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