INSOLVENCY AND BANKRUPTCY BOARD OF INDIA

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

CIRCULAR

No: IBBI/LIQ/107/2026 **Date:24th September 2026**

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)

Subject: Commencement of levy of fee for delayed filing of Forms under Regulation 47B of the Liquidation Process Regulations

In continuation of Circular No. IBBI/LIQ/91/2026 dated 05.01.2026 regarding the revised liquidation forms and in accordance with the provisions of Regulation 47B of the Insolvency and Bankruptcy Board of India (Liquidation Process) Regulations, 2016, it is hereby notified that each form which is due on or before 30.09.2026 and are submitted after the due date, whether by correction, updation, or otherwise, shall be accompanied by a fee of ₹500/- (Rupees five hundred only) with applicable GST per month for the period of delayed filing.

3. This circular is issued in exercise of the powers under section 196 of the Insolvency and Bankruptcy Code, 2016.

Sd/-

(Sanjay Manocha)

General Manager

UNCOMPLYCATE Simplifying Compliance