
General Circular No. 02/2016**F.No.1/13/2012 CL-V
Government of India
Ministry of Corporate Affairs****5th Floor, 'A' Wing, Shastri Bhavan
Dr. R.P. Road, New Delhi-110001
Dated: 15th January, 2016**

All the RDs,
All the ROCs/OLs,
All stakeholders.

Subject: Whether Hindu Undivided Family (HUF)/its Karta can become partner/Designated Partner (DP) in Limited Liability Partnership (LLP).

Sir,

Reference is invited to General Circular No. 13/2013 wherein, in paragraph 2, it has been clarified that *'as per section 5 of LLP Act, 2008 only an individual or body corporate may be a partner in a Limited Liability Partnership. A HUF cannot be treated as a body corporate for the purposes of LLP Act, 2008. Therefore, a HUF or its Karta cannot become partner or designated partner in LLP'*.

2. However, the clarification inadvertently does not mention partner in the last sentence of the paragraph quoted above which has been pointed out by a stakeholder. It is hereby clarified that a HUF or its Karta cannot become partner or designated partner in LLP.

3. This issues with the approval of the Secretary, MCA.

Yours faithfully,

(Kamna Sharma)
Deputy Director

Copy to:

1. All Concerned.
2. PS to CAM
3. PSO to Secretary
4. PPS to Additional Secretary,
5. PS to DGCoA
6. Joint Secretaries/DIIs

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