INSOLVENCY AND BANKRUPTCY BOARD OF INDIA

7th Floor, Mayur Bhawan, Connaught Place, New Delhi – 110 001

CIRCULAR

No. IBBI/CIRP/109/2026 **30th October, 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: Introduction of revised Form CA for filing of claims by real estate allottees.

The Committee on Framing Guidelines for Insolvency Proceedings in the Real Estate Sector (April 2026) observed that a simplified and allottee-specific claim form would improve participation by homebuyers, facilitate claim verification, and assist in collection of project-level information necessary for preparation of the Information Memorandum and formulation of resolution plans.

2. Accordingly, in partial modification of IBBI's Circular No. IBBI/CIRP/94/2026 dated 2nd June 2026, the Form CA (Submission of Claim by Financial Creditors in a Class) issued pursuant to regulation 8A of the IBBI (Insolvency Resolution Process for Corporate Persons) Regulations, 2016 is hereby revised. The revised Form CA is enclosed as **Annexure** to this Circular.

3. The revised Form CA is divided into two parts: **Part I** is to be filled by Financial Creditors in a Class other than real estate allottees, and **Part II** is to be filled by real estate allottees.

4. The financial creditors in a class, including real estate allottees, shall file their claims in the revised Form CA on or after the date of this Circular. The claims already filed in the earlier Form CA before the date of this Circular need not be re-submitted.

5. This Circular is issued in exercise of the powers conferred under section 196 of the Code.

Sd/-
(Sanjay Manocha)
General Manager

Annexure

FORM CA

SUBMISSION OF CLAIM BY FINANCIAL CREDITORS IN A CLASS
(Under regulation 8A 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:

PART I

(This Part is to be filled by Financial Creditors in a Class other than real estate allottees)

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.

PART II

(This Part is to be filled by real estate allottees)

Section I - Particulars of the Allottee

1. Name of Allottee(s):
2. PAN (if available):
3. Other Proof of Identity (If PAN not available) (AADHAR Card; Passport, or any other document issued by the Central Government or a State Government establishing the identity))
4. Address for correspondence:
5. Email ID:
6. Mobile No.:

Section II – Project and Unit Details

7. Name of Real Estate Project:
8. RERA Registration No. (if applicable):
9. Tower / Block No.:
10. Unit / Apartment No.:
11. Type of Unit (Residential / Commercial):
12. Date of Allotment / Agreement for Sale:

Section III – Financial Details

13. Total Purchase Value as per Agreement:
14. Amount Paid and Amount Claimed till Insolvency Commencement Date:

Sl. No.	**Amount paid**			**Amount claimed**		
	Date of payment	**Amount paid**	**Mode(s) of Payment Made (Bank transfer / cheque / others)**	**Principal claimed**	**Interest claimed**	**Total claimed**

15. Any other amount claimed:

Section IV: Preference of Relief

16. Nature of Relief Sought (tick one):

- ☐ Possession of unit
- ☐ Execution of conveyance deed, registration or transfer of title
- ☐ Refund of amount paid
- ☐ Any other relief (please specify):

(Note - The preference indicated above is for information only. It is taken to assist the resolution professional in collating project-wise information, and to assist prospective resolution applicants in formulating a resolution plan. It does not confer any right on the allottee to the relief so indicated, does not bind the successful resolution applicant to provide it, and does not create any obligation in that regard. The relief actually available to an allottee shall be governed by the terms of the resolution plan as approved by the Adjudicating Authority.)

Section V – Possession Status

17. Whether possession has been handed over: Yes / No
18. If yes, date of possession:

Supporting Documents

19. Agreement for Sale / Allotment Letter
20. Proof of payments made
21. Possession letter (if any)
22. Any other relevant document

Date:
Place:
Signature of Claimant (s):

Mode of Submission

This form may be submitted electronically or in physical form, as notified in the public announcement.

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*.]

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