

Requirement of Valuation Report from Registered Valuers under Insolvency and Bankruptcy Code, 2016

Section / Regulation	Particulars
Insolvency and Bankruptcy Code, 2016	
Section 59(3) - Voluntary Liquidation of Corporate Persons	<ul style="list-style-type: none"> Valuation report of a Registered Valuer of valuation of assets of the Company is required to be submitted
Section 46(2) - Relevant period for avoidable transactions	<ul style="list-style-type: none"> Assessment of value of avoidable transactions (Preferential transaction, Undervalued transaction, Extortionate transactions) by registered valuer
IBBI Regulations	
IBBI (Insolvency Resolution Process for Corporate Persons) Regulations, 2016	
Regulation 27 - Appointment of Registered Valuers	<ul style="list-style-type: none"> The resolution professional shall appoint two registered valuers to determine the fair value and the liquidation value of the corporate debtor
Regulation 35 - Fair Value and Liquidation Value	<ul style="list-style-type: none"> Manner of determining fair value and liquidation value
IBBI (Liquidation Process) Regulations, 2016	
Regulation 35 - Valuation of assets intended to be sold	<ul style="list-style-type: none"> The resolution professional shall appoint two registered valuers to determine the realizable value of the assets of the corporate debtor
IBBI (Voluntary Liquidation Process) Regulations, 2017	
Regulation 3 - Initiation of Liquidation	<ul style="list-style-type: none"> Valuation report of a Registered Valuer of valuation of assets of the Company is required to be submitted
IBBI (Fast Track Insolvency Resolution Process for Corporate Persons) Regulations, 2017	
Regulation 26 - Appointment of Registered Valuers	<ul style="list-style-type: none"> The resolution professional shall appoint two registered valuers to determine the fair value and the liquidation value of the corporate debtor
Regulation 34 - Fair Value and Liquidation Value	<ul style="list-style-type: none"> Manner of determining fair value and liquidation value