

# Contents

---

	PAGE
◆ <i>Chapter-heads</i>	I-5
◆ <i>Acronyms</i>	I-25
◆ <i>Amendments made by Insolvency and Bankruptcy Code (Amendment) Ordinance, 2019 at a glance</i>	I-27
◆ <i>Guide to Insolvency and Bankruptcy Code (Amendment) Ordinance, 2019</i>	I-29
◆ <i>A Table showing Enforcement of provisions of Insolvency and Bankruptcy Code, 2016 from different dates</i>	I-47
◆ <i>Section Index</i>	I-61

## DIVISION ONE

### **GUIDE TO INSOLVENCY AND BANKRUPTCY CODE 2016 AND OTHER ALLIED LAWS**

#### **1**

#### **DECLINING STAGE OF AN ORGANISATION**

<b>1.1</b>	Background	<b>1.3</b>
<b>1.2</b>	Overall scheme of the Insolvency and Bankruptcy Code	<b>1.13</b>
<b>1.3</b>	Meaning of 'person'	<b>1.16</b>
<b>1.4</b>	Insolvency Code has overriding effect	<b>1.17</b>
<b>1.5</b>	Provisions in Companies Act, 2013 relating to winding up are applicable to the extent not contrary to Insolvency Code	<b>1.19</b>
<b>1.6</b>	Insolvency and Bankruptcy Board of India (IBBI)	<b>1.19</b>
<b>1.7</b>	Adjudicating Authority (AA) and Appellate Authorities	<b>1.23</b>
<b>1.8</b>	Information Utility (IU)	<b>1.24</b>
<b>1.9</b>	Insolvency and Bankruptcy Fund	<b>1.26</b>

## CONTENTS

**I-12**

	PAGE
<b>1.10</b> Winding up provisions under Companies Act revamped	1.26
<b>1.11</b> Transitory provisions for shifting from winding up proceedings to Insolvency	1.26
<b>1.12</b> Lenders may apply under SARFAESI and DRT and in addition they can go for Insolvency resolution	1.28
<b>1.13</b> Transitory provisions as SICA repealed	1.30
<b>1.14</b> Income-tax provisions for corporate debtors where application for CIRP has been admitted	1.31
<b>1.15</b> Special Provisions relating to Corporate Debtors in MSME sector	1.32

## **2**

### **INSOLVENCY PROFESSIONAL**

<b>2.1</b> Background	1.34
<b>2.2</b> Insolvency Professional Agency (IPA)	1.34
<b>2.3</b> Insolvency Professional (IP)	1.36
<b>2.4</b> Panel of Insolvency Professionals to recommend to NCLT as Interim Resolution Professional or Liquidator	1.41
<b>2.5</b> Insolvency Professional Entities	1.42

## **3**

### **INSOLVENCY RESOLUTION OF CORPORATE PERSONS**

<b>3.1</b> Background	1.44
<b>3.2</b> Initiation of corporate insolvency resolution process	1.44
<b>3.3</b> Who can initiate insolvency resolution process	1.52
<b>3.4</b> Initiation of proceedings by financial creditor	1.54
<b>3.5</b> Insolvency proceedings can be initiated against corporate guarantor or personal guarantors	1.64
<b>3.6</b> Initiation of Insolvency resolution by operational creditor	1.66
<b>3.7</b> Initiation of insolvency resolution process by corporate applicant himself	1.77
<b>3.8</b> Appointment of Interim Resolution Professional	1.77B
<b>3.9</b> Further procedure before NCLT	1.78
<b>3.10</b> Withdrawal of application after admission with approval of 90% voting by CoC	1.78

#### 4

### CONDUCTING CORPORATE INSOLVENCY RESOLUTION PROCESS

4.1	Background	1.79
4.2	Moratorium and public announcement	1.82
4.3	Public announcement of corporate insolvency resolution process	1.89
4.4	Appointment and tenure of interim resolution professional	1.90
4.5	Submission of proof of claims to interim resolution professional	1.93
4.6	Committee of Creditors (CoC)	1.95
4.7	Appointment of resolution professional in first meeting of CoC	1.102
4.8	Powers and functions of Committee of Creditors (CoC)	1.104
4.9	Duties of resolution professional	1.107
4.10	Prior approval of committee of creditors for certain actions by resolution professional	1.110
4.11	Preparation of information memorandum	1.111
4.12	Protection to insolvency resolution professional in respect of earlier transactions	1.112
4.13	Special Provisions in respect of NBFC with assets of Rs. 500 crore or more	1.112

#### 5

### RESOLUTION PLAN BY RESOLUTION APPLICANT

5.1	Background	1.115
5.2	Ineligible Resolution Applicant	1.116
5.3	Invitation for expression of interest	1.122
5.4	Submission of resolution plan by resolution applicant to insolvency professional	1.124
5.5	Insolvency resolution process costs	1.131
5.6	Approval of resolution plan by Committee of Creditors	1.133
5.7	Submission of plan to Adjudicating Authority	1.136
5.8	Assistance of district administration in implementing the resolution plan	1.138A
5.9	Effect if resolution plan rejected by NCLT	1.138A

## CONTENTS

**I-14**

	PAGE
<b>5.10</b> Appeal against order of adjudicating authority	<i>1.138A</i>
<b>5.11</b> Immunity from prosecution of corporate debtor after approval of CIRP	<i>1.138A</i>
<b>5.12</b> No action against property of corporate debtor in respect of offence committed prior to CIRP if there was change in management or sale of assets	<i>1.138B</i>

## **6**

### **FAST TRACK CORPORATE INSOLVENCY RESOLUTION PROCESS**

<b>6.1</b> Speedy process for insolvency resolution	<i>1.139</i>
<b>6.2</b> Application for fast track process	<i>1.140</i>
<b>6.3</b> Procedure for fast track process	<i>1.140</i>

## **7**

### **LIQUIDATION OF CORPORATE PERSON**

<b>7.1</b> Initiation of Liquidation	<i>1.142</i>
<b>7.2</b> Appointment of Liquidator and his fees	<i>1.145</i>
<b>7.3</b> Powers and duties of Liquidator	<i>1.148</i>
<b>7.4</b> Liquidation Estate	<i>1.152</i>
<b>7.5</b> Realization of security interest by secured creditor	<i>1.154</i>
<b>7.6</b> Distribution of unsold assets	<i>1.155</i>
<b>7.7</b> Liabilities of contributory in liquidation	<i>1.156</i>

## **8**

### **ADMISSION AND PROOF OF CLAIMS BY LIQUIDATOR**

<b>8.1</b> Liquidator has powers to access information	<i>1.160</i>
<b>8.2</b> Ascertaining claims against corporate debtor	<i>1.161</i>
<b>8.3</b> Avoidance of preferential transactions by liquidator	<i>1.163</i>
<b>8.4</b> Avoidance of undervalued transactions	<i>1.166</i>
<b>8.5</b> Action if corporate debtor had defraud creditors	<i>1.168</i>
<b>8.6</b> Protection to corporate debtor against extortionate credit transactions	<i>1.168</i>
<b>8.7</b> Position of secured creditor in liquidation proceedings	<i>1.169</i>

## 9

### REALISATION AND DISTRIBUTION OF ASSETS BY LIQUIDATOR

<b>9.1</b>	Realisation of assets by Liquidator	<i>1.171</i>
<b>9.2</b>	Mode of sale	<i>1.172</i>
<b>9.3</b>	All money to be paid into bank account except petty cash	<i>1.172</i>
<b>9.4</b>	Distribution of assets	<i>1.173</i>
<b>9.5</b>	Distribution of cash to stakeholders	<i>1.175</i>
<b>9.6</b>	Completion of liquidation within one year	<i>1.176</i>
<b>9.7</b>	Final report by Liquidator prior to dissolution	<i>1.176</i>
<b>9.8</b>	Unclaimed proceeds of liquidation or undistributed assets to be transferred to Public Account of India	<i>1.176</i>
<b>9.9</b>	Dissolution of corporate debtor	<i>1.177</i>

## 10

### PAYMENT OF DUES TO STAKEHOLDERS AFTER LIQUIDATION OR DURING FORMULATION OF RESOLUTION PLAN

<b>10.1</b>	Insolvency Code is complete code in respect of distribution of assets	<i>1.178</i>
<b>10.2</b>	Money held in trust has priority over all dues	<i>1.179</i>
<b>10.3</b>	Statutory dues under other laws	<i>1.179</i>
<b>10.4</b>	Workmen's portion of Workmen's dues previous for two years have overriding priority	<i>1.181</i>
<b>10.5</b>	Provisions relating to secured creditors	<i>1.184</i>
<b>10.6</b>	Priority of tax dues in winding up over secured creditors	<i>1.184</i>
<b>10.7</b>	Preferential Payments under Companies Act	<i>1.186</i>
<b>10.8</b>	Distribution of surplus amount members	<i>1.186</i>
<b>10.9</b>	Tax liability under Income Tax in respect of distribution of assets to equity shareholders	<i>1.186</i>

## 11

### VOLUNTARY LIQUIDATION OF COMPANIES

<b>11.1</b>	Voluntary liquidation by corporates with no default	<i>1.188</i>
<b>11.2</b>	Procedure for Voluntary Liquidation	<i>1.188</i>
<b>11.3</b>	Notification to Registrar after resolution	<i>1.189</i>

## CONTENTS

**I-16**

	PAGE
<b>11.4</b> Application to NCLT after assets wound up	1.189
<b>11.5</b> Procedure for voluntary liquidation	1.190
<b>11.6</b> Claim by various creditors Proof of claim	1.190
<b>11.7</b> Realisation of Assets	1.192
<b>11.8</b> Completion of liquidation	1.193
<b>11.9</b> Cases where voluntary liquidation was allowed	1.193

## **12**

### **ADJUDICATION AND APPEALS FOR CORPORATE PERSONS**

<b>12.1</b> Adjudicating Authority in relation to insolvency resolution and liquidation for corporate persons	1.195
<b>12.2</b> Appeals and Appellate Authority	1.197
<b>12.3</b> Appeal to Supreme Court on question of law	1.198
<b>12.4</b> Civil Court not to have jurisdiction where NCLT or IBBI has jurisdiction	1.198
<b>12.5</b> Expeditious disposal of applications	1.199
<b>12.6</b> Penalty for Fraudulent or malicious initiation of proceedings	1.200
<b>12.7</b> Penalty of carrying on business fraudulently to defraud traders	1.200

## **13**

### **CROSS BORDER INSOLVENCY AND BANKRUPTCY**

<b>13.1</b> Enabling provisions for cross border transactions	1.202
<b>13.2</b> Agreements with foreign countries	1.202
<b>13.3</b> Letter of request to a country outside India in respect of assets	1.202

## **14**

### **OFFENCES AND PENALTIES IN RELATION TO CORPORATE INSOLVENCY**

<b>14.1</b> Punishments for offences	1.204
<b>14.2</b> Punishment for concealment of property	1.205
<b>14.3</b> Punishment for transactions defrauding creditors	1.206
<b>14.4</b> Punishment for misconduct in course of corporate insolvency resolution process	1.206

	PAGE
<b>14.5</b> Offences by insolvency professional	1.207
<b>14.6</b> Punishment for falsification of books of corporate debtor	1.207
<b>14.7</b> Punishment for wilful and material omissions from statements relating to affairs of corporate debtor	1.207
<b>14.8</b> Punishment for false representations to creditors	1.208
<b>14.9</b> Punishment for contravention of moratorium or the resolution plan	1.208
<b>14.10</b> Punishment for false information furnished in application	1.209
<b>14.11</b> Punishment for non-disclosure of (a) dispute or (b) payment of debt by operational creditor	1.209
<b>14.12</b> Punishment for providing false information in application made by corporate debtor	1.209
<b>14.13</b> Residual punishment of fine for violation of provisions of Insolvency Code	1.210

## 15

### BANKRUPTCY FOR INDIVIDUALS AND PARTNERSHIP FIRMS

<b>15.1</b> Background	1.211
<b>15.2</b> Adjudicating Authority	1.212
<b>15.3</b> Civil Court not to have jurisdiction	1.213
<b>15.4</b> Appeal against order of DRT	1.213
<b>15.5</b> Appeal to Supreme Court	1.214

## 16

### FRESH START PROCESS

<b>16.1</b> Introduction	1.215
<b>16.2</b> Interim moratorium	1.217
<b>16.3</b> Procedure after receipt of application	1.217
<b>16.4</b> Objections by creditor	1.219
<b>16.5</b> Discharge order	1.220

## 17

### INSOLVENCY RESOLUTION OF INDIVIDUAL AND FIRM

<b>17.1</b> What is insolvency resolution?	1.221
<b>17.2</b> Creditor can initiate insolvency resolution process	1.222
<b>17.3</b> Interim moratorium	1.223

## CONTENTS

**I-18**

	PAGE
<b>17.4</b> Admission or rejection of application by Adjudicating Authority	1.224
<b>17.5</b> Moratorium if application is admitted by Adjudicating Authority	1.225
<b>17.6</b> Registering of claims by creditors after public notice	1.226
<b>17.7</b> Repayment plan by debtor in consultation with resolution professional	1.226
<b>17.8</b> Summoning of meeting of creditors	1.227
<b>17.9</b> Rights of secured creditors in relation to repayment plan	1.228
<b>17.10</b> Approval of repayment plan by creditors by more than 75% voting	1.228
<b>17.11</b> Order of Adjudicating Authority on repayment plan	1.229
<b>17.12</b> Report of Completion of repayment plan	1.230
<b>17.13</b> Discharge order	1.230
<b>17.14</b> Special provisions for insolvency resolution for personal guarantors of corporate debtors	1.231

## **18**

### **BANKRUPTCY ORDER FOR INDIVIDUALS AND FIRMS**

<b>18.1</b> Bankruptcy if insolvency resolution process fails	1.236
<b>18.2</b> Interim moratorium as soon as application is filed	1.237
<b>18.3</b> Bankruptcy order by Adjudicating Authority	1.238
<b>18.4</b> Statement of financial position by bankrupt	1.240
<b>18.5</b> Settlement of claims of creditors	1.240
<b>18.6</b> Administration and distribution of estate of bankrupt	1.241
<b>18.7</b> Discharge order	1.242
<b>18.8</b> Modification or recall of bankruptcy order	1.243
<b>18.9</b> Disqualification of bankrupt from bankruptcy commencement date till he is discharged	1.243
<b>18.10</b> Bankruptcy process for personal guarantors to Corporate Debtors	1.244

## **19**

### **BANKRUPTCY TRUSTEE**

<b>19.1</b> Standard of conduct of bankruptcy trustee	1.251
<b>19.2</b> Release of bankruptcy trustee	1.252
<b>19.3</b> Administration and distribution of estate of bankrupt by bankruptcy trustee	1.252



	PAGE
<b>19.4</b> Approval of creditors for certain acts to be done by bankruptcy trustee	1.254
<b>19.5</b> Estate of bankrupt	1.255
<b>19.6</b> Onerous property of bankrupt can be disowned	1.257
<b>19.7</b> Challenge against disclaimed property	1.258
<b>19.8</b> Undervalued transactions	1.259
<b>19.9</b> Preference transactions	1.260
<b>19.10</b> Extortionate credit transactions	1.261
<b>19.11</b> Proceedings continue even if bankrupt dies	1.262

## 20

---

### SETTLEMENT OF CLAIMS AGAINST BANKRUPT

<b>20.1</b> Proof of debt	1.263
<b>20.2</b> Distribution of interim dividend	1.264
<b>20.3</b> Distribution of property among creditors	1.264
<b>20.4</b> Final dividend	1.265
<b>20.5</b> Claims of creditors who had not proved their debt	1.265
<b>20.6</b> Priority of payment of debts	1.266

## 21

---

### COMPROMISES, ARRANGEMENTS AND AMALGAMATIONS

<b>21.1</b> Background	1.268
<b>21.2</b> Application to NCLT	1.270
<b>21.3</b> Sections 230 to 240 is complete code of 'single window clearance'	1.272
<b>21.4</b> Merger and Amalgamation	1.273
<b>21.5</b> Procedure to be followed	1.275
<b>21.6</b> Simplified fast track procedure in case of small companies or holding/subsidiary companies	1.278
<b>21.7</b> Cross border mergers	1.279
<b>21.8</b> Takeover of another company by purchasing 100% of shares	1.279
<b>21.9</b> Takeover through route of compromise and arrangement presently not available	1.280
<b>21.10</b> Compulsory offer to purchase of minority shareholding if acquirer already holds 90% or more equity shares	1.280
<b>21.11</b> Power to Central Government to order compulsory amalgamation	1.280

## **22**

### **REGISTERED VALUERS**

<b>22.1</b>	Background	<i>1.282</i>
<b>22.2</b>	Qualifications and eligibility and registration as valuer	<i>1.285</i>
<b>22.3</b>	Methods of valuation	<i>1.288</i>
<b>22.4</b>	Liability of valuer is as 'expert'	<i>1.288</i>

## **23**

### **REMOVAL OF NAME OF COMPANIES FROM REGISTER OF MEMBERS**

<b>23.1</b>	Removal of name - Short cut to winding up	<i>1.290</i>
<b>23.2</b>	Striking off name of a company	<i>1.290</i>
<b>23.3</b>	Company may itself request for removal of its name from register of companies	<i>1.292</i>
<b>23.4</b>	NCLT can issue winding up order even if name of struck off the register	<i>1.294</i>
<b>23.5</b>	Restrictions in applying for removal of name	<i>1.294</i>
<b>23.6</b>	Effect if company is dissolved by removing name from register	<i>1.295</i>
<b>23.7</b>	Effect if company carries on business even after name is struck off the register	<i>1.296</i>
<b>23.8</b>	Fraudulent application for removal of name	<i>1.296</i>
<b>23.9</b>	Appeal before NCLT against removal of name of company	<i>1.296</i>
<b>23.10</b>	When NCLT can restore name of company	<i>1.298</i>
<b>23.11</b>	Restoration of name of company if application made within 20 years	<i>1.301</i>

## **24**

### **NCLT AND NCLAT**

<b>24.1</b>	Background	<i>1.302</i>
<b>24.2</b>	Constitution of Tribunal (NCLT)	<i>1.305</i>
<b>24.3</b>	National Company Law Appellate Tribunal	<i>1.307</i>
<b>24.4</b>	Provisions common to NCLT and NCLAT	<i>1.308</i>
<b>24.5</b>	Procedural aspects of NCLT and NCLAT	<i>1.311</i>
<b>24.6</b>	Appeal to Supreme Court against order of NCLAT	<i>1.314</i>

## 25

### RECOVERY OF DEBTS AND BANKRUPTCY ACT, 1993

<b>25.1</b>	Background of RDB Act	<i>1.316</i>
<b>25.2</b>	Debt Recovery Tribunal	<i>1.323</i>
<b>25.3</b>	General provisions relating to DRT and DRAT	<i>1.328</i>
<b>25.4</b>	Procedure at Debt Recovery Tribunal	<i>1.329</i>
<b>25.5</b>	Appeal against order of DRT	<i>1.334</i>
<b>25.6</b>	Further appeals after order of DRAT	<i>1.335</i>
<b>25.7</b>	Decree of foreign court should be executed through DRT only	<i>1.337</i>
<b>25.8</b>	Recovery Powers after issue of certificate	<i>1.337</i>

## 26

### SARFAESI ACT

<b>26.1</b>	Overview	<i>1.340</i>
<b>26.2</b>	Enforcement of Security Interest	<i>1.343</i>
<b>26.3</b>	How to enforce security interest	<i>1.352</i>
<b>26.4</b>	How the secured creditor can exercise his right?	<i>1.358</i>
<b>26.5</b>	Other related provisions	<i>1.359</i>
<b>26.6</b>	Procedure for sale of asset	<i>1.364</i>
<b>26.7</b>	Takeover of management of defaulting borrower	<i>1.376</i>
<b>26.8</b>	Application, Appeals and Penalty	<i>1.378</i>
<b>26.9</b>	Securitisation	<i>1.384</i>
<b>26.10</b>	Asset Reconstruction Companies	<i>1.387</i>
<b>26.11</b>	Acquiring financial assets by ARC from Bank/FI	<i>1.393</i>
<b>26.12</b>	Central Registry under SARFAESI Act	<i>1.398</i>
<b>26.13</b>	Asset Reconstruction	<i>1.402</i>

## 27

### RBI DIRECTIONS ON RESOLUTION OF STRESSED ASSETS

<b>27.1</b>	Background	<i>1.403</i>
-------------	------------	--------------

## CONTENTS

**I-22**

	PAGE
<b>27.2</b> RBI Directions on Prudential Framework for Resolution of Stressed Assets	<i>1.404</i>
<b>27.3</b> Framework for Resolution of Stressed Assets as directed by RBI	<i>1.404</i>
<b>27.4</b> Provisioning in case of Delayed Implementation of Resolution Plan	<i>1.407</i>
<b>27.5</b> Prudential Norms	<i>1.407</i>
<b>27.6</b> Supervisory Review by RBI	<i>1.407</i>
<b>27.7</b> Disclosures by lenders in financial statements	<i>1.407</i>
<b>27.8</b> Exceptions to the directions for stressed assets	<i>1.408</i>

## DIVISION TWO

### **INSOLVENCY AND BANKRUPTCY CODE, 2016**

◆ Arrangement of Sections	2.3
◆ Text of Insolvency and Bankruptcy Code, 2016 as amended by Insolvency and Bankruptcy Code (Amendment) Act, 2019 and Insolvency and Bankruptcy Code (Amendment) Ordinance, 2019	2.15
◆ <i>Appendix</i> : Provisions of other Acts referred to in Insolvency and Bankruptcy Code	2.167
◆ Subject Index	2.201
◆ Insolvency and Bankruptcy Code (Amendment) Ordinance, 2019	2.213
◆ Insolvency and Bankruptcy Code (Amendment) Act, 2019	2.219
◆ Notifications issued under Insolvency and Bankruptcy Code, 2016	2.223

## DIVISION THREE

### **CIRCULARS ISSUED UNDER INSOLVENCY AND BANKRUPTCY CODE, 2016**

◆ Circulars issued under Insolvency and Bankruptcy Code, 2016	3.3
---	-----

## DIVISION FOUR

### **RULES AND REGULATIONS**

◆ Insolvency and Bankruptcy Board of India (Insolvency Professional Agencies) Regulations, 2016	4.3
---	-----

	PAGE
◆ Insolvency and Bankruptcy Board of India (Insolvency Professionals) Regulations, 2016	4.15
◆ Insolvency and Bankruptcy (Application to Adjudicating Authority) Rules, 2016	4.45
◆ Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016	4.62
◆ Insolvency and Bankruptcy Board of India (Liquidation Process) Regulations, 2016	4.127
◆ Insolvency and Bankruptcy Board of India (Voluntary Liquidation Process) Regulations, 2017	4.183
◆ Insolvency and Bankruptcy Board of India (Fast Track Insolvency Resolution Process for Corporate Persons) Regulations, 2017	4.218
◆ Companies (Registered Valuers and Valuation) Rules, 2017	4.257
◆ Insolvency and Bankruptcy (Application to Adjudicating Authority for Insolvency Resolution Process for Personal Guarantors to Corporate Debtors) Rules, 2019	4.279
◆ Insolvency and Bankruptcy (Insolvency and Liquidation Proceedings of Financial Service Providers and Application to Adjudicating Authority) Rules, 2019	4.298
◆ Insolvency and Bankruptcy (Application to Adjudicating Authority for Bankruptcy Process for Personal Guarantors to Corporate Debtors) Rules, 2019	4.306
◆ Insolvency and Bankruptcy Board of India (Bankruptcy Process for Personal Guarantors to Corporate Debtors) Regulations, 2019	4.331
◆ Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Personal Guarantors to Corporate Debtors) Regulations, 2019	4.352

#### DIVISION FIVE

### **RBI (PRUDENTIAL FRAMEWORK FOR RESOLUTION OF STRESSED ASSETS) DIRECTIONS, 2019**

◆ Reserve Bank of India (Prudential Framework for Resolution of Stressed Assets) Directions, 2019	5.3
---	-----

**DIVISION SIX**

**LAW RELATING TO SECURITISATION**

- ◆ Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 6.3
- ◆ Security Interest (Enforcement) Rules, 2002 6.50
- ◆ Notifications issued under Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 6.80

**DIVISION SEVEN**

**LAW RELATING TO RECOVERY OF DEBTS AND BANKRUPTCY**

- ◆ Recovery of Debts and Bankruptcy Act, 1993 7.3
- ◆ Debts Recovery Tribunal (Procedure) Rules, 1993 7.33
- ◆ Debts Recovery Appellate Tribunal (Procedure) Rules, 1994 7.51

**DIVISION EIGHT**

**FILING OF FORMS FOR PURPOSE OF MONITORING CIRP**

- ◆ Filing of Forms for purpose of Monitoring CIRP 8.3

**SUBJECT INDEX**