legal charges

- (11) Rents, Rates and Taxes
- (12) Fees and Commission account
- (13) Other expenses
- (14) Suspense account
- (15) Secured creditors
- (16) Dividend account.

2. The entries in the General Ledger should be posted from the Cash Book.

3. The total of the debit balances and the total of the credit balances of the several heads of account in the General Ledger should agree, after taking into consideration the cash and bank balances as shown in the Cash Book. The totals should be tallied once a month.

BANK LEDGER

Corporate person's (in liquidation) account with the Scheduled Bank

| <i>Date</i> | <i>Particulars</i> | <i>Deposits</i> | | <i>Withdrawals</i> | | <i>Balance</i> |
|-------------|--------------------|-----------------------|------------|----------------------|------------|----------------|
| | | <i>Challan Number</i> | <i>Rs.</i> | <i>Cheque Number</i> | <i>Rs.</i> | <i>Rs.</i> |
| <i>1</i> | <i>2</i> | <i>3</i> | <i>4</i> | <i>5</i> | <i>6</i> | <i>7</i> |
| 1. | | | | | | |
| 2. | | | | | | |
| | | | | | | |

REGISTER OF ASSETS

| <i>Sl. No.</i> | <i>Description of assets</i> | <i>Date of taking possession</i> | <i>Serial number of Sales Register</i> | <i>Date of sale</i> | <i>Date of realization</i> | <i>Amount</i> | <i>Remarks</i> |
|----------------|------------------------------|----------------------------------|--|---------------------|----------------------------|---------------|----------------|
| <i>1</i> | <i>2</i> | <i>3</i> | <i>4</i> | <i>5</i> | <i>6</i> | <i>7</i> | <i>8</i> |
| 1. | | | | | | | |
| 2. | | | | | | | |
| | | | | | | | |

Instructions:

1. All the assets of the corporate person except the liquidator's investments in securities and outstandings to be realized should be entered in this Register.

SECURITIES AND INVESTMENTS REGISTER

| <i>Sl. No.</i> | <i>Petition number and name of the corporate person</i> | <i>Date of investment</i> | <i>Nature and particulars of security in which investment is made</i> | <i>Amount Invested (Rs.)</i> | <i>Dividend or interest received with date of receipt (Rs.)</i> | <i>Date of disposal</i> | <i>Remarks</i> |
|----------------|---|---------------------------|---|------------------------------|---|-------------------------|----------------|
| <i>1</i> | <i>2</i> | <i>3</i> | <i>4</i> | <i>5</i> | <i>6</i> | <i>7</i> | <i>8</i> |
| 1. | | | | | | | |
| 2. | | | | | | | |
| | | | | | | | |

REGISTER OF BOOK DEBTS AND OUTSTANDINGS

| <i>Sl. No.</i> | <i>Name and address of debtor</i> | <i>Particulars of debt</i> | <i>Amount due (Rs.)</i> | <i>Date of bar by limitation</i> | <i>Amount realised (Rs.)</i> | <i>Action taken</i> | <i>Date of realisation</i> | <i>Reference to Suits Register</i> | <i>Remarks</i> |
|----------------|-----------------------------------|----------------------------|-------------------------|----------------------------------|------------------------------|---------------------|----------------------------|------------------------------------|----------------|
| <i>1</i> | <i>2</i> | <i>3</i> | <i>4</i> | <i>5</i> | <i>6</i> | <i>7</i> | <i>8</i> | <i>9</i> | <i>10</i> |
| 1. | | | | | | | | | |
| 2. | | | | | | | | | |
| | | | | | | | | | |

Instructions:

1. All debts due to the corporate person, both secured and unsecured, including amounts due for arrears of calls made prior to the liquidation, should be entered in this Register.

TENANTS LEDGER

1. Description of property:
2. Name and address of tenant:
3. Date of tenancy:
4. Period of tenancy:
5. Rent (monthly or annual):
6. Special terms, if any:
7. Arrears on date of taking charge of property:
8. Advance received, if any:

| <i>Month</i> | <i>Demand</i> | <i>Realisation</i> | | <i>Balance</i> | <i>Remarks</i> |
|--------------|---------------------|--------------------|---------------------|---------------------|----------------|
| | <i>Amount (Rs.)</i> | <i>Date</i> | <i>Amount (Rs.)</i> | <i>Amount (Rs.)</i> | |
| | | | | | |

| | | | | | |
|----------|----------|----------|----------|----------|----------|
| <i>1</i> | <i>2</i> | <i>3</i> | <i>4</i> | <i>5</i> | <i>6</i> |
| January | | | | | |
| February | | | | | |
| | | | | | |

SUITS REGISTER

| <i>Sl. No.</i> | <i>Number of suit or appeal and court</i> | <i>Name and address of plaintiff and his advocate</i> | <i>Name and address of defendant and his advocate</i> | <i>Amount of claim</i> | <i>Date of filing</i> | <i>Date of hearing</i> | <i>Date of decree or final order</i> | <i>Nature of relief granted</i> | <i>Amount decreed</i> | <i>Costs decreed</i> | <i>Reference to Decree Register</i> | <i>Remarks</i> |
|----------------|---|---|---|------------------------|-----------------------|------------------------|--------------------------------------|---------------------------------|-----------------------|----------------------|-------------------------------------|----------------|
| <i>1</i> | <i>2</i> | <i>3</i> | <i>4</i> | <i>5</i> | <i>6</i> | <i>7</i> | <i>8</i> | <i>9</i> | <i>10</i> | <i>11</i> | <i>12</i> | <i>13</i> |
| 1. | | | | | | | | | | | | |
| 2. | | | | | | | | | | | | |
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Instructions:

1. Applications made by or against the corporate person which are in the nature of suits should also be entered in this Register.

DECREE REGISTER

| <i>Number of suit or appeal and court</i> | <i>Name and address of judgment debtor</i> | <i>Amount Decreed (Rs.)</i> | <i>Date of decree</i> | <i>Action taken</i> | <i>Amount realized (Rs.)</i> | <i>Date of realisation</i> | <i>Reference to Suits Register</i> |
|---|--|-----------------------------|-----------------------|---------------------|------------------------------|----------------------------|------------------------------------|
| <i>1</i> | <i>2</i> | <i>3</i> | <i>4</i> | <i>5</i> | <i>6</i> | <i>7</i> | <i>8</i> |
| 1. | | | | | | | |
| 2. | | | | | | | |
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Instructions:

1. The purpose of the Register is to enable the liquidator to keep watch on the progress of the realization of decrees in favour of the corporate person in his charge.

2. Every decree or order for payment of money or delivery of property in favour of the corporate person including an order for payment of costs whether made in a suit, appeal or application, should be entered in this Register.

REGISTER OF CLAIMS AND DISTRIBUTIONS

| <i>Claims</i> | | | | | | <i>Distributions declared and paid</i> | | | | | | | | | <i>Re marks</i> |
|----------------|---|--|--|--|--|--|--|---|------------------|-----------------------------------|--|------------------|-----------------------------------|--|---------------------|
| <i>Sl. No.</i> | <i>Na me and Add ress of cre dito r</i> | <i>Am oun t clai med (Rs.)</i> | <i>N at ur e of clai m (Rs.)</i> | <i>Am oun t ad mit ted (Rs.)</i> | <i>Wh eth er ord ina ry or pref ere ntia l</i> | <i>D at e</i> | <i>A m o u n t (Rs.)</i> | <i>Dat e and Mo de of Pa ym ent</i> | <i>Rat e</i> | <i>Am ou nt (Rs.)</i> | <i>Da te an d mo de of pay me nt</i> | <i>Rat e</i> | <i>Am ou nt (Rs.)</i> | <i>Da te an d mo de of pay me nt</i> | |
| <i>1</i> | <i>2</i> | <i>3</i> | <i>4</i> | <i>5</i> | <i>6</i> | <i>7</i> | <i>8</i> | <i>9</i> | <i>10</i> | <i>11</i> | <i>12</i> | <i>13</i> | <i>14</i> | <i>15</i> | <i>16</i> |
| 1. | | | | | | | | | | | | | | | |
| 2. | | | | | | | | | | | | | | | |
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Instructions:

1. Only claims admitted either wholly or in part should be entered in this Register.
2. The page on the left side should be reserved for claims and the page on the right side for Distributions.

CONTRIBUTORY'S LEDGER

| Sl. No. | Name and address of contributory | Number of shares or extent of interest held, and amount paid thereon | Calls | | | Remarks | Returns of share capital | | | Remarks |
|---------|----------------------------------|--|--------------------------------|---------------------------------|---|---------|--------------------------|-----------------|-------------------|---------|
| | | | First call | | 2 nd call/ 3 rd call | | Date of return | Date of Payment | Amount paid (Rs.) | |
| | | | Date of call and amount called | Amount paid and date of payment | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 to 9 | 10 | 11 | 12 | 13 | 14 |
| 1. | | | | | | | | | | |
| 2. | | | | | | | | | | |
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Instructions:

Only contributories settled on the list should be entered in this Register and they should be entered in the same order as in the list.

DISTRIBUTIONS REGISTER

Date on which distribution is made:

Total amount payable in this round of distribution:

| Date | Number on list of stakeholders | Particulars | Receipts | Payments |
|------|--------------------------------|-------------|----------|----------|
| 1 | 2 | 3 | 4 | 5 |
| 1. | | | | |
| 2. | | | | |
| | | | | |

Instructions:

1. Separate pages should be set apart for preferential and ordinary distributions.
2. The payments should be entered as and when they are made. Any amount which is returned unpaid should be re-entered in the account under 'Receipts'.
3. The number in column 2 should be the number of the stakeholders in the list of stakeholders as finally settled.
4. The total amount of unclaimed distribution payable into the Public Account of India, and the amount paid into the Bank with the date of payment, should be shown at the end of the account.

FEE REGISTER

| <i>Amount realized on which fee are payable</i> | <i>Amount distributed on which fee are payable</i> | <i>Fee payable on the amounts in the two preceding columns</i> | <i>Total fee payable</i> | <i>Date of payment</i> |
|---|--|--|--------------------------|------------------------|
| <i>1</i> | <i>2</i> | <i>3</i> | <i>5</i> | <i>6</i> |
| 1. | | | | |
| 2. | | | | |
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Instructions:

1. There should be a fresh opening for each year.
2. The fees due to the liquidator should be entered in the Register as soon as the audit of the account for a quarter is completed.

SUSPENSE REGISTER

| <i>Date</i> | <i>Particulars</i> | <i>Debit (Rs.)</i> | <i>Credit (Rs.)</i> | <i>Balance (Rs.)</i> |
|-------------|--------------------|--------------------|---------------------|----------------------|
| <i>1</i> | <i>2</i> | <i>3</i> | <i>4</i> | <i>5</i> |
| 1. | | | | |
| 2. | | | | |
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Instructions:

1. Advances made by the liquidator to any person should be entered in this Register.
2. There should be a separate opening for each person.

DOCUMENTS REGISTER

| <i>Sl. No.</i> | <i>Description of document</i> | <i>Date of receipt</i> | <i>From whom received</i> | <i>Reference number of shelf in which document is kept</i> | <i>How disposed of</i> | <i>Remarks</i> |
|----------------|--------------------------------|------------------------|---------------------------|--|------------------------|----------------|
| <i>1</i> | <i>2</i> | <i>3</i> | <i>4</i> | <i>5</i> | <i>6</i> | <i>7</i> |
| 1. | | | | | | |
| 2. | | | | | | |
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Instruction: All documents of title like title-deeds, shares, promissory notes, etc., should be entered in this Register.

BOOKS REGISTER

| <i>Date</i> | <i>From whom received</i> | <i>Serial Number</i> | <i>Description of books, including files</i> | <i>Shelf number</i> | <i>How disposed of</i> | <i>Remarks</i> |
|-------------|---------------------------|----------------------|--|---------------------|------------------------|----------------|
| <i>1</i> | <i>2</i> | <i>3</i> | <i>4</i> | <i>5</i> | <i>6</i> | <i>7</i> |
| 1. | | | | | | |
| 2. | | | | | | |
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Instruction: All books and files of the corporate person which come into the hands of the liquidator should be entered in this Register.

**REGISTER OF UNCLAIMED DIVIDENDS AND UNDISTRIBUTED ASSETS
DEPOSITED**

| <i>Sl. No.</i> | <i>Name of person entitled to the dividend or return</i> | <i>Whether Creditor or Contributory</i> | <i>Number on list of stakeholders</i> | <i>Date of declaration of dividend or return</i> | <i>Rate of dividend or return</i> | <i>Total amount payable (Rs.)</i> |
|----------------|--|---|---------------------------------------|--|-----------------------------------|-----------------------------------|
| <i>1</i> | <i>2</i> | <i>3</i> | <i>4</i> | <i>5</i> | <i>6</i> | <i>7</i> |
| 1. | | | | | | |
| 2. | | | | | | |
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Dr. M. S. Sahoo
Chairperson
Insolvency and Bankruptcy Board of India