LLP WINDING RULES, 2010 G.S.R 266(E) (14.3 MB)

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q«o-33004/99 REGD. NO. D L.-33004/99 Che Gazette of •tidia 327] No. 3271 EXTRAORDINARY 3—3q-auz (i) PART 11—Seetion 3—Sub-section (i) PUBLISHED BY AUTHORITY 4, 14, 1931 NEW DELHI, THURSDAY, JUNE 4, 2009/JVAISTHA u, 1931 --4 4 2009 2008 (2009 6) 79 2009 (Qü.a) 2009 i I 2. 2009 32 3Rfr4fizrq, 1956 2098 GI/2DD9 MINISTRY OF CORPORATE AFFAIRS NOTIFICATION New Delhi. the 41h June. 2009 G.S.R. exercise of the powers conferred by sub-sections (l) and (2) of Section 79 of the Limited Liability Partnership Act, 2008 (6 of 2009), the Central Government hereby makes thc following rules to amend the Limited Liability Partnership Rules, 2009, namely • I. (I) These Rules may be called the Limited Liability PaJtnership (Amendment) Rules, 2009. (2) They shall come into force on the date of their publication in the Official Gazette

2. In the Limited Liability Partnership Rules, 2009, after sub-rule (2) of rule 32, the töllowing proviso shall be inserted.namely : "Provided that until the Tribunal is constituted under the Companies Act, 1956, the application under this sub-rule may be made tQ the Company Law Board." [F. No. 1/1/2009-CI,.-VI A. K. SRIVASTAVA, Jt. secy. Note: The principal rules were published vide number GS.R. 229(E), dated the April, 2009. Prinæd by the Manager, Govt of India Press. Ring Road, Mayapuri. New Delhi-1 10064 and Published by Ihe Controller of Publications, Delhi-110054. tao-33004/99 REGD. NO. D. L.-33004/99 Che Gazette of •tidia 3281 No. 3281 2. EXTRAORDINARY PART "—Secåon 3—Sub-secäon (i) PUBLISHED BY AUTHORITY 4, 2009B* 14, 1931 NEW DELHI, THURSDAY, JUNE 4, 2009/JNAISTHA u, 1931 4 2009 2008 (2009 6) 78 "qq afQfizaq, 1956 34ffru•q, 1956 -a*rh"; " , 1956 Äfä 2099 GI/2009 (1) 2 THE GAZETTE OF INDIA : EXTRAORDINARY MINiSTRY OF CORPORA" AFFAIRS NOTIFICATION New Delhi, the 4th June, 2009 [PART 11-- C.S.R. exercise of the powers conferred by sub-section (l) of section 78 of the Limiled Liability Partnership Act, 2008 (6 of 2009), the Central Govemment hereby makes the following alterations in the Second Schedulé, the Third Schedule and the Fourth Schedule to the said Act, namely : (I) In the Second Schedule, in sub-paragraph (1) of paragraph 6, after the proviso. the following proviso shall be inserted, namely : "Provided further that until the Tribunal is constituted under the Companies Act, 1956, the appeal under this sub-paragraph may be made before the Company Law Board"; (2) In the Third Schedule, in sub-paragraph (l) of paragraph 5, after the proviso, the following proviso shall be inserted, namely:— "Provided further that until the Tribunal is constituted under the Companies Act, 1956, the appeal under this sub-paragraph may be made before the Company Law Board"; (3) In the Fourth Schedule. in sub-paragraph (I) of paragraph 6, after the proviso, the following proviso Shal] be inserted, namely:— 2. "Provided firther that until the Tribunal is constituted under the Companies Act, 1956, the appeal under this sub-paragraph may be made before the Company Law Board"; This notification shall come into force on the date of its publication in the Official Gazette. [F No. VI/2009-CL-V] A. K. SRIVASTAVA, h. secy. Printed by the Manager, Govt. of India Press, Ring Road, Mayapuri, New Delhi-110064 and Published by the Controller of Publications, Delhi-110054. æio •tro q€o-33004/99 Che Gazette of •tidia EXTRAORDINARY PART "-Section 3—Sub-section (i) PUBLISHED BY AUTHORITY 30, 2010,+ 9, 1 NEW DELHI, TUESDAY, MARCH 30, 2010/CHAlTRA 9, 1932 30 gN, 2010 qtEfi. 2008 (2009 6) 79 65 i, 2010 t I (2) (iii) (iv) (v) (vi) (vii) (viii) " efi4fiqq, 2008 (2009 6) i; 1872 76 1908 2009 1157 GVIO—IA THE GAZETTE OF : EXTRAORDINARY "PARI' [I—SEC. (vix) i.Tléé (xi) (xii) ; (xiii) "QTRT$TU 3fii-a -O (xiv) 'fin:fafrzi" 6 (xv) 3-F&fi1JT 31föa qTFFl fril.rr ; (xvi) "EflNl" 2008 (2009 6) $1 . (xviii) 31fÄfi-u-q 2 (1) 1956 3 "3fi@üÜI" 2008 I qRw:rrqq. 5. a all--(l) 5 34Tü-T 4 (2) 28 (3) THE GAZEITEOF INDIA : EXTRAORDINARY I PART "—SEC. @ zrg (71) artl€' 7. -q-gi -<fi--« avi q-qg 3 qft« Ei--R (RET) Cl) åur Gift-ft-d 5 Nthé 1 tF1 8. fhtl OT 2009 15 6 €rrq7fr 10. THE GAZETTE OF INDIA : EXTRAORDINARY I-taq t $1 a-gt (4) 3.frEFQt:rr (6) a-fh--ti *--€IN (8) Vtéu 8 THE GAZErrE : EXTRAORDINARY [PART II—SEC. Xi)l , (9) q•gi zrgt äRT I (10) 9 t, (11) g, eel 11. qa 10 12 zfi qq@TIT q•Ra-ä3 a-ftq 7 13. 3rar -$1 34-fi:ft-a 14. EB Giu--(l) 'I—Gus 3(i) 9 (4) 6 trR (5) 'Klitra•ri zFT 15. 56 a-flN 16

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3. THE GAZETTE OF INDIA : EXTRAORDINARY tlFfrr0 228 eq-auq(2) äü] 16 fifÄ---ö 3{fÄA5VF..... ....tz .....20.....ÉRI (fri .....20....Qi gig... utT.. 'I—SEC. 4. 5. 7. 9, 223 fib-uv*i qeäN (zn Mi-Ila . ...20.... 28 $1 28 2) a.liRNj $1 t üTRg THE GAZETTEOF INDIA: EXTRAORDINARY 224 77 231 16 20.... .....20... efi 225 78 232 i. 16 *.....120. arm-amr alto.... ... ...--.GRV e. _ ..dell err 6) (ZIGi t) 226 qzef THE GAZETTE OF INDIA: EXTRAORDINARY 79 233 16 20 fifä 3(ijl 1157 GI/ 10—15B 227 80 233 qo 16 (ZIG* e-51 _ $ a«rfÄ . ..20.n.. . 20. 28 EXTRAORDINARY 81 234 16 ...'.....120. 120 'I—SFA.-. 3(i) 3ra@ i.. . .....20.. zn q-eetaq dlq€.....-20.... . ...Kia 211 1 ...n...io.....a 211 a-roe... 229 zrg . .MI* 14 n..... .....20..... GRI) * qq-ä 81•ä 234 i. 16 ...120... i.....æo..... Iker 81 (1) (4) 230 THE OF INDIA : EXTRAORDINARY . .....MI 14 to-ag efi (*2TT ft. üfä : 1. 30... .ö q-RGi ug (34k . 20 qee} p.h(QT efi . .20 241] , 3(i) 82 241 16 .....20..... 20..... fi•qg) . Ragi.... (q-rq). 3-TNN 'Y2ih' : hæ:ra 83 241 16 20.....„... *TAT ü1Ai) QIRT.. .....xqg dl&å... 232 NI.)IA : EXNM)RDINARY io 84), I '#RI'W io 16 mRMR* i16 * .....@qg .....@aqunu 84 I ur 2" "atR#' I 233 242 20. 234 THE GAZETTE OF : EXTRAORDINARY 85 244 .16 2 3 4 5 «0 86 244 6 I PART u—SEC. 7 .....20..... 8 16 .... 20. üTQa.. ns 16 16 ÉHig I q•rfiqtü)... : qlg 236 1 9. 87 251 (1) qTH.....Wq1gq å) (dlQ) 2 10 3 4 12 5 6 I PART IP-SW. 7 15 8 11 13 14 16 17 fiqerq 18 26 19 27 21 87G 251 (1) aft) 22 23 2 3 4 5 24 6 23B 7 THEGAZETTE OF INDIA EXTRAORDINARY 8 9 10. 251 (1) 11 12 I PART I I—SEC. 6 13 1 2 3 4 ffÉi g, . /20..... 5 7 3 10 11 12 13 8711 251 (1) qo...../ 7P1... 1 2 3 4 239 14 5 1

2. OF : EXIRAORDRARY 251 (1) 4 251 (1) 5 2 3 4 5 6 7 87ü 251 (1) ....../ 20... ii%iill 2 3 4 5 7 241 8 afi 1157 GVIO—16A 42 Til EGAZETI'E OF INDIA : EXTRAORDINARY «0 878 251 (1) iiiiiiii 870 251 (1) ...../ 20.... 7TH... 1157 GV 10—16B 243 87$1 251 (1) . ,r./ 20. qTH.... 2. 3. 4. 5. 6. 8. 2 3 4 5 6 5 2 6 OF INDIA : 8731 251 (1) .....1 20.. 3 7 4 8 qpfra•r0 2. 251 (1) 2 7 245 8 3 3 4 5 6 87d 251 (1) 1 2 4 5 6 9 7 7 8 246 2. THE GAZETTE OF INDIA : EXTRAORDINARV 878 251 (1) qio... 2 6 7 3 8 4 9 UT 5 10 2. fä-a-vfru 24' 87Z 251 (1) /20.... 1 6 2 3 4 5 7 8 9 THE GAZETTE OF : EXTRAORDINARY 87u1 251 (1) 1 2 3 I PART "—SEC. 4 877 251 (1) 31 30 31 aft 1 2 3 4 5 30)] 249 8721 251 (1) io...../ 20... 2 3 qfira. I 251 (1) 4 1. 2 1 2 *to.... 3 ..... 20..... 4 5 5 6 THE GAZETTE OF INDIA : EXTRAORDINARY 878 251 (1) 2 3 4 5 asi 251 2 3 87q 251 (1) 120... 4 88 5 6 7 251 (6) ft•fü Tio.. ./ 20.... 1. 4

5. THE GAZETTE OF INDIA : EXTRAORDINARY 89 246 264 [16 g-r@l $1 34-a•fä 2 3 4 1 2 3 4 2.åtF $1) 253 å-t5 (ii) R:rg Gig) 2S4 THE GAZETTE OF : EXTRAORDINARY (iii) $1 (q•rü (iv) 3F4211 255 3. (vi) F) 3i<R« (u) zrr (vii) ul (viii) THE : EXTRAORDINARY (ix) 90 278 2008 qfi 91 [296 11. 1157 GWIO—17A qptr«rQ 2 3 4 5 6 8 9 2f8 THE GAZETTE OF : EXTRAORDINARY 1 ara (i) 60 62 (ii) (iii) fäg (iv) fig (vi) 2009 100/- 5000/- Fqg 2,500/- 2, 500/- 2.500/- 2,500/- 2.500/- II—SEC. 1157 GI/ 10—173 : aqqTE..nzcr q. MIMSTkY OF CORPORATE AFFAIRS NOTIFICATION New Delhi, the 30th March, 2010 G.S.R. 266(E).— In exercise of the powers conferred by section 65 read with section 79 of the Limited Liability Partnership Act, 2008 •(6 of 2009), the Central Government hereby makes the following ruies:- 1. Short title and commencement.- (l) These rules may be called the Limited Liability Pa.rtnership (Winding up and Dissolution) Rules, 2010. (2) They shall come into force from the date of publication in the Official Gazette

2. Definitions.- (I) In these rules, unless the context otherwise requires,- 259 (v) (vii) (viii) "Act" means the Limited Liability Partnership Act, 2008 (6 of 2009); "Annexure" means an Anhexure to these rules; "Bench" means a bench of the Tribunal and includes the Principal Bench; "certified", in relation to a copy of a document, means certified as provided in section 76 of the Indian Evidence Act, 1872; "Code" means

the Code of Civil Procedure, 1908; "filed" means filed in the office of the Registrar of Tribunal or Bench; "LLP" means Limited Liability Partnership; "LLPIN" means the Limited Liability Partnership Identification Number as referred to in the Limited Liability Partnership Rules, 2009; "LLP Liquidator" means a liquidator appointed in connection with voluntary winding up of a limited liability partnership (LLP) from the panel maintained by the Central Government consisting of the names of practicing chartered accountants, advocates, practicing company secretaries, practicing cost and works accountants or firrns or bodies corporate having chartered accountants, advocates, company secretaries, cost and works accountants and such other professionals as may be notified by the Central Government; 260 (x) (xi) (xii) (xiii) (xiv) (xv) (xvi) THE GAZETTE OF INDIA : EXTRAORDINARY IPART IIVSEC. "Member" means any judicial member or technical member of the Tribunal; "Officer" includes any designated partner, partner, employee of the LLP md any person in accordance with whose directions or instructions the partners Of the LLP have been accustomed to act; "Officer of the Tribunal" includes a liquidator appointed under these rules; "Official Liquidator" means a Liquidator who, in relation to winding up by Tribunal, is appointed by the Central Government exercise the powers of Official Liquidator and includes Joint, Deputy or Assistant Official Liquidators; "Proceedings" means proceedings and procedures specified in Part VI of these rules and include other proceedings or procedures under the Act or the rules. "Registrar of Tribunal" means, the Registrar of the Tribunal, and includes an Additional Registrar, a Deputy Registrar or an Assistant •Registrar of the Tribunal or any of its Bench, and such other officer as may be authorized by the President of the Tribunal to perform all or any of the duties assigned to the Registrar of Tribunal under the Act and rules made thereunder; "Section" means a section of the Limited liability Partnership Act, 2008 (6 of 2009); (xvii) "Summons" means a summons returnable before any Member of the Tribunal; (xviii) "Tribunal" means the Tribunal as defined in clause (u) of sub-section (1) of section 2 of the Act: Provided that until the Tribunal is constituted under the Companies Act, 1956, the word 'Tribunal" shall be substituted with the words "High Court". (2) Save as aforesaid, and unless the context otherwise requires, words and expressions contained in these rules shall bear the same meaning as in the Limited liability Partnership Act, 2008. Forms. - The forms annexed to these rules shall be used in all matters to which 3. the forms relate with such variations as may be necessary. Part 11 Modes of winding up 4. Modes of winding up. - fie winding up of an LLP may be either voluntary dr by the Tribunal. 261 5. Part 111 Voluntary Winding Up Circumstances in which LLP may be wound up voluntarily.- (1) Any LLP may be wound-up voluntarily if the LLP passes a resolution to wind up the LLP with approval ofat least three-fourths of the total number of its partners: Provided that where the LLP has creditors, whether secured or unsecured, the winding up shall not take place unless approval of such creditors takes place in pursuance of rule 7. (2) A copy of the resolution shall be filed with the Registrar within thirty days of passing of such resolution in Form No

1. Commencement of voluntary winding up and filing up of statement of affairs.6. - (1) A voluntary winding up shall be deemed to commence on the date of passing of the resolution for voluntary winding up under rule 5. (2) The provisions of sub-rule (3) of rule 28 shall, so far as may be, apply to the voluntary winding up as they apply to the winding up by the Tribunal except that the reference to — Tribunal shall be omitted; (b) the liquidator or the Provisional Liquidator shall be construed as reference to the LLP liquidator, and (c) the "relevant date" shall be construed as reference to the date of commencement of the voluntary winding up. Declaration of solvency in case of proposal to wind up voluntarily.- (l) Where it is proposed to wind up an LLP voluntarily, the majority of its designated partners (being not less than two) shall make a declaration in

Form No. 2 verified by an affidavit to the effect that the LLP has no debt or that it will be able to pay its debts in full within such period, as may be specified in the declaration, but not exceeding one year from the commencement of the winding up. (2) A declaration made under sub-lule (l) shall have no effect for the purposes of the Act and these rules, unless — (a) it is delivered to the Registrar for registration in Form No. 3 within fifteen days immediately precedihg the date of the passing of the resolution for winding up of LLP; (b) it contains a statement declaring that the LLP is not being wound uv to defraud any person or persons; 262 THE GAZETTE OF INDIA : EXrRAORDINARY I PART (c) it is accompanied by a statement of assets and liabilities prepared in Form No. 4 for the period commencipg from the date up to which the last account was prepared and ending with the latest practicable date immediately before the making of the declaration duly attested by at least two designated partners; and (d) it is accompanied by a report of the valuation of the assets of the LLP prepared by a valuer, if there are any assets of the LLP. (3) The LLP or' its designated partners may repay any dues of the creditors or satisfr the claims of creditors in any manner, before any declaration is made by designated partners under sub-rule 8. Meeting of creditors.- (I) Where any LLP has creditors, secured or otherwise, such LLP shall, before taking any action for winding up of the LLP, seek approval of such creditors and shall send them, by registered or speed post or any other mode defined in rule 15 of Limited Liability Partnership Rules 2009, a copy of declaration under sub-rule (l) of rule 7, the estimated amount of the claims due to each of the creditors and an offer for creditors to accept such claims. (2) The creditors shall give to the LLP their opinion in respect of voluntary winding up proposed by the LLP or acceptance of offer made under sub-rule(l) within thirty days of receipt of declaration under sub-rule (l) of rule 7. (3) Where two-thirds in value of creditors of the LLP referred to in sub-rule (l) give their consent that- (a) it is in the interest of all the partners and creditors that the LLP be wound up voluntarily by partners, the LLP shall be wound up voluntarily by partners; or (b) the LLP will not be able to pay for its debts in full from the proceeds of assets to be sold in voluntary winding up and propose that the LLP be wound up voluntarily by creditors, the LLP shall be wound up voluntarily by creditors; or (c) the LLP will not be able to pay for its debts in full from the proceeds of assets to be sold in voluntary winding up and propose that it will be in the interest of all partners and creditors if the LLP is wound up by the Tribunal, the LLP shall, within fourteen days thereafter, file an application before the Tribunal for winding up: Provided that where the LLP pays the dues of creditors to their satisfaction, provisions of clause (b) or clause (c), as the case may be, shall not be applicable. (4) Notice of any decision of creditors in pursuance of this rule shall be given by the LLP to the Registrar in Form No S within fifteen days from the date of receipt of consent of the creditors referred to in sub-rule (3)

9. Publication of resolution to wind up voluntarily.- Where LLP has by resolution resolved for voluntary winding up and consent of creditors under clause (b) of sub-rule (3) of rule 8 is received for voluntary winding up of the LLP, it shall, within fourteen days of the receipt of creditors' consent, give notice of the resolution by advertisement in a 263 newspaper circulating in the district where the registered office or the principal office of the LLP is situated. IO. Appointment and removal of LLP Liquidator.- (I) The LLP shall within thirty days of - (a) passing of resolution of voluntary winding up under rule 5, where LLP has no creditors, or (b) filing of notice intimating the decision of winding up pursuant to sub-rule (4) of rule 8, where it has creditors, with the consent of majority of partners through resolution, appoint a voluntary Liquidator as,LLP Liquidator for the purpose of winding up its affairs and fix the remuneration to be paid to the LLP Liquidator. (2) Where the creditors have given consent under clause (b) or (c) of sub-rule (3) of rule 8, the appointment of LLP Liquidator under this rule shall be effective only after it is approved by two-thirds of the creditors in value of the LLP: Provided that where such creditors do not approve the appointment of LLP Liquidator appointed by the partners of LLP, creditors shall appoint another LLP Liquidator, with two-thirds of the creditors in value of the LLP and fix the remuneration to be paid to the LLP Liquidator. (3) If the creditors and the partners of the LLP nominate different LLP fiquidators, the LLP Liquidator nominated by creditors shall be the LLP Liqüidator but where the creditors neither approve the LLP Liquidator nominated by the partners of the LLP nor nominate any other LLP Liquidator, the LLP Liquidator nominated by the partners of the LLP shall be the LLP Liquidator. (4) If for any cause whatever, there is no LLP liquidator acting, the Tribunal- may appoint an LLP liquidator on such remuneration as may be determined by it. (5) The Tribunal may, on cause being shown, remove an LLP liquidator and appoint any other LLP liquidator in place of the removed LLP liquidator. (6) The Tribunal may also appoint or remove an LLP liquidator on an application made by the Registrar in this behalf. (7) The Tribunal shall give a reasonable opportunity of being heard to the LLP liquidator before being removed. (8) The LLP Liquidator, after his appointment, shall file a declaration in the

Form No 6 disclosing conflict of interest or lack of independence in respect of his appointment, if any, with the LLP or the creditors, as the case may be, and such obligation shall continue throughout the term of his or its appointment. THE GAZETTE OF EXTRAORDINARY 11—SEG. (9) An LLP Liquidator may be removed by the partners of the LEV wheée- his appointment has been made by the LLP and, by•the creditors, where his appointment is approved, or made, by such creditors. (IO) •Where a LLP Liquidator is sought to be removed under sub-rule (9), he shall be given an notice in writing stating the grounds of removal from his office by the LLP or the creditors, as the case may be. (11) Where 'three-fourths of total number (if partners of the LLP or three-fourths of creditors in value, as the case may be, after consideration of the reply, if any, filed by the LLP Liquidator, in their meeting decide to remove the LLP Liquidator, the LLP shall remove the LLP Liquidator and he shall vacate his office. If a vacancy occurs by 11. Filling up of vacancy in office of LLP Liquidator. - death, resignation, removal or otherwise in the office of any LLP Liquidator (other than a Liquidator appointed by, or by the direction of, the Tribunal) appointed under rule IO, the partners of the LLP or the creditors, as the case may be, fill the vacancy in the manner as specified in that rule

12. Notice of appointment of LLP Liquidator to be given to Registrar.- The LLP shall give notice to the Registrar of the appointment of, or any vacancy occurred by death, resignation, removal or otherwise of, the LLP Liquidator indicating the name and particulars of that LLP Liquidator, within ten days of such appointment or change in

Form No 7

13. Designated partner's and other pai•tner's power to cease on appointment of LLP Liquidator.- On the appointment of a LLP Liquidator, all the powers of the designated partner and other partner, if any, shall cease, except for the purpose of giving notice of such appointment of the LLP Liquidator to the Registrar

14. Duties of LLP Liquidator.- (1) The LLP Liquidator shall perform such functions and discharge such duties as are determined from time to time by the LLP or its creditors, as the case may be. (2) lhe LLP Liquidator shall settle the list of creditors or partners, which shall be prima facie evidence of the liability of the persons named therein to be creditors or partners. (3) The LLP Liquidator shall obtain approval of partners or creditors of LLP, as the case may be, for any purpose he may-consider necessary. (4) The LLP Liquidator shall maintain regular and proper books of accounts in the form and manner as specified in Part VI and the partners or the creditors or any officer authorized by the Central Government may inspect such books of accounts. (5) The LLP Liquidator shall pay the debts of the LLP and shall adjust the rights of the partners among themselves. (6) The LLP Liquidator shall observe due care and diligence in the discharge of his duties. 265 IS. Audit of the LLP liquidator's Account.- The accounts of the LLP liquidåtor shall be audited in accordance with the manner specified in rule 56

16. Appointment of committees.- The partners or the creditors, as the case may be, may appoint such committees as they consider appropriate to supervise the voluntary winding up and assist the LLP Liquidator in discharging his functions

17. LLP Liquidator to submit report on' progress of winding up.- The LLP Liquidator shall report qÜarterly (quarters ending on 3 March, 30th June, 30th September and 31 st December) on the progress of winding up of the LLP in

Form No 8 to the partners or creditors, ag the case may be, which shall be made before the end of the following quarter

18. Report of LLP Liquidator to Tribunal for examination of •persons.- (l) Where a report alongwi!h sufficient evidence is received from the LLP Liquidator that any fraud materially affecting the rights of partners or creditors or interests of LLP or public has been committed by any person in respect of the LLP, the Tribunal may, without prejudice to the continuation of process of winding up under these rules, order for investigation under section 43 and on consideration of the report of such investigation, the Tribunal may pass such order and give such directions as it may consider necessary including the direction that such person shall attend before the Tribunal on a day appointed by it for that purpose and be examined as to the promotion or formation or the conduct of the business of the LLP or as to his conduct and dealings as an officer thereof or otherwise: Provided that where the fraud is reported against any person other than a partner or designated partner of the LLP, the LLP Liquidator, before sending a report under this rule to the Tribunal, may intimate it to the partners or desiy•mted partners, as the case may be, and include their views in the report. (2) Without prejudice to powers of Tribunal to make any order under sub-rule (l), the Tribunal shall have power to transfer the winding up proceedings from voluntary winding up to compulsory windipg up by Tribunal. (3) The provisions relating to powers to order public examination of partners, designated partners, officers, etc. under Part VI shall apply mutatis mutandis in relation to any examination directed under sub-rule (1)

19. Dissolution of LLP.- (l) As soon as the affairs of a LLP are fully wound up, the LLP Liquidator shall prepa.re a report stating 'the manner in which the winding up has been conducted and property has been disposed off, final winding up accounts and explanations, in the

Form No 9, showingrthat the property and assets of the LLP have been disposed of and its debts fully discharged or discharged to the satisfaction of the creditors and thereafter seek approyal •of the partners or the creditors of the LLP, as the ca.se may be, on the said report and the final winding up accounts and explanation in the meeting of partners or creditors: 266 THE GAZETTE OF INDIA : EXTRAORDINARY 11—SEC. Provided that no such meeting of creditors is required, if creditors are paid their dues in the manner provided in rule 8: Provided further that approval under this rule may be sought by circulation' of relevant resolution in physical fonn Or electronic form: Provided further that . in case of circulation, if any clarification or further information or supplementary infoåation is required by the partners or the creditors, the same shall be. sought by them within thirty days of the date of such circulation and such further or supplementary information shall be provided by the LLP Liquidator within thirty days of receipt of such request. (2) If two-thirds of total number of partners or, two thirds in value of creditors, as the case may be, after considering the report, accounts and explanations of the LLP Liquidator are. satisfied that the LLP shall be wound up, they shall pass a resolution, within thirty days of receipt of such report, winding up accounts and explanation for its dissolution in-the case of meeting or within thirty days of receipt of such circulation or further information, whichever is later, in the case of circulation: Provided that in case the requisite number of partners or value of creditors, as the case may be, are not able to decide on the approval of the report of LLP Liquidator, the LLP Liquidator shall make an application to the Tribunal to determine the issue under rule 23 for an order. and orderof the Tribunal on the matter shall be binding on all parties. (3) Within fifteen days after the resolution under sub-rule (2), the LLP liquidator shall- (a) send to the Registrar a copy of the final winding up accounts, explanation and report in Form No. 10; and (b) file an application with the Tribunal alongwith a copy of the final• winding up accounts, explanations and report, for passing an order of dissolution of the limited liability partnership. (4) Ifthe Tribunal is satisfied, after considering the application, final winding up accounts,' explanations and •report of the LLP Liquidator, that the process of winding up has beeb duly followed, the Tribunal may pass an order, within sixty days of_the receipt of such application, accounts, explanations and report; that the limited. liability partnership shall' stand dissolved. (5) The LLP Liquidator shall fi\e a copy of the order under -sub-rule (4) with the Registrar within thirty days in Form No 11. (6) The Registrar, on receiving the copy of the order passed by the Tribunal under sub- rule (4), shall forthwith publish a notice in the Official Gazette that the LLP stands dissolved. (7) In the event afiäirs of the LLP are not fully wound up within a period of one year from the date of commencement of voluntary winding_yp, LLP Liquidator shall file an : a-Rturur 261 application before the Tribunal explaining the reasons thereof and seek appropriate directions. Explanation:- (i) For the purpose of this rule, the application may be presented in person or through registered or speed post or any other mode specified in rule 15 of the Limited Liability Partnership Rules 2009; (ii) In computing the period of thirty days from the date of the order, the requisite time for obtaining a cenified copy of the order shall be excluded. 20. ' LLP Liquidator to accept contribution, etc., as consideration för sale of property of LLP.- (l) Where a limited liability partnership (the transferor LLP) is proposed to be, or is in the course of being, wound up voluntarily and the whole or any part of its business or property is proposed to be transferred or sold to any other limited liability partnership (the transferee LLP), the LLP Liquidator of the transferor LLP may, with the sanction of a resolution of the transferor LLP passed by at least three-fourths of total number of partners conferring on LLP liquidator' either a general authority or an authority in respect of any particular arrangement,- (a)receive, by way of compensation wholly or in part for the transfer or sale, cash, securities, policies, or other like interests in the transferee LLP, for distribution among the partners of the transferor LLP; or (b) enter into any other arrangement whereby the partners of the transferor LLP may, in lieu of receiving cash, securities, policies or other like interest or in addition thereto, participate in the profits of, or receive any other benefit from, the transferee LLP.• Provided that no such arrangement shall be entered into without the consent of the secured creditors, if any. (2) Any transfer, sale or other arrangement in pursuance of this section shall be binding on all the partners of the transferor LLP. (3) Any partner of the transferor LLP who did not vote in favour of the resolution and expressed his dissent therefrom in writing addressed to the LLP Liquidator and left at the registered offce of the limited liability partnership within seven days after the passing of the resolution, may require the LLP Liquidator to purchase his interest at a price to be detennined in accordance with the agreement or by the registered valuer. (4) If the LLPLiquidator decides to purchase such panner's interest, the purchase money, raised by him in such manner as may be determined by a

resolution passed by three- fourths of total number of partners, shall be paid before the limited liability partnership is dissolved

21. Distribution of property of LLP.- Subject to the provisions of the Act and these rules in respect of overriding preferential payments, the assets of an LLP shall, on its winding up, be applied in satisfaction of its liabilities pari passu and, subject to such THE GAZETTE OF : EXTRAORDINARY iPART 'I—SEC. application, shall, unless the LLP' Agreement otherwise provides, be distributed among the partners according to their rights and interests in the LLP

22. Arrangement between LLP and creditors.-Any arrangement entered into between an LLP in the course of being wound up and its creditors b) three-fourths of the total number of partners of LLP and the three-fourths of the total number of creditors in value shall be binding, provided that the said arrangement is presented before the Tribunal' within twenty one days from the date of approval by the LLP and the creditors and is approved by the Tribunal

23. Application to Tribunal - (I) The LLP Liquidator or any partner or creditor may apply to the Tribunal (a) to determine any question arising in the course of the winding up of a LLP; or to exercise as respects the enforcing, the •staying of proceedings or any other matter, all or any of the powers which the Tribunal might exercise, if the LLP were being wound up by the Tribunal.(2) The LLP Liquidator or any creditor or-partner may apply to the Tribunal for an order setting aside any attachment, distress or execution put into force against the estate or effects of the LLP aner the commencement of the winding up. (3) The Tribunal may, on an application under sub-rule (l) or sub-rule (2) allow the application on such terms and conditions as it thinks fit or may make such other order on the application as it thinks fit. (4) Where an order staying the proceedings in the winding up is made under this rule, a copy of such order shall be filled by the LLP in

Form No 11, with the Registrar, within thirty days of such order. Explanation.- In computing the period of thirty days from the date of the order, the requisite time for obtaining a certified copy of the order shall be excluded

24. Costs of voluntary winding- up.- Ali costs, charges and expenses properly incurred in the winding up, including the fee of the LLP Liquidator, shall, subject to the rights of secured creditors, if any, and workmen, be payable out of the assets of the LLP in priority to all other claims. Part Winding up by the Tribunal Inability to pay debts.- For the purposes of clause (c) of section 64, an LLP shall 25. be deemed to be unable to pay its debts— if a creditor, by assignment or otherwise, to whom the LLP is indebted (a) for an amount exceeding one lakh rupees then due, has served on the LLP, by causing it to be delivered at its registered office, by registered post or otherwise, a demand requiring the LLP to pay the amount so 'due and the LLP has failed to pay the such amount within twenty-one days 11 —&UZ3i] (b) (c) 269 aner tile receipt of such demand or to provide adequate security or re- structure or compound the debt to the reasonable satisfaction of the creditor; if any execution or other process issued on a decree or order of- any Court or Tribunal in. favour of a creditor of the LLP is returned unsatisfiéd in whole or in part; or if it is proved to the satisfaction of the Tribunal that the LLP is unable to pay its debts, and, in determining whether a LLP is unable to pay its debts, the Tribunal-shall take into account the contingent and prospective liabilities of the LLP

26. Petition for winding up.- (t) An application to the Tribunal for the winding up of an LLP shall be by a petition presented - (b) (c) (d) (e) (f) (2) by the LLP or any of its partner or partners, by any secured creditor or creditors, including any contingent or prospective creditor-or creditors, by the Registrar, or by any person authorised by the Central Government in that behalf, by the Central Government, in a Case falling under section 51 of the Act, by the Central Govemment or a State Government. in a case falling under clause (d) of section 64. A partner shall be entitled to present a petition for the winding up of a LLP, notwithstanding that he may have paid his full contribution, or that the LLP may have no assets at all or may have no surplus assets left for distribution among the partners after the satisfaction of its liabilities. (3) The Registrar shall be entitled to present a petition for windiné up on any of the grounds specified in section 64 except on the ground specified in clause (d) of that section: Provided elat the Registrar shall not present a petition on the ground that the LLP is unable to pay its debts unless it appears to him either from the financial condition of the LLP as disclosed in its Statement of Accounts and Solvency or from the report of an inspector appointed under section 43 thaq the LLP is unable to pay its debts: Provided further that tha, kegistrar shall obtain the previous sanction of the Central Govemment to the presemation of a petition: Provided else• that the Central Governrnent shall not accord its sanction for the presentatioq of' the petition unless the LLP concerned has been given a reasonable opporturiiiy of makipg representations, if any. (4) A petition filed by the LLP or any of its partner or partners for winding up before the Tribunal shall be admitted only if acc6mpanied by a statement of affairs of the LLP on 2.70 THE GAZETTE OF INDIA : EXTRAORDINARY I PART the date of petition and a resolution of three-fourths of total number of partners in the form and manner specified in Part VI. (5) Before a petition for winding up of a LLP presented by a •contingent or prospective creditor is admitted, the leave of the Tribunal shall be obtained for the admission of the petition and such leave shall not be granted, unless in the opinion of the Tribunal theré is a primafacie case for the up of the LLP and such security for costs has been given as the Tribunal thinks reasonable

27. Powers of Tribunal.- (I) On hearing a winding up petition, the Tribunal may — (a) dismiss it, with or without costs; (b) make any interim order, as it thinks fit; (c) direct the action for revival or rehabilitation of the limited liability- partnership in accordance with procedure laid down in sections 60 to 62 of the Limited Liability Partnership Act, 2008; (d) appoint a "Liquidator" as provisional liquidator of the limited liability partnership till the making of a winding up order; (e) make an or.der for the winding up of thé limited liability partnership with or without costs; or (D any other orders or orders as may be considered fit: Provided that the Tribunal shall not refuse to make a winding up order on the ground only that the assets of the LLP have been mortgaged for an amount equal to or in excess of those assets, or that the LLP has no assets. (2) Where a petition is presented on the ground that it is just and equitable that the LLP should be wound up, the Tribunal may refuse to make an order of winding up, if it is of the opinion that some other remedy is available to the petitioners and that they are acting unreasonably in seeking to have the LLP wound up instead of pursuing t e a Provisional Liquidator is appointed

by the Tribunal, the Tribunal may limit and restrict his powers and duties by the order appointing him or by a subsequent order, but otherwise he shall have the same powers and duties as a liquidator

28. Directions for filing statement of affairs.- (I y Where a petition for winding up is filed before the Tribunal by any person other than the LLP, the Tribunal shall, if satisfied that a primafacie case for winding up of the LLP is made 6ut, by an order, direct the LLP 211 to file its objections along with a statement of its affairs in the form and the manner specified in Part VI within the time specified in the order: Provided that-the Tribunal may direct the petitioner to •deposit such security for costs as it may consider reasonable as a precondition to issue directions to the LLP. (2) Notwithstanding any other liability, a LLP which fails to file the statement of affairs as referred tQ in• sub-rule (l), shall forfeit the right to oppose the petition. (3) 'Where the Tribunal has made a winding ui order or appointed the Liquidator as provisional liquidator, unless the Tribunal in its direction otherwise orders, there shall be made out and filed with the Liquidator a Statement as to affairs of the LLP in the fom and. the manner as specified in Part VI, within twenty-one days from relevant date or within such extended time not exceeding two months (including the period of twenty-one days) as the Liquidator or the Provisional Liquidator or the Tribunal may for special reasons extend. Explanation • The expression 'relevant date' means, in a case where a Provisional Liquidator is appointed, the date of his appointment and in a case where no such appointment is made, the date of the winding up order. (4) The partners and other officers of the LLP, who are or have been responsible for completion of accounts and their audit shall ensure that the accounts of the LLP, in respect of which a petition for winding up is made, are completed and audited in accordance with Limited Liability Pmtnership Rules 2009, up to the date of the windipg up order and submitted to the Tribunal at the cost of the LLP. (5) Ihe partners ånd other officers of the LLP, who are or have been responsible for completing accounts and their. audit, shall submit the statement of affairs with the Tribunal or the Provisional Liquidator or the Liquidacor, as the case may be. 29. 'Liquidators' and their appointments.- (t) For the purposes of winding up of a LLP by the Tribunal or for the appointment of Provisional Liquidator, there shall be a 'Liquidator' who may be either an 'Official Liquidator' or a Liquidator appointed by an order Of the Tribunal from the panel maintained by the Central Government, Provided that in the absence of any such order, the Official Liquidator shall become or act as 'Liquidator' or 'Provisional Liquidator', as the case may be. (2) For the purposes of appointment of a Liquidator in the winding up order or appointment of Provisional Liquidator from the panel, the Central Govemment Shail maintain a panel consisting of the names of practicing chartered adcountants, advocates, practicing company secretaries, practicing cost and works accountants or firms or bodies corporate having chartered accountants, advocates, company secretaries, cost and works accountants and such other professionals as may be notified by the Central Government or from a firm or a body corporate of persons having a combination of such professionals as may be notified by Central Government and having at least ten years' experience in 2 THE GAZETTE OF INDIA : EXTRAORDINARY J PART II—SEC. company or LLP matters and such other qualifications and any other terms and conditions as may be notified by the Central Government. (3) The Central Government may remove the name of any pelson or finn or body corporate from the panel• maintained under sub-rule (2) on the grounds of misconduct, fraud, misfeasance, breach of duties or professional incompetence: Provided that the Central Govérnment before removing the name of any such person or firm or body corporate from panel, shall give him or it a reasonable opportunity of being heard. (4) Every Liquidator appointed from the panel, shall, before entering upon his duties as a Liquidator of the LLP for which he is appointed, furnish security of such sum and in such manner as the Tribunal may direct. The cost of furnishing the required security Shall be bome by the Liquidator and shall not be charged against the assets of the LLP as an expense incurred in the winding up. (5) If the Tribunal is of the opinion that the security furnished •by the Liquidator under sub-rule (3) .is inadequate, the Tribunal may require the Liquidator to• furnish additional security. Where the security fumished is excessive, the Liquidator may apply to- the Tribupal for -reduging the amount of security, and the Tribunal may such order. thereon as it thinks fit. (6) The terms and conditions of appointrnent -of a liquidator from panel and the fee payable to him shall be specified by the Tribunal on the basis of task required to be performed, experience, qualification and size of the LLP. (7) On appointment as Provisional Liquidator or Liquidatör from panel, such -liquidator shall file a declaration. in the

Form No 6 disclosing conflict of interest or lack of independence in respect of his appointment, if any, with the Tribunal and such obligation shall continue throughout the tenn of his or its appointment. (8) A Liquidator sKall be described by the style of "The Liquidator" of the particular LLP in respect of which he acts and not by his or its name

30. Removal and replacement of liquidator, etc.- (1) The Tribunal may, on a reasonable cause being shown and for reasons to be recorded in writing, remove the Prqvisional Liquidator or the Liquidator, appointed from the panel on any of the föllowing grounds, namely:- (a) (b) (c) (d) (e) misconduct, fraud or misfeasance, professional incompetence or , failure to exercise due care and diligence in performance of the powers and functions; inability to act as liquidator, conflict of interest or lack of independence during the term of his appointment. 11 3(i)] (2) If any vacancy occurs due to death, resignation, removal or otherwise in the office of liquidator, the Tribunal may transfer the work assigned to him to another Liquidator for reasons to be recorded in writing. (3) Where the Tribunal is of the opinion that any liquidator under this ru\e is responsible for causing any loss or damage to the LLP due to fraud or misfeasance or failure to exercise dué care and diligence in the performance of his powers and functions, 'the Tribunal may recover or cause to be recovered such loss or damage from the liquidator and pass such other orders as it may think fit. (4) The Tribunal shall, before passing any order under this rule, provide a reasonable opportunity of being heard to the liquidator

31. Winding up order to be communicated to the liquidator and the Registrar (1) Where the Tribunal makes an-order for the winding up of a LLP, it shall, within a period not exceeding fifteen days from the date of passing of the order, cause intimation thereof to be sent to the Liquidator and the Registrar in

Form No 12.(2) On the making of a winding up order, it shall be the duty of the petitioner in the winding up proceedings and of the LLP to file with the Registrar a certified copy of the order with in fifteen days of the making of the order. (3) On receipt of the intimation under sub-rufe the Registrar shall make an endorsement to that effect in' his records relating to the LLP and notify in the Official Gazette that such an order has been made. (4) On receipt of the intimation under sub-rule (l), a notice shall be sent by Liquidator to the registered office of the LLP by registered post and Liquidator shall serve notice to the partners, designated partners. officers, employees including Chief Executive Officer, Chief Finance Offcer and auditors and secured creditors, if any, within fifteen days of the receipt of the intimation, for the purpose of custody of the property, assets, effects, actionable claims, books of accounts or other documents. (5) The winding up order shall be deemed to be a notice of discharge to the officers, employees and workmen of the LLP, except when the business of the LLP is continued

32. Winding up to operate in favour of all creditors and partners.-An order of winding up of an LLP shall operate in favour of all the creditors and all the partners, Jurisdiction of Tribunal.- The Tribunal shall, notwithstanding anything 33. contained in any other law for the time being in force, have jurisdictidn to entertain, or dispose of - (a) any suit or proceeding by or against the LLP ; (b) any claim made by or against the LLP, including claims by or against any of its branches in India ; (c) any application made under sections 60 to 62 of the Act; 1157 GV 10—1M 213. 214 THE OF INDIA : EXTRAORDINARY (d) any scheme submittéd under the Act or any other läW, for the time beipg in force, for revival and rehabilitation of LLP; (e) any question of priorities or any other question whatsoever, whether of law or fact, which may relate to or arise in the course of the winding up of the LLP , whether such suit or proceeding has been instituted or such claim or question has arisen or arises or such application is made or has been made or such scheme is or has been submitted, before or during the pendency of winding up petition or after the winding up order is made

34. Submission of report by Liquidator.- (I) Where the Tribunal has made a winding up order , the Liquidator shall, within sixty days from the date of winding up order, submit to the Tribunal, a report containing the following particulars, namely:- (a) the nature and details of the assets of the LLP including their location and value, stating separately the cash balance in hmd and in the bank, if any, and the marketablZ securities, if any,' held by the LLP: Provided that the valuation of the assets shall be obtained from the panel of the valuers maintained by the Liquidator; (b) amount of contribution received and outstanding from partners; (c) the existing and contingent liabilities of the LLP including names, addresses and occupations of its creditors, stating separately the amount of secured and unsecured debts, and in the case of secured debts, particulars of the securities given, whether by the LLP or a partner or an officer thereof, their value and the dates on which they were given; (d) the debts due to the LLP and the names, addresses and occupations of the persons from whom they are due and the likely to be realised on account thereof; (e) guarantees, if any, given by the LLP; (f) list of partners and dues if any payable by them and details •of any outstanding contributions; (g) details of intangible assets such as trade marks, intellectual property rights etc. owned by the LLP; (h) details of subsisting contracts, joint ventures and collaborations, if any; (i) details of other LLPs or companies, etc. in which LLP has any stake; (j) degails of legal cases filed by or against the LLP; (k) details of the properties, assets, books of records and other documents taken under the custody of the Liquidator. 1157 GI/ 10—1 eB 275 (i) scheme of revival or rehabilitation of LLP, if any, and (m) any other information which the Tribunal may direct or the Liquidator may consider necessary to include. (2) The Liquidator may include in his report the manner in which the LLP was promoted or formed and whether in his opinion any fraud has been committed by any person in its promotion or formation or by any "officer of the LLP in relation to the LLP since the formation thereof and any other matters which, in his opinion, it is. desirable to bring to the notice of the Tribunal. (3) The Liquidator may make, in the report under sub-rule (I), the viability of the business of the LLP.or the steps which, in his opinion, are necessary for maximizing the value of the assets of the LLP. (4) The Liquidator may, if he thinks fit, make any further report or reports in respect of such matters, which in his opinion, it is desirable to bring to the notice of the Tribunal. (5) Any person describing hiniself in writing to be a creditor or a partner of the LLP shall be entitled by himself or by his agent at all reasonable times to inspect the report submitted in accordance with.this rule and take copies thereof or extracts there from on payment of the fee prescribed in Annexure

35. Directions of Tribunal on report of Liquidator etc.- (l) The Tribunal shall, on consideration of report of Liquidator tvnder rule 34, subject to these rules, fix a time limit within which the entire proceedings shall be completed and the LLP dissolved: Provided that the Tribunal may, if it is of the opinion, at any stage of the proceedings, or on examination of the reports submitted to it by the Liquidator and after hearing the Liquidator, creditors or partners, that it will not be advantageous or economical to continue the proceedings, reduce the time-limit within which the entire proceedings shall be completed and the LLP dissolved: Provided further that in the event any such individual proceedings or activity to be completed by the liquidator or his agent for which the time is fixed under these rules, in the opinion of the liquidator which can not be completed within such time, Tribunal, after satisfying itself, on an •application of the liquidator, may extend the time, but not exceeding further thirty days. (2) The Tribunal may, on examination of the reports submitted to it by the Liquidator and after hearing the Liquidator, creditors or partners, order sale of the LLP as a going concern or its assets or part thereof: Provided that the Tribunal may, where it considers fit, appoint a Sate Committee comprising such creditors, partners and officers or employees of the LLP as the Tribunal may decide to assist the Liquidator under this sub-rule: 276 THE OF INDIA : EXTRAORDINARY IPART II—SEC. Xi)l Provided further that where the Tribunal is of the Opinion that an LLP can be revived or rehabilitated, it may, direct that an action for revival or rehabilitation may be taken in accordance with'the procedures prescribed under sections 60 to 62 of the Act. (3) Where a report is received from the Liquidator that a fraud has been committed in respect of the LLP, the Tribunal shall, without prejudice to the process of winding up, order for under section 43, and on consideration of the report of such investigation, it may pass order and give such directions as it may think appropriate. (4) The Tribunal may order such steps as may be necessary to protect, preserve or enhance the value of the assets of the LLP. (5) The Tribunal may pass such other order or give such other directions as it considers fit

36. Custody of LLP's properties.- (l) Where a winding up order has been made or where a Provisional Liquidator has been appointed, the liquidator shall, on the order of the Tribunal, forthwith take into his custody or under his control all the property, assets, effects and actionable claims to which the LLP is or appears to be entitled to and take such steps and measures, as may be necessary, to protect and preserve the properties of the LLP. (2) On an application by the Liquidator or the Provisional Liquidator, as the case may be,' the Tribunal may, require any partner and any trustee, receiver, banker, agent, officer or other employee of the LLP or any other person, to pay, deliver, surrender or transfer- forthwith, or within such time as the Tribunal directs, to the Liquidator or the Provisional Liquidator, as the case may be, any money, property or books and papers in his custody or under his control to which the LLP is entitled. (3) For the purpose of enabling the Liquidator or the Provisional Liquidator, as the case maybe, to take into his custody or under his control any property, effects or actionable claims and books of accounts to which the LLP is or appears to be entitled, on an application by the Liquidator or the Provisional Liquidator, as the case may be, the Tribunal may, direct Chief Pgesidency Magistrate or the District Magistrate within whose jurisdiction such property, effects or actionable claims or any books of account or other documents of the LLP may be found, to take possession of such property, assets, effects, actionable cläims, books of accounts or other documents and delivered the possession thereof to the Liquidator or the provision Liquidator. (4) All the property and effects of the LLP shall be deemed to be in the custody of the Tribunal from the date of the order for the winding up of the LLP. Partners, officers, employees, etc. to discover and deliver property, books, etc. 37. and to cooperaie with Liquidator.- (I) The partners, designated partners, officers and employees, past and present including Chief Executive Ofücer and Chief Finance Officer of the LLP shall discover all the property, assets, effects, actionable claims, books of accounts or other documents and deliver the possession thereof to the liquidator or the Provisional Liquidator, as the case may be, within sixty days of the relevant date as defined in rule 28. It shall be the duty of all persons having custody of any property, assets, effects, books of account or other documents to deliver possession thereof to the liquidator. (2) The partners, designated partners, officers and employees, past and present, including Chief Executive Officer and Chief Finance Officer and auditors shall extend full cooperation to the Liquidator in discharge of his functions and duties. The liquidator may hold personal interviews with any such person including the person having custody of property, assets, effects, books of accounts or other documents for the purpose of -investigating the LLP's affairs, and it shall be the duty of every such person to attend on the liquidator at su ay appoint and give the liquidator all

information that he may require and answer all such questions as may be put to him by the liquidator. The liquidator shall maintain minutes of the interview held by him or memoranda containing the substance of such interviews. In case of any failure to extent such cooperation, Liquidator may apply to the Tribunal for such directions

38. Application of assets.- Assets of the LLP shall be applied first for the payment of the cost including expenses, charges or fees and remuneration of the Liquidator incurred in the winding up of the LLP and thereafter be applied for the discharge of its liabilities pari passu in accordance with the provisions of the Act arid the rules

39. Committee of inspection.— (1) The Tribunal may, at the time of making an order for the winding up of an LLP or at any time thereafter, direct that there shall be appcinted a committee of inspection (hereafter referred to as the Committee) to act with the liquidator. (2) A Committee of inspection appointed shall consist of such number of members not exceeding twelve, as the Tribunal may order, being creditors and partners of the LLP or persons holding general or special powers of attorney froril creditors or partners in such proportions as may be agreed on by the meeting of creditors and parties or in case of difference of opinion be determined by the Tribunal. (3) The Liquidator shall convene a meeting of partners and creditors, if any, (as ascertained from the books and documents of the LLP) within thirty days from the date of order of winding up for enabling the Tribunal to determine the persons who may be members of the committee of inspection. (4) The Committee shall meet at such times as it may from time to time appoint and the liquidator or any member of the committee may also call a meeting of the committee as and when he thinks necessary. (5) The quorum for a meeting of the committee shall be one-third of the total number of the members, or two, whichever is higher. (6) The Comrnittee may act by a majority of its members present at a meeting, but shall not act unless a quorum is present. 278 THE GAZETTE OF INDIA : EXTRAORDINARY I PART (7) A membér of the committee may resign by notice in writing signed by him and delivered to the liquidator. If a member of the committee is adjudged an insolvent, or compounds or arranges (8) with his creditors, or is absent from five consecutive nieetings of the Committee without the leave of those members who, together with himself, represent the creditors or partners, as the case may be, his office shall become vacant. (9) A member of the Committee may be removed at a meeting of creditors if he represents creditors, or at a meeting of partners if he represents partners, ayeed by. majority. (IO) On a vacancy occurring in the Committee, the liquidator shall forthwith summon a meeting of creditors or of partners, as the case may require, to fill the vacancy; and the meeting may, by resolution, re-appoint the same, or appoint another, creditor or partner to fill the vacancy: Provided that if the liquidator, having regard to the position in the winding up, is of the opinion that it is unnecessary for the vacancy to be filled, he may apply to the Tribunal and the Tribunal may make an order that the vacancy shall not be filled, or shall not be filled except in such circumstances as may be specified in the order. QI) The continuing members of the Committee, if not less than two, may act notwithstanding any vacancy in committee. (12) As soon as possible after the holding of the said meetings, the Liquidator shall report the result thereof to the Tribunal for further directions. (13) An application by the Liquidator for an order that a vacancy occurring in the Committee shall not be filled, shall be triade upon a notice to the remaining members of the Committee and such other persOns as the Tribunal may direct. (14) Neither the Liquidator nor any member Of the Committee shall, while acting as liquidator or member of such Committee in any winding-up, either directly or indirectly, by himself or any employer, partnef, clerk, agent, servant Or relative, become purchaser of any part of the LLP's assetSor be entitled to derive any profit from any transaction arising out of the winding up except by leave of the Tribunal and any purchase made contrary to the provisions of this rule may be set aside by the Tribunal on the application of the Liquidator or of a creditör or partner, as the case may be, and the Tribunal may make such order as to costs, as it may think fit. (15) Where the sanction of the Tribunal to a payment to•a member of the Committee of Inspection for services rendered by him in connection with the administration of the LLP's assets is obtained, the order of the Tribunal shall specify the nature of the services, and such sanction shall only be given where the service performed is ofa special nature: 279 Provided thai except by the express sanction of the Tribunal, no remuneration shall be paid to a member of the Committee for services rendered by him in the discharge of the duties attaching to his office as a member of such Committee. Submission of periodical reports, etc. to the Tribunal. • 40. (l) The Liquidator shall report quarterly (quarters ending on 31 st March, 30th June, 30th September and 3 1 st December) up of the LLP in Form ND. 13 to the

Tribunal, which shall be made before the end of the following quarter. (2) The Tribunal may, on an application by the review any order made by it and make such modifications as it thinks fit with or without any further directions

41. Duties of Liquidator.-(l) Subjéct to sanction by the Tribunal, the Liquida!or in a winding up by the Tribunal shall perform all or any of the following duties: (a) (b) (c) (d) (e) (f) (g) to carry on the business of the LLP as may be necessary for the beneficial winding up of the LLP; to do all acts and to execute, in the name and on behalf of the LLP, all deeds, receipts, and other documents, and for that purpose, to use, when necessary, the LLP's seal, if any; to take custody of property, assets, actionable claims, books of accounts and other documents; to sell the immovable and movable property including intangible assets such as intellectual property rights, trademarks, logo, etc. and actionable claims of the LLP by public auction or inviting bids or tenders or private contracts with power to transfer such property to any person or body corporate, or to realize any debts; to inspect the records and returns of the LLP on the files of the Registrar or any other authority; to prove rank and claim in the insolvency of any partner for any balance against his estate, and to receive distributable sums in the insolvency, in respect of that bålance, as a separate debt due from the insolvent, and rateably with the other separate creditors; to draw, accept, make and endorse any bill of exchange, hundi or promissory note in the name and on behalf of the LLP, with the same effect with respect to the liability of the LLP as if the bill, hundi, or note had been drawn, accepted, made or endorsed by or on behalf of the LLP inkthe course of its business; 280 OF INDIA : EXTRAORDINARY (PART IL—SEC. (k) (m) (n) (o) to take out, in his official name, letters of administration to any deceased partner, and to do in his official name any other act necessary for obtaining payment of any money due from a partner or his estate which cannot be conveniently done in the name of the LLP, and in all such cases, the money due shall, for the purpose of enabling the Liquidator to take out the letters of administration or recover the money, be deemed to be due to the Liquidator • himself; to apply to thearibunal for such orders or directions as may be nece»ary for the winding up of the LLP; to appoint security guards or security agency from the panel maintained by the Liquidator, to protect the property and assets of the LLP taken into his custody, in consultation with secured creditors or after giving them notice; to make out an inventory of the assets, books and records either by the Liquidator himself or by the panel of experts maintained by the Liquidator, in consultation with secured creditors or after giving them notice; to appoint valuers including chartered surveyors or chartered accountants, from the panel maintained by the Liquidator to assess the value of the I,LP's assets within fifteen days after taking into custody of property, assets and effects or actionable claims, in consultation with secured creditdrs or after giving them notice; to give an advertisement, inviting bids for sale of the assets of the LLP, within fifteen days from the date of receiving valuation report ; to apply to the Tribunal for an order directing any person who, in his opinion, is competent to furnish a statement of the affairs under rule 28 and such person shall be served a notice by the liquidator to submit and verify the statement of affairs by the LLP; to carry; out investigation into the affairs of the LLP relating to fraudulent conduct or business, misfeasance etc, either himself or by the Chartered Accountants appointed from the panel maintained by the Liquidator and submit report on such investigation to the Tribunal within one year from the date of the winding up order or within such extended time as may be granted by the Tribunal on an application by the Liquidator: Provided that if in the opinion of the Liquidator no such investigation is required, the Liquidator shall submit a report to the Tribunal, explaining the reasons theceof, within one year from the date of winding up order; 11 3(i)] (p) (q) (s) 281 to call any person for recording any statement for the purpose of investigating the affairs of the LLP being wound up and it shall be the duty of every such person to attend to the liquidator at such time and place as the liquidator may appoint and give the liquidator all information which he may require and answer all such questions relating to winding up of LLP as may be put. to him by the liquidator; to maintain a separate bank account for each LLP under his charge for depositing the sale proceeds of the assets and recovery of debts of each LLP; to maintain proper books of account in respect of all receipts and payments made by him in respect of each LLP and submit statement of accounts to the Tribunal; to invite claims from the creditors, examine the proof and prepare and submit the list of creditors and partners; and to do all such other acts and things as may be necessary for the winding up of the LLP and distribution of its assets. (2) Every bidder shall, in response to advertisement referred to in clause (m) of sub- rule (I), deposit, his offer in the manner as may be specified by the Tribunal with the Liquidator or Provisional Liquidator, as the case may be, within forty-five days from the date of the advertisement and the liquidator or Provisional Liquidator shall permit inspection of property and assets in respect of which bids were invited: Provided that such bid may be withdrawn within three days before the last day of closing of bid: Provided that the inspection of property shall be open for not

more than five days before closing of the bid. (3) The advertisement inviting bids shall contain the following, namely:- (a) name, address of registered office of the LLP, its branch offces, if any, factories and plants and the place where assets of the LLP kept and available for sale; (b) last date for submitting bids which shall not exceed ninety days from the date of advertisement; (c) (d) time during which the premises of the LLP shall remain open for inspection; the last date for withdrawing the bid; financial guarantee which shall not be less than one-half of the value of the bid; 282 (g) (h) (i) THE GAZETTE OF : EXTRAORDINARY validity period of the bids; place and date of opening of the bids in public; reserve price and earnest money to be deposited along with the bid; any other terms and conditions of sale which may be specified by the Tribunal. (4) The liquidator or the Provisional Liquidator, as the case may be, shall file his report before the Tribunal on the outcome of the bid within fifteen days from the last date of the closing of the bid. (S) The performahcé of duties by the Liquidator under this rule shall be subject to the overall control of the Tribunal and any creditor or partner may apply to the Tribunal with respect to the performance or proposed performance of any of the duties conferred by this rule on the Liquidator. (6) Notwithstanding the' provisions of sub-rule (l) to (5), the Liquidator shall perform suchduties as the Tribunal may specify in this behalf, Provision for • assistance to Liquidator.- (i) The Liquidator may, with the sanction of the Tribunal, appoint one or more practicing chartered accountants or practicing company secretaries or practicing cost accountants or legal practitioners entitled to appear before the Tribunat or such other professionals or experts or valuec or agency as he considers necessary to assist him in the performance of his duties and functions under thé Act or.the rules: Provided that if any such appointment is made from the panel maintained, the Liquidator shall submit report of such appointment including terms and conditions, fees payable, source of fund for payment of fee, Rind available with the LLP nand the extent of unrealized the Tribunal forthwith: Provided further that such panel shall be maintained by the liquidätör with the approval of the Tribunal. (2) Any person appointed as such shall disclose forthwith to the Tribunal in the

Form No 14 any conflict of interest or lack of independence in respect of his appointment. (3) The Tribunal may, on cause shown to it, remove any member from the panel maintained by the Liquidator

43. Exercise and control of Liquidator's powers and duties.- (l) The Liquidator shall, in the administration of the assets of the LLP and the distribution thereof among its creditors, have regard to any directions which may be given by the resolution of the creditors or partners or the Committee of inspection. 283' (2) Any directions given by the creditors or partners shall, in case of conflict, be deemed to be overridden by any directions given by the Committee of inspection. (3) The Liquidator— (a) may summon meetings of the creditors or partners, whenever he thinks fit, for the purpose of ascertaining their wishes; and shall summon such meetings at such times, as the creditors or partners, as the case (b) may be, may, by resolution, direct, or whenever requested in writing to do so by not less than one-tenth in valu? of the creditors or partners, as the case may be. (4) Subject to the provisions of the Act and these rules, liquidator shall, use his own discretion in the administration of the assets of the LLP and in the distribution thereof among the creditors. (5) Any person aggrieved by any act or decision of the Liquidator may apply to the Tribunal, and the Tribunal may confirm, reverse or modify the act or decision complained of and make such further order as it thinks just in the circumstances

44. Books to be kept by Liquidator.- (l) The Liquidator shall keep proper books in a manner specified in Part VI in which he shall cause entries or minutes to be made of proceedings at meetings. (2) Any creditor or partner may, subject to the control of the Tribunal, inspect any such books, personally or through his agent. 4S. Audit of Liquidator's accounts (l) The Liquidator shall maintain proper books of accounts including the accounts of receipts and payments made by him in the form arid manner Specified in Part VI. (2) The accounts of the liquidator shall be audited in ihe form and manner specified in rule 56 and in Part VI. (3) The Liquidator shall cause the statement of accounts when audited or a summary' thereof to be printed, and shall send a printed copy of the statement of accounts or summary thereof by post to every creditor and every' partner: Provided that the Tribunal may dispense with the compliance of the provisions of this sub- rule if it deems fit

46. Payment of debts due by partner.-(l) The Tribunal may, at any time after passing of a winding up order, pass an order requiring any partner for the time being on the list of partners to pay, in the manner directed by the order, any money due to the LLP including outstanding or unrealized or unrecovered contribution, from him or from the estate of the person whom he represents. 284 THE GAZEITE OF INDIA EXTRAORDINARY I PART 'I—SEC

47. Adjustment of rights of partners.- The Tribunal shall adjust the rights of the partners among themselves and distribute any surplus among the persons entitled thereto

48. Control of Central Government over official liquidator as- liquidator.- (l) The Central Govemment shall take cognizance Of the conduct of official liquidator as liquidators of LLPs which are being wound up by the Tribunal and if a liquidator does not faithfully perforrn his duties and duly observe all the requirements imposed on him by the Act and these rules or otherwise, with respect to the performance of his duties or if any complaint is to the Central Government by any creditor or partner in regard thereto, the Central Govemment shall inquire into the matter and take such action thereon as it may think expedient. (2) The Central Govemment may at any time, for the purpose of inquiry apply to the Tribunal to examine such liquidator or any other person on oath concerning winding up. (3) The Central Government may also direct a local investigation to made of the books and vouchers of such liquidators

49. Inspection or investigation of books of accounts and records of the Liquidator.- The Central Government may authorize any person to inspect or investigate the books of accounts and records of the Liquidator appointed from the panel maintained by the Central Government in respect of affairs of any such LLP under Liquidation

PART V Provisions applicable to every mode of winding up 50. Debts of all deseriptions to be admitted to proof.- In every winding up, (subject, in the case of insolvent LLPs to the application in accordance with the provisions of the Act, of the law of insolvency), all debts payable on a contingency, and all claims against the LLP, present or future, certain or contingent, ascertained or sounding only in damages, shall be admissible to proof against the LLP, as just estimate being made, so far as possible, of the value of such debts or claims as may be subject to any contingency or may sound only in damages, or for the some other reason may not bear a certain value

51. LLP Liquidator or Liquidator to exercise certain powers subject to sanction.-(l) The LLP Liquidator or Liquidator, as the case may be, may — (a) (b) with the sanction of the Tribunal, when the LLP is being wound up by the . Tribunal; or with the sanction ofa resolution by three-fourths of total number of partners of the LLP and prior approval of the Tribunal, in the-case ofa voluntary winding up,— pay any class of creditors in full; us (ii) make any compromise or arrangement with creditors or persons claiming to be creditors, or having or alleging themselves to have any claim, present or future, certain or contingent, against the LLP, or whereby the LLP may be rendered liable; or (iii) compromise any money due from partners including outstanding, unrealized or unrecovered contribution, debt, and liability capable of resulting in a debt, and any claim, present or future, certain or contingent, ascertained or sounding only in damages, subsisting or alleged to subsist between the LLP and a partner or alleged partner or other debtor or person apprehending liability to the LLP, and all questions in any way Elating Ito or affecting the assets or liabilities or the winding up of the LLP, on such terms as may be agreed, and take any security for the discharge of any such debt, liability or claim, and give a complete discharge in respect thereof, (2) Any creditor or partner may apply to the Tribunal with respect to any exercise or proposed exercise of powers by the LLP Liquidator under this rule, and the Tribunal shall after giving a reasonable opportunity to such applicant and the LLP Liquidator, pass such orders as it may think fit

52. Statement that 8 LLP is in liquidation.- Where an LLP is being wound up, whether by the Tribunal or voluntarily, every invoice, order for goods or business letter issued by or on behalf of the LLP or a LLP Liquidator of the LLP, oea receiver or designated partner of the property of the LLP, being a document on or in which the name of the LLP appears, shall contain a statement that the LLP is being wound up

53. Books and papers of LLP to be evidence.- Where a LLP is being wound up, all books and papers of the LLP, LLP Liquidator and liquidator shall, as between the partners of the LLP, be prima facie evidence of the truth of all matters purporting to be recorded therein

54. Inspection of books and papers by creditors and partners.- (l) At any time after the making of an order for the winding up of a LLP by the Tribunal, any creditor or partner of the LLP may inspect the books and papers of the LLP only in accordance with, and subject to manner and conditions specified in Part VL (2) Nothing in sub-rule (l) shall be taken as excluding or restricting any rights conferred by any lay for the time being in force- (a) on the Central Government or a State Government or any authority or officer of such GoVemment, (b) on any person acting under the authority of any such Government or of any such authority or office". SS. Disposal of books and papers pof LLP.- (I) When the affairs of a LLP have been completely wound up and it is abbut to be dissolved, its books and papers and those of the LLP Liquidator may be disposed of as follows :- 286 THE GAZETTE OF INDIA : EXTRAORDINARY Il'ART I I—SEC. in the case of winding up by the Tribunal, in such manner as the Tribunal (a) directs; and (b) in the case of voluntery winding up, in such manner as the LLP approves it by three-fourths of the total number of partners with the prior approval of the secured creditors. (2) After the expiry of five years from the dissolution of the LLP, no-responsibility shall devolve on the LLP, the LLP Liquidator, or the liquidator any person to whom the custody of the books and papers has been entrusted, by reason of any book or paper not being forthcoming to any person claiming to be interested therein. (3) The Central Govemment may, by notification direct, for such period (not exceeding five years from the dissolution of the LLP) as the Central Government thinks proper. the prevention of the destruction of the books and papers of a LLP which has been wound up and of its LLP Liquidator or liquidator; (4) If any person acts in contravention of this rule or of any direction the Central Government made there under, he shall be punishable with imprisonment for a term which may extend to six months or with fine which may extend to fifty thousand rupees, or with both; 56. Information as to pending liquidations.- (l) (i) The LLP liquidator, in the case of voluntary winding up, and the liquidator, in the case of winding up by Tribunal, shall during the tenure of his office prepare every year a statement of accounts as on 31 March in

Form No 15 within two months thereof which Shakl be verified by a declaration: Provided that where the LLP Liquidator or liquidator has not, during the period of account, receiyed or paid any sum of money on account of the assets of the LLP, he shall file an affidavit of no receipts or payments on the date on which he shall have to file his accounts fo€ the- period. (ii) The accounts shall be audited by a Chartered Accountant, and for the purpose of the audit, the LLP Liquidator or liquidator shall furnish the auditor such vouchers and infor- mation as the auditor may require: Provided that the accounts need not be got audited by the Chartered Accountant where the value of total transactions during the period is for rupees fifty thousand or less: Provided further that, where the audit of the accounts is not required under this rule, the statements of accounts shall contain a declaration that the LLP Liquidator or liquidator acknowledges his responsibility for maintaining the books and records and funds are utilized only for the purpose of winding up of the affairs of the LLP. Explanation;- 'Year' in relation to the statement means period from first day of April of a Year to the 31 st day of March following year: 281 (2) (i) A copy of the statement of accounts along with the auditor's report shall be filed with the Tribunal forthwith in the case of winding up by Tribunal. (ii) A copy of the statement of accounts along with the Auditor's report shall be filed with the Registrar in every kind of winding up in Form No IO not later than 30th September following. (3) Any person stating himself in writing to be a creditor or partner of the LLP shall be entitled, by himself or by his agent, at all reasonable times, on payment of the fee specified in Annexure, to inspect the statement referred to jn sub-rule (1), and to receive a copy thereof or an extract therefrom. (4) Any person fraudulently stating himself to be a creditor or partner upder sub-rule (3) shall be deemed guilty of an offence under section 1 82 of the Indian Panel Code. and shall, on the application of the LLP Liquidator, be punishable accordingly: 57. Liquidator to make payments into public account of India in the Reserve bank of India or any designated Scheduled bank.- Every Liquidator shall, in the manner and within the time specified in Part VI, pay the moneys received by him as Liquidator of any LLP into the public account of India in the Reserve Bank of India

58. LLP Liquidator to make payments into Scheduled' Bank.- (l) Every LLP Liquidator of a LLP shall, in a manner and at times specified in Part VI, pay the monies received by him in his capacity as such in a Scheduled bank(to the credit of a special bank account opened by him in that behalf : Provided that if the Tribunal considers that it is advantageous for the creditors or partners or the LLP, it may permit the account to be opened in such other bank specified (2) If any LLP Liquidator at any time retains for more than ten days a sum exceeding fifty thousand rupees or such other amount as the Tribunal may, on the application of the LLP Liquidator, authorize him to retain, then, unless he explains the retention to the satisfaction of the Tribunal, he shall (a) (b) (c) pay interest on the amount so retained in excess, at the rate of twelve per cent per annum and also pay such penalty as may be determined by the Tribunal; be liable to pay any expenses occasioned by reason of his •default; and be liable to have all or such part of his remuneration, as the Tribunal may consider just, disallowed or may also be removed from his office

59. Liquidator or LLP Liquidator not to deposit monies into private bank account.- Neither the Liquidator nor the LLP Liquidator of a LLP shall deposit.any monies received by him in his capacity as such into any private bank account. 288 THE GAZETTE OF INDIA : EXTRAORDINARY IP ART 11—-SEC

60. Unpaid and Undistributed Assets Account.- (I) If the Liquidator or LLP Liquidator has in its hands or undet his control any money representing — (a) any money representing distributable sum payable to any creditor or creditors, he shall transfer, within five days of such money being due, in a separate special bank account known as the "Distributable Sum Account of Ws liquidation)". (b) any money representing assets refundable to any partner or partners, he shall transfer, within five days of such money being due, in a separate special bank account (in known as the "Distributable Asset Account of M/s LLP liquidation)". (2) If the amounts which have been transferred to the "Distributable Sum Account of LLP (in liquidation)" or "Distributable . Asset Account of LLP (in liquidation)" but have not been paid or claimed within six months from the date of transfer of such amount, the Liquidator or LLP Liquidator shall, within seven days from the date of expiry of the said period of.six months, transfer the said amount into the Public Account of India in a separate account to be known as the "LLP Liquidation Account". (3) The liquidator or the LLP liquidator, as the case may be, shall, on the dissolution of the LLP, pay into the "LLP Liquidation Account" any money representing unpaid distributable sums or undistributed assets in his hands at the date of dissolution. (4) The liquidator or th ase may be, shall, when making any

payment referred to in sub-rules (2) and (3), furnish to the Registrar, statement io the form as specified in these rules prescribed setting forth, in respect of all sums included in such payment, the nature of the sums, the names and last known addresses of the persons entitled to participate therein, the amount to which each is entitled and the nature of his claim thereto, and any other particulars specified in Part VI. (5) The liquidator or the LLP liquidator, as the case may be, shall be entitled to a receipt from the Scheduled bank for any money paid to it under sub-rules (2) and (3), and such receipt shall be an effectual dikcharge of the liquidator or the LLP Liquidator in respect thereof. (6) Where a LLP is being wound up volyntarily, the LLP Liquidator shall, when filing a statement in pursuance of sub-rule (1) of rule 56, indicate the sum of money which is payable under sub-rules (2) and (3) of this rule and shall, pay that sum into the accounts mentioned in sub-rule (2) or sub-rule (3) of this rule, as the case may be. (7) Any person claiming to be entitled to any money paid into the "LLP Liquidation Account" paid in. pursuance of this rule may apply to the Tribunal for an order for payment thereof, and the Tribunal; if satisfied that the person• claiming is entitled, may make an order for the payment to that person of the sum due: 289 Provided that before making such an order, the Tribunal shall cause a notice to be served on Registrar, calling him to show cause within one month from the date of the service of the notice why the order should not be made. (8) Any money paid into the "LLP Liquidation Account" in pursuance of this rule, which remains unclaimed thereafter for a period of seven years, shall be transferred to the general teVet1üe äccöUnt of the Central Government, but a claim- to any money so transferred may be pteferred under sub-rule (7) and shall be dealt with as if such transfer had not been made and the order, if any, for payment on the claim Mäll be treated as an order for refund of revenue. (9) Any liquidator Ot LLP liquidator, as the case may be, retaining any money which Shöuld have been paid by him into the "LLP Liquidation Account" under this rule shall — (a) (b) (c) pay interest on the amount so retained at the rate-of twelve per cent per 'annum and also paj•éuch penalty as may be deterrnined by the Tribunal: Provided diat the Central Government may, in proper case remit either in part or in whole the amount of interest which the liquidator is required .to pay under this clause; be liable to pay any expenses occasioned by reason of his default; and where the winding up is by the Tribunal, ålso be liable to have all or such part of his remunerations as the Tribunal may consider just, to be disallowed, and to be removed from his office by the Tribunal

61. Meetings to ascertain wishes of creditors or partners.- (l) In all matters relating to the winding up ofa LLP, the Tribunal may— (a) (b) have regard to the wishes of creditors or partners of the LLP, as proved to it by any sufficient evidence; direct, if it thinks fit for the purpose of ascertaining their wishes, meetings of the creditors or partners to be called, held and conducted in •such manner as the Tribunal may direct; and appoint a person to act as chairman of any such ineéfing and to report the result thereof to the Tribunal, the purpose of ascertaining the wishes of crkdiiofs, •regard shall be håd to the value of each creditor's debt. For the purpose of ascertaining the wishes of partners, regard shall be.had to the yalue of each partner's contribution. 1157 GI/ IO—19A 90 THE GAZETTE OF : EXTRAORDINARY 62. LLP Liquidator or Liquidator to make returns, etc.- (1) Every LLP liquidator or Liquidator shall file, deliver or make any report, statement of accounts or other document, or give any notice which is required to be filed, delivered or made or given, as the case may be, pursuant to any rule, within the time specified in such rule. (2) Without prejudice to sub-rule (l) above, the Central Government may, by notification, specify any other report, statement of accounts or other document or notice which shall be required to be filed, delivered, made or given, as the case may be, by the LLP Liquidator or Liquidator the time specified in such notification. (3) If any LLP Liquidator or Liquidator who has made any default in filing, delivering or making any report, statement of account or other document, or in giving any notice which he iS by law required to file, deliver, make or give, fails to make good the default within fourteen days after the service on him of a notice requiring him to do so, the Tribunal may, on an application made to it by any partner or creditor of thé LLP or by the Registrar, make an order directing the LLP Liquidator or Liquidator to make good the default within such time as may be specified in the order. (4) Any order under sub-rule (3) may provide that all costs of and incidental to the application shall be borne the LLP Liquidator or Liquidator . (5) Nothing in this rulepshall prejudiée the operation of any enactrnent imposing penalties on a LLP Liquidator or Liquidator -in. respect of any such default as aforesaid

63. Court, Tribunal or person, etc.before whom affidavit may be sworn.- (l) Any affidavit required to be sworn under for the purposes, of these rules may be swom— (a) in India before any Court, Tribunal, Judge or person •lawfully authorised to take an in any other country before any Court,

Judge or person lawfully authorised to take and rceive affidavits in that country or before an Indian diplomatic or consular officer. (2) All courts, tribunals, judges, justices, comrnisSiönei•s and persons acting judicially in India shall take judicial notice of the seal, stamp or sigriätüié,iåS the case may be, of any such court, tribunal, judge, commissioner, person, diplomatic or consular officer, attached, appended or subscribed to any such affidavit or to any other document to be-used for the purposes of these rules

64. Tribunal to declare dissolution of LLP void.- (l) Where an LLP has been dissolved, whether in pursuance of these rules or otherwise, the Tribunal may at any time within two years of the date of the dissolution, on application by the LLP Liquidator or Liquidator of the LLP or by any other person who appears to the Tribunal to be interested, make an order, •upon such terms as the Tribunal thinks fit, declaring the dissolution to be void, and thereupon such proceedings may be taken as if the LLP had not been dissolved. 291 (2) It shall be the duty of the person on whose application the order was made, within thirty•däys aner the making of the order, to file a certified copy of the order with the Registrar in

Form No. 11 who shall register the same. É*plaiiätioh;- •in computing the period of thir{y days from the date of the order, the requisite time fdf obtaining ä certified copy of the order shall be excluded. 65, Cöi•nmencexnent of winding up by Tribunal.- (l) Where, before the presentation of a petitiOi for the Winding up of a LLP by the Tribunal, a resolution has been passed bj the LLP fot Voluntary Winding up, the winding up of the LLP shall be deemed to "have commenced at the time of the passing of the resolution, and unless .the Tribunal, on proof of fraiid ör mistake, -thihks fit to direct otherwise, all proceedings taken in the voluntary Winding up shall be deemed to have been validly taken. (2) lil any other case the winding up of a LLP by the Tribunal shall be deemed to commence at the time of the presentation of the petition for the winding up

66. Eielüsion of certain time in computing period of limitation: - Notwithstanding anything contained in the Limitation Act, 1963 or in any other law for the time being in force, in conipUting the period of limitation specified for any suit or application in the name and on behalf of a LLP which is being Wound up by the Tribunal, the period from the date of commencement of the winding up of the LLP to a ' period of One year immediately following the date of the winding up order shall be excluded.67, Filing with Registrar and filing Fee.- A notice, document, form, resolution, order, etc. under these rules Or notification issued under section 67 of thé Act required to be filed with Registrars shall be filed in electronic form along with the fee as specified in Annexure. Provided that in the case of winding up by' the Tribunal, the Central GoVernment may waive the fee, if it deems fit; Provided further that no fee shall be payable if my LLP under liquidation by the order of the Tribunal does not have funds and the liquidator submits a certificale to lhe effect that the LLP does not häve any fund. Part VI Proceedings and Procedures General 68. Jurisdiction oftbe Tribunal: (l) All proceedings shalibe instituted before the Bench of the Tribunal having jurisdiction, as may be notified by the Central Governrnent, (1) All petitions, applications, affidavits and -other 69. Form of Proceedings — proceedings presented to the Tribunal shall be typewritten, or printed neatly and legibly on substantial paper of foolscape size in duplicate and separate sheets shall be stitched together. Numbers and dates shall be expressed in figérg.s, apd• where dates given *tkÉGÄiÉ'itÉ OF it•1biA [PART .are not.accordingrtp.the English-Calendar, ,the corresponding Englishidqtes •shall also •be given•..' (2) -Every progeeding shall be consecutively numberedödated and-shall- .the matter of' a Limite&Liability• Partnership (LLP) or Limited Liability Partnerships shall be divided into separate paragraphs, which shall be numbered serially. The general headiqg in ail proceedings before the Tribunal, .gnd•in all ad_vertisetpeots and notices, shall be in-Form No., 16: I. , Sitting hours of*Tribunal shall ordinarily be from -10.30 AM, •l .30 IPMand from •2.30 PM to 4..30-PM-on all „working. dayé Saturday, Sunday and other public holidays subject to any general or special order made by the Chairperson or President. or petitions Shal! be as specified in Annexure.. (70. Language applicatigp-,• 'affidavit,or other proceedings shall be in as-the, Tribunal may otherwise order, no document in other language shall be accepted for use in any proceedings, unless translated into 'English,pr Hindi. the Tribunal-to enlarge:or abridge time — The•Tribunal should not extend the time without any genuine reason and exceptional circumstances and orders should be recorded in fpr--grant-of extension.+' -727Prov'sions.of ibe -Cbde.to 'applY< Saye as,provided •by. the-Act.pr by these rules, ithe -pfovisions• of.the,Code, far. as. applicable, shall •apply to all progeedings under the Act and these rules. thetTribunaI-be,deemed •to limi!• or. otheryis%Af$ectJtbe ,iqherent: powersl rtQ *make' suph• . Ipay.be.nece5saryrfor ;tbqepés ,ofjustiee abuse,pfüepqoces .of the 'Tribunal: 54. Power •to dispensp with the requirement of the rules- The Tribunal shall have requirements •of any of Itheserrules,.subject .co. sueh terms and conditidng as may be specified in the order. 75, Computation of time — Where.any particulqr»number of days is specified, the same shall be reckoned exclusivelfifthVf1fSt•däY äiid"inClusWeIy of the last day, unless the last shall; .theoffzces pf. the are closed, lin which !alsQi9n41 0.f.apy succeeding day•pr -da»pp clvspdtn.l kppt,tip ghe Collowiqg -regi9téri 9i!krI ip -both ;pbysicalt 9nd. digital; ,relming *proceedings , •an4ithese.r.ulés•- .(1) .1irkkPJtP4itiÖrß' Register in which shall be entered and' numbered serially the petitions filed under the Act or these rules stating the particulars as to- 30)] 293 (iii) (iv) (v) (vii (vii) (viii) (ix) date of presentation, nmeofLLP, narhe of parties, their advocateS étct., provision of law undér which the petition is made, nature of relief sought, date and nature of order made; • date of filing of appeal, if any, •date of disposal of appeal, and result of judgment in appeal. (2) (3) (4) (5) LLP Applications' Register in which -shall' bé entered and numbered'serially applications other than petitions stating particulars as to-- (iii) (iv) (v) (vii) (v tation, name of LLP, numbefof main

proceeding, if any, tb ikhich.thé appliéation felateS,•• name of parties, their Advocateé, etc. provision of law, if any, under which the application is made, nature of relief sought, date and nature of order made, date of filing of appeal, if any, date of disposal of appeal, and result Of Judgment in appeal. In the Liquidations Register, there shall be entered under a separate heading for each LLP ordered to be wound-up in the form specified in these rules briefly and in chronological order, ali broceedings in' winding-up until- conclåsion of .the winding-up. In the LLE Documents Register thefe shau be entered under a separate heading for each LLP any valuable securities, such as, negotiable instruments, documents ofj•• title and the like that may be filed in proceedings before-the Tribunål is BresGibed in the form. Appearance of the person appearing before the Tribunal shall be indicated in the order sheet

71. Serial number of proceedings.—(1) Every petition or • application shall bear 'its distinctive serial number, and an interlocutory application shall bear, besidés•its 'öwri'serial number, the serial number of the main proceeding to which it relates. Every order made; process issued or document flied, shall bear the serial nu'mber of the proceedings to which it relates. (2) All petition's, applications and affidavits, upon being filed and all orders, summons, warrants or processes of any kind (including notices issued by Tribunal) and certified copies, of any proceedings, shall be issued under the authority and seal of the Tribunal, THE GAZETTE OF Iron EXTRAORDINARY I PART I I-ZSEC

78. Powers, functions and duties of Registrar of the Tribunal : The Registrar of Tribunal shall be principal officer of the Tribunal and shall exercise his powers and perform his duties under the control of Chairperson or President.(2) The Tribunal in discharge of its functions under the Act, may take such assista»ce• from the Registrar of Tribunal, as it may deem fit, and the Registrar of Tribunal or other offcer, shall be bound to assist the Tribunal. In particular •and without prejudice to the generally of the provisions of this rule, (3) the Registrar of Tribunal shall have the following powers and duties, namely: (a) to have the custody of the records of the, Principal Bench of the • Tribunal and other Benches; (b) to receive all petitions, applications or references pertaining to the Principal Bench and other Benches of the Tribunal; (c)-to assist Principal Bench and other Benches of the Tribunal in the proceedings relating to the powers exercised by them; (d) to authenticate the orders passed by the Principal Bengh and other Benches of the Tribunal; (e) to ensure compliance of the orders passed by the Piincipal Bench and other Benches of the Tribunal; (f) to have the custody and control of the Official seal of the Tribunal; (g) to have the right-to collect from the Central Government or other officers, companies: LLPs and firms, or any other person such . informatiön as may bg considered useful for the purpose pf • efficient discharge of the fungions of the Tribunal under the Agt and place the said information before the Tribunal.- These rules shall apply to all Benches of the Tribunal situated all over Indie. (4) . The. Registrar of—Tribunal shall have the following powers and duties sgbject to any general or special order of the Tribunal, namely: - (v) (viii) to receive all petitions or applications and other documents including ffansferred applications; to decide all questions arising out of the scrutiny Of, the petitions and applications before they are registered; •to decline tåzaccept any document which is presented . otherwise than in .accordance with these I-ules .to require any petition or application presented to the Tribunal to be amended in accordance with the Act; subject to the directions of Tribunal to fix the date of first hearing of the petition or application or other proceedings and issue notices thereof; to direct any formal amendment of records; to order grant of copies of documents to the parties to the proceedings; to grant leave to inspect the records of the Tribunal; to dispose of matters relating to the service of notices; 295 (x) to receive application within thirty days from the date of death for substitution of authorized representatives of the deceased parties during the pendency of the petition or application; to receive and dispose of application for substitution, eicept where the substitution would involve setting aside an order of abatement; (xii) to receive and dispose of applications by partieé for return of documents. (5) An appeal against any decision by the Registrar of Tribunal shall be made to the Tribunal by the' aggrieved party within fifteen days from the date such decision communicated to him

79. Inspection and copies of proceedings.— (1) Records of every proceedings pending before the Tribunal will be available for the inspection of the parties or their authorized representatives on making an application in writing and on payment of a fee as specified in Annexure. (2) A person who is not party to the proceedings is not entitled for inspection of the records or proceedings except with the consent of the parties by whom they were presented or produced or under the orders of the Tribunal on payment of the

fee. (3) A person not a party to the prpceedings or petitions on which final orders have been passed can obtain copy of the orders on payment of such fee as given in Annexure

80. Forms.— The fonns annexed to these rules, where applicable, shall be used with such variations as circumstances may require including the variations required for the purpose of filing or submitting or maintaining the documents in the electronic form

81. Affidavits.— (a) Every affidavit •shall be draym up in the first person and shall state the full name, age, occupation and the place of abode of the deponent. It shall be signed by the deponent and swom to in the manner prescribed by the Code or by the rules and practice of the Court of the State where affirmed. Every exhibit annexed to an affidavit shall. be marked with the num>er of the proceedings .to which it relates, and shall be initialed and dated by the authority before which it is sworn. (c) No affidavit having interlineations, alteration or erasure, shall be filed in Tribunal unless such interlineations or alternation is initialéd by the authority before whom it is sworn, or, in the case of an erasure, the words and figures written on the erasure are rewritten in the margin and initialed by such authority

82. Form of summons and service thereof.— (l) A summon shall be in Form No. 17 and shäll, unless otherwise provided by these rules or permitted by the Member, be supported by an affidavit. (2) The summonS, together with a copy of the affidavit, shall be served upon every person against whom an order is sought and such other person, as the Member may direct, in person or by prepaid registered or speed post or through empanelled courier agency or 296 THE GAZETTE OF INDIA : EXTRAORDINARY _ t PART I I—SEC' upon his representative or advocate or pleader where he appears by an advocate or representative or pleader, or in such other manner as the Member may direct. (3)' Unless otherwise provided by these rules or by an order of the Tribunal, a summons, which is an interlocutory application in a proceeding, shall be served not less than three clear days before the day named in the. summons for the hearing thereof, and where the summons is other than interlocutory, it shall be Served riot less than ten days before the date fixed for the hearing thereof

83. Issue of summons.— Every summons, together with duplicates of the same for service thereof, shall be prepared by the applicant or his advocate or representative or pleader and issUed from the office of the Registrar of the Tribunal

84. Affidavit verifring petition.— Every petition. shall be verified by an affidavit made by the petitioner .or by one of the petitioners, where there are more than one, and in the case the petition is presented by a body corporate, by a director, secretary or manager or parmer or designated partnet or an' officer authorized in that behalf thereof and such affidavit shall be

Form No 18 and shall be filed along with the petition

85. Enclosures to petition.— Unless dispensed with by the Member or Registrar of Tribunai, every petition and application shall be accompanied by the documents required to be annexed

86. Summons for direction.— (a) Where a petition is presented, an application shall, in eveiy case, be made by alongwith summons in Form No. IY to the Member for directions as to thé advertisement of the petition, the notices to be served and the proceedings to be taken. (b) • The petition shall be posted for hearing before the Member at the next sitting, and the Membér may make such orders thereon and may give such directions as it may seem to him appropriate

87. Advertisement of petition.— (l) Where any petition is required to be advertised, it shall, unless the Member otherwise orders, or these rules otherwise provide, be advertised not less than seven days before the date fixed for hearing, in one issue •each of a' daily neWspaper in the Enilish language and a daily newspaper in the regional language circulating in the State or the Union territory concerned, as may be fixed by the Member, (2) Ekcept in the case of a petitiön to wind up a LLP,• the Member may, if he thinks fit, dispense with any advertisement required by these rules

88. Contents of advertisement.' — Except as otherwise provided in thése rules, such advertisement shall be in Form' No. 20 and shall state the date on which the petitlon was presented, the name and address of the petitioner and his advocate or pleader, the nature of the petition and the date fixed for hearing. It shall, unless otherwise ordered, further state that any person who intends either to oppose or support the petition at the hearing should send notice of his intention to the petitioner or his advocate or pleader so as to reach him not later than two days previous to the day fixed for the hearing, and in the case of a petition for a winding-up, not later than four days previous to the day fixed for the hearing of the petition

89. Set-vice of petition.— Every petition shall be served on the respondent, if any, named in the petitidn and on such other persons as the Abt or these rules may or as the Member or the Registrar of Tribunal may direct and unless otherwise ordered, a copy of the petition shall be served along with the notice of the petition

90. Notice of petition and time of service.— Notice of every petition required to be sewed upon any person shall be in Form No.21 and shall, unless otherwise ordered by Tribunal or otherwise provided, be served not less than seven days before the date of hearing

91. Service on LLP.— (l) Where a petition is presented against LLP, it shall be accompanied by a notice of the petition in the form prescribed under these rules together with a copy of the petition for service on the LLP and an envelope addressed to the LLP at its registered office or its principal place of business and sufficiently stamped for being sent by registered post for aclmowledgement or through empanelled courier' agency. (2) The Registrar of Tribunal shall immediately on the admission of the petition send the notice together with the copy of the petition to the LLP by registered post or through Courier. (3) Every petition. and, save as otherwise provided or by an order of Tribunal, every application, shall unless presented by the LLP, be served on the LLP at its registered office, or at its principal or last known principal place of business, by leaving a copy thereof with an officer or employee of the LLP, and in case no such person is available, in such manner, as the Member or Registrar of Tribunal may direct, or, by sending copy thereof by prepaid registered post or through empanelled courier agency addressed to the LLP at its registered office, or, if there is no registered office, at its principal or last known principal place of business, or to such person and at -such address as the Member or Registrar Of Tribunal may direct

92. Petitioner to effect service.— Save as otherwise provided and subject to any directions of the Member or Registrar of Tribunal, the petitioner, applicant or any other person having the cohduct of proceedings in Tribunal, shall be responsible for the service of all notices, summons and other processes and for the advertisement a-nd publication of notices, required to be effected by these rules or by order of Tribunal

93. Affidavit of service.- (l) An affidavit or affidavits stating whether the petition has been advertised and whether the notices, if any, have been duly served upon the persons required to bé• sewed shall be filed not less than three days before the date fixed for hearing and suöfi-proof of the advertisement or of the service, as may be available shall be filed along with the affidavit. (2) An affidavit o? service on a LLP or its ligyidator shall be in

Form No 22 or 23, as the case may be. THE GAZETTE OF INDIA : EXTRAORDINARY 'PART 'I— SEC

94. Procedure on default of compliance as regards advertisement and service of notice.— In default of compliance with the requirements of the rules or the directions of the Member or Registrar of Tribunal, as regards the advertisement and service of the petition, the petition shall, on the date fixed for hearing be posted for orders of the Member and the Member may either dismiss the petition or give such further directions as he thinks fit

95. Mode of service and service when deemed to be effected.— (l) Save as otherwise provided or by an order of Tribunal, all notices, summons, and other documents required to be served on any person, may be sewed either personally by delivering a copy thereof to such person or upon his advocate or pleader or authorised representative where he appears by advocate or pleader; except where personal service is required by prepaid registered post for acknowledgement due addressed to the last known address of such person or through process server by affixing at the last known address. In the case of service by registered post where no acknowledgement signed by the addressee or his duly authorized agent is received, orders of Tribunal shall be obtained as' to the suffciency of service or as to the further steps to be taken for service as the Tribunal may direct: Provided that where a notice, summons or other document has to be served on any class of persons such as partners, creditors and the like, the same may be sent by prepaid registered post or by ordinary post by prepaid letter post under certificate of posting or registered post, as may be provided by these rules or by an order of Tribunal, and unless otherwise ordered by the Tribunal, the service shall be deemed to be effected at the time when the said notice, summons or other document ought to be delivered in the ordinary course of post by the post office, notwithstanding the same is retumed undelivered by the iost office. (2) Where notice 'of any petition, applic@tion, summons or other proceedings has to be given to the Central Government under these rules, it shall be addressed to and served on the Secretary to Govemment of India, Ministry of Corporate Affai", New Delhi, or such other officer or office of the Central Government as may be authorised to receive notices on its behalf. (3) Where any person has to be served at an address outside India, the notice or other process to be served on him shall, subject to orde?s of the Tribunal, be sent to such address by empanelled courier agency or by prepaid airmail -registered post for acknowledgment due. (4) Service may b? done in any other rnanner including the manner as provided in rule 15 of Limited Liability Partnership Rules, 2009 or as may be ordered by the Tribunal

96. Validity of service and Of proceedings.— No service shall be deemed to be invalid by reason of any defect in the name or description of a person in the list of partners or in the petition, summons, notice or other proceeding, provided that the Tribunal is 'satisfied that such service is in other respects sufficient; and no proceedings shall be invalidated by reason of any formal defect or irregularity; ynless the Member before whom the objection is taken is of the -opinion that substantial irijustice has been caused .by such defect or irregularity and that {he injustice cannot be remedied by an order of Tribunal. 299 91. Notice to be given by persons intending to appear at the hearing of petition. — (l) Every person, who intends to appeår at the hearing of a petition, whether to support or oppoge the petition, shall serve on the petitioner or his advbcate or pleader, notice of his intention at the address given in the advertisement. (2) The notice shall contain the address of such person, and be signed by him or his advocate or pleader or authorised representative, and save as otherwise provided shall be served (or if sent by post or through courier, shall be posted in such time as to reach the addressee) not later than two days previous to the day of hearing, and in 'the case of a petition for winding-up not later than four days previous to the day of hearing and such notice shall be in

Form No 24 with such variations as the circumstances may require, and where such person intends to oppose the petition, the grounds of his opposition, or a copy of his affidavit, if any, shall be furnished along with the notige. (3) Any person who has failed to comply with this rule shall not, except with the leave of the Member, be allowed to appear at the hearing of the petition

98. List of per>on', intending to appear, be filed. The petitioner or his advocate or authorized representetive or pleader shall Prepare a list of the names and addresses of the persons who have given notice of their intention to appear at the hearing tof the petition and such list shall be in

Form No. 25. and shall be filed in Tribunal before: the hearing of the petition

99. Procedure at hearing of petition.— (I) At the hearing of the petitiog, the Member may either dispose of the 'petition finally, or give such directions as niay be deemed necessary for the filing of counter-affidavit and reply affidavits, if any, and for. service of notice on any person who, in his opinion has been 'omitted to be served o! has not been properly served with the notice of the petition and may adjourn the petition to enable the par!ies to comply with his directions. (2) All adjournments and postings will be subject to time schedule prescribed under the Act or the rules and except as otherwise ordered by the Member, it shall not be necessary to give no!ice of the adjourned hearing to any person

100. Order to be drawn up.(I) Every Order, shall be drawn up by the Registrar-of Tribunal, unless in any proceeding or class of proceedings, the Member or the Registrar of Tribunal directs that the order need not be drawn-up. (2) a direction is given under sub-rule (l) that no order need be drawn up, the note or memorandum of the order signed or initialed by the Member making the order or by the Registrar of Tribunal shall be sufficient evidence of the order having been made. The date of every order 'Shall be the date on which it was actually made, notwithstanding th4t it is drawn up and issued on a 14ter dat* THE GAZETTE OF INDIA : EXTRAORDINARY I PART [I—sec. (4) The costs should be awarded for every adjournment on the party seeking adjournment at the time of granting adjournment except in cases of serioys illness and such similar circumstance. (5) Where costs are awarded to a party in any proceeding, the order shall direct that •th? party liable to pay the cosG shall pay the same. Petition for Winding up. Provisional Liquidator, Winding up Order. and Statement of Affairs 101. Petition for winding-up. — (I) A petition for winding up an LLP Shail be in

Form No. 26, or 27 or 28, as the case may be, with such variations as the circumstances may require, and shall' be presented in duplicate: Provided that where the petition is by the LLP it should be accompanied with the statement of affairs of the LLP on the date of petition. (2) the Registrar of Tribunal shall note on the petition the date of its presentation

102. Admission of petition and directions as to advertisement.— (l) Upon the filing o! the petition, it shall be posted before the Member in chambers for admission of the petition and fixing a date for the hearing thereof and for directions as to the advertisements to be published, and the persons, if any, upon whom copies of the petition are to be served. (2) The Member may, if he thinks fit, direct notige go be given Io the LLP before giving directions as to the advertisement of the petition

103. Petition by a contingent or prospective creditor.— A petition for the winding-up of a LLP presented by a contingent or prospective creditor shall be accompanied by an application for the leave of the Tribunal for the admission of the petition and no advertisement of such petition shall be made unless the leave has been granted, or, where the leave •has been granted subject to any conditions precedent to the admission of ghe petition, unless such conditions have been satisfied

104. Copy of petition to be furnished.— Every partner or creditor of the LLP shall be entitled to be furnished by the petitioner or by his advocate or pleader or authorized representative with a copy of the petition vyithin 24 hours on payment of the charges as specified in Annexure

105. Advertisement of petition. Subject to any directions' of the Tribunal, the petition shall be advertised within the time and in the manner provided in rule 87. The adüertisement shall be in

Form No 29

106. Application for leave to withdraw petition.— (l) A petition for winding-up shall not be withdrawn after presentation without the leave of the Tribunal. 301 (2) An application for leave to withdraw a petition for winding-up which has been advertised in accordance with the provisions of rule 87 shall not be heard at any time before the date fixed in the advertisement-for the hearing of the petition

107. Substitution of creditor or partner for original petitioner.— Where a petitioner- (a) (b) (c) (d) is not entitled to present a petition, or fails to advertise his petition within the time specified by these rulps or by order of Tribunal or such extended time as the Tribunal may allow with cost, or. consents to withdraw the petition, or to allow it to be dismissed, or the hearing to be adjourned or fails to appear in support of his petition when it is called on in Tribunal on the day originally fixed for the hearing thereof, or any _day to which the hearing has been adjourned, or if appearing, does not apply for an order in terms of the prayer of his petition. or yhere in the opinion of the Tribunal, there is Other sufficient cause for an order being made under this rule, the Tribunal may, by an order, upon such terms as it may think just, substitute as petitioner any creditor or partner who, in the opinion of the Tribunal, would have a right to present a petition, and who is desirous of presenting the petition. (5) Where a rpember makes merder*'bstituting a creditor or partner as petitioner in winding üp petition, such petitione\ shall pay an additional fee equivalent to the half of the amount of the original fee paid in original petition

108. Procedure on substitution.— {1) Where thé Member -makes an order suFstituting a creditor or partner as petitioner-in—aavindiggzup_ petition, he shall adjourn the hearing of the petition to a date to be fixed by him and direct such amendinenffiftfiéfétitiorras-may be necessary and such creditor or partner shall, within seven days from •the making of the order, amend the petition accordingly, and file two clean copies thereof together with an affidavit in duplicate setting otit the grounds, on 'which he supports the petition. (2) The amended petition shall be treated. the petition for the winding-up of the LLP and shall be deemed to have been presented on the date on whickr!he original petition was preented

109. I Affidavi.t-in-oeposition. — (l) Subject tp the rule 28, an affidavit intended to be used in oppositiQn,tO the petition,shall be filed pot less than five days beforé the dåte fixed fpr the hearin'g of. the petition, and a copy df the•ffldavit shall be served on the petitioner or his advo?ate or plead* or authorized repreSentÅtive fårthWith. The Statement of Affairs of the LLP ålbng with the affidavit' in opposition in question shall also be filed. THE GAZETTE OF EXTRAORDINARY EPART [I—SEC. (2) copies of the affidavit shall also be given to any creditor or partner appearing in support of the petition who may require the same, on payment of the prescribed charges

110. Affidavit in reply.— Subject to rule 28, an affidavit intended to be used in reply to .the affidavit filed in opposition to the petition shall be filed not less than two days before the day fixed for the hearing of the petition, and copy Of the affidavit in reply Shall bé served on the day of the filing thereof on the person by whom the affidavit in oppositiöfi was filed or his advocate or pleader or authorized representative. Provisional Liquidator 111. Appointment of Provisional Liquidator. — (l) After the admission of a petition for the winding-up of a LLP by the Tribunal, upon the application of a creditor, or a partner, or of the LLP, and upon proof by affidavit of sufficient ground for the appointnent of a Provisional Liquidator, to rules 27 and 28, the Tribunal, if it thinks fit, and upon such terms as in the opinion of the Tribunal shall be just and necessary, may appoint the Liquidator to be Provisional Liquidator of the LLP pending final orders on the winding-up petition. (2) Where the LLP is not the applicant, potice of the application for appointment of Provisional Liquidator shall be given to the LLP unless the Tribunal, for special reasons to be recorded (in writing), dispenses with-the notice. The order appointing the Provisional Liquidator shall set out the restrictions and- limitations, if any, on his powers imposed by the Tribunal. The order shall be in

Form No. 3D with such variations as may be necessary

112. Rules and procedures applicable to Provisional Liquidator.' — The rules and procedures relating to Liquidators shall apply to Provikional Liquidators, so far as applicable, subject to such directions, as the Tribunal may give in each case

113. Costs, etc.of Provisional Liquidator. - Subject to any order of the Tribunal, all the costs, charges and expenses properly incurred by the Liquidator, as Provisional Liquidator, including such sum as is or would be payable to the Central Government under the scale of fees for the time being it; force applicable where the Official Liquidator acts as the Provisional liquidator of the LLP, shall be paid out of the assets of the LLP. Winding uQ order 114. Notice to Liquidator of order. — Where an order for the winding-up ofa-LLP or for the appointment of arProvisiona1 Liquidator has been made, the Registrar of Tribunal shall forthwith send to the Liquidator appointed by the Tribunal notice of the order under the sea) of the Tribunäl' in duplicate in

Form No. 31 or 32, as the case rnåy be, together with a copy df the petition and the affidavit, if any, filed in support thereof with a copy of Statement of Affairs filed with the petition or at lhe time of opposition, as the case may be. The concerned Registrar shall alsdrbe served with the copy of the order. 303 115. Contents of winding-up order and order appointing Provisional Liquidator. — An order to wind-up an LLP or for the appointment of a Provisional Liquidator shall contain at the foot thereof a note stating that it will be the duty of such of the persons specified in rule 37 to attend on the Liquidator at such time and place as he may appoint and to give him all information he may require

116. Order to be sent to Liquidator and form of order.— (l) The order for winding-up shall he drawn up by the Registrar of Tribunal forthwith, and after it is signed and sealed, two certified copies thereof duly sealed shall be sent to the Liquidator. The order shall be in

Form No 33 with such variations as may be necessary. (2) Except where the LLP is the petitioner, the Liquidator shall cause a sealed copy of the order to be served upon the LLP by pre-paid registered post or by empanelled courier agency addressed at its registered office (if any), or, if there is no registered office, at its principal or last known principal place of business, or upon such other person or persons or in such manner as the Tribunal may direct

117. Summons for directions to be taken out by the Liquidator- (1) On receipt of the winding up order, liquidator shall make out a report for direction with regard to the performance by the liquidator of all or any of the duties under rule 41 or any other matter requiring directions of the Tribunal.(2) The Tribunal after hearing the liquidator may give such directions as it thinks fit in regard to various matters including fixing the time-limits before which the various matters shall be completed by the liquidator subject to time-limits specified under these rules

118. Directions on making the winding-up order.— At the time of making the winding- up order, or at any time thereafter, the Tribunal shall give directions as to •the advertisement of the order and the persons, ifany, on whom the order shall be•served and the persons, if any, to whom notice shall be given of the further proceedings, in the liquidation, and such further directions as may be necessary

119. Advertisement of the order.— Save as otherwise ordered by the Tribunal, every order for the winding up of an LLP by the Tribunal, shall within fourteen days of the date of making the order, be advertised by the petitioner in one issue each of a newspaper in the Engfish language and a newspaper in the regional language circulating in the State or the Union territory concemed and shall be served by the petitioner upon such person, if any, and in such manner as the Member may direct. The advertisement shall be in

Form No. 34

120. Form of proceedings after winding up order is made.— After a winding up order is made, every subsequent proceeding in the winding up shall bear the original number of the winding up petition, besides its own distinctive number, but against the name of the LLP in the cause-title, the words 'in liquidation' shall appear in brackets

121. Application for stay (if winding ub proceedings.— (l) An application for stay of proceedings in the winding up shall be made upon notice to the parties to the-winding up 304 THE GAZEHE OF INDIA : EXTRAORDINARY petition and to such other persons as the Tribunal may direct, and where the application iS made by any person other than the Liquidator, notice shall be given to the Liquidator. • (2) Where an order is made staying proceedings of winding up, the applicant shall within fifteen days file a certified copy thereof with the Registrar in

Form 10. Explanation,- In computing the period of fifteen days from the date of the order, the requisite time for obtaining a certified copy of the order shall be excluded

122. Application for leave to commence or continue or trinsfer suits or proceedings.- (l) An application for leave of the Tribunal to commence or continue any suit or proceeding against the LLP shall be made to the Tribunal uöon notice to Liquidator and the pg.rties to the suit or proceeding sought to be commenced or continued. (2) Ali applicati6n for transfer to the Tribunal of any suit or proceeding by or against the LLP pending in any Court (other than in High Court or Supreme Court) or any tribunal shall be made upon the notice to the Liquidator and to the parties to the suit or proceeding sought to be transferred

123. Notice to submit statement.— A notice by the Liquidator requiring any of the persons mentioned in rule 28 to submit•and verify a statement of affairs of the LLP shall be in

Form No. 35 and may be served by •the Liquidator forthwith after the order for winding up or the order appointing the Liquidator as Provisional Liquidator is inade, -124. Application by Liquidator appointed by Tribunal (l) The •Liquidator may, if required, apply to the Tribunal for an order directing •any person, who, in his opinion, is liable to furnish a statement of • affairs under rule , 28, to prepare and submit such a statement or concur in making the same and notice of the application shall be served on . the person against whorh the order: is sought. (2) Where the Tribunat makes the order, such order shåll be in Forin 36 with such variations as may be necessary: 125. Preparation Df statement of affairs. — Any person who undér rule 28 is requiréd to - submit and veriW a statemerit as to the affairs of the LLP shall prepare the statemen't of affairs on his own cost. —1(1) The statement as to the affairs of the LLP to be 126. Form of the statement. Submitted under rule 28 shall be in Form No.37 and shall be made out in duplicate, one copy of which shall be verified by affidavit. (2) An affidavit of concurrence in the statement of affairs shall be in Form No. 38. (3) •The Liquidator shali cause the verified. statement of affairs and the affidavit of concurrence, if any, to be flied in the Tribunai forthwith on submission and completion of the statement of affairs and shall retain the duplicate thereof for his records. 30S 127. Extension of time for submitting statement. — (l) Where any person required to submit a statement of affairs under rule 28 requires an extension of time for submitting the same, he shall apply in the first instance to the Liquidator who may, if he thinks fit, subject to rule 28, give a written certificate extending the time, which certificate shall be filed with the proceedings. The certificate shall be in Form No. 39

128. Partners and Officers of LLP to attend and give information.— The Liquidator may from time to time hold personal interviews with any such person, as is mentioned in rule 28 or rule 37 for the purpose of investigating the LLP's affairs, and it shall be the duty of every such person to attend on the Liquidator at such time and place as the Liquidator may appoint and give the Liquidator all information that he may require and answer all such questions as may be put to him by the Liquidator. The Liquidator shall maintain minutes of the interview held by him or memoranda containing the substance of such interviews

129. Duty of person making or concurring in statement.— After the statement of affairs of the LLP has been submitted to the Liquidator, it shall be the duty of every person who has made or concurred in making it, if, and when required, to attend on the Liquidator and answer all such questions as may be put to him, and give all such further information as may be required of him by the Liquidator in relation td the statement of affairs

130. Default in complying with rule 28 —Any default on the part of any person in complying with the requirements of rule 28 shall be reported to the Tribunal by the Liquidator, and the Tribunal may thereupon pass such orders or give such directions as it may think fit. Where 131. LLP Liquidator in voluntary Winding-up to submit statement. before the ma.king of the winding up order the LLP was being wound-up volÜntarily, the Liquidator may require any LLP liquidator or liquidators in such winding up to fumish• him, not later than fourteen days of his making the requisition, or such other time as he may fix, a statement as to the manner in which the winding up was conducted, how the assets of the LLP were dealt with, and the position of the liquidation on the date of the order for winding up by the Tribunal; and on the requisition being made, it shall be the duty of the LLP liquidator or liquidators so required to fumish the statement within the time limit. (2) Where the LLP liquidator or liquidators fails to furnish the statement as required under sub-rule (l), the Liquidator may apply to the Tribunal for such directions as-may be necessary

Form No. 40 with such variations as maybe necessary and shall contain the information as specified in rule 34

133. Inspection of statement and report.— Every creditor or partner, by himself, or by his agent, shall be entitled to inspect the statement of affairs submitted under rule 28 and the report of the Liquidators submitted under rule 34 dn payment of a fee as specified in 1157 10—2CA 306 THE OF INDIA : EXTRAORDINARY 'I—SEC. the Annexure and to obtain copies thereof or specified charges in Annexure. extracts therefrom on payment of the 134. Further report by Liquidator. — (l) Where the Liquidator makes a further report under rule 34(4), such report shall state whether any fraud has been detected subsequent to the submission of report under rule 34(1). (2) If any such fraud has been detected, the report shall set out the names of the persons by whom the fraud, in his opinion, was committed and the facts on which such opinion is based and the•report shall set out in a narrative form the facts and matters which the liquidator desires to bring to the notice of the Tribunal

135. Consideration •of report(s) by the Tribunal.— (1) The consideration of the report (or reports) made by the Liquidator pursuant to rule 34, shall be placed before the Member in Cha.rnbers, and the Liquidator shall personally or by counsel attend the consideration thereof and give the Tribunal any further information or explanation with reference to the matters contained therein which the Tribunal may require. (2) On a consideration of the report (or reports), the Tribunal may pass such drders and give such directions as it may think fit including directions of examination of designated partners, partners, offcers and employees past and present of the LLP: Provided that where the Liquidator makes report(s) under rule 34 containing the fraud committed by the partners or designated partners or officers or employees, of the LLP, the Registrar of Tribunal shall fix a date for the consideration thereof by the Member and notify the date on the notice board of the Tribunal and to the Liquidator

136. Summons for direction to be taken out by Liquidator- (l) As soon as practicable after the Winding up order is made and in any event, not later than seven days after the filing of the.repon under sub-rule (l) of rule 34, the liquidator shall make a report for -direction with regard to the performance by the liquidator of the duties under rule 41, the settlement of list of creditors and settlement of list of partners. (2) Upon hearing the liquidator, Tribunal may give such directions as it shall think fit in regard to the said matters. Settlement of lid of creditors 137. Fixing a date for proving debts. — Subject to the provisions of the Act and rules made thereunder and in a winding up by the Tribunal, subject to the directions of the Tribunal, the Liquidator in a winding up by the Tribunal shall, and the LLP Liquidator in voluntary winding up may, fix a certain day, which shall be not less than fourteen days from the date of the notice to be given under the rule 138, on or before which the creditors of the LLP are to prove their debts or claims and to-establish any title for they may have to priority under preferential payments, or to be excluded from the benefit of any distribution made before such debts or claims are proved, or, as the case may be, from objecting to such distribution. 1157.61110—20B ij8.*Nötice creditörs. — (I) The liquidator shall give not less than fourteen days' notice of the déte so fixed by advertisement in one issue of a daily newspaper in the English language and one issue of a daily newspaper in the regional language circulating in the State or Union territory concerned, as he considers suitable. (2) The advertisements under sub-rule (I) shall be released within thirty days from the date OF ö01ifirmation of the sale and be in

Form No. 41. (3) if the number of Creditors do not exceed one hundred, individual notices may be given by lettet post iiiidet certificate of posting or registered post or any other mode specified in n.iie -i5 orthe Limited Liability Partnership Rules, 2009 within thirty days from the date of confirmation of the gale or on any earlier date and advertisement in nevvspapers may be diSpénSéd With, (4) The Liquidätor shall also give not less than fourteen days' notice of the date fixed, in a Winding up by the Tribunal, to every person mentioned in the statement of affairs, as a creditor, Who has not proved his debt and to every person mentioned in the statement of affaits as a ptéfereiitiäl creditorj whose claim to be a preferential creditor has not been established or is not admitted, to the address indicated in the statement of affairs and such notice shall be in Form No. 42 or Form No, 43 and shall be sent to each such creditor either by letter post under certificate of posting or registered post or any other 11!0de specified in rule IS of the Limited Liability Partnership Rules 2009. (5) All proceedings and procedures hereinafter set out as to the admission or rejection of proofs Shall apply with necessary variations to any claim to priority as a preferential creditor:

139. Proof of debt.— (l) iii a winding up by the Tribunal, every creditor shall, subject as hereinafter provided, prove his debts unless the Member in any particular case directs that any creditors or dläss6fcteditors shall be admitted without-proof

140. Mode of proof and verification thereof.— A debt may be proved by delivering or sendirig by post to the Liquidator, an and if affidavit verifying the debt made by the creditpr or by some person authorised by him and if the affidavit is made by a person authorised by the creditor, it shall state the authority and means of knowledge of the deponent. A creditör need not attend upon the investigation unless required to do so by the Liquidator

141. Contents of proof.— An affidavit proving a debt shall contain or refer toa statement • of accounts showing the particulars of the debt, and shall specify the vouchers or bills-or contracts or any ether material documents, by which the same can be substantiated-and -shall state whether the creditor is a secured creditor, or a preferential creditor, and if so, shall set out the particulars of the security or of the preferential claims. The affidavit shall be in

Form No. 44 142. Workmen's wages. — In case where there are numerous claims for wages or accrued hOIiday remuneration by workmen and others employed by the LLP, it shall be sufficient if one proof in Form No.45 for all such claims are made by any one of the workman on 308 THE GAZETTE OF INDIA : EXTRAORDmARY "—SEC. behalf of all such workmen. Such proof shall have a schedule annexed thereto setting forth the names of the workmen and others and the amounts severally due Io them. Any proof made in compliance with this rule shall have the same effect as if separate proofs had been made by each of the said workmen 143. Value of debts. — The value of all debts and claims against the LLP shall, as far as possible, be estimated according to the value thereof at the date of the order of the winding up of the LLP or at -the date of passing of such resolution, where before the presentation of the petition for winding up, a resolution has been passed by the LLP for voluntary winding up

144. Interest.— On any debt or certain sum payable at a certain time or otherwise, whereon interest is not reserved or agreed for, and which is overdue at the date of the winding up •order, or at the date of passing of the resolution, as the case may be, the creditor may plove for inteyest at crate not exceeding the prime lending rate fixed by the Reserve Bank of India upto that date from the time when the debt or Sum was payable, if the debt or sum is payable by virtue of a written instrument at a certain time, and if payable otherwise, then from the time when a demand in writing has been made by giving notice that interest will be claimed from the date of demand until the time of payment

145. Periodical payments.— When any rent or other payment falls due .at any stated period, and the order or resolution to wind up is made at any time other than•one.ofthose periods, the persons entitled to the rent or payment may prove for a proportionate part thereof up to the date of winding up order or resolution as if the rent or payment accrued due from day to day: Provided that where the Liquidator remains in occupation of the premises demised to a LLP which is being wound up, nothing herein contained shall prejudice or alter the right of the landlord of such premises to claim payment by the LLP, or the liquidator, of rent during the period of the LLP's or liquidator's occupation

146. Proof of debt payable at a future time.— A creditor may prove for a debt not payable at the date of the winding up order or at the date of passing of resolution, as if it were payable presently, andvmay receive distributable sums equally with the other creditors, deducting only thereout mrebate of interest at the rate of four per cent per annum computed from the date of declaration of the distributable sum to the time when the debt would have become payable according to the terms on which it was contracted

147. Examination of —The Liquidator shall examine every proof of debt lodged with him and the grounds of the debt. He may call for the production of the vouchers or bills or contracts or other material document, if any referred to in the affidavit of proof or rquire further evidence in support of the debt, If he requires further eviden'ce, or requires that the creditor should attend the investigation in person, he shall fix a day and time at which the creditor is required to attend or to produce further evidence and send a notice to such creditor in

Form No. 46 by a registered post or through empanelled courier agency or other mode specified in rule 15 of Limited Liability Partnership Rules, 2009, so as to reach him not later than,seven days before the date fixed. 30)] 148. Liquidator's right to summon any person in connection with the investigatien. (I) The Liquidator in a winding up by the Tribunal may summon any person whom he may deem capable of •giving infonnation in respect of the debts to be proved in liquidåtion and may require such person to produce any documents in his custody or control relating to such debts and shall tender, with the summons such sum as appears to the Liquidator sufficient to defray the traveling and other expenses of the person summoned for one day's attendance. (2) Where the person sum.rnoned under sub-rule (l) fails without lawful excuse to attend or produce any documents in compliance with the summons or avoids or evades service, the Liquidator may apply to the Tribunal for such orders as may be deemed fit for the attendance of such p&son and the production before him of such documents as may be required, or for other appropriate orders

149. Oaths.— For the purpose of his duties in relation to the adrnission of proof of debts, the Liquidator may administer oaths and take affidavits

150. Costs of proof.— Unless otherwise ordered by the Member, a creditor shall bear the costs of proving his debt, 151. Acceptance or rejection of proof to be communicated. — After such investigation as he may think necessary, the liquidator shall in writing admit or reject the proof in whole or in part a-Ild every decision of the Liquidator accepting or rejecting a proof, either wholly or in part, shall be communicated to the creditor concerned by letter post under certificate of posting or registered post where the proof is admitted and by registered post or through empanelled courier agency for acknowledgement where the proof is rejected wholly or in part within folly-five days from the last date fixed for proving the debts, provided that it shall not be necessary to give notice of the admission of a claim to a creditor who has appeared before the Liquidator and the acceptance of whose claim has been communicated to him or his agent in writing at the time of acceptance. Where the Liquidator rejects a proof, wholly or in part, he shall state the grounds of the rejection to the creditor in Form No

47. Notice of admission of proof shall be Form No.48

152. Appeal by creditor.— Ifa creditor is dissatisfied with the decision of the Liquidator in respect of his proof,- the creditor may, not later than 'twentyzone days from the date of service of the notice upon him .of the decision of the Liquidator, appeal to the Tribunal against the decision. The appeal shall be supported' by an affidavit which shall set out the grounds of such appeal, and notice of the appeal shall be given to the Liquidator

153. Procedure where creditor appeals.— (l) The liquidator shall, upon receiving notice of the appeal against a decision rejecting a proof wholly or in part, under rule 151, file with the Registrar of Tribunal such proof with the order containing the grounds of rejection. If shall be open to any creditor or partner- to apply to the Tribunal for leave to (2) intervene in the appeal, and the Tribunal may, if it thinks fit, gant the leave subject to such terms and conditions as may be just and where leave has been granted notice of the hearing of the appeal shall be given to such creditor or partner. 309 310 THE GAZETTE OF EXTRAORDINARY PART i 1 154. Liquidator not to be personally liable for costs. — The Liquidator shall in no case bg personally liable for costs in relation to an appeal from his decision rejecting any proof -wholly or in part. ISS. Proofs and list of creditors to be filed in Tribunal. (1) In a winding up by the Tribunal, the Liquidator shall, within two months from the last date fixed for proving the debts, file in Tribunal a certificate in

Form No.49 containing a list of the •creditors who submitted proofs of their claims in pursuance of the advertisement and the notices referred to in rule 138, the amounts of debt for which they claimed to be creditors, distinguishing in such list the proofs admitted wholly, the proofs admitted or rejected in part and the proofs wholly rejected. The proofs, with the memorandum of admission or rejection of the same in whole•or in part, as the case may be,-endorsed thereon, shall be filed in Tribunal along with the certificate

156. List of •creditors not to be varied.— The list as certified by the Liquidator and filed in Tribunal shall be the list of the creditors of the LLP, and shall not be added to or varied except in accordance with orders of Tribunal. Where an -order is made adding to or varying the list of creditors, the Liquidator shall amend the list in accordance with such order

157. Notice of filing the list and inspection of the same.— Upon the filing of the certificate containing the list of creditors as settled by the Liquidator, the Registrar of Tribunal shall notify the fifing thereof on the notice board of the Tribunal and the certificate and the list of creditors gs settled and the proofs relating thereto shall be open to the inspection of every creditor or partner on payment of a fee specified in Annexuue.• — (l) If after the admission of a proof, the Liquidator has 158. Expunging of proof. reason to think that the proof has been improperly admitted or admitted by a mistake, he may apply to the Tribunal upon notice to the creditor who made the proof, to expunge the proof or reduce its amount, as the case may be. (2) Any creditor or partner may also apply to the Tribunal to expunge a proof or reduce the amount thereof, if the Liquidator declines to move in the matter, and on such application, the Tribunal may pass such orders as it may think just. 159. •Payment of subsequent interest. — In the event of there being a surplus aner payment in full of all the claims admitted to proof, creditors whose proofs have been admitted shall be paid interest from the date of the winding up order or of the resolution, as the case may be, up to the date of the declaration of the final distributable sum, at a rate not exceeding the prime lending rate fixed by-RBI on the admitted amount of the claim. aner adjusting against the said amount the distributable sums as on the date, of the declaration of each distributable sum

160. Provisional list of partners.— (l) Subject to the Act and the rules, in the event of there being a surplus after payment to creditors in full of the claims admitted to proof and the subsequent interest under rule 159, the partners are entitled for retum of asset. Unless the Tribunal dispenses with the settlement of a list Of partners, the Liquidator shall prepare and file in the Tribunal not later than fifteen days aner the date of the confirmation of the sale, a provisional list of partners of the LLP with their names and addresses, the amount of conb•ibution and such list shall be in

161. Notice to be given of date of settlement of list.— (l) Upon the filing of the provisional list under rule 160, the Liquidator shall, fix a date not later than one month from the date of the filing of the provisional list for the settlement of the list before him, and shall give notice thereof to every person included in such list, stating in such notice amount of contribution. Such notice shall be in

Form No.51 and shall be sent by letter post under certificate of posting or registered post or any other mode specified in rule 1 5 of the Limited Liability Partnership Rules, 2009, to every person included in the list at the address mentioned therein so as to reach him in the ordinary course of post not later than fourteen days before the date fixed for the settlement

162. Settlement of the list.— On the date fixed for the settlement of the list, the Liquidator shall hear any person who objects to being settled as a partner or to being settled as a partner in such character or for such amount of contribution mentioned in the provisional list, and after such hearing, shall finally settle fre list. The list when so settled shall be the list of partners of the LLP, 163. Certificate of final settlement of the list to be filed*in Tribunal. — Within seven days after the settlement of the list, the Liquidator shall file in Tribunal a certificate of' the list of partners as finally settled by him under rule 162. Such certificate shall be in

Form No. 52

164. Notice to partners.— Upon the filing of the certificate of the list of partners, the Liquidator shall forthwith give notice to every person placed on the list of partners as finally settled, stating amount of contribution and in the notice he shall inform such person that any application for the removal of his name from the list or for a variation of the list, must be made to the Tribunal within twenty-one days from the date of service on the . partner of such notice. Such notice shall be in Form No. S3 and shall be sent to each person settled on the list by letter post under certificate of posting or registered post or any other mode specified in rule 15 of the Limited Liability Partnership Rules, 2009, at the address mentioned in the list as settled

165. Application by Liquidator for rectification of list.— If after the settlement of the list of partners, the Liquidator has reason to think that a partner who had been included in the provisional list has been improperly or by mistake excluded or omitted from the list of partners as finally settled or that the character in which or the amount of contribution or extent of interest for which he has been included in the list as finally settled or any other particular contained therein requires rectification in any respect, he may, upon notice to the partner concerned, apply to the Tribunal for such rectification of the list as may be necessary and the Tribunal may, on such application, rectify or vary the list as it may think fit

166. Application by partner to vary the list.— Subject to the powers of the Tribunal to extend the time or to allow an application to be made notwithstandiog the expiration of the time limit for that purpose, no application to the Tribunal by any person who objects to his THE GAZETTE : EXTRAORDINARY being settled on the list of partners as finally settled by the Liquidator shall bé entertained after the expiration of twenty-one days from the date of service on such person of the notice of the settlement of the list of partners. An order varying such a list of partners shall be in

Form No. 54

167. Liquidator not to be personally liable for costs.— The Liquidator shall not in any case be personally liabie to pay any costs of, or in relation to, an application to set aside or vary his act or decision settling the-name ofa person on the list of pa_rtners of a LLP. MEETINGS OF cREDrroRs OR PARTNERS m A WINDING UP BY TRIBUNAL AND OF CREDITORS IN A VOLUNTARY WINDING UP 168. 'Tribunal meetings', 'Liquidatqr's meetings' and 'Voluntary Liquidation meetings'. — (l) In addition to the meeting of creditors or partners which may be directed to be held by the Tribunal' under rüle 61, hereinafter referred to as 'Tribunal meetings' of creditors or.partners, the Liquidator may, in a winding up by the Tribunal, as and when he thinks fit, surn.mon and hold meetings of the creditors or partners, hereinafter referred to as 'Liquidator's meetings' of creditors or partners, for the purpose of ascertaining-their wishes in all matters relating to the winding up and such. meetings shall be summoned, held and conducted in the manner provided by these rules -and subject to the control of the Tribunal. (2) In a voluntary winding up, the LLP liquidator may himself from time to time summon, hold and conduct meetings of creditors for the purpose of ascertaining their wishes in all matters relating to the winding up. Such meetings and all meetings of creditorS which an LLP or an LLP liquidator is by the Act or the rules required to convene in or immediately before such a voluntary winding up and all meetings convened by a creditor in a voluntary winding up under the rules are hereinafter called 'voluntary liquidation meeting'

169. Application of rules to meetings.— Except where and so far as the nature of the subject matter or the context may otherwise require, the procedures as to meetings as hereinafter set out shall apply to 'Tribunal meetings', 'Liquidator's meetings' of creditors or partners and 'voluntary liquidation meetings', provided that in the case of 'Tribunal meetings', the rules shall apply only subject to any directions given by the Tribunal

170. Notice of meeting.(1) Unless otherwise_stated elsewhere in the rules, the LLP liquidator or liquidator shall summon all meetings of creditors or partners, as the case may be, by giving not less .than fourteen days notice of the time and place appointed for the meeting by adyertisement in one daily newspaper in the English language and one daily newspaper in the regional language circulating in the State or Union territory concerned as the LLP liquidator or liquidator may consider suitable, and by sending individually to every creditor of the LLP notice of the meeting of creditors, and to every partner of the LLP notice of-the meeting of partners by registered or speed post or other mode speéified under rule 15 of the Limited Liability Partnership Rules 2009 so as to reach such person not less than fourteen days before the date fixed for the meeting. Where the creditors or partners are one hundred or less than one hundred, it shall not be *necessary to give notice by advertisement but individual notices* shall be issued. 313 (2) The notice to each creditor shall be sent to the address given in his proof, if any, submitted or, if he has not proved, to the address given in the statement of affairs, or, if there is no statement of affairs, to the address given in the books of the LLP, or to such other address as may be known to the person summoning the meeting. The notice to each partner shall be sent to the address mentioned in the books of the LLP or Statement of Affairs as the address of such partner or to such other address as may be known to the person summoning the meeting. (3) In the case of meetings to fill vacancy in office of LLP liquidator, the continuing LLP liquidator, or if there is no continuing LLP liquidator, as the case may be, any creditor may summon the meeting. ((4) The notices shall be in such of the Form Nos. 55, 55A, 55B, 55C and SSD as may be appropriate. (5) This rule shall not apply to meeting of partners under rule 5 and of creditors, under •rule 8 and final meeting for dissolution

171. Piace and time of meeting.— Every meeting shall be held at such piace and time as the person convening the same considers most convenient for the majority of the creditors or partners or both. Different times or places or both may, if thought fit, be appointed for the meetings of creditors and the meetings of partners

172. Notice of first or other meeting to the officers of LLP.— (l) In a winding up by the Tribunal, the Liquidator shall also give to each of the officers of the LLP, who in his opinion ought to attend the first or any other meeting of creditors, fourteen days' notice of the time and place appointed for such- meeting. The notice may either by delivered personally or sent by registered or speed post or other modes as specified in rule 15 of the Limited Liability Partnership Rules 2009 as may be convenient. (2) It shall be the duty of every officer who receives notice of such meeting to attend if so required by the Liquidator, and if any such officer fails to attend the Liquidator may report such failure to the Tribunal. Such notice shall be in

Form No.56. (3) The Liquidator, if he thinks fit, may, instead of requiring any of the Officer of the LLP to attend the meeting under sub-rule (l), require such officer to answer any interrogatories or to furnish in writing any information that he may require for purposes of such meeting, and if such officer fails to answer the interrogatories or furnish such information, he shall report such failure to the Tribunal

173. Proof of notice.— An affidavit by the Liquidator, or by any person who sent the notices, that. such notices have been duly sent, shall be sufficient evidence- of the notices having. been sent to the persons to whom the same were addressed. In the case of Tribunal meetings, the affidavit shall be filed in Tribunal and in the case of Liquidator's meetings, the affidavit shall be filed with the Liquidator. Such affidavit shall be in

Form No.57, 174. Costs of calling meetings at the instance of creditor or partner. (1) Where a creditor or partner requests the LLP liquidator or liquidator to convene a meeting, the LLP 314 THE GAZETTE OF INDIA : EXTRAORDINARY PART IPSEC. liquidator or liquidator may require such creditor or partner to deposit as a condition precedent thereto a sum sufficient for the costs thereof, to be computed as hereinafter provided; and on any application to the Tribunal by a creditor or panner to direct the LLP Liquidator or liquidator to convene a meeting, the Member may, if he thinks fit, require the applicant to deposit a similar sum for such costs and such sum shall include all disbursements necessary to be made for printing, stationery, postage and hire of room, to be calculated at the rate of Rs.200 for each creditor or partner up to the first 25 creditors or partners, Rs. 150/- for each creditor or partner for the next 75 creditors or partners, Rs. 100/- for each creditor or partner above the first 100 creditors or partners. The sum so deposited shall be repaid to the person depositing the same out of the assets of the LLP, if the Tribunal shall by order, or if the creditors shall by resolution in voluntary winding up, so direct. (2) This rule shall not apply to meetings to be summoned by the Liquidator under rule 43 or a meeting summoned at the instance of a creditor for filling the vacancy of the LLP liquidator occurs by death, resignation or otherwise

175. Chairman of meeting.— Where a meeting is summoned by the LLP liquidator or the liquidator, the LLP liquidator or the liquidator or some person nominated by him, shall be the Chairman of the meeting. The nomination shall be in Form No

58. At every other meeting of creditors or partners, not being Tribunal meetings of creditors and partners, the Chairman shall be.such person as the meeting by resolution shall appoint. This procedure shall not apply to meetings of partners under rule 5 and of creditors under rule 8

176. Resolution at creditors' meeting.— At a meeting of creditors, a resolution shall be deemed to be passed, when a majority in vatue of the creditors present personally or by proxy and voting on the resolution has voted in favour of the resolution. [n a winding-up by the Tribunal, the value of a creditor, shall, for the purpose of a first meeting of the creditors, be deemed to be the value as shown in the books of the LLP, or the amount mentioned in his proof, whichever is less, and for the purpose of any other meeting, the: value for which the creditor has proved his debt or claim

177. Resolution of partners' meeting.— At a meeting of partners, a resolution shall be deemed to be passed when a majority in number of the partners present personally or by proxy and- voting on the resolution have voted in favour of the resÖlution

178. Copies of resolutions to be filed.- — In a winding-up by the Tribunal, the Liquidator shall file in Tribunal a copy certified by him of every resolution passed at a meeting of creditors or partners. The Registrar of Tribunal shall keep in each case a file of such resolution

179. Non-receipt of notice by creditor or partner.— Where a meeting of creditors or partners is summoned by notice, the proceedings and resolutions .at the meeting shall, unless the Tribunal otherwise orders, be valid notwithstanding that some creditors or partners may not have received the notice sent to him. 3(1) 180. Adjournment. — lhe Chairman may, with the consent of partners or creditors present in the meeting, adjourn it from time to time, but the adjourned meeting shall be held at the same place as the original meeting unless in the resolution for adjournment another place is speqified or unless the Tribunal otherwise orders. No adjoumment should be granted unless there are compelling circumstances that are recorded in speaking order to be passed by the chairman

181. Quorum.— A meeting may not act for any purpose except for adjoumment thereof unless there are present or represented thereat in the cese of a creditors' meeting at least two creditors entitled to vote if there are more than 2 or in the case of a meeting of partners at least two partners

182. Procedure in the absence of quorum.— If, within half an hour from the time appointed for the meeting, a quorum of creditors or partners, as the case may be, is not present or represented, the meeting shall be adjourned to the same day in the following week at the game time and place, or to such other day, or time or place as the chairman may appoint, but the day appointed shall be not less than seven or more than fourteen days from the day from which the meeting was adjourned. If at such adjourned meeting, a quorum be not present, two creditors or partners present in person shall form a quorum and may transact the business for which the meeting was convened

183. Wbep creditor can vote.— In the case of a meeting of creditor or any adjournment thereof a person shall not be entitled to vote as a creditor unless he has duly lodged with the Liquidator not later than the time mentioned for that purpose in the notice convening the meeting, a proof of the debt which he claims to be due to him from the LLP. In the case of other meetings of creditors a person shall not be entitled to vote as a creditor unless he has lodged with the Liquidator a proof of the debt which he claims to be due to him from the LLP and such proof has been admitted wholly or in part before the date on which the meeting is held: Provided that this rule shall not apply to any creditors or class of creditors who by virtue of these rules or any directions given thereunder are not required to prove their debts, or to any voluntary •liquidation meetings, 184. Cases to which creditors may not vote. — A creditor shall not vote in respect of any unliquidated or contingent debt or any debt the value of which is not ascertained, nor shall a creditor vote in respect of any debt on or secured by a current bill of exchange or promissory note held by him unless he is willing to tre#t liability to him thereon of every person who is liable thereon antecedently to the LLP, and against whom no order of adjudication has been made, as a security in his hands, and to estimate the value thereof, and for the purposes of voting, but not for purposes of distributable sum, to deduct it from his proof

185. When secured creditor can vote 4Pd effect of voting.— (l) For the purposes of voting at a meeting, in a winding-up by the Tribunal, a secured creditor shall, unless he surrenders his security, state in his proof the particulars of his security, the date when it was given and the value at which he assesses it, and shall be entitled to vote only in respect of the balance due to him, if any, after deducting the value of his security. 315 316 THE GAZETTE OF INDIA : EXTRAORDINARY I I—SEC. For the purpose of voting at any voluntary liquidation meeting, a secured creditor (2) shall, unless he Surrenders his security, lodge with the LLP liquidator, or where there is no LLP liquidator, at the registered office of. the LLP, before the meeting, a statement giving the particulars of his security, the date when it was given apd the value at which he assesses it, add shall be entitled to vote only in respect of balance due to him, if any, after deducting the value of his security. (3) If a secured creditor votes in respect of his whole debt he shall be deemed to have surrendered his security, unless the Tribunal on,application is satisfied that the omission to value the security was due to inadvertence

186. Procedure when secured creditor votes without surrendering security.— The liquidator may within twenty-eight days from the date of the meeting at which a secured creditor voted on the basis of his valuation of the security, require him to give up the secuHty fotthe benefit of the creditors generally on payment of the value so estimated by him, and may, if necessary, apply to the Tribunal for an order to compel such creditor to give up the security: Provided that the Tribunal may, for good cause shown, permit a creditor to correct his valuation before being required to give up the security, upon such terms as to costs as the Tribunal may consider just

187. The procedure for voting by the creditors specified in rules 183 to 186 shall not apply to a Tribunal meeting of creditors

188. Admission or rejection of proofs for purposes of voting.— The chairman shall have power to admit or reject a proof for the purpose of voting, but his decision shall be subject to appeal -to the Tribunal. If he is in doubt whether a proof shall be admitted or rejected, he shall mark it as objected to and allow the creditor to vote subject to the vote being declared invalid in the event of the objection being sustained

189. Report of Tribunal meetings.— Where a meeting is summoned under the direction of the Tribunal, the Chairman shall, within the time fixed by the Tribunal, or if no time is fixed, wiülin seven days of the conclusion of the meeting, report the result thereof to the Tribunal. Such reportshall be in

Form No. 59

190. Minutes of proceedings.— (l) The chairman shall cause minutes of the proceedings at the •meeting to be drawn up and fairly entered in the book and the minutes shall be signed by him or by the chairman of the next meeting. (2) A list of creditors and partners present at every meeting shall be made and kept as in Form ND.60. PROXIES IN RELATION TO MEETINGS IN WINDING-UP BY TRIBUNAL AND TO MEETINGS OF CREDITORS IN A VOLUNTARY WINDING-UP. : arqrurqur 191. Voting by proxies. — A creditor or partner may vote either in person or by proxy. Wher a person is authorised to represent a body corporate at any meeting of creditors or partners, such' person shall produce to the Liquidator or the LLP liquidator in the case of meetings after the winding up of the LLP or in any other meeting the chairman of the meeting a copy of the resolution so authorizing him. Such copy must be certified to be a true copy by a director, the manager, the secretary or designated partner or other officer of the body corporate duly authorised in that behalf, who shall certiW that he is so authorised

192. Form of proxies.— A creditor or partner may give a general proxy or a special proxy to any person. A general proxy shall be in Form No.61 and a special proxy in Form No. 61A., 193. Proxies to Liquidator or Chairman. — A creditor or partner in a winding up by the Tribunal may appoint the Liquidator, and in a voluntary winding up, the LLP liquidator, or if there is no LLP liquidator, some person under his official control to act as his general or special proxy , 194. Use of proxies by deputy, — Where an Liquidator who holds any proxies cannot attend the meeting for which they are given, he may in writing depute some person under his official control to use the proxies on his behalf and in such manner as he may direct

195. Forms to be sent with notice.— Forms of proxies shall be sent to the creditors aild partners with the notice summoning the meeting. No name shall be inserted or printed in the form before it is sent

196. Proxies to be lodged.— A proxy shall -be lodged not later than forty-eight hours before the meeting at which it is to be used, with the Liquidator in a winding-up by the Tribunal and with the LLP liquidator in voluntary winding up, or if there is no LLP liquidator, with the person named in the notice convening the meeting to receive the same, in a voluntary winding-up

197. Holder of proxy not to vote on matter in which he is financially interested.— No person acting either under a general or special proxy, shall vote in favour of any resolution which would directly or indirectly place himself, his partner or employer in a position to receive any remuneration out of the assets of the LLP otherwise than as a creditor ratably with the other creditors of the LLP

198. Minor not to be appointed proxy.— No person shall be appointed as a general or special proxy who is a minor

199. Filling in proxy where creditor or partner is blind or incapable.— The proxy of a creditor or a partner, who is blind or incapable of writing, may be accepted if such creditor or partner has attached his signature or mark thereto in the presence of a witness who shall add to his signature his description and address. Provided that all insertions ili {he proxy ace in the handwriting of the witness and such witness shall have certified at the foot of the proxy that such ingcrtions have been 318 THE GAZXITE OF INDIA : EXTRAORDINARY [PART 'I—SEC. made by him at the request and in the presence of the creditor or partner before he attached his signature or mark

200. Proxy of person not acquainted with English.— The proxy of a creditor or partner who does not know English may be accepted if it is• executed in the manner specified in rule 199 and the witness certifies that it was explained to the creditor or- parmef in the language known to him, and gives the creditor's or partner's name in English below the signature. ATTENDANCE AND APPEARANCE OF CREDITORS AND PARTNERS — (l) Save as otherwise provided or by an order Of 201. Attendance proceedings. Tribunal, every person for the time being on the list of partners of the LLP and every creditor whose debt has been admitted by Liquidator wholly or in part shall be at fiberty at his own expense to attend the proceedings before the Tribunal or before the Liquidator and shall be entitled upon payment of the costs occasioned thereby to have notice of all such proceedings as he shall, by request in writing addressed to the Liquidator, desire to have notice of; but if the Tribunal is of the opinion that the attendanqe of any such person has occasioned any additional costs which ought not to be bome by the funds of the LLP-, it may direct such costs or a gross sum in lieu thereof to be paid by such person and such person shall not be entitled to attend any further proceedings until he had paid the same. (2) No partner or creditor shall be entitled to att the Member, unless and until he or an

Advocate or pleader or authorized •representative on his behalf has filed an appearance with the Registrar of Tribunal. The Registrar of Tribunal shall keep an "Appearance Book" in which all such appearances shall be entered. Such book shall be open to the inspection of the Liquidator

202. Representation of creditors and partners before Tribunal.— The Tribunal may, if it think' fit, appoint from time to time any one or more of the creditors or partners to represent before the Tribunal at the expense of the LLP all or any class of creditors or partners upon any question or in relation to any proceedings before the Tribunal, and may remove any person so appointed, if more than one person is appointed under this rule to represent one class, the persons so appointed, shall employ the same advocate or pleader or same authorized fepresentative to represent them, and where they fail to agree as to the advocate or,the authorized representative to be employed, the Member may nominate an advocate or pleader for them. COLLECTION AND DISTRIBUTION OF ASSETS IN A WINDING-UP BY TRIBUNAL 203. Powers of Liquidator. — The duties imposed on the Tribunal with regard to the collection of the assets of the LLP and the apblication of the assets in discharge of the LLP's liabilities shall be discharged by the Liquidator as an officer of the Tribunal subject to the control o? the Tribunal

204. Liquidator to be in the position of.a receiver. — For the - discharge by the Liquidator of the duties• under rule 41 and exercise of the powers under rule 203, the 319 Liqüidator shall, for the purpose of acquiring and retainiqg possession of the property of the LLP, be in the same position as if he were a Receiver of the property appointed by the Tribunal, and the Tribunal may on his application enforce such acquisition or retention accordingly

205. LLPs property to be surrendered to Liquidator on requisition.—Any partner for the time being on the list of partners, trustee, receiver, banker or agent or omcer of a LLP which is being wound-up under Brder of the Tribunal, shall on notice from the Liquidator and within such time as he shall by notice require, pay, deliver, convey, surrender or transfer to or into the hands of the Liquidator any money; •property or documents, books or papers which happen to be in his hands for the time being and to which the LLP is prima facie entitled. Where the person required to do so fails to comply with the notice, the Liquidator may apply to the Tribunal for appropriate orders. The notice shall be in

Form No 62. MONIES DUE FROM PARTNERS IN A WINDING UP BY THE TRIBUNAL INCLUDING OUTSTANDING CONTRIBUTION, ETC

206. Liquidator to realize unrealized contribution etc.— Notwithstanding any charge or encumbrance on the contribution, the Liquidator shall alone be entitled to recover from any partner, the obligation to contribute but not contributed or to realize the unrealized or outstanding contribution in respect of contracts for services to be perfonned or agreement to contribute or in any other event. Such recovery shall be deemed to be collection of the assets of the LLP free from charge

207. Service of notice of demand.—The Liquidator shall serve under registered or speed post or other modes• as specified in rule 15 of the Limited Liability Partnership Rules 2009, demand notice of not less than fourteen days in

208. Order for payment of demand.— In case where the partner fails to make the payment, the Liquidator may apply to the Tribunal for an order against any partner or parmers for payment of moneys due on the demands made by him. The application shall be made by summons in

65. Notice of the application.together with a copy of the affidavit shall be served on the partner by registered post for acknowledgement or through empanelled courier agency not less than fourteen days before the date fixed for the hearing of the summons. The order for payment shall be in

Form No. 66

209. Other moneys due by partners.— When any money is due to the LLP from a partner or from the estate of the person whom he represents, other than moneys due on demands made subsequent to the winding-up on unrealized, unrecovered or outstanding contribution, the Liquidator may make an application to the Tribunal supported by an affidavit for an order against such partner for the payment of such moneys. Notice of the application shall be given to such partner by registered post or through empanelled courier agency not less than fourteen days prior to the date fixed for the hearing of the application. THE GAZETTE OF INDIA : EXTRAORDINARY II—SEC. EXAMINATION OF PERSON SUSPECTED OF HAVING PROPERTY OF LLP ETC AND EXAMINATION OF PARTNERS,DESIGNATED PARTNERS, OFFICERS ETC IN CONNECTION WITH THE FRUAD ETC

110. Application for examination of persons suspected of having property, etc.— (1) An application for the examination of any officer of the LLP or person known or suspected to have in his possession any property or books or papers of the LLP or known or suspected to be indebted to the LLP or any person whom the Tribunals deem capable of giving information concerning the formation, ffade, dealings, property, book or papers or affairs of the LLP may be made ex parte, provided that where the application is made by any person other than the Liquidator, Rotice of the_ application shall be given to the Liquidator.
(2) The summons shall be in

Form No.67 and, where the application is by the Liquidator, it shall be accompanied by a statement signed by hilli setting forth the facts on which the application is based. Where åe application is made by a person other than the Liquidator, the sunmons shall be supported by an affidavit of the applicant setting forth the matters in respect of which the examination is sought and the grounds, relied on in support of the surnmons, 211. Directions •t bearing of summons. — Upon the hearing of the summons the Member may, if satisfied that there are grounds for making the order, make an order directing the issue of a summons against the person named in the order for his examination and/or for the production of documents. Unless the Member otherwise directs, the examination of such person shall be held in Chambers. The order shall be in Form No.68

212. Examination on commission or by interrogation.— The Tribunal may, if it thinks fit, instead of issuing a summons to any person for his appearance before the Tribunal for examination, issue a commission to any person or authority authorized by the Tribunal within whose jurisdiction such person resides for the examination or make an order for his examination by interrogatories, as the Tribunal may think fit

Form No.69 and shall be served on the person to be exarnined not less than seven days before the date fixed for the examination. When the summons is served in person there shall be paid or tendered to the person summoned along with the summons a reasonable surn for his expenses to be fixed by the Member or Registrar of Tribunal with due regard to the scale of fees in force in the Tribunal. When the summons is by registered or speed post, such sum shait be seni to such person by any other manner

214. Conduct of the examination.(l) The Liquidator shaii conduct an examination. However, the Tribunal may if for any nasons il thinks 1iE to do so, entrust the conduct of the examination any partner or crediloz:?. 'Where the conduct of the examination is entrusted to any person other than the Liquidator, [he liquidator shall nevertheless be entitled to he present a! the examination person or by advocate or by authorized representative, and may take notice of the examination for his own use and put.such questions to the person examined as the 'I'tibuaa\ may allow. 30) J 321 (2) Save as provided in sub-:rule (I), no person shall be entitled to take part in an examination except the Liquidator and his advocate, but any person examined shall be entitled to have the assistance of his advocate, who may re-examine the witness: Provided that the Tribunal may permit, if it thinks fit, any creditor or partner to attend the examination subject to such conditions as it may impose. (3) Notes of the examination may be permitted to be taken by the witness or any person dri his behalf on his giving an undertaking to the Tribunal that such notes shall be used only for the purpose of the re-examination of the witness. On the conclusion of the examination, the notes shall, unless otherwise directed, be handed over to the Tribunal for desfruction

215. Notes of the deposition.— (I) The notice of the deposition of a person examined shall be signed by such person and shall be lodged in the office of the Registrar of Tribunal. But the notes shall not be open to the inspection of any creditor, partner or other person, except the Liquidator, nor shall a copy thereof or extract therefrom be supplied to any person other than the Liquidator, save upon orders of Tribunal. (2) The Tribunal may from -gime to time giV? such general or special directions as it shall think expedient as to the custody any inspection of such notes and the furnishing of copies thereof of extracts therefrom

216. Order for public examination of partners, designated partners, officers etc in connection with fraud etc- (I) Where an order.is made for the examination'of any person or persons;Åthe examination shall be held before the Member, the Member may direct that the whole •or any pan of the examination of any such person or persons, be held before any Of the officers as may be mentioned in the order. Where the date of the examination has not been fixed by the order, the Liquidatoi shall take an appointment from the Member, or officer before whom the examination is to be held as to the date of the examination. The order directing a public examination shall be in

Form No. 70. (2) The Member may, if he thinks fit, either in the order for examination or by any subsequent order, give directions as to the specific matters on which such person is to be examined

217. Notice of public examination.— Not less than seven clear days before the date fixed for the examination, the Liquidator shall give notice thereof to the creditors and partners of the LLP by advertisement in

Form No.71, in such newspapers as the Member shall direct, and shall within the same period, serve, either personally or by registered or speed post .or through empanelled courier agency, on the person or persons to be examined, a notice in Form No.72, of the date and hour fixed for the exarnination •and the officer before whom it is to be held, together with a copy of the order directing the examination. Where a public examination is adjourned, it shall not be necessary to advertise the adjournment or serve notice thereof unless otherwise ordered. 1157 GV 22 THE GAZEiTEOF INDIA : EXTRAORDINARY IPART II—SEC

218. Adjournment of public examination to Tribunal.— Where on an examination held before an officer appointed by the Member, such officer is of the opinion that the examination is being unduly or unnecessarily prptracted or, for any other sufficient cause, he is of the opinion that the examination should be held before the Member, such offcet may adjoum the examination of any person, or any part of the examination to•be held before the Member and submit his report to the Member. The Member may thereupon hold the examination himself or pass such orders as he may think fit

219. Procedure for contumacy.— (l) If a person examined before an officer appointed by the Member refuses to answer to the satisfaction.of such officer any question which he may put or allow to be put, such officer shall report such refusal to the Member and upon such report being made, the person in default shall be dealt with in the same manner as if he had made default in answering before the Member. (2) The report shall be in writing and shall set forth the question or questions put and the answer or answers given (if any) by the person examined, and the officer shall notify the person examined of the date when he should attend before the Member. The report shall be in

Form No.73. Uöon receiving the report, the'Member may take such action .thereon as he shall think fit

220. Notes of Examination.— The notes of every public examination shall, after being signed, form part of the records of winding up. The Liquidator, the person examined and any creditor or partner of the LLP, shall be entitled to obtain a copy thereof from the Tribunal on payment of the prescribed charges

221. Shorthand notes of examination under above rules—In respect of any examination, the Tribunal may order that the evidence be taken down in shorthand- Where such order is made, the Member or the officer before whom the evidence is taken shall. nominate a person to take down the evidence and the costs, if any, occasioned thereby shall be paid out of the assets of the LLP. The shorthand note of the exarnination shall be transcribed and the transcript shall be read over to or by the per$on examined, and signed by him

222. Application by any person under examination för fraud; itc.to be exculpated. — An application by any person ordered to be exculpated fröni äny charges made or suggested against him, shall be made upon notice to the Liquidator and to such other persons as the Tribunal may direct

223. Default in attending examination.- (I) If any person who has been directed by the Tribunäl to attend for examination fails to attend -at the time and place appointed for holding or processing with the same and no good cause is shown by him for such failure, or if before the day appointed for such examination, the Liquidator satisfies the Tribunal that such person has absconded or that there is reason to believe, that he is about to abscond with the view of avoiding the examination, the Tribunal may, if satisfied notice of the date and hour fixed for the examination was duly served on such person, makelsuch orders as may be deemed fit. 1157 10—21B : 3-TQTURUT 323

224. Public examination in connection with fraud etc.- Where, in a voluntary winding- up, an order is made for the public examination of any of the persons in connection with fraud, etc., the procedures relating to a public examination in a winding-up by the Tribunal shall apply mutatis mutandis in respect of such examin?tion. APPLICATION AGAINST DELINQUENT PARTNERS, DESIGNATED PARTNERS AND OFFICERS OF THE LLP 225. Applications in connection with Liability for fraudulent conduct sof business or to assess damages against delinquent partners, etc. — An application shall be made by a summons returnable in the first instance in chambers. The summons shall state the nature of the declaration or order for which the application is made, and the grounds of the application, and shall be served on every person against whpmen order is sought not less than seven days before the day named in the summons for the hearing of the application. It shall not be necessary to file any affidavit or report before the return of the summons. *The summons shall be in

226. Directions at preliminary hearing of summons.— On the return of the summons, the Tribunal may give such diregtions as it shall think fit as to whether points of claim and defense are to be delivered, as to the taking of evidence wholly or in part by affidavit or orally, as to the cross-examination, before the Member on the hearing, either in Tribunal or in Chamber, of any deponents to affidavits in support of or in opposition to the application, as to any report it may require the Liquidator to make, and generally as to the . procedure on the summons for the hearing thereof. Points of claim to be delivered shall be in

Form No.75 or 75A, with such variations as may be necessary

227. Application for further directions.— Where the Tribunal has directed that•points of claim and defense shall be delivered, it shall be open to either party who wishes to apply for any further direction as to any interlocutory matter, to apply, by restoration, of the summons, before the summons has been set down for trial, for such direction, upon giving two clear days' notice in writing to the other party stating the grounds of the application. A copy of the notice shall be filed with the Registrar of Tribunal two clear days before the day fixed for the hearing of the application

228. Application Ior disclaimer of onerous property.— (l) An application for leave tö disclaim any pagt.,of the property of a LLP shall be made by a summons supported by an affidavit setting Gyt the full facts relating to the property, the parties interested and the nature of their interests, and stating whether the LLP is solvent and whether any notice has been served' on the liquidator by any party requiring him to elect whether or not he will disclaim. Form Nos.76 to 76F shall be used in respect of the matters to which they relate (2) with such variations as may be necessary,

229. Preliminary hearing of the summons.-L The summons shall be posted before the Tribunal ex parle in the first instance for directions as to the persons on whom notice of the summons should be served, and the Tribunal shall thereupon fix a date for the hearing 324 THE GAZETTE OF INDIA : EXTRAORDINARY 'PART 'I—SEC. of the summons and give such directions as may be necessary as to the persons on whom notice of the summons should be servd

230. Claimant to furnish statement of his interest.— Where a person claims to be interested in any part of the property of a LLP, which the Liquidator wishes to disclaim, such person shall, if so required by the Liquidator, fumish a statement of the interest claimed by him: 231. Service of notice. — Notice of the date fixed for the hearing of the summons shall be in

Form No.77, and shall be served hot less than seven days before the date fixed for-the hearing, together with a copy of the summons and of the affidavit filed*in support thereof. The notice shall require that any affidavit-in-opposition to the sÜmmons 'shall be filed in Tribunal and a copy thereof served on the Liquidator of the LLP not later than two days before the date fixed for the hearing

232. Order granting leave to disclaim.— On the hearing of the summons, the Tribunal may after hearing the Liquidator and such parties as may appear in response to the notices issued, and such other persons appearing and interested as. the Tribunal may think fit to hear, grant leave to the Liquidator and to disclaim. on, such terms and conditions if any, as to the Tribunal may seem just. The order granting leave to disclaim shall be in

233. Disclaimer to be filed in Tribunal.— (l) Every disclaimer. shall' be filed in Tribunal by the Liquidator and shall not be operative until it is so filéd. Where the disclaimer is in respect of a leasehold interest, it shall be filed in Tribunal fohhwith. Notice of the filing of the disclaimer shall be given to the persons interested. in the property. Thé disclaimer shall contain particulars of the interest. disclaimed and a statement Qf the persons to whom notice of the disclaimer has been given. A disclaimer shall'. be in Form-No.79, and a notice of disclaimer in

Form No.80. (2) Where a disclaimer has been filed in Tribunal, the Liquidator shall• file icopy thereof with the Registrar

234. Vesting of disclaimed property.— Where the disclaimed property is a leasehold interest and an application is made by any person who either claims any interest in any disclaimed property or is under any liability n•ot discharged by the Act in respect of any • disclaimed property, and after hearing any such persons as it thinks fit, make an order for the vesting of the property in, or the delivery of the property to; any person entitled thereto or to whom it may seem just that the property should be deliveréd by way of compensation for such liability as aforesaid, or a trustee for him, and on such terms as the Tribunal thinks just; and on any such vesting ordef being made, the property comprised therein shall vest accordingly in the person therein named in that behalf without any conveyance or assignment for the purpose: Provided that, where property disclaimed iS of a lease-hold nature, the Tribunal shall not make a vesting order in favour of any person claiming under the LLP, whether as under-lessee or as mortgagee or holder of a charge by way of demise, except upon the terms of making that person-• L 11—uug 3(i) J : a.RTVTOT 32S (a) subject to the same liabilities and-obligations as those to which the LLP was subjeci under the lease in respect of the property at the commencement of the winding up; or (b) if the Tribunal thinks fit, subject only to the same liabilities and obligations as if the lease had been assigned to that person at that date; and in either event (if the case so requires) as if the lease had comprised only the property comprised in the vesting order; and any mortgagee or under-less* declining to accept a vesting order upon such terms shall be exckuded from all interest in and security upon the property, and, if there is no person claiming under the LLP who is willing to accept an order upon such tenns, the Tribunal shall have power to vest the estate and interest of the LLP in the property in any person liable, either personally or in a representative character, and either alone or jointly with the LLP, to perform the lessee's covenants in the lease, heed and discharged from all estates, encumbrances and interests created therein by the LLP. (2) The Tribunal may adjourn the application for such notice to be given and for such under-lessee, mortgagee or holder of charge, to be added as a party to and served with a copy of the application, and to make, if he sees fit, such election and application as is mentioned in 'the notice. If at the expiration of the time so fixed by the Tribunal, such under-lessee, mortgagee or holder of charge, fails to make such election and application, the Tribunal, may make an Older vesting the property in the applicant or other person who, in the opinion of the Tribunal, may be entitled thereto, and excluding such under-lessee, mortgagee or holder of charge, from all interest in or security upon the property. (3) Any person injured by the operation of a disclaimer under this rule shall be deemed to be a creditor of the LLP to the amount of the compensation or darnages payable in respect ofthe injury, and may accordingly prove the amount as a debt in the winding up. (4) An order requiring parties interested in a disclaimed lease to apply for a vesting order or to be excluded from all interest in the lease shall be in

Form No.81, and an order vesting lease and excluding persons who have not elected to apply, shall be in Form No.81A. COMPROMISE OR ABANDONMENT OF CLAIMS 235. No claim to be compromised or abandoned without sanction of Tribunal. winding up, no claim by the LLP against any person shall be compromised or abandoned . by the Liquidator without the sanction of the Tribunal upon notice to such personas the Tribunal may direct

236. Application for sanction of compromise.— Every application for sanction of a compromise or arrangement with any person shall be accompanied by a copy of the proposed compromise or arrangement and shall be supported by an affidavit of the Liquidator stating that for the reasons set out in the affidavit he is satisfied that the proposed comiromise or arrangement is beneficial to the LLP. The Tribunal may, if it thinks fit, direct notice of the application to be given to the Committee of Inspection, if there is one, and to such other person as it may think fit. 326 THE GAZETTE OF INDIA : EXTRAORDINARY SALES BY THE LIQUIDATORS IPART 11—Sm

237. Sale to be subject to éänction and to confirmation by Tribunal.— Unless the Tribunal otherwise orders, no property belonging to LLP which is being wound-up by the Tribunal shall be sold by the Liquidator without the previous sanction of the Tribunal, and every sale shall be subject to confirmation by the Tribunal and such order of confirmation or otherwise may be passed within sixty days of the filing of the report by the liquidator or the Provisional Liquidator, as the case may be. — (1) Subject to the provisions of the Aci and rules, every sale 238. Procedure at sale. shall be held by the Liquidator by an agent or an auctioneer approved by the Tribunal, and subject to such terms and conditions, if any, as may be approved by the 'Tribunal. (2) All sales shall be made by public auction or by inviting sealed tenders or in such manner as the Member may direct, 239. Expenses of sale. — Where property

forming•part of a LLP's assets is sold by the Liquidator through an auctioneer or other agent, the gross proceeds of the sale shall, unless, the Tribunal otherwise orders, be paid over to the Liquidator by such auctioneer or agent and the charges and expenses connected with the sale shall afterwards be paid to such auctioneer or agent in accordance with the scales, if any, fixed by the Tribunal or as • approved by the Tribunal. DISTRiBUTABLE SUM AND RETURNS 0F- ASSETS IN A WINDING UP BY TRIBUNAL 240. Declaration of distributable sum or return of assets. No distributable sum to creditors or retum of assets to partners shall be declared by the Liquidator without the sanction of the Tribunal. No payment shall be made to the creditors which would be deemed to be distributable sum without filing list of creditors and sanctioned by the Tribunal as distributable sum and no payment shall be made to the partners without filing final settlement of the list of settlement of partners and sanctioned by the Tribunal

241. Notice of deélaration.— The Liquidator shall give notice of-the declaration of distributable sum not less than one month prior to the date fixed for the payment thereof. Unless otherwise directed by the Member, such notice shall be given by advertisement in such newspapers as the Member shall direct and by sending by prepaid letter post under certificate of posting a notice to every person whose name appears in the list of creditors as on such date. The advertisement shall be in

242. Form of authority to pay distributable sum.— A person to whom distributable-sum is payable may lodge with the Liquidator an authority in writing to pay such distributable sum to another person naméd therein. Such authority shall be in

Form No. 84. 327 243, Transmission of distribuiable sums by post. — Distributable sum may, at thc request and risks of the persons to whom they are payable, be transmitted to him by registéféd post or any other mode as approved by the Tribunal, by cheques or Demand Drafts or any other manner as may be appropriate or as approved by the Tribunal within forty five days from the date of filing the list of creditors before the Tribunal

244. Form of order directing return of Assets.— (l) Every order by which the Liquidator is abthorized to make a return to partners of the LLP, shall, unless the Tribunal othenWise directs, contain or have appended thereto a list (which the Liquidator shall prepare) setting out in a tabular forni the full names and addresses of the persons to whom the retum is to be paid, and the amount of money payable to each person, and particulars of the transfers of economic interest (if any) which have been made or the variations in the list of partners which have arisen since the date of the settlement of the list of partners and such other information as may be necessary to enable the return to be made. The list shall be in

Form No.85, with such variations as circumstances shall require and the Liquidator shall send a notice of retum to each partner by ordinary post under certificate of posting in Form No.86. (2) Payment may be sent either by registered post or any other mode as may be appropriate or as approved by the Tribunal at the risk of the partners

245. Payment of distributable sum or return of Assets due to a deceased creditor or partner.— Where a claim made in respect of a distributable sum due to a deceased creditor or a return of contribution due to a deceased partner is Rs.500 or less, the Liquidator may, upon satisfying himself as to the claimant's right and title to receive the distributable sum or the return, as the case may be, apply to the Tribunal for sanctioning the payment of such distributable sum or return to the claimant without the production of a succession certificate or like authority, Where the Tribunal sanctions the payment, the Liquidator shall make the payment upon obtaining a personal indemnity from the payee. TERMINATION OF WINDING UP 246. Liquidator to apply for dissolution. — As soon as, the affairs of the LLP have been fully wound up, the Liquidator in a winding-up by the Tribunal shall file his final account with the Tribunal in

Form No.89 and apply for orders as to the dissolution of the LLP. The application shall not be set down for hearing until the completion of the audit of the final accounts and the filing of the auditor's certificate in relation thereto. In the event, affairs of the LLP have not been wound up within one year from the date of the winding up order, the liquidator shall file an application before the Tribunal explaining the reasons and seek appropriate directions

247. Dissolution of the LLP.— Upon the hearing of the application, the Tribunal may, after hearing the Liquidator and any other person to whom notice may have been ordered by the Tribunal, upon perusing the account as audited, make such orders as it may think fit to the dissolution of the LLP, the application, subject to the provisions-of the Act, of the balance in the hands of the Liquidator or the payment thereof into the LLPs Liquidation Account in the public account of India and the disposal of the books and papers of the LLP and of the Liquidator. 328 THE GAZETTE OF : EXTRAORDINARY PART I I—SEC

248. LiquidRtor to pay the balance into public account.— Upon an order for dissolution being made, the Liquidator shall forthwith pay into the LLPs Liquidation Account in the public account of India any unclaimed or unpaid diStributabIe sum payable to creditors or undistributed or unpaid assets refundable to partners in his hands on the date of the order of dissolution, and such other balance in his hands as he has been directed by the Tribunal to deposit into the LLPs Liquidation Account. A copy of the order of dissolution shall, within thirty days from the date thereof, be forwarded by the Liquidator to the Registrar in

Form No. 11 who shall make in his books a minute of-the dissolution of the LLP. Along with the copy of the order shall be filed with the Regist•ar, a statemG1t signed by the Liquidator that the directions of the Tribunal regarding the application of the balance as per his final account have been duly complied with. Explanation:- In computing the period of thirty days from the date of the order, the requisite time for obtaining a certified copy of the order shall be excluded

249. Conclusion of winding up. The winding up of a LLP shall be deemed to be concluded, in the case of— an LLP wound up by order of the Tribunal, at the date on which the Oder (a) dissolving the LLP has been reported by the Liquidator to the Registrar ; an LLP wound up voluntarily, at the date o! the dissolution of the LLP, unless.at (b) such date any fund or assets of the LLP remain unclaimed or undistributed in the hands or under the conti•ol of the LLP Liquidator, or any person who has acted as Liquidator, in which case the winding up shall not be deemed to be concluded until such funds or assets have either been distributed or paid into the LLP Liquidation Account

250. Application to declare dissolution void.— An application shall be made upon notice to the Central Government and the Registrar. Where the Tribunal declares the dissolution to have been void. the applicant shall file a certified copy of the order with the Registrar not later than thirty days from the date of the order. Explanaäon:- In computing the period of thirty days from the date of the order, the requisite time for obtaining a certified copy of the order shall be excluded. REGISTERS AND BOOKS OF ACCOUNT OF THE LIQUIDATOR 251. Registers and Books to be maintained by the Liquidator. — (l) The Liquidator shall maintain the followiog Registers and Books either in physical or digital format (f both physical and digital:- (a) (b) (c) (d) (e) (0 Negister of Liquidations in Form No

87. Central Cash Book in Form No.87A. LLP's Cash Book in Form No. 87B. General Ledger in Form No. 87C. Cashier's Cash Book in Form No. 87D. Bank Ledger in Form No. 87E. 11 3(i) (g) (h) (k) (m) (n) (o) (p) (q) (s) (u) (v) (w) 329 Register of Assets in Form No. 87F. Investment Register in Form No. 87G. Register of Book Debts and Outstanding in Form No. 87H. Tenants Ledger in Form No

871. Suits Register in Form No.87J. Decree Register in Form No. 87K. Sales Register in Form No. 87L. Register of Claims and Distributable sums in Form No. 87M. partners Register/ Ledger in Form No. 87N. Distributable sums Paid Register in Fom No

870. Commission Register in Form No.87P. Suspense Register in Form No. 87Q. Documents Register in Form No. 87R. Books Register in Form No. 87S. Register of unclaimed distributable sums and undistributed assets, deposited into the LLPs liquidation account in Form No. 87 T; A Record Book for each LLP in which shall be entered all minutes of proceedings and the resolutions passed at any meeting of the creditors or partners or of the Committee of Inspection, the substance of all orders passed by the Tribunal in the liquidation proceedings, and all such matters other than matters of account as may be necessary to furnish a correct view of the administration of the LLP's affairs; and any other register as may be prescribed by the Tribunal or the Central Government from time to time. (2) maintaining the registers and books mentioned in sub-rule (l), the Liquidator shall follow the instructions contained in the respective forms prescribed for the said books and registers and with such variations as may be necessary for the purpose of maintaining in the computer system or in digital format. The Central Government may review the Registers and modify the same from time to time. (3) The Liquidator shall, in addition to the Registers and Books under sub-rule (l), maintain such books as may be necessary for the preper and efficient working of his office such as Petty Cash Register, Correspondence Register, Dispatch Register, Daily Register of Money Orders and Cheques received, and so on, and shall also keep the necessary files of correspondence and Of proceedings in respect of each LLP under liquidation in his charge. (4) Where the accounts Of the LLP are-incomplete, the Liquidator shall, with all convenient speed, as soon as the order for winding up is made, have them and brought up-to-date and audited by the partners and officers of the LLP in liquidation. (i) Where the Liquidator is authorised to carry on the business of the LLP, he (5) shall keep separate books of account in respect of such business and such books shall, as far as possible, be in conformity with the books already kept by the LLP in the course of its business. The Liquidator shall incorporate in the Central Cash Book and in the LLP's Cash Book, the total weekly amounts of the receipts and payments on such trading account. THE GAZETTE OF INDIA : EXTRAORDINARY I—SEC. (ii) The trading account shall from time to time not less than once in every month, be verified by affidavit. (6) The Liquidator shall also keep a counterfoil Receipt Book in triplicate in Form No.88, the leaves of which

shall be machine numbered serially, from which shall be issued all receipts for payment made to the Liquidator. lhe duplicate and the triplicate shall bear the same number as the original. (7) The Liquidator shall keep proper vouchers for •all payments made or expenses incurred by him. The vouchers shall be serially numbered. Banking Account of the Liquidator 252. All money to be paid into Scheduled Bank. — (l)_The Liquidator shall pay into the Public Account of India or the designated Scheduled bank (hereinafter referred as the Bank) to the credit of an account in his Official name, all moneys received by him as the Liquidator of any LLP, and the realizations of each day shall be paid into the Bank without deduction not later than the next working day of the Bank, provided that the remittance of money into the Bank may be deferred until the realizations exceed rupees one thousand. All paymenw out of the account by the Liquidator above rupees ene thousand shall ordinarily be made by cheques drawn against the said account.' Provided that in the case of liquidator appointed from thg panel, the may direct maintaining and operating the bank account in any other manner. (2) The Liquidator shall maintain a bank remittance challan book in counterfoil, the leaves of which shall be serially numbered in which the acknowledgement of the Bank shall be obtained for atl moneys (whether in cash or cheques) deposited into the Bank to the credit of the account mentioned in clause (l) above. The Fonn of the challan book shall be settled by the Liquidator in consultation with the bank

153. Bills, cheques and securities to be deposited into bank.— All bills, cheques, hundies notes and other securities of a like nature payable to the LLP or to the Liquidator thereof shall, as soon as they come into the hands of the Liquidator, be deposited by him with the Bank for the purpose of being presented for acceptance and payment or for payment only, as the case may be, and the proeeeds when realised shall be credited by the Bank to the account of the Liquidator

254. Payments into Bank—Where the Tribunal makes an order directing any person CQ pay any money due to the LLP into the Public Account of India in the Reserve Bank pf India or the designated Scheduled bank, instead of the Liquidator, the person so directed shall, at the time of making the payment, produce to the Bänk a certified copy of the order or a payment in challan endorsed by the Liquidator under his signature. The money so paid shall be credited to the Liquidator's account into the Public Account of India or the designated Scheduled bank. The person making the payment shall give notice thereof to the Liquidator and produce before' him the Bank receipt relating thereto. 331 2SS. Liquidator's Distributable sum Account. — (l) The Liquidator shall also open a separate distributable sum account for each LLP under liquidation either in the designated bank, or, with the sanction of the Tribunal, in any other Scheduled Bank, as may be convenient, under the name 'the Distributable Sum Account of . (name of the LLP) in liquidation by the Liquidator', into which account he shall, upon a declaration of distributable sum being made in the winding up of any LLP, deposit by transfer from his account, with the Reserve Bank of India or designated bank the total amount of the distributable sum payable upon such declaration. There shall be a separate account in respect of each declaration of distributable sum. All payments of distributable sum shall be made from the said Liquidator's distributable sum account and any unpaid balance in the account shall be transferred back to the Liquidator's account in the Reserve Bank of India or designated bank before being paid into the LLPs liquidation account as unclaimed distributable sums. (2) All payments of distributable sums above Rs. 100 shall ordinarily be made by cheques drawn against the said account

256. Fees to be credited to Central Government.— (I) In every winding up where the Official Liquidator becomes or acts as Liquidator or is appointed as Liquidator in tenns of rule 29, there shall be paid into the public account of India in the designated bank to the credit of the Central Government, from out of the assets of the LLP in liquidation (or by the petitioner as provided in clause (a) below) such amount as laid down in clause (b) on or before 30th October the commission due for the preceding period ended 31 st March. (2) In the cases where Liquidator is appointed in terms of rule 29, the remuneration of the Liquidator shall be approved by the Tribunal subject to a maximum remuneration of 5% of the value of the debt recovered and realization by sale of assets. The fees shall be determined in accordance with the following provisions:- (a) where the Official Liquidator acts as a Provisional Liquidator only, such fee as the Tribunal may consider reasonable, to be paid out of the assets of the LLP or by the petitioner as the Tribunal may direct, in respect of the services of the Liquidator as Provisional Liquidator; (b) where a-winding up order is made and the official Liquidator acts as liquidator of a LLP, - (i) upon the total assets, including unrealized or unrecovered c vestments and rents from properties,

realised or brought to credit by the Liquidator, after deducting sums on which fees are chargeable under clause (c) below and the amount spent out of the money received in carrying on the business of the LLP, upon each year's collections. On the first Rs. 10,0000 or fraction thereof On the next Rs.40,OOOO or fraction thereof On the next Rs.50,0000 or fraction thereof Above Rs. 4 per cent. 3 per cent. 2 per cent. 1 per cent. 332 (c) (d) (e) (f) (g) (h) (2) THE GAZETTE OF : EXTRAORDINARY 'PART 'I—SEC. 301 (ii) On the total amount distributed as distributable sum to the creditors or return of contribution or assets to the partners; where the official Liquidator realises property for secured creditors, on the amount ralised for each secUtéd creditor - On the first Rs. 10,0000 or fraction theréof On the next Rs.40,0000 or fraction thereof On the next Rs.50,0000 or fraction thereof Above Rs. 1 5 per cent. 3 h per cent. 3 per cent. 2 per cent. when the official Liquidator acts as trustee, -under a scheme of arrangement, such fee not exceeding the scale of fees under clause (b) above, as the Tribunal shall allow; when the official Liquidator performs any special duties not provided for above such fee as the Tribunal may fix on the application of the Liquidator, in addition to any other fee payable; where the official Liquidator acts as liquidator in a creditor's voluntary winding- up, such fee as the Tribunal may fix, not exceeding the scale under Sub-rule(2) below; where the Tribunal appoints any persons who are already liquidators in a winding- up to be additional liquidators in a winding-up of the LLP by the Tribunal, subject to the control of the official Liquidator, such fee as may be fixed by the Tribunal after taking into consideration the remuneration payable to such additional liquidators; where the Tribunal has sanctioned the reconstruction of the LLP under liquidation or a scheme of arrangement of its affairs, or Where for any reason the Tribunal is of the opinion that the fees prescribed above would be insufficient. Such fee may be made as the Tribunal thinks fit. In every winding up where Liquidator has been appointed under any other rule, the remuneration of the Liquidator shall be approved by the Tribunal subject to a maximum remuneration of five per cent of the value of the debt recovered and' realization by sale of assets

257. Where the LLP has no available assets.— Where a LLP against which a winding up order has been made has no available assets, the Liquidator may, with the leave of the Tribunal, incur any necessary expenses in connection with the winding up out of any permanent advance or other fund provided by the Central Government or the Tribunal, and the expenses so incurred shall be recouped out of the assets of the LLP in priority to the debts of the LLP: Provided that where any money has been advanced to the Liquidator by the petitioning or other creditor or partner for meeting any preliminary expenses in connection 333 with the winding-up, the Liquidator may incur any necessary expenses out of such amount, and the money so advanced shall be paid out of the assets of the LLP in priority to the debts of the LLP. Investment of Surplus Funds 258. Investment of moneys. — All such money for the time being standing to the Credit of the Liquidator at the Bank as is not immediately required for the pirposes of winding up, shall be invested in Govemment securities or iri interest bearing deposits in the designated schedule bank, or, with the previous sanction of the Tribunal, in interest bearing deposits in any other Scheduled Bank, in the name oothe Liquidator as Liquidator of the LLP to which the funds belong wherever beneficial to the liquidation: Provided that in the case of liquidator appointed from the panel, the Tribunal may • direct investment of surplus fund in any other manner

259. Liquidator to exami6e the accounts for purposes of investment.— The Liquidator shall, at the end of every three months, exarnine the account of each liquidation in his charge to ascertain what moneys are available for investment, and shall make an entry at ' the end of every thre months in the Record Book relating to the LLP of his having examined the account for the purpose and of the decision taken by him regarding the investment, and in case he decides not to invest any surplus funds, the reasons for such decision

260. Investments to be made by the Bank.— All investments shall be made by the Bank upon the written request of the Liquidator. The securities shall bé retained in the Bank in the name and on behalf of the Liquidator, and shall not be sold except by the Bank and under the written instructions of the Liquidator. When the securities are sold the proceeds shall be credited by the Bank to the account of the Liquidator

261. Distributable sum and interest to be credited.— All distributable sums and interest accruing from securities or-investments shall from time to time be received by the Bank and placed to the credit of the account of the Liquidator and intimation thereof shall be given to the Liquidator, who shall thereupon

credit such distributable sum or interest in his accounts to the LLP to which the security or the investment relating thereto belongs

262. Refund of Income-tax.— The Liquidator shall claim such refunds of income-tax as may be due in respect of any distributable sums or interest received on the securities or investments and credit the same when realised to the appropriate account. FILING. AUDIT AND nSPECTION OF THE LIOUIDATOR'S ACCOUNT 263. Yearly Accounts to be filled.- (l) Unless otherwise ordered by the Tribunal the liquidator shall prepare, every year, a statement of accounts as on 31 st March within two months from 3 1 st March and file such accounts with the Registrar not later than 30th September following. 334 THE GAZETTE OF INDIA : EXTRAORDINARY IPÅRT "—Sic. (2) The final accounts of the liquidator shall be filed with the Tribunal and the Registrar as soon as the affairs of the LLP have been fully wound up, irrespective of the period prescribed above. Explanation;- "Year" in relation to the statement means period from first day of April of the year to the 31 day of March following year

Form No. 15 and shall be verified by a declaration. The final account shall bein Form No. 89

265. Nil Account- Where the liquidator has not, during the period of account, received or paid any sum of money on account of the assets of the LLP, he shall file an affdavit of no receipt or payment for the period

266. Audit of the Liquidator's accounts.- (l) The accounts shall be audited by a person qualified to act as auditor of the limited liability partnership and for the purpose of the audit, the liquidator shall fumish the auditor such information as the auditor may require: Provided that no such audit is required Where the transaction during the period is for rupees fifty thousand or less. (2) Where the audit of the accounts is not required under this rule, the statements of accounts. shall contain, a declaration by the liquidator that the books and accounts are _ properly maintained and funds have been utilized only for the purpose of winding up of the affairs of the - LLP

267. Auditors to be filed.- One copy of the statement of accounts along with the auditor's report shall be filed with the Tribunal forthwith. .The Tribunal may at any time require the production of, and'inspect, any books of accounts kept by the liquidator. Other copy of the statement along with the auditör's report shall be filed with the Registrar in

Form No. 10 mt later than •30åI September

268. Audit fees.— Audit fees on the gross amount brought to credit, including the unrealized or unrecovered contribution of the partners on partners interest on investments and rents from propenies, but åfter deducting (a) the amount spent out of the money receivéd in carrying on the business of the LLP and (b) the amounts paid by the Liquidator to Secured creditors (other than debenture hoiders), shall be paid to the auditor and debited to the account of the liquidation to which the audit relates according to the following scale:- (a) On the amount brought to credit including the unrealized or unrecovered contribution, interest on investments and rents from properties, but after: deducting (a) the amount spent out of the mqney received in carrying on ..... h per cent [30)] (b) the business of the LLP, and (b) amounts paid by the Liquidator to secured creditors other than debenture holders On disbursements, other than payments to secured creditors not being debenture holders 33S . h per cent; Provided that the minimum audit fee for the account of the Liquidator shall be not less than Rs. 2500/- in respect of one LLP for a period of one year and the maximum audit fee shall be Rs. 25,000/- for the audit of account of a.LLP for one year subject to variation of 25% of the aforesaid fee at the discretion of the Member or Tribunal for reasons to be recorded in writing

269. Inspection of the account and certificate of audit.— Any creditor or•partner shall be entitled to inspect the accounts and the auditor's certificate in the office of the Tribunal on payment of a fee as specified in Annexure, and to obtain a copy thereof on payment of the specified charges

270. Account and auditor's report to be placed before Member.— Upon the audit of the account, the Registrar of Tribunal shall place the statement of account and the auditor's certificate before the Member for his consideration and orders

271. Assistance for the Liquidator.— The Liquidator may, appoint one or more practicing Chartered Accountants or practicing Company Secretaries or practicing Cost Accountants or legal practitioners entitled to appear before the Tribunal ot such other professionals or experts or valuer or agency as he considers necessary to assist hini 'in the performance of his duties and functions under the Act or the rules, in accordance with the n.lle 42

272. Employment of additional or special staff where official Liquidator acts as Liquidator. Where the Liquidator is of opinion that the employment of any special or additional staff is necessary in any liquidation, he shall apply to the Tribunal for sanction, and the Tribunal may sanction such staff as it thinks fit on such salaries and allowances as to the Tribunal may seem appropriate. The special or additional staff shall be from ex- servicemen and in case of their non-availability persons retired from Central Govemment, State Govemment, autonomous bodies of Central or State Governments and public sector undertakings. They shall- be on contractual basis tifl dissolution of a particular LLP or for five years whichever is earlier. In case his services are availed for more than one LLP, contract shall terminate as aforesaid and fresh contract may be entered into for another LLP

273. Apportionment of expenses of common staff where official Liquidator acts as Liquidator — Where any staff is employed to attend to the work of more than one liquidation, or any establishment or other charges are incurred for more than one liquidation, the-expenses incurred on such staff and the common establishment and other charges, shall be apportionéd by the Liquidator between the, several liquidations 336 THE GAZETTE OF : EWRAORDINARY concemed in such proportions as he may think fit, subject to the directions of the Member, 274. Application for examination— (I) The Central Government may at any time require any liquidator of an LLP which is being wound-up by the Tribunal to answer any inquiry in relation to any winding up in which he. is engaged, and may, if the Central Government thinks fit, apply to the Tribunal to examine him or any other pérson on oath conceming the winding up. (2) [f it appears-to the liquidator in the course of a voluntary winding up that any past or present officer, or any member, of the LLP has been guilty of any offence in relation to the LLP, he shall forthwith report the matter to the Registrar and shall furnish to him such information and gi.ve to him such access to and facilities for inspecting and, taking copies of any books and papers, being information or books and papers in the possession or under the control of the liquidator. and relating to the matter: in question, as the Registrar may requi.re. (3) Where any report is made under sub-rule (2) to the Registrar, he may, if he thinks fit, refer the matter to the Central Govemment for further inquiry. The Central shall thereupon investigate the matter and t, apply to thZ Tribunal for an order

conferring on any person designated by the Central Government for the purpose, with respect to the LLP concerned, all such powers of investigating the affairs of the LLP as are provided by this Act in the case of a winding up by the Tribunal. VOLUNTARY WINDING UP AND WINDING UP SUBJECT TO SUPERVISION 275. Applicability of rules. — (I) . Where an application is made to the Tribunal in pursuance of the provisions relating to the voluntary winding up of a LLP, whether or not an order shall have been made that the voluntary winding up shall continue, the proceedings contained in these rules, so. far as may be, shall be applied to the subject- matter. and mode of such application in a. voluntary winding up: (2) Save as aforesaid,; Rules which from their nature and subject-matter, or by the headlines above the group in which they are contained or by their terms are made applicable only to proceedings in a. winding-up by the Tribunal or only to such proceedings and to proceedings in a creditors' voluntary windirig•up, shall not apply to proceedings in a voluntary winding up, or, as the case may be, in a members' voluntary winding up, whether any such voluntary winding up is or is not being continued under the supervision of the Tribunal

Form No.2 with such variations as the circumstances may require. 337 277. Statement to be laid before meeting of creditors. — The statement of the assets and liabilities of the LLP to be laid before a meeting of creditors by a liquidator in a voluntary winding-up shall be in Form No.4 with such variations, as may be necessary. LLE LIOUIDATOR IN VOLUNTARY WINDING-UP 278. Notice of appointment of LLP liquidator — The notice of his appointment which every LLP liquidator is required to be published in the newspaper be in Form No. 90 and the notice of the appointment to be delivered to the Registar shall be in Form No 7

279. Security by LLP liquidator appointed by Tribunal.— (l) Every LLP Liquidator appointed by the Tribunal shall, before entering upon his duties as a Liquidator of the LLP for which he is appointed, furnish security in such sum and in such manner as the Tribunal may direct. The cost of fumishing the required security shall be borne by LLP Liquidator and shall not be charged against the assets of the LLP as an expense incurred in the winding up, (2) If the Tribunal is of the opinion that the security furnished by the LLP Liquidator under sub-rule (1) is inadequate, the Tribunal may requfre the LLP Liquidator to filmish additional security. Where the security furnished is excessive, the LLP Liquidator may apply to the Tribunal for reducing the amount of security, and the Tribunal may make such order thereon as it thinks fit

280. Limit of remuneration of LLP liquidator appointed by" the Tribunal.— An LLP liquidator shall not, under any circumstances whatever, make any arrangement for, or accept from any advocate, auctioneer or any other person connected with LLP of which he is the liquidator, or employed in or in connection with the winding-up of the LLP, any gift, remuneration, or pecuniary or other benefit whatever beyond the remuneration to which under the Act and •the rules he is entitled as liquidator, nor shall hé •make any arrangement for giving up, or give up any part of such remuneration to any such person

281. Restriction on purchase of goods.by LLP liquidator. — Where the LLP liquidator carries on the business of the LLP, he shall not, without the express sanction of the Tribunal, purchase goods for the carrying on of such business from any person whose connection with him is of such a nature as would result in his obtaining directly or indirectly any benefit out of the transaction. Where the LLP liquidator applies for sanction, he shall disclose in his application the nature of his interest in the transaction, and the cost of obtaining sanction of Tribunal shall be borne by the LLP liquidator personally

282. Office of LLP liquidator vacated by his insolvency.— An LLP liquidator against whom 'an order of adjudication is made, Shakl thereby vacate his office, and for the purpose of the application of the Act and the rules, he shall be deemed to have been removed

283. Resignation of LLP liquidator.— (l) Än LLP liquidator who desires to resign his office shall summon separate meetings of lhe partners and creditors, if any, of the LLP to decide whether or not his resignation shall be accepted: If the partners and creditors, if 338 THE GAZETTE OF : EXTRAORDINARY IPÅRT 11—SEC. any, agree, by majority, to accept the resignation of the LLP liquidator, the resignation shall take effect. In any other case, the LLP liquidator shall report to the Tribunal the result of the meetings and apply for appropriate orders of the Tribunal and the Tribunal may, upon such application, determine whether or not the resignation Of the LLP liquidator shall be accepted, and_may give such directions and make such orders as it considers necessary. (2) The LLP liquidator shall, along with his resignation, submit an account of his acts and dealings as liquidator and a statement as to the position of the liquidation, in a fom in ali respects similar to the statement specified under rule 56, commencing from the date when the last previous statement, if any, under the said section terminated, or from the date of his appointment as liquidator, whichever is later, and brought down to the date of his resignation. (3) The expenses of summoning meetings under sub-rule (l), and of the application to be made to the Tribunal, shall be part of the expenses of the liquidation

284. Duty of LLP liquidator upon resignation.— Upon a LLP liquidator resigning or being released or removed from his office, he shall deliver over to the new LLP liquidator all books kept by him, and all other books, documents, papers and accounts in his possession relating to the LLP or to the office of the liquidator. — (1) The LLP liquidator shall keep 285. Books to be kept by the LLP liquidator. proper books of account in the form and manner specified in this part showing all receipts and payments made by him in the course of the liquidation. (2) He shall keep such books as the Committee of Inspection, or if there is no such Committee, as the creditors, if any, direct, and submit all the books and accounts and documents and papers in his possession relating to his LLP, to the Committee of Inspcction,

or if there is none, to the creditors whenever requüed by the Committee or creditors, as the case may be. (3) In addition to the books of accounts, the LLP liquidator shall keep a record book in which shall be entered all minutes of proceedings and the resolutions passed at any meeting of the creditors or partners or of the Committee of Inspection, particulars of all his transactions and negotiations in relation to the winding up and all such matters other than matters of account as may be necessary to furnish- a correct view of the administration of the LLP's affairs. He shall also keep a book showing the dates at which all notices to creditors and partners were sent out and posted. The person who dispatched the notices shall • 2itial the entries in the book relating thereto. (4) The accounts of the liquidator shall be open to the inspection of every creditor or partner during office hours upon payment of a fee of Rs. IO for every hour of inspection or part thereof

286. Banking account of the LLP liquidator.— (l) The liquidator shall open a account of the liquidator called the "Liquidation Account of . . LLP" in a Scheduled Bank, into which he shall pay all money received by him as liqui tor, and the realization 1157 GI/ 10—22B 3(i) of each day shall be paid into the said account without deduction not later dun the next working day of the Bank, provided that the remittance of moneys into the Bank may be deferred until the realization exceeds Rs. 1000. lhe money needed for meeting the expenses of liquidation or for making any payments by the liquidator in cash shall be drawn from the Bank by chequcs drawn upon the Bank by the liquidator. All payments by the liquidator above Rs. 1000/- shall ordinarily be made by cheque. (2) Unless the contrary appears, all references in these rules to the Bank in a voluntary winding-up shall méan references to the Bank in which an account has been opened as aforesaid

287. Bills, cheques and securities to be deposited in Bank.— Ali bills, cheques, hundies, notes and other securities of a like nature payable to the LLP or to the liquidator thereof shall, as soon as they come into the hands of the liquidator be deposited by him with the Bank for the purpose of being presented for acceptance and payment or for payment only, as the case may be, and the proceeds when realised shall be credited by the Bank to the account of the liquidator

288. Investment of surplus funds, (l) All such moneys for the time being standing to the credit of the liquidation accoU1it as is not immediately required for the purposes of the winding up, shall be invested by the LLP jiqtiidator in Government securities or in interest bearing deposits in a Scheduled Bank. Rules 258 to 262 of these rules relating to investment shall.apply mutatis mutandis to investments made by the LLP liquidator

289. Liquidator's statements under rule 56.— In a voluntary winding-up or a winding- up under the supervision of the Tribunal, the statements required to be filed under Rule 56 with respect to the proceedings in and position of the liquidation of an LLP the winding up of which is not concluded within a year after its commcnccment, shall be filed with the Registrar twice in every year as follows:- (l) The first statement, commencing from thc date q.vhe.n liquidator was first appointed and brought down to the end of twelve months from the commencement of the winding up shall be filed within one month from the expiration of such twelve months, and subsequent statements shall be filed at intervals of half a year, each statement being brought down to the end of the half year for which it is filed, Where the .winding up is concluded before the expiration of a half-yearly interval, the final statement of account brought down to the close of the winding-up shall be filed forihwith. (2) Where thc time for filing the statement has expired the Tribunal mgy on application extend the time, and unless the Tribunal otherwise orders, the cos(s of sugh application shall be bome by the liquidator pérsonally. (3) The statements shall be in

Form No. 15 (with such variations as may be neécssary in the case of the final account) and shall be prepared in accordance with the instructions contained in the Form and verified by an affidavit. 39 340 THE GAZETTE OF INDIA : EXTRAORDINARY (4) Where the liquidator has not, during ariy period for which the statement has to be filed, received or paid any money on account of the LLP, he shall, at the period when he is required to file his statement, file with the Registrar the prescribed statement in the above Fortn No. 15, containing the particulars therein required with respect to the proceedings in and the position of the liquidation together with an affidavit of no rec&ipt or payments. (5) Every statement shall be filed in duplicate with the Registrar, and, in a-winding up under the supervision of the Tribunal, a copy of the statement shal also be filed in the Tribunal, within the time prescribed in clause (1) above

290. Submission of periodical reports to the Tribunal.- (I) The LP Liquidator shall make periodical reports to the Tribunal and in any case make a rep rt at the end of each quarter with respect to thé progress of the winding up of the LLP in orm No. 8

291. Notice convening final meeting and the account to be laid before the meeting. The notice convening the final meeting of the LLP and the creditors in a voluntary winding-up, shall be in Form No. SY. The Accounts of the winding up to be laid by the LLP Liquidator before the said meeting or meetings shall be

Form No. 9

292. Returns to Registrü•.— 'Ihe returns to be made to the Registrar after final meeting and dissolution during voluntary winding up shall be in Forms Nos 10 and 11 respectively

293. Inspection by creditor or partner of statements filed by liqu9dator.— Any partner or creditor, if any, of an LLP which is being wound up shall be entitled to inspect any of the statements filed with the liquidator on payment of a fee as prescribed in Annexure and to obtain a copy thereof or extract therefrom on payment of the prescribed charges as prescribed in Annexure

294. Audit of the liquidators' account.— The partners, in a meeting, and the creditors, if any of an LLP may, if and when they think fit, appoint an auditor td audit the accounts of the liquidator, and shall fix the fees to be paid to such auditor. 29S. Applications for stay ot proceeding in the winding up — (l) An application shall be made by a summons, and notice of the application shall be given to the LLP liquidator where he is not the applicant, to the respondents, if any, named in the application, and to such other persons and in such manner as the Tribunal may direct. (2) Where an order is made staying the proceeding in the winding-up, the order shall direct that the at whose instance thé order for stay was made shall, within seven days of the making of the order, file a certified copy thereof with the Registrar in Form •No

11. Explanation.- [n computing the period of thirty days from the 4ate of the order, the requisite time for obtaining a certified copy of the order shall be excluded. PAYMENT OF UNCLAIMED DISTRIBUTABLE SUMS AN UNDISTRIBUTED ASSETS INTO THE LLPS LIQUIDATION ACCOUNTI A WINDING UP 341 296. Statement of payment (l) The Statement to be furnished, under rule 60 to the Registrar by the Liquidator in a winding up by the Tribunal and a LLP Liquidator in a voluntary winding-up, when making any payment of unclaimed distributable sums or undistributed assets into the LLPs Liquidation Account in the Reserve Bank of India or designated Bank under rule 61, shall be in

Form No.91

297. Unclaimed distributable sums or undistributed assets under investment.- For purposes of payment of unclaimed distributable sums and undistributed assets into the LLPs Liquidation Account, money invested or deposited at interest by the liquidator shall be deemed to be money in his hand, and when such money forms part of the unclaimed distributable sums or undistributed assets of lhe LLP, the liquidator shall realize the investment or withdraw the deposit and shall pay the proceeds into the LLPs Liquidation Account

298. Operation and maintenance of the Account.- LLP Liquidation account shall be operated by the Registrar. The Registrar shall cause to be maintained in his office separate accounts in respect of each LLP whose unpaid distributable sums or undistributed assets are deposited in the said account. COST INCLUDING EXPENSES, CHARGES OR FEES 299. Cost , expenses, charges or fees payable out of the assets in a winding up by the Tribunal — (l) The assets of a LLP in a winding up by the Tribunal remaining after payment of the•fees and expenses properly incurred in preserving, gealizing or getting in the assets including, where the LLP has previously commenced td be wound up voluntarily, such remuneration, cost and expenses as the Triburial may allow to the liquidator in such voluntary winding up, shall, subject to any order of the Tribunal and to the rights of secured creditors if any, be liable to the following payments which shall be made in the following order of priority, namely First — the costs of the petition including the costs of any person appearing on the petition, whose costs are allowed by the Tribunal; Next — fees to the liquidator appointed from the panel; Next — the necessary disbursements of the Liquidator other than expenses properly incurred in preserving, realizing or getting in the properties of the LLP; Next — the cost of any person properly employed by the Liquidators which may in the form of salary, perks etc and cost incurred in enwging the services of professionals, advocates, experts etc; Next — the fees to be credited to Government; Next — the actual out of pocket expenses necessarily incurred by the members of the Committee of Inspection, and sanctioned by the Tribunal. GAZETTE OF INDIA : EXTRAORDINARY I PART ll—szc. Save as otherwise ordered by the Tribunal no payments-i respect of bills of (2) professionäls, advocates, exßrts etc shall be al}owed out of the asse S'Of the LLP unless the appointment is made in with the rule and the pa bie is approved by the Tribunal. (3) Nothing contained in this rule shall apply to or affect costs w •ch in the course of legal proc#ding by or against the LLP which is being wound up by the Tribunal, are grdered by the Tribunal in which. such proceedings are pending, to b paid by the LLP or the liquidator, or the rights of the person to whom such costs are paya le. MISCELLANEOUS — (I) Every duly authorized officer of the entra] Government 300. Inspection of file. and save as otherwise provided by the rules, every person who h s been a partner or creditor of a LLP which is being wound up, shall be entitled, on payment of charges specified in Annexure, at all rasonable times to inspect the file f proceeding of the liquidation and to take copies of extracts from any document therein and, on payment of prescribed charges, to be furnished with such copies or extracts. (2) Save as otherwise provided in.the rules, every partner and every •reditor whose claim proof has been admitted, shall be entitled, on payment of the spe ified charges, at all reasonable time to inspect the file of proceedings and to be furnis ed with copies and extracts from any document therein

301. Appeal from Order of Tribunal to National Company Law ppellate Tribunal Ariy aggrieved person may prefer an appeal against the order or dec Sion of the Tribunal to:the National - Company Law Appellate Tribunal within a period of forty-five days from the date on which the copy of the order is delivered in such manner a may be provided by that Appellate Tribunal. No. 1 [See rule 51 . LLPIN Name of the Limited Liability Partnership 2

3. Full address of the registeæd office of the Limited Liability Part ership Line Line 2 City District country Date of Passing resolution 4.343 Number of Panners 5

6. Three-fourths majority of partners consented for voluntary winding up -Yes List of attachments (l) Copy of the resolution.(2) Copy of the Authority (3) Optional attachment. Verification To the best of our knowledge and belief, the information given in this form and its attachments is correct and complete. I have gone through the provisions of the Limited Liability Partnership Act, 2008, and the rules framed there under. I have been authorized to sign and submit this application. To be digitally signed by designated partner DP[N Dated: Place:

Form no. 2 ISee rules 7 & 2761 Voluntary Winding-up Declaration of solvency, embodying a statement of assets and liabililies and valuation report Name of LLP.• „ LLPIN: ... Presented by: .the.....day of.. we, of.... Declaration of Solvency .. ...all the / majority of the designated partners ....do solemnly affirm and declare that we have made a full enquiry into the affairs of this LLP, and that having done so, we have formed the opinion that this LLP has no debts/ will be able to pay its debts in full from the proceeds of assets sold in voluntary winding up, within a period ot'.. ..months from the commencement of the winding-up, and we append a statement of the LLP's assets and liabilities as at.... being the latest practicable date before the making of this declaration. And we make this solemn declaration believing the same to be true. Sole nly affrmed and declared at. .20....., before me. Signatures 344 Thu GAZETTE OF INDIA : EXTRAORDINARY Commissioner for Oaths or Nota.ry Public. P ART I Statement as at. .....20 liabilities. ., showing assets at book value and as per valuer report and A. 2. 3. 4. 5. 6. 7. 8

9. Assets Book value Value as per valuation report B. Balance at Bank Cash in hand Investrnents Debtors/Trade receivable Loans & Advances Inventories Freehold Property Leasehold Property Platit & Machinery IO. Furniture, fittings etc

11. Intangible Assets 12. Other Assets (to specify) 13. Outstanding contribution of the partners Liabilities Total I. 2. 3. 4. 5

6. Dated... .... Secured creditors (secured on specific assets) including workmen dues. Cost of liquidation Preferential Creditors Creditors secured 'by floating charge on the assets Unsecured creditors Contingent liabilities Total Total value of the assets (as per valuers report) Total liabilities Estimated surplus after paying debts in full Remarks Signature Designated partners of LLP (_'(ZTII 2. 3. : 3-«wurorr

Form No. 3 [See clause (a) of sub-rule (2) of rule 71 LLPIN Narne of the Limited Liability Partnership Full address of the registered office of the Limited Liability Partnership country 4. Date of passing resolution S. Date of declaration made on 6. Declaration and statement in Form 2 and 4 and valuer report are attached - List of attachments (I) Copy of the declaration , statement& valuation report. (2) Copy of the Authority (3) Optional attachment. Verification To the best of our knowledge and belief, the information given in this form and its attachments is correct and complete. 1 have gone through the provisions of the Limited Liability Partnership Act, 2008, the rules framed there under. I have been authorized to sign and submit this application. To be digitally signed by designated partner DPIN Dated: Place: 346 THE GAZErrE OF INDIA : EXTRAORDINARY Form No 4 (See clause (c) of sub rule (2) of rule 7 & rule 277) Name 0fLLP.•... . LLPW:... Statement of Assets and Liabilities as at__ I PART II—SEC, 1. (1) (2) 11 Particulars CONTRIBUTION AND LIABILITIES Partners' funds (a) Contribution (b) Reserves and Surplus (Surplus being the profit]loss made during the year) Liabilities (a) Secured Loans (b) Unsecured Loans (c) Short term borrowings (d) Creditorsnrade Payables - Advance from customers (e) other liabilitigs (to specify) (f) Provisions (i) for taxation (ii) for contingencies (iii) for insurance (iv) other provisions (if any) TOTAL ASSETS (a) Fixed Assets (b) Investments (c) Loans and Advances (d) Inventories (e) Debtorsnrade Receivables (f) Cash and Cash equivalents (g) other assets (to specify) TOTAL Figures as at the end of 2 Notes: (a) Contingent liabilities not provided for. Dated... [n Ru ees Figures as at the end of the last reporting period as on..... 3 Signatures Designated partners of LLP Form NO.5 {See sub-rule (4) of rule 8] . LLPIN 2. 3. 4. 5. 6. 7

8. Name of the Limited Liability partnership Full address of the registered office of the Limited Liability Partnership country SRN of delivering of the Declaration of solvency by Designated Partner to the Registrar Date of meeting of partners at which resolution for voluntary •winding up was passed Date of forwarding copy of the declaration etc tp the Date of consent of creditors Two third in value of Creditors of the LLP consented—Yes List of attachments (1) Copy of the consent. (2) Copy of the Authority (3) Optional attachment. Verification To the best of my knowledge and belief, the information given in the

form is correct and complete. I have gone through the provisions of the Limited Liability Partnership Act, 2008, and the rules framed there under. 348 THE GAZETTE OF. INDIA : EXTRAORDINARY Copy of the consent is attached. I have been authorized to sign and submit this application. To be digitally signed by designated partner DPIN Dated: Place: Form No. 6 I PART 11—Sec. 2. 3. 4. 5, [See sub-rule (8) of rule 10 & sub-rule (1) of rule 29] *IHeading as in form no 16] *LLP Petition of LLPIN Name of the LimitedLiabiIity Partnership Name of LLP Liquidator or Liquidator. Address of LLP Liquidator or Liquidator in pursuance of rule 10(6)/29(7) of the rules I hereby declare! that there is no conflict of interest and not lack of independence in respect of my appointment Verification To the best of my knowledge and belief, the information given in the form is correct and complete. I have gone through the provisions of the Limit?d Liability Partnership Act, 2008, the rules framed there under. Signature.... .... Nafile . Liquidator or Liquidator) Capacity... .... Place Date Note: - *Delete if not applicable. em 11 —«üS3i] Form No.7 [See rules 12 and 2781 l. LLPIN 2. Name of the Limited Liability Partnership 3. Address of the Registered Office of the Limited Liability Partnership Line I country 4. Purpose of form Appointment of LLP Liquidator Cessation of LLP Liquidator Part A — In case of appointment of LLP Liquidator 5. (a) Date of appointment of LLP Liquidator by partners (b) Name of the LLP Liquidator so appointed (c) Majority of the partners of LLP consented:- Yes (DD/MWYYYY) 6. In case the LLP has creditors, creditors consented under clause (b) or (c) of sub-rule (3) of rule 7, Date of approval by two third majority of the creditors in value of LLP (DD/MM/YYYY) 7. (a) In case, creditors do not approve of LLP Liquidator appointed b artners, date of appointment of another LLP Liquidator. (DD/MM/YYYY) (b) Name of the LLP Liquidator so appointed 8. (a) Date of appointment of LLP Liquidator by the Tribunal (DD/MWYYYY) (b) Name of the LLP Liquidator so appointed THE GAZETTE OF INDIA : EXTRAORDINARY 9. Name of LLP Liquidator Appointed as voluntary liquidator I O. Address of the LLP Liquidator Line I country- Part 'B' In case of change(s) of LLP Liquidator 11. In case of removal__ (a) Date of notice of Liquidator stating grounds of removal (DD/MWYYYY) (b) Reasons for removal (c) Daté of passing of resolution deciding the removal of Liquidator by three-fourth in value by partners/creditors (D /MWYYYY) (d) Date of removal by the Tribunal. (DD/MWYYYY) 12. In case of any other •change (a) Date of change (DD/MWYYYY) (b) Nature of change List of attachments (l) Copy of the resolution of the partners/éreditors/ order of the Tribunal. (2) Copy of the Authority (3) Optional attachment. Verification To the best of my knowledge and belief, the information given in the form is correct and complete. have gone through the provisions of the Limited Liability Partnership Act, 2008,. the rules framed ther under. To be digitally signed by designated partner DPIN Place Date : 3RTUTtUT Form no 8 [See rules 17 and 2901 Voluntary Winding-up / Quarterly progress report 1. Preliminary (l) Name of LLP (2) LLPIN. (3) Date of Commencement of winding up (4) Name and address of the LLP Liquidator (5) Period of the Report 11. Asset management (l) Date of taking the custody of property, assets and books of accounts. (2) Date of valuation of the property. (3) Value of the property as per the valuation report. (4) Date of advertisement inviting bids. (5) Date of sale of property, assets etc. (6) Sale amount. Ill. Settlement of creditors (I) Date of inviting claims. (2) Date of adjudication of claims. IV. Declaration of distributable sum (l) Date of declaration. (2) Rate of distributable sum. (3) Date of distribution V. Cost of voluntaw winding up (item wise details) VI. Dues from partners (l) Amount of outstanding contribution. (2) Any other dues, (3) Amount realized. V 11. Settlement of list of partners and distribution (l) Date of settlement of list. (2) Rate of return. (3) Date of distribution. VIKI. Professionals and experts appointment (1) Name (s) of the professional/expert (2) Purpose of appointment (3) Amount of fee IX. Investigation into the affairs of LLP Date of submission of report to Tribunal. THE GAZETTE OF INDIA : EXTRAORDINARY X. Legal proceedings instituted, concluded or pending for and against LLP XL Expected date of submission of report for dissolution/ causes for delay XIL Receipts and payments. I PART II—SEC. Röcei ts Xtll. Remarks Dated this Ru ees Pa ments LLP Liquidator day of 20 FORM NO. 9 [See rules 19 and 291] 1. 2 3

4. LLP Liquidators Enal windlng up account In voluntary winding up Name of the LLP URN Datepf commencement of the winding-up Name and address of the LLP Liquidator Statement showing how the winding-up has been conducted .an.d the property of the "LLP has been disposea oi (Commencement of winding-up) to.. (close of winding-up) A. Report of the LLP Liquidator:- B. Final winding up account:- 3S3 Payments Receipts Assets 2. 3. 4. 5. 6, 8. 9. IO. 11. 12. 13. from 14. Value as per valuation report Value realised Rs. Balance at Bank Cash in hand Investments Debtors/Trade Receivable Loans & Advances Inventories Freehold Property Leasehold Property Plant & Machinery Furniture, fittings etc. Intangible Assets Other Assets (to specify) Outstanding contribution the partners realized per trading Receipt account. IS. other receipts Total Less Payments per trading account Net realization TOTAL 1157 GI/ 10—23A Payments I. Cost of liquidation (i) LLP Liquidator's remuneration:— (ii) Fees/charges to professionals / experts (individual details) (iii) Other Cost Of voluntary winding up (expenses/ charges on each item shall be disclosed) 2. Distributable sum (i) Secured creditors including workmen dues (ii) Preferential creditors (fii) Creditors having floating charge (iv) Unsecured creditors (v) Others if any [Distributable sum(s) of...np. in the rupee on 3. partners:— Returns to np in the Return of. .... rupee on Rs..... . Add balance TOTAL THE OF INDIA : EXTRAORDINARY The following assets estimated to be of the value of Rs. ...have proved to be Jnrealisable:— [Give details of he assets whi&t have proved to be unrealizable] 2) paid into the LLPs Liquidation Account in respect of:— (a) Unclaimed distributable sums payaue to creditors in the winding-up, (b) Other unclaimed distributions in the winding-up, (c) Moneys held by the LLP in üust in respect of distributable sums or other sums due before the commencement of the winding-up to any person as a partner of the LLP. Explanations:- (PART "—sec. Declare that the above statement is true and contains a full and accurate account of the winding-up from the comraencanent to the cbse of fre windjng-up, Dated this r. . dayoi.....200....

Form No. IO [See rules 121, 267, and 2921 Statement of Account or Final Account LLP[N Name of the Limited Liability Partnership Name and address of the LLP Liquidator or Liquidator Line I Line 2 country Voluntary winding up or winding up by Tribunal Period of Statement of Account or Final Account (a) Name of auditor or auditor's firm (b) Address of Auditor or auditor's firm (Sd.) LLP Liquidator List of attachments 1157 10—23B JSS Verification (1) Statement of account/final account (2) Optional Attachment (s) To the best of my knowledge and belief, the infomation given in the form along with the attachments is correct and complete. have gone through the provisions of the Limited Liability Partnership Act, 2008, the rules framed there under. To be digitally signed by Particulars of the Person sighing and submitting the Form Narne Capacity 1. LLPD.I (LLP Liquidator or Liquidator) Form No. 11 [See rules TY(S), 23(4), 64(2), 248, 292 and 2951 2. Name of the Limited Liability Partnership 3. Name and address of the LLP Liquidator or Liquidator country 4. Date of passing of Order (DD MM/YYYY) 5. Date of issue of certified copy of order (DD/MWYYYY) 6. Reference of the rule List of attachments (l) Copy of the order (2) Optional attachment (s) Verification To the best of my knowledge and belief, the information given in the form along with the attachment is correct and complete. 3S6 THE : EXTRAORDINARY I have gone through the provisions of the Limited Liability Partnership Act, 'PART 2008, t.ne —SEC. rules framed there under, To be digitally signed by Particulars of the person signing and submitting the form Name Capacity.... .... Form No. 11 ISee sub-rule (1) of rule 311 [Heading as in form no 161 LLP Petition of Registrar To The Liquidator Order pronounced this day by the Hon'ble Member Mr. mentioned LLP under the Act:- 2. 3. 4. 5

6. Dated Narne of the LLP LLPiN Registered office of the LLP Petitioner's authorized representative Date of presentation of petition Name of the Liquidator for winding up the under Registrar of Tribunal smt11—urrg3 I. Preliminary (l) Narne of LLP (2) LLPIN

Form no 13 [See rule 40] [Heading as in form no 161 LLP Petition Nm..... ... of Winding-up by Tribunal Quarterly progress report (3) Date of winding up order (4) Date of receipt of winding up order (5) Date of Commencement of winding up (6) Name and address of Liquidator (7) Period of the Report 11. Asset management l. Date of taking the custody of property, assets and books of accounts

2. Date of valuation of the property and assets

3. Value of the property as per the valuation report

4. Date of advenisement inviting bids

5. Date of sale of property, assets etc

6. Sale value. Ill. Realization of debts. l. Number of debts not barred by limitation and amount

2. Number of claim applications filed before the Tribunal and amount

3. Number of debts barred by limitation and amount.IV. Settlement of creditors l. Date of inviting claims

2. Date of adjudication of claims

3. Date of submission of list to the Tribunal.V. Declaration of distributable sum 1. Date of declaration

2. Rate of distributable sum

3. Date of distribution.VI. Professionals and experts appointment I . Name of the professionals/experts 2. Purpose of appointment 3. Amount of fee VII. Cost of winding up (item wise details) VIKI. Dues from partners. I. Amount of outstanding contribution

2. Any other dues, 3. Amount realized. IX. Settlement of list of partners and distribution I. Date of settlement of list. •3S8 THE GAZETTE OF INDIA : EXTRAORDIN ARY 2, Rate of retum declared

3. Date of distribution.X. Investigation into the affairs of LLP (fraudulent conduct of business, misfeasance etc.) l. Name and address of the investigator

2. Date of appointment

3. Date of submission of report to the Tribunal.I PART I I—SEC. XI. Legal proceedings instituted, concluded or pending for and against LLP MI. Expected date of submission of report for for delay. XIII. Receipts and payments. Recei ts XIV. Remarks :- Dated this 1. LLPIN Payments

Form No. 14 Ru eeS Liquidator day of 20 [See sub-rule (2) of rule 421 [Heading as in form no 161 LLP Petition No..... of 2. Name of the Limited Liability Partnership 3. Name and address of the Liquidator 4, Name of the practising professional , experts etc, appointed by Liquidator to assist him 5. Address of practising professional , experts etc, 6. Date of appointment 7. Purpose of appointment In pursuance io rule 42(2) of the rules. I hereby declare that there is no conflict cf 8. interest and not lack of independence in respect of my appointment. 3S9 Verification To the best of my knowledge and belief, the inforlnation given in the form is correct and complete. I have gone through the provisions of the Limited Liability Partnership Act, 2008, the rules framed there under. Name .... Capacity.... .....•..... (Professional/expeH etc.) Form no 15 [See rules 56, 264 and [Heading as in form no 16] LLP Petition of 20... ..... Name of LLP: LLPIN Voluntary winding up/winding up by Tribunal: Date of winding up order/ resolution: Date of commencement of winding-up: Period of the statement of account. Name and address of Eiquidator/LLP liquidator: , Liquidator/LLP Liquidator of the above-named LLP solemnly state:— That the statement of account made overleaf and attachments marked I to V contains a full and true account of receipts and payments in the winding-up of the above-named day of... ..20..., inclusive and that .day of.. LLP from the. . .20 . .,„to the.... have not nor has any other person by my order or for my use during such period, received or paid any moneys on account of the said LLP other than and except the items mentioned and specified in the said •statement of account. I further say that the particuEars in the statement of account and the attachments thereto, are true to the best of my knowledge and belief. * I declare that the value of total transactions during the period was Rs. Fifty thousand or less and that I acknowledge the responsibility for maintaining the books and records and further declare that the funds were utilized for the purposes of winding up of affairs of the LLP. Dated this.... .. day of . ..200.. LLP Liquidator/Liquidator * Delete if not applicable. Note: (1) (2) In case the LLP Liquidator or liquidator has not, during the period of account, received or paid any sum of money on account of the assets of the LLP, he shall file an affidavit of no receipts or payments on the date on which he shall have to file his accounts for the period. 360 THE GAZETTE OF INDIA : EXTRAORDINARY Statement of AEöÄPurSüint to -riili SG LLP Liquidator's/ Liquidators Statement of Account from. H. to. . Realisations Date Of whom Nature received of assets Disbursements Amount Date To whom Nature of 'I—SEC. 30)' p. 1 2 2 RS. p. 4 1 2 disburse- 3 Amount Rs. 4 Brought forward . Total carried over . Brought forward Total carried over . Note: No balance should be shown on this account, but only the total realizations and disbursements, which shoufd be carried forward to the next account, Analysis of Balance Rs. Total realizations Total disbursements Balance The balance is made up as follows: — 1. Cash in the hands of the liquidator 2. . Total payments into Bank, including balance at date of commencement of winding-up (as per Bank statement) Less total withdrawats from Bank Balance at Bank '3. Amounts invested by the Liquidator Less Amounts received by realisation of investment Balance under investment Total balance as shown above Rs. *Note : Full details of investments made and realisations thereof should be given in a separate statement. Dated.... ...200.... Signature 361 Attachment I Statement of account as on 315t March

1. Assets:(including cash, bank balance, inventory, debtors, investmentSetc.) Rs. (a) Assets specifically mortgaged, pledged or having fixed charge::- Book Value 2. Plant and machinery 3. Furniture, fittings etc

4. Inventory 5.. Other Assets Value realised Rs. Due to secured creditors and workmen Rs. Surplus (+) or Deticiency (b) Assets not Specifically mortgaged/pledged etc:- (ii) (iii) Total amount of the assets at the date of the commencement ot the winding-up Assets realized Value of assets still to be realized 2. Liabilities: Total Amount paid Amount outstand- amount due Rs. ing Rs. Rs. Secured creditors including 1. workmen dues

2. Cost of liquidation Preferential creditors 3. Creditors having floating charge 4

5. Unsecured creditors 6. Any other liability Rs. 362 THE GAZETTE OF INDIA : EXTRAORDINARY I PART 3.(a) Totaf amount of partners contribution (with details of nature of contribution): (h) Outstanding contribution (c) Outstanding contribution realized 4. Legal proceedings (if any). instituted, pending or concluded during the period: Name of the Names of Nature of Stage or authority parties and number proceeding proceeding pro- ceeding Nature of Remarks decree or order made, 5. Causes which delay the termination of the winding-up: 6. Period within which the winding-up may probably be concluded, Dated.. . 200.. Attacnment 11 LLP liquidators/Liquidator's Trading account Date Dated Rs. Receipts particulars Total ....200... Date Attachment Ill Payments particulars Total Signature Rs. Signature List of Distributable -sums (Paid) Amount of distributable sum Number Name of creditor on list Amount of claim (as admitted) Rs. Rs Unclaimed Rs. 3 Dated .200.. Total Signature 3(i)] Number on list 363. Attachment IV List of amounts paid or payable to partners Amount returned Name of partner Amount of contribution Rs. Unclaimed Rs. Dated.... ...200 Dated.... ...200 Total Signature Attachment V Statement of unclaimed distributable sums and undistributed assets paid into the LLP Liquidation Account Serial Name and number address of 1 creditor or partner 2 Amount of distributable sum or undistributed assets payable or 3 Date when Date of payment into. Remarks payable or LLP Liquidation refundable to Account creditor or partner Signature Note:- In the case of volunmry winding up heading as in

Form no 16 and LLP petition no is not required. Form No. 16 [See sub-rule (2) of rule 691 General heading for proceedings Before the National Company Law Tribunal* In the matter of the Limited Liability Partnership Act, 2008, and Bench 364 In the matter of LLPIN Notes: THE GAZXHE OF INDIA : EXTRAORDINARY PART IIAEC. LLP** [Give the name of the Limited Liability Partnership] - Until the Tribunal is constituted under the Companies Act, 1956. the word "Tribunal" shall be substituted with the words "High Court"; -Where the LLP is being wound up, the words 'in liquidation' should be inserted in brackets after the name of the Limited Liability Partnership, Form No. 17 [See sub rule (l) of rule 82 [Heading as in form no 16} LLP Application No. LLP Petition No. Name and Description of 20 of 20 Applicant(s) Versus Respondent(s) Summons Let all parties concemed attend the NCLT Bench on day, the day of 20 , at o'clock on the hearing of an application by the applicant(s) above-named. for an order that the relief sought) Dated day of 20 Authorized Representative for the Applicant (s) This summon(s) was taken out by Shri applicant(s) and will be supported by the affidavit(s) (here set out Registrar of Tribunal Authorized Representative for the 363 [Respondent] [or if the summons is not to be served on any one, then write, it is not intended to serve this summon on any person] ** Note: To be included in the case of an interlocutory application Here insert the section of the Act or rule reference number or other provision of Law under which application is made A summon which is an interlocutory application in a proceeding shall be served not less than 3 clear days before the date of hearing. In order cases, it shall be served not less than IO days before the date fixed for hearing. Form No. 18 rule 841 [Heading as in form no 161 LLP Petition of Aflidavit verifying petition son/daughter of aged affirm and say as follows : I am partner/designated partner of residing at LLP (LLPIN do solemnly , the petitioner in the above matter and am duly authorized by the said petitioner to make this, 2. affidavit on its behalf The statements made in paragraphs of the petition herein now shown to me and marked with the letter 'A' are true to my knowledge, and the statements made in paragraphs true. Solemnly affirmed, etc. .. ...Signature . .....Deponeni are based on information, and I believe them to be This point is to be included in cases where the petitioner is: the LLP. 366 LLP Petition No .... of 20.... .. . LLP Application No.... ..... Let all parties concerned attend the Member in chambers on .... . day, the day of .20. .... at o'clock, on the hearing of an application by the above named petitioner that a day may be fixed for the hearing of the petition above-mentioned for ..... (purpose) presented on the . day of... .20... and that directions may be given as to the advertisement of the petition and the persons (if any) on whom the petition is to be THE GAZETTE OF INDIA : EXTRAORDINARY Form No. 19 ISee rule 861 [Heading as in form no 16] ....Petitioner .. of 20.... Summons for directions served. Dated this ..... day of....20... Authorized Representative for petitioner This surnmons was taken out by Shri Registrar of Tribunal Authorized Representative for the petitioner, and will be supported by the affidavit of .. [Note : it is not intended to serve this summons on any person.] : 3%€rUTtOT Form No. 20 Form of Advertisement of Petition [See rule 881 (Heading as in form no 161 LLP Petition of Notice of petition A petition under the Limited Liability Partnership Act, 2008, for . . was presented by . . on the . hearing before the NCLT .. ...20.... and -the said petition is fixed for day of Bench on. ..,.....20 Any person desirous of supporting or opposing the said petition should send to the petitioner or his authorized representative notice of his intention, signed by him or his authorized representative, with his name and address, so as to reach the petitioner or his authorized representative not later than *two days before the date fixed for the hearing of the petition. Where he seeks to oppose the petition, the grounds of opposition or a copy of hié affidavit shall be furnished with sgch notice. A copy of the petition will be turnished by the undersigned to any person requiring the same on payment of the prescribed charges for the same. Dated... (Authorized representative for petitioner) Address *Where the petition is for winding up, substitute 4 days for 2 days. 368 To Date.... .. ** THE GAZVITE OF : EXTRAORDINARY Form No.'21 [See rule 90] (Heading as in form no 161 LLP Petition No... Notice of petition (PART Take notice that a petition under the Limited Liability Partnership Act, 2008 for .....presented by.....on the... ...day of .....20..... was admitted on the.... day of. ...20... and that the såid petition is fixed for hearing before the NCLT Bench on the . ... day of. ...20.. If you desire to support or oppose the Petition at the hearing, you should give me notice thereof in writing so as to reach me not later than 2 days before the date fixed for the hearing of the petition, and appear at the hearing in person or by your authorized representative. If you wish to oppose the petition, the grounds of opposition or a copy of your affidavit should be furnished with your notice. A copy of the petition will be furnished to you if you. require it on payment of the prescribed charges for the same/ is enclosed herewith*. (Signature)....

(Authorised Representative for petitioner) Address [This notice should be served on or before the . . day of. ....20. ....j Note Where the notice is to a respondent named in the petition, a copy of the petition should be served on him along with the notice. The notice should be served not less than 7 days before the date of hearing, 369 Form No. 22 [See sub-rule (2) of rule 931 [Heading as in form no 16] LLP Petition of Affidavit of service of petition on LLP In the matter of a petition, dated. ...for.....,....l.... son/daughter of.... residing at .... do solemnly affirm and say as follows : 2. 3. 4. [In the case of service of petition on a LLP, by leaving it with an officer or employee of the LLP at the registered office, or, if no registered office, at the principal or last known principal place of business of the LLP] That I did on... day, the... day of.... 20... serve the above named LLP with the above mentioned petition by delivering to and leaving with [name and description], an officer or employee of the said LLP, a copy of the above mentioned, duly sealed with the seal of the NCLT Bench, at [office or place of business as aforesaid], at. .. .o'clock [kn the case of no officer or employee of the LLP being found at the registered office or place of business] That 1 did on... . . day, the... day of. ...20... having after the due diligence failed to find any officer or employee of the above-named LLP at [here state registered office or place of business] leave there a copy of the above-mentioned petition, duly sealed with the seal of the NCLT Bench, at ....o'clock [add where such sealed copy was left, e.g., affixed to door of office or placed in letter box or otherwise] [In the case of directions by the Member or Registrar of Tribunal for substituted service]. That I did on... day, the.... day of ....20... serve [name or names and description] with' a copy of the above-named petition, duly sealed with the seal of the NCLT Bench, by delivering the same together with a true copy of the order for substituted service dated... .... personally to the said....., at [place] at. ...o'clock (or as the case may be). [Where the service is by registered post.] That I did on.... day, the Day of. ....20... ., send by pre-paid registered post addressed to the said LLP at [here state registered office or place of business] [or addressed to (name and description) as directed by the Member or Registrar of 1157 GI/ IO—24A GAZEITE OF INDIA : EXTRAORDINAR Tribunal], a true copy of the above-mentioned petition, and the postal voucher and the acknowledgment received in respect of lhe same are annexed hereto. The copy served is a copy of the said petition now produced and shown to me 5. marked Solemnly affirmed, etc. Form No. 23 (see sub-rule (2) of rule 93] [Heading as in form no 161 LLP Petition No... of Affidavit of service of petition/application on liquidator In the matter of a petition/application, dated .son/daughter ....of . .... for.....l..... , residing at do solemnly affirm and say as follows: That did, on.... . day of....,20.. . , serve [name and description] the Liquidator of the above named LLP with a copy of the Above-mentioned petition/application, duly sealed with the seal of the NCLT Bench by delivering the same personally to the said.....at [place], at.. ...o'clock [or by sending the same by registered post addressed to the said liquidator at.. The postal receipt and acknowledgement are annexed hereto). The copy served is a copy of the said petition/application now produced and shown to me marked A'. Solemnly affirmed, etc. Form No. 24 [See rule 97] [Heading as in form no 16] LLP Petition Nm.... .... of Notice of intention to appear . (Name of Petitioner pr his authorized representative) . (Address as given in Advertisement) 1157 10—24B 371 Take notice that Shri.. intends to appear at the hearing of the petition advertised to be heard on the ... . day of.... ....20... and to oppose (or support) such petition. Dated . Name Address. .... [Note: Grounds of objections or copy of the affidavit, if any, should be served with the notice]. May be signed by the person or his authorized representative . It should reach the addressee not later than two days previous to the date of hearing and four days in case of winding up petition. Form No. 25 [See rule 981 IHeading as in form no 161 LLP Petition of List of Persons intending to appear The following are the names of those who have given notice of their intention to attend at the hearing of the petition herein on the. day of Name Address ....20..... Opposing Name of Authorized Representative, Supporting Signature.... .... Authorized Representative for the Petitioner THE : EXTRAORDINARY Form No. 26 [See rule 1011 (Heading as in form no 161 LLP Petition No... ... of 20. Petition for winding up (General Form) I PART 11—SEC. The petition of (here insert full name, description, occupation and address of petitioner) Showeth: The address of the petitioner above named for the service of all notices, processes etc., is that of his authorized representative Shri ....at .. . (hereinafter referred to as 'the LLP') The LLP above named, viz. .... 2. 3. 4. 5. (LLPIN Act, 2008. was incorporated in the month of . 20 . ...under the LLP The registered office of the LLP situate at The business of the LLP is ne names of partners and designated partners are as under: 6, 7.8 [Here set out in numbered paragraphs, as may be necessary, the facts on which the petitioner relies in support of the petition. Where the petitioner is a LLP/partner/creditor/the Registrar/any person authorized by the Central

Government/Central Government, tne petition, should state whether conditions stated under sub-rule (2) to (5) of rule 26 are satisfied. Whére the LLP is being wound-up voluntarily, the facts showing that the voluntary winding-up, cannot be cpntiriued with due regard to the interests of the creditors or partners or both, should be set out. After settiig out the fects conclude as follows l: The petitioner, therefore, prays as follows: That the .....LLP be wound up by the NCLT provisions of the LLP Act, 2008 and Such other order may he made in the premises as shall be just. Authorised Representative for the petitioner Notes: It is intended to serve this petition on .. Bench under the Petitioner 3NTU«vr Form No. 27 (See rule 1011 [Heading as in form no 16] LLP Petition No... ... ... of 20.... .... Petition by creditor The petition of [insert full name, description, occupation and address of petitioner] showeth as follows: The address of the petitioner above named for the service of all notices, processes etc., is that of his authorized representative Shri ....at .... 313 2. 3. 4. S. 6. 7. 8 The LLP above named, viz. .... (hereinafter referred to as 'the LLP') ...20... ..under the was incorporated io the month of (LLPIN Limited Liability partnership Act, 2008. The registered office of the LLP is situate at , ... The business ofthe LLP is . The names of partners and designated partners are as under: for {state The LLP is indebted Ito the petitioner in the sum of Rs. .... consideration for the debt, with particulars, showing that the debt claimed is The petitioner applied to the LLP for the payment of his debt by his notice of demand signed and dated.. ...served on LLP by causing it to be delivered at' its registered office, by registered post or otherwise, but the LLP has failed to pay the sum or to provide adequate security or re-structure or compound the debt the reasonable satisfaction of the creditor. The two-third in vatueof creditors of the LLP consented that the LLP wül not be able to pay for its debts in full from the pr:oceeds of assets to be sold in voluntary winding up and propose that the LLP be wound up under the supervision of lhe Tribunal as winding up by the Tribunal. [Where the LLP is being already wound-up voluntarily, set out the facts showing that the voluntary winding up cannot be continued with due regard to the interests of the creditors.] 9. The petitioner, therefore, prays as follows: 1. ...LLP may be wound up by the That the Bench under the provisions of the Lilnited Liability NCLT Partnership Act, 2008 THE OF : EXTRAORDINARY IPART 11—SEc

2. Such other order may be made in the premises as shali be just Authorised Representative for the petitioner Petitioner *Where the petitioner is an assignee of a debt due by the LLP, say so, and set out the particulars of the debt, the date of the assignment, whether notice of the assignment was given to the LIN •and if so, the date of such notice.

Form No. 28 [See rule 1011 [Heading as in form no 161 LLP Petition No... of Petition by LLP or partner(s) of LLP The petition of ... . (name of the LLP/Partner(s) of LLP). the petitioner herein, showeth as follows: 2. i. The address of the petitioner above named for the service of all notices, processes etc. is that of his authorized representative Shri ... .at ..... (hereinafter referred to as 'the LLP') The LLP above named, viz. .... .20... ..under the (LLPIN w) was incorporated in the month of Limited Liability Partnership Act, 2008. The registered office of the LLP is situate at The business of the LLP is , The names of partners and designated pa.rtners are as under: By a resolution of three fourth majority of partner:s of the LLP, at a meeting ..... it was resolved unanimously or by a thereof, held on the.... .. day of.....20 three fourth majority of .... votes against . ...votes, as follows : [here set out the resolution] [Here set out in paragraph the facts relating to the financial position of the LLP and the circumstances that have Icd to the passing of the resolution for winding up of LLP] The petitioner therefore prays as following l) that the ... .LLP may be wound up by the NCLT the provisions of the Limited Liability Partnership Act, 2008 Bench under 2) Such other order may be made in the premises as shall be just. Authorised Representative for the Petitioner Petitioner [Note:- shall be accompanied by the statement of affairs and copy of the resolution] Form No. 29 [See rule 1051 [Heading as in form no 161 LLP Petition No. of Advertisement of Petition Notice is hereby given that a petition for the winding up of the above named LLP by the 20. piesented to the said Tribunal Bench' was on the , by the said LLP [or where the petition was not presented by the LLP, state the name and address of the petitioner and the capacity in which he presents the petition, e.g, creditor] Bench on and that the said petition is directed to the heard before the NCLT the.....day .....of..... 20 Any creditor or other person desirous of supporting or opposing the making of an order on the said petition should send to the petitioner or his authorized representative notice of his intention by him or his authorized representative with his name and address, so as to reach the petitioner or his authorized representative not later than 2 days before the date fixed for the hearing of the petition, and appear at the hearing for the purpose in person or by his authorized representative. A copy of the petition will be furnished by the undersigned to any creditor or contributory on payment of the prescribed charges for the same. Any affidavit intended to be used in opposition to the petition should be filed Bench and a copy served on the petitioner or his authorized in NCLT representative, not less than 2 days before the date fixed for the hearing. Authorized Representative for Petitioner 316 THE GAZETTE OF INDIA : EXTRAORDINARY Form No. 30 [Heading as in form no 161 LLP Petition No. .....,,. of 20... ..... LLP Application No... of ...20.... Before the Hon'ble Member Mr.. Dated... ... Order appointing Provisional Liquidator I PART 'I—SET. Upon the application of and upon hearing Shri..... authorized representative for the applicant, and Shri.....,,.. authorized representative for the LLP and upon reading the petition and affidavit filed the .... day of .20.... and the affidavit of the applicant herein filed the ....day of. .20 The NCLT Bench dokh appoint the . . :. .... (State the name and address) to be Provisional Liquidator of the above named LLP. And the NCLT Bench doth hereby limit and restrict the powers of the said Provisional Liquidator to the following acts, that is to say, [here describe the acts which the Provisional Liquidator is authorized to do.] And the NCLT Bench doth order that the Provisional Liquidator do forthwith take charge of an the property and effects of the LLP; And that the costs of this application shall be costs in the petition. (By the NCLT Note: Bench) Registrar of Tribunal [t will be the duty of such of the persons named in rule 37 of the rules to attend on ghe Provisional Liquidator at such time and place as he may appoint and to give him all information he may require. Where the NCLT Bench directs that the Provisional Liquidator is to take possession of any specific properties, the clause should be suitably modified, and the particulars of such properties should be set out in a schedule to the order. Form No. 31 [See rule 1141 [Heading as in form no 16] LLP Petition of Notification to Liquidator of winding up order To ** The Liquidator Order pronounced this day by the Hon'ble Member Mr. . the under mentioned LLP under the LLP Act, 2008: .....for winding up 1. 2. 3. 4. 5

6. Name of LLP LLPIN Registered Office of the LLP Petitioner' s authorized representative Date of presentation of Petition Name of the Liquidator A copy of the petition and the affidavit filed-in support is herewith enclosed. Registrar of Tribunal ** The Registrar shall also be served with the copy of the order. Note: (l) It will be the duty of such of the persons named in rule 37 of the rules to attend on the Liquidator at such time and place as he may appoint to give him all information he may require. (2) Copy of the statement of affairs subfnitted to the Tribunal in terms of rule 26(4) or 28(1) shall be enclosed. 118 THE OF INDIA : EXIRAORDINARY

Form No. 32 ISee rule 1141 [Heading as in form no 161 IPART II—SEC. LLP Petition of LLP Application No. of 20 Notification to Liquidator of order appointing him Provisional Liquidator ** The Liquidator Order pronounced this day by the Hon'ble Member Mr. .. ., for appointment of the Liquidator as Prdvisional Liquidator of the under-mentioned LLP: 1. 2. 3. 4, 5

6. Name of LLP LLPIN Registered Office of the LLP Petitioner's authorized representative Date of presentation of Petition Name o! the provisional liquidator.A copy of the petition and the affidavit filed in support is herewith enclosed. Dated ..... Registrar of Tribunal Note :- (l) It will be the duty of such of the persons named in rule 37 of the rules to attend on the Liquidator at such time and place as he may appoint and to give him all inforrnation he may require. (2) Copy of the statement of affairs submitted to the Tribunal in terms of rule 26(4) or 28(1) shall be enclosed. 319

Form No. 33 ISe rule 116] [Heading as in form no 16] LLP Petition No ..... 0f20..... Before the Hon'ble Member Mr. . Dated... ... Winding up Order Upon the petition of ... .presented on the 20 .... upon hearing Shri authorised representative for the petitioner, Shri representative for the creditors supporting 'the petition, Shri . representative for the creditors opposing the petition, and Shri authorised Authorised authorized representative for the LLP or parmer(s), upon reading the said petition, the affidavit of Shri filed the . day of. ....20..... verifying the said petition, the affidavit of Shri..... filed the . day of.... ....20... . And (here enter the newspapers) dated. containing the advertisement of the said petition, this NCLT Bench doth order : (2) That the said LLP be wound up by this NCLT Bench under the provisions of the Limited Liability Partnership Act, 2008. That the Official Liquidator or . . ..(Panel Liquidator) do, as liquidator of the LLP aforesaid, forthwith take charge of all the property and effects of the said LLP; @) (3) That the Liquidator shall cause a sealed copy of this order to be served on the LLP (4) (6) by pre-paid registered post; That the petitioner do advertise within 14 days from this date a notice in the prescribed form of the making of this order in one issue (each) of (here enter the newspaper or newspapers in which the order is to be advertised): That the said petitioner do serve a certified copy of this order on the Registrar not later than one month from this date; and That the cost of the said petition be taxed and paid out of the assets of the said LLP. Dated this.... Day... 20 (By the NCLT . Registrar of Tribunal Bench) @To be inserted only where the LLP is not the petitioner. Note : It will be the duty of such of the persons named in rule 37 of the niles to attend on the Liquidator at such time and place as he may appoint and to give him all information he may require. 80 THE OF : EXTRAORDINARY Form No. 34 [See rule 1191 [Heading as in form no 161 LLP Petition No... ..... of Notice of winding up order By an order made by the NCLT Bench in the above matter, dated the .... , ..it was ordered that the above named LLP be wound up under f ... ...20... the provisions of the Limited Liability Partnership Act, 2008. Dated.. Authorized Representative for the Petitioner Form No. 3S [See rule 123] [letterhead of the liquidator or the provisional liquidator as the case may be) .....LLP (in liquidation) In the matter of Mfs. ..... LLP Petition No. Of Notice to submit statement of affairs and attend Liquidator .. 20... .... day of.... or Take notice that a winding-up order was made on the , I was appointed Provisional Liquidator by an order dated the ... . day of. of the above-named LLP] and that in pursuance of the provisions of the LLP Act, 2008, and the rules made thereunder, I as the Liquidator or Provisional Liquidator of the said LLP, require you to submit to me, within 21* days from the date of the said winding-up order (or the said order appointing me as Provisional Liquidator) a statement of affairs in duplicate of the said LLP. Dated this ..... day of ....20... (Liquidator or Provisional Liquidator) *Where the time has been extended, the extended time should be substituted. 381 Form No. 36 {See rule 1241 [Heading as in form no 16] LLP Petition No... ...of 20.... LLP Application No ..... . 0f20... ., Liquidator-Applicant Versus Respondents Before the Hon'ble Member, Mr. Dated.... ... . Order on application by Liquidator under rule 28(5) Upon the application of Shri . the Liquidator, by summons dated . and upon hearing the applicant, and the respondent not appearing either in person or by authorized representative, though duly served with the summons, as by affidavit appears (or upon hearing Shri ....., authorized representative for the respondent), upon reading the order to wind-up the abovementioned LLP (or the order appointing Provisional Liquidetor) dated ....., and the affidavit of ....filed the .l.....day of ..... .20 THIS NCLT BENCH DOTH ORDER That the said . .., the respondent herein formerly (a partner, designated partner, etc.) of the said LLP, do within , ...days from this date [or from the date of service upon him of this order*] submit and verify (or concur in and verify), a statement of the affairs of the said LLP and/or complete and audit the accounts pursuant to the provisions of rule 28 of the rules. And that the said. respondent herein, do attend on the Liquidator at his office, at such times as the Liquidator may appoint and give him all the information he may require as to the affairs of the LLP. Dated this ... ...day of .. ...20. (By the NCLT Bench) Registrar of Tribåial *To be included where the order is not made in the prsence of the respondent. 382 I PART This.... .. .day of.... ....20.... Before me. THE GAZETTE OF INDIA : EXTRAORDINARY Form No. 37 [See rule 1261 [Heading as in form no 161 LLP Petition of Statement of affairs under rule 28 Statement of affairs of the above named LLP as on the, ... day of .. . ...20...., the date of petition or the winding up order or the order appointing Provisional Liquidator, as the case may be. . of.... ... do solemnly affirm and say that the statement made overleaf and the ywe several lists hereunto annexed marked 'A' to 'G' are to the best of my/our knowledge and belief a full, true and complete statement as to the affairs of the abové LLP, on the... ... day of... ..20. the date of the petition or winding-up order or the order appointing Provisional Liquidator and that the said LLP

carried/carried on the following business : (Here set out nature of LLP business) S ignature(s) Solemnly affirmed at Commissioner of Oaths or Notary public STATEMENT OF AFFAIRS AND LISTS TO BE ANNEXED Statement as to the affairs of . ...LLP (LLPIN on the ....day of. ....20, being the date of the petition or winding' up order or order appointing Provisional Liquidator as the case may be showing assets at estimated realizable value and liabilities:- (A)Assets I. Assets specifically mortgaged/pledged or having fixed charge (excluding floating charge) as er list 'A' Book value Estimated realizable values Due to secured and workmen Deficiency ranking as unsecured Estimated Surplus 383 Rs. Rs. Freehold Property Leasehold Property Plant & Machinery Furniture, fittings etc Inventories Other assets Rs. Rs

11. Assets not specifically mortgaged/pledged Book Value etc.(as per List 'B') Balance at Bank Cash in hand Investments Debtorsrrrade receivables Loans & Advances Inventories Freehold Property Leasehold Property Plant & Machinery Furniture, fittings etc. Intangible Assets Other Assets (to specify) Outstanding contribution of the partners Gross Assets Gross realizable value of assets specifically mortgaged/pledged/having fixed charge Other assets Gross Assets B. Liabilities Gross Liabilities Secured creditors including workmen dues. Preferential creditors Creditors having floating charge Unsecured creditor and contingent liabilities Gross liabilities Rs. Estimated realisable values Rs.) Rs. 384 THE GAZETTE OF : EXTRAORDINARY Estimated surplus from assets specifically mortgaged/ pledged/having fixed charge Assets which are not specifically Mortgaged/pledged etc. Estimated total assets available for preferential creditors, creditors having floating charge and unsecured creditors Preferential creditors (as per List 'C') Estimated balance of assets available for creditors having floating charge and unsecured creditors Creditors having floating charge (as per list 'D') Estimated balance of assets available for unsecured creditors and unsecured balance of creditors partly secured on specific assets. Unsecured Creditors etc. (as per List 'E') Estimated balance available to partners Claim of partners (as per List 'F') Dated. .....20 'PART (I—SEE. Rs. Note:- Positive balance is treated as 'Surplus' 'Deficiency' and negative balance is ü•eated as Signature LIST "A" TO THE STATEMENT OF AFFAIRS: • Schedule ASSETS SPECIFICALLY MORTGAGED, PLEDGED OR HAVING FIXED. CHARGE (EXCLUDING FLOATING CHARGE) AND CREDITORS [NCLUD[NG WORKMEN, FULLY OR PARTLY SECURED Particulars of Date when assets speéifically mortgaged/ led ed etc, security given Estimated value of security Name and address of Amount Workmen dues of debt of secured Proportion of amount of secured creditors Proponion of amount of workmen dues creditors creditors Balance of debt Estimated / workmen dues surplus from unsecured tö List security Signature Assets Free höld - property Leasehold property Plant and machinery Furniture and fittings Inventories etc. Signature 1157 10—25A Dated. Schedule 11 • Descri tion of Assets S ecificall mort •a ed/ led ed etc Location address & description Area Holder of the Amount title & the person who is having the custody of the title deeds Dated .....20..... 386 Dated... ...r..... 20 Dated.....20.„..... filEGAZErOOF fNDlA : EXTRAORDINARY LIST 'B' TO THE STATEMENT OF AFFAIRS Schedule ASSETS NOT SPECIFItXLLY MORTGAGED/PLEDGED ETC

11. Assetsnot specifically mortgaged/pledged Book Value etc.(Rs. Balance at Bank Cash in hand Investments-. Debtors/Trade receivablés Loans & Advances Inventories Freehold Property Leasehold Property Plant & Machinery Fumiture, fittings etc. Intangible Assets Other Assets (tö -specify) Outstanding contribution of the partners Estimated realisabl€vålués Rs.) Signature Name and address of the bank Signature Schedule 11 BALANCE AT BANK Nature of the Account No. Bank, balance Rs. account (FD/SB/CA) / F.D No. Person in whose custody the F.D. is lying Name and address of the officer LLP who operated the account 1157 I •m 11 3(i)] Schedule 111 CASH IN HAND Dated... 20 387 Amount Signature Nature of the investment Person in whose custody the cash is lying Schedule IV INVESTMENTS Name of the body Date of corporate/institutions investment where invested Person who was handling the cash in the LLP Dated.... .... Amount of investment ....20..... Person in whose custody scrip(s) is/are lying Signature N arne and address and whether related to designated artner Signature Name and address and whether related to Schedule V DEBTORSfTRADE RECEIVABLES INCLUDING BILLS OF EXCHANGE PROMISSORY NOTES ETC. Amount Good or bad Within When limitation contacted Particulars of any proceeding Cr. Bal. instituted(full' securities and or barred limitation supporting details) documents held Dated... ... 20 Schedule VI LOANS & ADVANCES Amount Good or bad Within limitation or barred limitation When' contacted and supporting documents proceeding instituted(full details) Particulars securities held 388 designated artner Signature Descripöon Signature Assets Free hold property Leasehold property Plant and machinery Furniture and fittings etc. Signature Name and address of the artner Signature THE OF : EXTRAORDINARY Amount Schedule INVENTORIES Quantity Dated.. . • ...20... ..... Since when Location I in address Dated. .....20.. Schedule VIII DESCRIPTION OF OTHER ASSETS Location address & desCription Area Schedule IX Holder:of the Amount title custody •the title deeds are I in Dated.... ....20 OUTSTANDING CONTRIBUTION OF THE PARTNERS Amount outstanding Nature of the contribution Since when Any obligation outstanding LIST 'C' TO THE STATEMENT OF AFFAIRS PREFERENTIAL CREDITORS No. Dated.....20..... Name of creditor Signature No. Signature Addrws.&. Nature occupation of claim Period during which claim accrued due Date when due Amount Amount payable claim in full Balance not pre&rential carried to List 'D' LIST 'D'TO THE STATEMENT OF AFFAIBS CREDITORS HAVING FLOATING CHARGE Name, of Holder Address Amount Rs. Dated... Description of assets over which security extends LIST 'E' TO THE STATEMENT OF AFFAIRS UNSECURED CREDITORS ETC, No. Name Unsecured creditors Unsecured balance of creditors partly secured brought from List 'A' Balance not Address Amount Date when contacted Document in support preferential creditors brought from List Signature Dated.... Consideration ....20.. 390 Name & address Signature Dated.... ..... 110 GAZETTE : FMRAORDINARY LIST 'F' TO THE STATEMENT OF AFFAIRS LIST OF PARTNERS Amount of conb•ibutioh Nature of contributiOn Since when the partner & whether designated ner I PART I I—SEC. Amount of outstanding contribution Dated.....20.. LIST 'G' TO STATEMENT OF AFFAIRS DEBT DUE FROM PARTNERS No. Name Residential Amount of Debts Details of documents in address support When contracted and whether good or bad Note:- Contra entry shall be disclosed with full details. Particulars of any security held for Signature l/We ..20...

Form No. 38 [See rule [Heading as in form no 161 LLP Petition No.... ..... of Affidavit of concurrence in •statement of affairs description(s) etc. of-authorized Partners, in . case LLP is Petitioner and name of Partner in case the petitioner is partner/(s)] do solemnly affirm and say as folkows: - That I/ We have perused the statement of affairs lodged herein by.... ... and that to the best of my/our information, knowledge and belief, such statement contains a full and accurate account of the LLP affairs [except as stated below]. [Here state, if necessary, in what respect, if any, the statement of affairs is not concurred in.] solemnly affirmed etc. Signature of deponent Commissioner for Oaths or Notary public —aaz 3(i) J -4 Form No. 39 (See rule 1271 'Heading as in form no 161 LLP Petition of 20... ..... Certificate extending time for statement of affairs 1,..... the Liquidator, do hereby certify that I have, under the powers given to me by rule 127 ektended the time for submitting the statement of affairs of the LLP requir,ed of... ..... (hete mention the name and description of person who is to submit the • statement), from the .... day of . ..20....., to the day of... 20 Dated this.... ..... day of. ....20 Liquidator FORM NO. 40 [See rule 1321 [Heading as in form no 161 of LLP Petition No .... of LLP Application No. . Report of the Liquidator under rule 132 read with rule 34 The Liquidator, in pursuance of rule 132 read with rule 34, hereby submit his report to the NCLT---Bench as follows:- (A)Assets L Assets specifically mortgaged/pledged or having fixed charge (excluding floating charge) Freehold Property Leasehold Property Plant & Machinery Furniture, fittings etc Inventories Other assets Book value Rs. Estimated realizable values Rs. Due to secured creditorS and workmen Rs. Deficiency ranking as unsecured Rs. Estimated Surplus Rs. 192 THE GAZEITE OF INDIA : EXTRAORDINARY I PART 'I—SEC. "l. Assets nouspecifitällymortgaged/pledged Book etc. Balance at Bank Cash in hand Investments Debtors/Trade receivables Loans & Advances Inventories Freehold Property Leasehold Property Plant & Machinery Furniture, fittings etc. Intangible Assets Other Assets (to specify) Outstanding contribution-of the partners Gross Assets Gross realizable value of assets-specifically mortgaged/pledged/having fixed charge Other assets Gross Assets (B)Liabilities Gross Liabilities Secured. creditors including workmen dues. Preferential creditors Creditors having floating charge Unsecured creditor and contingent liabilities Gross liabilities Value Rs.) Estimated realisable values Rs.) Rs. Description of Assets Specifically mortgaged /pledged etc Assets Free hold property Leasehold ro erty Location address & description Area Holder of the Amount title & person in whose custody the title deeds are I ing 393 ant an machinery Furniture and fittings Inventories etc. Assets Free hold property Ixasehold property Plant and machinery Furniture and fittings Inventories etc. DESCRIPTION OF OTHER ASSETS Location address & description Area Holder of the title & the person in whose custody the title deeds arel in Amount (C) Information and materials to various items provided in clauses (a) to (m) of sub-rule (l) of rule 34. (D) Details of fraud, if any, committed by persons provided in sub-rule (2) of rule 34. (E) Material information provided in sub-rule (3) of rule 34. (F) Any further report or reports, if the Liquidator thinks so to make, as provided in sub- rule (4) of rule 34. Dated this .•...day of ....20 Form No. 41 [See sub-rule (2) rule 1381 [Heading as in form no 161 LLP Petition of 20. ... . Liquidator *Advertisement of notice to creditors to prove their claim Notice is hereby given to the creditors of the aboVe-named LLP that they are required to submit to the Liquidator (as the case may be) of the NCLT proofs of-their respective debts or claims against the above-named LLP by delivering at the office of the Liquidator ... ...day of. ....20. ....or sending by post to the Liquidator so as to reach on or before the him not later than the said date, an affidavit proving the debt or claim in the prescribed fom with their respective names, addresses and particulars of debt or claim, and any title 394 THE : EXTRAORDINARY (PART 11—SEC. to priority under the Act and the rules. Any creditor who fails to submit his affidavit of proof within the time limited as aforesaid will be excluded from the benefit of any distribution of distributable sum before his debt is proved, or, as the case may be, from objecting to such distribution. Any creditor who has sent in his proof, if so required by notice in writing from the Liquidator, shall either in person or by his authorized representative, attend the investigation of such debt or claim at such time and place as shall be specified in such notice and shall produced such further evidence of his debt or claim as may be required. Dated this .day of. .....20..... Liquidator * Ifthe number of creditors does not exceed 100 individuals, the advertisement in newspaper may be dispensed with. In such cases, individual notices may be given. Form NO. 42 [See sub-rule (4) of rule 1381 [Heading as in form no 16] LLP Petition No. 0f20..... Notice to creditor to prove his debt You are hereby requiréd to submit proof of your debt or claim against the said LLP by delivering at the office of the Liquidator of the NCLT Bench on or before the.... ..... day of.. . ....20 or sending to the Liquidator by

post so as to reach him no later than !he said date, your affidavit of proof in the prescribed form with your name, address and particulars of claim and any title to priority you may claim under Limited Liability Partnershii Act, 2008. If you fail to submit your affidavit of proof within the time limited as aforesaid, you will be excluded from the benefit of any distribution of distributable sum before your debt is proved, or as-the case may be, from objecting to such distribution. If so required by notice in writing from the Liquidator, you should attend upon the investigation of your debt or claim at such time and place as shall be specified in the notice and produce such evidence of your debt or claim as may be required. Dated this . . ...day of... ..20... Liquidator *..FTII —ace 3 i Form No. 43 Voluntary winding yp [See sub-rule (4) of rule 138] Name of .... (in Liquidation) LLPIN Name of the LLP Liquidator... Address of the LLP Liquidator.... .... Date of commencement of winding up. Notice to creditor to prove his debt ., the Liquidator of the said LLP, do hereby require you to submit proof of your debt or claim against the said LLP by delivering to me at my office at the above address on or before the.... .....day of.... ..... .20.... or by sending to me at the above address by post so as to reach me not later than the said date, your affdavit of proof in the prescribed form with your name, address. and particulars of claim and any title to priority you may claim under LLP Act, 2008. If you fail to submit your affidavit of proof within the time limited as aforesaid, you will be exclUded from the benefit of any distribution of distributable sum before your debt is admitted, or as the case may be, from objecting to such distribution. If so required by notice in writing from me, you should attend upon the investigation of your debt or claim at such time and place as shall be specified in the notice and produce such evidence of your debt or claim as may be required, Dated this .....day of .....20..... LLP Liquidator Form Nd. 44 [See rule 1411 (Heading as in form no 161 LLP Petition Nm..... ... of Affidavit of proof of debt I, of etc. (full name, address and occupation of deponent to be given) do solemnly affirm and state as follows The above-named LLP was at the date of the order winding-up the same, viz. the ....day of. ...20.... and Stili is, justly and truly, indebted to me/us the sum of Rs.... .. for (here state consideration), as shown in the schedule below. 396 2. of. .20. . TRE GAZETTE-OE INDIA In respect öf the said sum I' häüä hot," nor: häVC•TriY partners or any of them, nor has any person, by my/our knowledge or belief, for my/our use, had or received any manner of satisfaction or security whatsoever, save and except the following : [here state the particulars of all securities held, and where the securities are on the property of the LLP, assess the value of the-same, and if-any bills or other negotiable securities be held specib' .them in the schedule.] [Ifthe claim is made as.a preferential claim, say so and set out..the. grounds on which the preference is claimed.] Date Schedule Nature of the Description Amount Due Date Remarks account invoice (e.g. number, cheques or DD Number and name and address of the Bank) Credit should, begivenfor contra accounts. Details of contra accounts. Solannly Before me Notes : affirmed . . ...on, ...day..... the... .day at.... .. .. Deponents' Signature I. Where the affidavit-is.not by the.creditor, but by some person authorized by him, the deponent should state ima separate paragraph his authority for making the affidavit and the means of his knowledge, and suitable altemations should be made. 391 Form No. 45 [See•rule 1421 (Heading as in formmo 16] LLP Petition No..... of Proof of debt of Workmen of etc. (fill in full name, addfess and occupation of deponent), on behalf of the workmen aryl others employed by the above-named LLP, solemnly affirm and say : That the above-named LLP was, on the .....day of . 20... .. and still is justly and Guly indebted,to the several persons whose names, addresses and •descriptions appear in schedule-below in, sums severally set against t}kir names in the seventh column of such schedule for wages due to them respectively as workmen or others in the employment of the LLP, in respect of services rendered by them respectively to the LLP during such periods as are-set out against their respective names in .the fifih column of such schedule, and for the-accrued holiday remuneration- so due to them in respect of such•periods as are so set out in the sixth column of such schedule, for which said.sums or any part thereof, I say åat they have not nor has any of them, had or received any manner of satisfaction or security •whatsoever. Full name of workmen/other employees and proof of empbyment and designation Period over which wages due Address of workman/ employee Whether workman or employee Schedule Date of birth & date of entry to into the service of LLP Scale of pay Deponent Components of wages/saläry Remarks which Total Dues accrued holiday •remuneration:due• Solemnly affrmed• etc. Deponent's siinature 398 THE GAZETTE OF : EXTRAORDINARY Form No. 46 (See rule 1471 IHeRding as in form no 161 LLP Petition of (PART IICSÉC. Notice to a creditor to attend the investigation or produce further evidence Take notice that pursuant to rule 147 you are hereby required to attend before the Liquidator Of the NCLT Bench at his -

office in person or by authorized representative on... ...day, the .....däy of. ....20... . at o'clock for the investigation of your debt or claim against the above named LLP and furnish further evidence in support of your proof against the above-named LLP. The further evidence required is as follows And take further notice that unless the above evidence is produced to the Liquidator on or before the said date, your said proof is liable to the rejeeted. *Dated this.... ...day of Liquidator * The notice should reach not later than 7 days before the date fixed for the creditor to attend/produce evidence of the debt. Form No. 47 [See rule IHeading as in form no 16] LLP Petition No... ... of. 20. .... Notice of rejection of proof of debt Take notice that as the Liquidator of the above-named LLP, I have this day rejected your full claim against the LLP or rejected to the extent of Rs. on the following grounds : And take further notice that, subject to the power of the NCLT 399 Bench to extend the time, no application to reverse or vary my decision in rejecting your proof will be entertained after the expiration of 21 days from the date of the service of this notice. Dated this.....day of. .20 Liquidator Note: In case of workrneri/other ,employees it-may be drawn in the föhn of a suitable statement and communicated to the person who has lodged the claim on behalf of those workmen/other employees. Form No. 48 [See rule 1511 (Heading as in form no 16] LLP Petition ... 000.... .... Notice to admission of proof To You are hereby informed that your claim against the above-named LLP has been allowed at the sum of Rs.... .... Dated this.... ...day of.... 20 Liquidator Note: In case of worhnen/other employees it may be drawn in the form of a suitable statement and communicated to the person who has lodged the claim on behalf of those workrnen/other employees. 400 THE GAZETTE OF INDIA : EXTRAORDINARY Form No. 49 (See rule 1551 [Heading as in form no 161 LLP Petition of I PART Certified lisi of proofs tendered to, and admitted or rejected by, the Liquidator Liquidator of the above-named LLP, hereby certify that the following is a 1,..... correct list of all creditors who submitted their proofs of debts or claims against the said . and the notices LLP pursuant to advertisement, dated the ... ...day of.... ....20 issued individually to the creditors. I further certiW that in the first part of the said.list set out debts and claims admitted by me in full or in part, and the amounts admitted In the second part ar set out the claims which have been altogether amount to Rs.... .. wholly rejected by me. First Part Debts and Claims admitted wholly or in Part Serial Serial Name, address and description of creditor Amount Claimed Arnount Admitted Whether admitted as secured including workmen or preferential or floating charge or unsecured. Second Part Claims which have been wholly rejected Name, address and description of creditor Dated this... ...day of... .. 20 Amount of claim Liquidator Form No. 50 [See rule 160] IHeading as in form no 161 LLP Petition No.... ..... of ... Provisional List of Partners Serial No. Name and Address 2 Forni] Nature of contribution 3 Amount of contribution 4 Contribution Amount of contribution upto the date of commencement of winding up Total 5 Amount contributed after the date of commencement of winding up Total Outstandin contribution Amount of contribution outstanding upto the date of commencement of winding up Date: 6 Amount of contribution outstanding aner the date of commencement of windin• u Liquidator Form ISce {Headingi" LLP petition , Notice to Partners of date fixed to settle list of Partners To • ....tße Liquidator of the above ty 9%fB,... Také notice that l, 20..}...at....o'clock at my office to settle the list of Pårtners 'o •thé åbove.n beed -made-out-by—me, -pursuant—to -theu Lim ited- i ft-: thereu_oder,. ranttar$ät%ihei time hhdtiiihce afpresaid?tlié'Jßttwill bg settled includihg you therein ds set forth in the said list.f' ...day of. ...20. ..... Serial the Contribution aÅd Äddress 2 Nature of contribution 3 contribution' 14 Amount of date QTOijr,,'di'iJfi o finding up Total Amount Tota I Outstandin Amount.ö%$ontribution of commencement of Winding up Dated this. .. Notes: contribution 6 Amount of contribution qutstanding after the date Cif commencement of windin u O; iiJQ ommpneenientü pfwinding up Liquidator 2. Partners are under no obligation to attend before the Liquidator if they are satisfied that the particulars contained in the notice are correct. A change of address may be notified by giving notice by post before the date fixed for the settlement of the list. Form No. 52 ISeg rule [Heading LLP Certificate PursUant to the Limited Liability Partnership Act, 2008 and the rules made thereunder, the undersigned, being the Liquidator of the above-named LLP hereby certify that the result of the settlement of the list of partners of the above-named LLP so far as • said list has been settled up to the daw of this certificate is as follows : Serial No in the amd" and Address Nature of contribution contribution v-fiC&hfibuti -to Taii eff 'vd aoiBQi{qqG r aum , contribution upto Z,' iBe date of the date of commencement of commencement --«ofwindin [QSTbbA ? Outstanding-eontribution-———-— Ämotint optstanding Gptö *Olifrib'utiöri' cothmencemeqt the äaté'6f Commencement • •if windin •u bated this.... ... Day of. ...20 Total Liquidator 404•.: To TUEÖAZRCTEOØINDIA: EXTRAORDmARV.27 Formnol. 63:

fHéadingas in•fmin• LLPPetition.No .... of20.:t;..... Ndtice to partner:of fii1äLsetdement of partners•.and'that hij name is; included i Take-notice that-1&.;..... the Liquidator of the certificate_dated day of... ...20.... under my settled the listi0f contributories of the ' said LLP, and that you are included in such list. Any application said dist • of that»your : namet may-be excluded the•NCLT. the •date-of service .onr you: of':thienotice.-•.'-: Any-application:made expiry: of •the said period k Milli riöt*be.entertained::• Serial'. No in the- list.'••' Name and'".': Address 2. •Coitribütion• Nätureof i.contribütiont: 3 Amount of'. contribution,. 4 Outstandih zgontribution Amount±0f e i contribution; upto:the:•. date:of commencementof winding up . Totålr:l Amount. of conribution commencement of wihdinÉi up Amountof contribution-.-outstanding.a@er the dateof commencement:: ofwindin •u Dated: 200 5. Amount,zr contributed aner commencement ofwindingup Liquidator. 30)] 166] as-inform;nor161 'LLP•Petition No ..... Of20..... JLP,-Applieation.No .... of-20..... Order varying list of partners Upon -the application of Sh..... by summons dated the day, of. ...1•20..•.. (fonan order that the list of partners of the LLP and the liquidator's (or NCLT Bench) certificate finally settling the same be va.ried by excluding the name of the epplicant therefrom, and upon hearing etc. and upon reading, [S ORDERED : That the list of partners of the LLP and the Liquidators (or NCLT Bench) cefiificate finally settling that same be varied by excluding the name ofthe said Sh. n. .... .. from•æthe said list of partners or by including the name of the said Sh..... in-the said list for.... ... -amount of contribution and for amount : ofuoutstanding contribution. Dated this... ....day of (by NCLT .....20..... Bench) Registrar of-Tribuhal Form No. 55 Form' of advertisement [See sub-rule (4) of rule 1701 [Heading as in-form no 161 LLP Petition of Notice of meetings of creditors and partners:under rule 170 Notice is hereby given that A meeting of the creditors of tlr abovenamed LLP will be held at 1. on.. ...day, the .. ...day of....20..... at ... ...o'clock to determine •whether or. .not a Committee of Inspection shall be appointed to act with the Liquidator and who.ar to be the members of the Committee if one is appointed. Note: To entitle a creditor to vote at the meeting of creditors aforesaid, his.proof:must• be lodged with the Liquidator not later than.. ..o'clock on the day 0(.....20..... (2) A meeting of the partners of the above named LLP will be held at . day the.. ...day of ... 20. .... at o'clock to consider the decision of-the said meeting of creditors and to express •the views of the partners whether or not a Committee Of Inspection shall be appointed and who are to be the members of the Committee if one is appointed. 6 JA•EXTRAORDINARY Liquidator. Proxies should be lodged not later thå...o'clock on the •day of. ...20.•... Dated this • day of .. .20. . Liquidator , .ri2 inspected at mo-n - vd ' 4Headii•g fdrG1'RiO?i-6'l) of 20... • LLP Petition No.... ..... Notice of creditors' meeting To Take notice that a meeting of the LLP will be held at at q;' clock-gor the purpose mentioned .....(place) on.... .... day the dam..} below : Agenda To determine whether or not a Committee Of inspeäi6n sli{l with the liquidator, and who are to be the members of the Committee if one is appointed. To ettithvou.tv ghan o'cl(Ekon the ...fie The LLP's statement of affairs has not inspected at the office of the Liquidator during office hours on paymåt Forms of proof and of general and special proxies are enclosed herévlth: Pro-kies io -bev used .kidgpd ; ttp.i91qcki90.the Dated Q, Liquidator FormnkF.€5B Individual notice to partners [See sub-rule (4) pf rule 1 71) _ IHedåiiEag•fifdi2Mihidi LLP Petition No. of 20..... Notié€6f ØäFtnef'é' To a meeting of the partners of the above-named LLP will be held at •.....(place) on. ..... day the... ... day mentioned below : . of . at Q'clock fqr, tbe. pprposc To consider the decision to be taken of the said LLP to be held on the day... .. of ....20. or not a Committee of Inspection shall be appointed to aq.yi!h: are to be the members of the Committee if one is partners on the said matters. The LLP's statement of affairS has not been' IddÅed or has been lodged and may be inspected at the office of the Liquidator during office hours on payment of the prescribed fee. Forms of proof and of general ana *ciai proxies are enclosed herewith. Proxies to be used at the meeting must be lodged witm,,thq_ Liquidator at his office not later than.. ...o'clock on the day of. ...20.. Dated this .... day of ...20.... Form No. 55C Form of Individual notice [See sub-rule (4) of rule 1701 *[Heading as in form no 161 *LLP Petition of .i'i.;zu; . Notice of Meeting (General F.orm) .C * To . Creditor or partner .... ofthe said LLP Take notice that a meeting of creditors or *partners will be held at at o'clock . ... day... .... of 20.. day the.. . ....(place) on. ... . : i THE GAZETTE OF INDIA : EXTRAORDINARY Agenda insert the purpose for which the meeting,is called] [PART 'I—SEC. Forms of general and special proxies are enclosed herewith. Proxies to be used at the -meeting must be lodged with the Liquidator not later than.. ...o'clock on the day Dated this .... day of ...20.... Note : *.Delete if not applicable. Form No. SSD Form of advertisement [See sub-rule (4) of rule 1701 * [Heading as in form no 161 * LLP Petition No .... Notice of Meeting (General Form) Liquidator Notice is hereby given that a

meeting of creditors or *partners in the above matter will be held at .....(place) on the.... .... day of 20... ... at o'clock Agenda [Here insett the purpoSe for which the meeting is called] Forms of general •ana special proxies can be had at the office of the Liquidator. Proxies to be:uséd åt:the meeting must be lodged with the Liquidator not later than. ..o'clock on the day Dated this .... day of ...20.... Liquidator Note : * Delete if not applicable. 3(i) 409 Form NO. 56 [See sub-rule (2) of rule-1121 [Heading as in form no 161. LLP Petition No Notice to Officers of LLP to attend meetinü of•créditor• •ornartners To Take notice that a meeting of the creditors or partners will be held on the.....day of . ..... at o'clock ....at (here insert the place where die meeting is to be held] and that yog are required to attend thereat and give such inforrnation as the meeting may require. Dated this day of ..... 20.... .... Liquidator Form No. 57 [See rule 1131 (Heading as in form no 16] LLP Petiiion of Affidavit as t0ithe postipg of notices of meeting I • .. .. (name and description) of etc., solemnly affirm and_say as follows; 1. That I did on the ..... day of. ...20. .... send to each creditor or partner mentioned in the LLP's statement of affairs a notice of the time and place of the (respective) meeting(s) of creditors or partners

2. That the notices for creditors were addressed to• the said creditors respectively according to their respective names -and addresses appearing either in their proofs or in the statement of affairs or to the last known addresses of such creditors.and that the notices for partners were addresses of the partners respectively according to their respective names and addresses appearing in the statement of affairs or to the last known addresses of such partners. 3. • That I further sent to.each of the officers of the LLP as mentioned in the statement attached, at his respective address a -notice of the time and .place of the (respective) meeting(s) of creditors or partners

4. That I sent the notices by putting the same pre-paid into the post office at ....on

5. That the notice was also advertised in (here se! out the newspapers) dated.... .. Deponent Solemnly affirmed THE the Liquidator of the above-named LLP, do hereby nominate... ... description) of... ...to be chairman of the meeting of creditors (or partners) in the. .....on the . ...day ....20.... .. and I depute him to attend matter appointed to be held at its... Liquidator LLP Petition of gs:äeatfi to Repog pf result of mee'ing(s) of creditor or held Bench _ Name, Liquidator of the NCLT meeting(s) pf the creditqrs/partners .held jn pursuance of the prder of the .NCLT Bench ni biu; I. däiedi "P. of the u : : the..... enter ('s)... 22 I was the chairman of the day of. ....20.... ...at... ...o'clock. at said iåuåiö9QhÉi\LÉP WéFé(bånfittéäL6r purposes amounting in the whole (as admitted) to the value oNG!.1B..q. !6rft5Y' . of the said LLP and entitled to . ...votes. edf kd The question(s) submitted to the said meeting was (were): : h9-3i>evbE , [Here set out •the i] it i.üas reso out below as follows: erg [Here set out the resolution(s) pasy4etthe gppt)gg.b-RESULT of VOTING R.L$Dluli0R* Matezthetsu>$årice of:any.h rdsolution-- Geditors..... Pinners..... ..... : DaiétiKN'dåy of.... .. 20.. , Note: Votin op esolutions For Amount bioti ainst Amount Amount V otes No. No. Amount Votes Liquidator The report of the result of meetings Registrar of Tribunal within seven days of conclusion of the meeting by the Chairman. r,fi.s o} Gi sei bisz 412 THE OF : EXTRAORDINARY Form -N {Seesub-rulé (2) of-rule •1901 (Heading as in form.no:161 LLP Petition No.... ..... 0620.:..... List of Creditors or -Partners present Meeting held at.'.. .this ..... :day of. m. .20. Consecutive Number 2 3 4 5 6 7 7 .....'.....of..... VWe IPART-ll—-SÉc; Name of creditor or-Partner present proof or amount of contribution: by -.each or represented partner In person Total number of:creditors or partners resent orre resented 61 [See rule 192] ilk-leading as in

form no 161 LLP Petition, No... of 20 ... Form of•general proxy By-proxies Liquidator . a creditor [or partner] of the above-named LLPi..hereby appoint . ..of... asmy/our general proxy towote at the meeting of:creditors [or partnerl of-the summoned to-be held ih-.théabove matter on the.. ..;day of. ....20... .:. and atany•adjournment thereof. Dated this... ...day of.....20..... Signature: .... Name 413 2

3. It is open•to a creditor or parmer to appoint the Liquidator as his proxy If the proxy is given by a firm, sign the firm's trading name and add 'by .a partner in the said firm'. If the proxy is given by a body corporate, the forrn of proxy must .be under.its common seal or under the hand of some offcer duly authorized in that behalf •and the fact that the officer is so authoriæd must be stated. The proxy form when signed must be lodged with the Liquidator within the time mentioned in the notice convening the meeting at which it is to be used.

Form No. 61A rule 1921 [Heading as in form no 161 LLP Petition of ... Form of special proxy ....a creditor-lor partner] hereby appoint as my/our proxy at the of . partner] to be held on the ....day of... ..... 20 ... . or at any adjournment thereof,, to vote.i[Here• insert the•word 'for' or the word 'against' as the case .... in the may require,. and specify the-particulars.•resolution] the resolution numbered notice convening the -meeting. Dated this.....day of... ..20.. .. Notes:. 2. 3

4. Signature: .... Name It is open to a creditor or partner to appoint theLiquidator as his proxy If theaproxy,is giyem.-by-a firm, •sign.the firm's trading name and add 'by a partner. in the- said. firm'. If the proxy is given by a body of proxy mustbe-under its common seal or.under the hand•of some officer duly authorized in that behalf. and the fact that he is so authorized:must be •stated. The pmxy- form_ when signed must be lodged with the Liquidator within the time -mentioned in the notice conveningthe meetingat which it is to be used. Where•the person giving proxy wishes to give ins&uctions regarding voting on any amendments that may be moved or as the case may be, such instructions may be noted in the proxy if so desired.

Form No. 62 ?.iii 70jgbigpi,i vril 101055313 Ei Ood z; zi qi B or delivéö' you, the I, u*rsign , : e under-mentioned .....(name Wibftühöiffidtiée%i? to me (or deliver, convey, surrender, transfer to or into my hands) at my office the sum of being the amount you on your account with the said LLP [or any money, property*, books in your hands and to which the said LLP is entitled [or otherwise, day of... Dated this. iG JRieqqg • •Liqu.u16rl Tow, bwvv 'R' yr!} a; (name and address of the person to whom the liotiée is addressed) *Property to be specifically described Form No. 63 . ..cc...z.to efb. [See rule 2071 (Heading as in form no •161 LLP Petition No... Document making a•demand To . Sri? (Jt noao 2i of, df I-ule .207 .P.fiifieqaihount- due föf%e LLP by of the Liquidator of the NCLT .. l.'..... .Bench throué% båfik,dråft . dåY8f op or&eqore the oi zi gi Ili ontiij ?.noiß$ßÜpr.i OJ ed ?ßnsmbn$fTT.ß Qi Sd '(gmLiquidator t',fi.s [Heading as inform no .16). a • LLP Petition No .... LLP Application No. • Liquidator ---- Applicant Summon* •jefßg@ccsue demand Let all parties concerned Bench on the day of .... 20. .at by the Liquidator of the above named LLP for an in the second column of the schedule to this summons, being the..-@ove LLP be ordered to pay to' the said Liquidator at his-offiée, ifie sums sei respective names in the fifth colymp of the schedule hereto, such sums being the amounts due from the said persons respectively, made by the applicant, with interest thereon at. n. per cent per annum from the be ordered to pay to the applicant the costs of and incidental fo this apßliea-tidn. .bfts No. Name and Address Töiål Ahiöiiåfdüé Outstanding Amount Q.qp .qpscyip!iqg . ..e>i IO!S5iiJPi_! c.f 20. . • LiiguidOJö,n Iti •iiÆiZ Form NOY 65 ' 2dÉi . , *IHeading as in fer.y , 30 , iff .... Lilqu}äah8r ONGVåb8V&nakned as follöVs: l, Shn... f--k-The1partners--6f- in_the_ _schedulegto--ihg- summons herein marked 'A' have noi paid the sums Ft opposite thei\ re<pective names in the said Schedule, which sums: are the amounts aue from them

2. A notice in the prescribed form specifying the amount due from each of the said partners were duly served by registered post or such partners rspectively.416 THE GAZ"TE OF.INDIA : EXTRAORDINARY LLP Petition of I PART 11-2-SEC

3. The respective.amounts. set opposite the names, of such paztners respectively in the fifth .column of the said schedule are the ü•ue-amounts due and owing by them respectively in respect of . Solemnly affirmed etc. Liquidator

Form No. 66 [See rule 208] [Heading as in form no •161 LLP Application No .... of Liquidator Applicant Before the Hon Member Mr.... Dated... ... ... Order for payment of amount due from Partner Upon the application of the Liquidator of the above-named LLP and, the affldavit of .. ...filed the.. ... day of... .20... .... and the affidavit of the Liquidator filed the ....1... Day f. ....20....., it is ordered: , the legal representative of Shri ....., That Shri ... .of etc., (or Shri .. late of.... .... etc. deceased), one of the partners of the said LLP or, if against several partners, that the several persons named in the second column of the schedule to this order, being respectively partners of the said LLP do on or before the . day of.... 20. .... pay.to the Liquidator ofthe•said LLP at his office, the sum of Rs.... .... (If against the legal representative add, out of the assets of the said Shri ....deceased in his hands as such legal representative as aforesaid), or if against several paflners, the several sums of money set opposite to their respective - names in the fifth column of the said schedule hereto, béing the amount(s) due from the said Shri..... , or the said several persons respectively in respect of ..... or Shri .... or the said And it is further ordered that the said Shri .. several persons do also pay interest at the rate of . ., or Shri . , per cent per annum on the said amount(s) specified in the fifth column of•the said schedule from this date to the date of payment. SCHEDULE (to be included where there are two or more partners) No. Name and descri tion Address this day of.... 20... (BytheNCLT. .. ...Bench) Outstanding Amount Total Amount due o contribution Registrar of Tribunal 411 Note: The copy for service of the above order must bear the following endorsement:- "If you, Shri .neglect to obey this order by the time mentioned therein you will be liable to process of execution for the purpose of compelling you to obey the same". Form ND. 67 (See sub-rule (2) of rule 2101 [Heading as in form no 161 LLP Petition No..... of . 0f20..... LLP Application No ..... Liquidator (or as the case may be) Applicant Summons for, leave to examine person(s) day of. ....20, Let all parties concerned attend the Member in Chambers on. ...day the... . pn the hearing of an application of the Liquidator of the above LLP (or as the case may be) for an order .....[Here insert the name(s) of the person(s) to be examined] be exnrnined by the NCLT... .. Bench respecting [the property (or books and papers) of the LLP in his (their) possession or his (their) indebtedness to the LLP or the promotion, formation, trade dealings, property, books or papers or affairs of the LLP] [and/or for the productiqn- of all books, papers, writings and documents in his (their) custody or to extend corporation in discovery and delivery of property, assets, books etc or power relating to the said LLP] and that a date be fixed for such examination and summons be issued to the said person(s) for his (their) appearance on the date fixed and that all necessary directions may be given in the said matter. (Omit what is not required). Dated this..... day of. ...20.... .. Liquidator Registrar of Tribunal 418 LLP Petition of 20.. LLP Application No.. Liquidator (or as the case may be) Applicant Before the Hon 'ble Member Mr. . Order for private examination Dated this. ....day of ....20 THE GAZETTE OF INDIA : EXTRAORDINARY Form No. 68 [See rule 2111 [Heading as in form no 161 Dated... of the Liquidator or Uion the application by summons dated . 20 , a partner of the above-named LLP and upon hearing, etc., and upon of... ..... reading the order to wind-up the said LLP or the order appointing a Provisional LiquidMor dated.....20.....•. and the statement of the Liquidator or the affidavit of the said Mr. ....., filed on ..,..20..... , it is ordered : .....,.....(name and description)* be summoned to attend the That .. ...o'clock, for . ..day of 20 ...,at T.:.....Bench on.....:.day the 2. 3. 4. the purpose of being examined concerning the property or books or papers of the LLP in his possession or his indebtedness to the LLP or theupromotion, formation, trade, dealings, property, books or papers, or affairs of the LLP** or to extend co- operation in discovery and delivery of property, assets, books etc and the said.. ...be required to bring with him and produce at the said time and place the documents mentioned in the schedule hereto, and all other books, papers, deeds, writings and other docurnents in his custody or power in any way relating to the above-named That the Liquidator do have the •conduct of the examination of the said person(s); Bench; 'Ihat the examination shall be in Chunbers or in NCLT *That ...(name) being a creditor or Partner of the said LLP be at liberty to attend or take part in the said examination. SCHEDULE* ** (Of persons to be examined and/or of documents to be produced, as the case may be) (By NCLT Bench) Registrar of Tribunal 1157 10—27B 419 *Where more than one person is to be examined, say, 'That the persons mentioned in the schedule hereto be summoned, and give the names and addresses in a schedule to the order'. ** Omit what is not required. *** To be included where necessary. Form No. 69 rule 2131 [Heading as in form no 161 LLP Petition of 20... ..... LLP Application No. .... of Liquidator Applicant Summons to witness for examination Bench dated lhe Whereas by an order of the NCLT ... ...day of ...20...made herein, it was ordered that you.. . (name and

description) be examined touching the affairs of the above-named LLP (or as the case may be), you are hereby required to attend the NCLT Bench before the Member in Chambers ..... day the:. day of.....20.....at...,o'clock to be examined as aforesaid; And you, on. the said ..... are hereby required to bring with you and produce at the time and place aforesaid the (here give the description of the iroperty or document etc.) and other documents in your custody or information or power in any way relating or belonging to the LLP. If you fail to attend at the said place and time, having no lawful impediment to be then made known to the Member and allowed by him, the Member may by warrant cause you to be apprehended and brought up for examination. A sum of Rs. . , ... is herewith tendered or sent separately by Demand Draft for your expenses in connection with the aforesaid examination. Dated this ..... day of ..... 20 Liquidator Registrar of Tribunal THE GAZETTE OF INDIA : EXTRAORDINARY 420 Form No. 70 [See sub-rule (1) of rule 2161 [Heading as in form no 161 LLP Petition of 20... ..... LLP Appiication No . .. . of Before the Hon 'ble Member Mr.. . Order directing public examination Upon reading the report of the Liquidator in the above matter dated-the. .... IT IS ORDERED : [PART i I—SEC. day of. .....

2. That the several persons whose names and addresses are set forth in the schedule hereto do attend betOre thc NCLT.. ...Bench on the day and hour to be appointed for the purpose, and be publicly examined as to the promotion or tönltation or the conduct of the business of the LLP, or as to their conduct and dealings as officers of the LLP. That notice of the date fixed för the examination be advertised in one issue (each} of (here set out the newspaper or newspapers in which the advertisement is tc_i be inserted) and such notice be served on the persons to be examined aot less than 7 days before the date of the examination. That the examination shall be héld before (here narne the otficer and follow up with any further directions that may be given relating to the conduct of lhe examination or the matter on which the persons are ttb be examined). 'ihe Schedule Referred Serial No. Name Dated this.... .....day of.... ... (By lhe NC-LT •Address Bench) Qronnection with the LLP Registrar of Tribunal

Form No. 71 [See rule 2171 {Heading as in form no 161 LLP Petition No. of Notice of public examination Notice is hereby given that a public examination wi}l be held in NCLT . 421 Bench . ..day of ...20.... ...at o'clock...,. before....., ot on thu . ... a par;tner (or other officer) of the above-named LLP- Liquidator Form No. 72 [See rule 2171 [Heading as in form no 161 ... of LLP Petition No.. .... Notice to attend public examination Bench made on the.... .. day of. ....20... Whereas by an order of this NCLT should attend before the was ordered that you, the under-mentioned Mr... . , Bench and by publicly examined as to the promotion or formation of the LLP and/or as to the conduct of the business of Lhe LLP, and/or as to your conduct, dealings as (here insert, partners, designated partners or officer. as the case may be); And Whereas it has been directed that the said examination be held before the Member Bench has directed that ibe said examina:ion be heEd before (here for the NCLT mention the Gticer) before whom the exarnillü(iere has beeri durec$e(l held] and ....o'cloe.k has been F.xcd as ghe time for whereas... .. day the. .... day of.... 20. holding the said examination before the Mcmber (or ofticcr a:; the casc '-nay be). Notice is hereby given that you are required attend at. the saici iiine and place and at any adjournments -of the examination which may be ordered. and fc bring with you and produce all books, papers, and writings and other documents in your custody or power in any way relating to the above-named LLP And take further notice that if you fail, without reasonable excuse: to attend at the said time and place and at any adjournments of the said public exaniination, a warrant for your arrest will issue, and you will be liable to be committed to prison without further notice. 422 Dated this. ..... day of THE GAZETTE OF INDIA : EXTRAORDINARY Note: A copy of the report of the Liquidator on which the order for public examination was made will be furnished to you on payment of the prescribed charges for the same. Mr.. Liquidator . .....(Name) . (Description and address) Form No. 73 [See rule 219] IHeading as in form no 161 LLP Petition No.... ..... of Bench where person examined refuses to answer to Report to the NCLT Bench satisfaction of the officer of NCLT At the public examination of .....(name and description of the person examined) held before me this.. ...day of. ....20....:. the following question(s) was/were put by me or allowed to be put by me to the said person (hereinafter referred to as 'the witness'). Q. [Here state the question(s).] The witness refused to answer the said question(s) or the witness answered the said question(s) as follows :- [Here insert the answer(s), if any.) thereupon intimated the witness that i was reporting his refusal to answer or his Bench and that he should attend the Member on answer(s) to the Member, NCLT the . ...day of. ....20.. ...at.. ...o'clock when the report will be considered by the Member. Officer holding the examination 423 Liquidator of the LLP Versus Form No. 74 [See rule 225] [Heading as in form no 161 LLP Petition of LLP Application No.. Applicant ' Respondent Summons under rule 22S Let all parties attend the sitting Member in Chambers on day of the day... .. 20.... on the hearing of an application under rule 225 on the part of the Liquidator of the LLP aforesaid or, Sh.. of a creditor/partner of the said LLP for the following declarations and order:- A declaration that business of the said LLP was carried on from thé.... . 20. ..... tothe 20. ..... (the date of the commencement of the winding-up of the LLP), with intent to defraud creditors and for other fraudulent purposes by reason of the fact that (Here set out the facts showing the fraudulent purposes, e.g., that the LLP continued to trade and to obtain goods on credit and to incur other liabilities without any mea_ns or prospect of being able to pay or provide for payment thereof,) and that the respondents as the. ...of the LLP were Gowingly parties to the carrying on of the business of the said LLP in the manner aforesaid

2. A declaration that the respondents.... .. (Names). ..... shall be personally responsible, without any limitation of liability, for all the debts or other liabilities of the LLP

3. A declaration that the said respondents are jointly and severally iiable to pay to the Liquidator sums amounting to Rs., being the amount of debts owing by the LLP-in respect of goods supplied to or services rendered to or other liabilities incurred by the said LLP during the period aforesaid or such part of the said sums as. to the NCLT , ..Bench shall seem fit after due inquiry. 4, An order for payment to the Liquidator by the said respondents of the said sum of Rs... ... or such other sum as to the NCLT Bench shall seem fit. An order that for the purpose of giving effect to the foregoing declaration, the s. liability of the respondent.. (name) shall constitute a first charge on (Here set out the debt, mortgage or interest of the respondent on which the charge is created), and that the liability of the respondent Sh....., thereunder shall be and constitute a first charge on the Sh. issued by the said LLP to him and the money secured thereby. 424 6. This summons was taken out by Shri .... authorized representative for the applicant THE GAZETTE OF INDIA : EXTRAORDINARY IPART II—SEC. An order that the respondents do pay to the applicant costs of and incidental to this application. Such other order in the premises as the NCLT . 7. make. Dared this..... day of.....20...., ... (respondents) . Bench shall think fit to Registrar of Tribunal Note: if you do not attend, either in person or by your authorized representative, at the time and place above mentioned, such örder will be made and proceedings taken as the Member may think just and expedient. Form ND. 74A [See rule 22Sl [Heading as in

form no 16] LLP Petition No.. .... LLP Application No . of Liquidator of. LLP Versus .... Applicant „ Respondents Summons under rule 225 Let all parties attend the Member in Chambers on.... .... day the.... .. day of. .20 at .....o'clock on the hearing of an application under rule 225 on the part of the Liquidator of the LLP aforesaid or Sh. „ a creditor or partner of the above LLP for A declaration that the respondents, the . ..(designated partners, partners, officers, etc. as the case may be) of the above LLP had misapplied, retained or become liable or accountable for the money or property of the LLP, or were guilty Of misfeasance and breach of trust in relation .to the said LLP in (hére set out briefly the ground on which the declaration is sought, e.g lending without consideration and without taking any security Rs... .... of the said LLP to. on ....20..... whereby the same became wholly lost to the said LLP on the adjudication of the said ...as insolvent on 20.,....20..... or asthe case may pe). us 2. An order that all rxcessary inquiries be made and accounts taken for ascertaining what sums the respondents are liable to contribute to the assets of the said LLP by way of compensation for such misfeasance and breach of the trust as aforesaid

3. An order that the respondents do jointly and severally contribute t' the assets of the said LLP and do pay to the Liquidator or the said LLP all such sums as they may be found liable to contribute to such assets together with interest on such sums at the rate of per cent per annum as from the several dates.when the said sums were respectively wrongfully paid away until the date of replacement 4. An order that the said respondents do pay the costs of and incidental to the application. Such other order as in the premises, the•NCLT 5. make. Dated this ... day of.....20.... Bench shall think fit to RegisTar of Tribunal Authorized representative for applicant (This summons was taken out by Shri.. .. (Respondent) ..authorised representative for the applicant] Note : If you do not attend, either in person or by your authorized representative, at the time and place above-mentioned, such order wilt be made and proceedings taken as the Registrar may think just and expedient.

Form No. 75 (See rule 2261 IHeading as in form no 161 LLP Petition of 20... ..... LLP Application No _ Applicant(s) Versus Respondent(s) Points of claim under rule 226' The above—named LLP [hereinafter called 'the LLP'I was incorporated on the... ....20.... .. with conu•ibution of Rs.... ...•.....20..... By an order made on the ... Bench. by the NCLT.... 1. 2. , the LLP was ordered. to be woynd up 426 3. The Liquidator/Sh. .. ... the applicant claims: LLP Petition of-20..-..... THE OF : EXTRAORDINARY IPART (I—SEC. The respondent was a designated partner/partner/omcer etc. of the said LLP (state the position occupied by the respondent in the LLP and the period during which he occupied such position and the salary paid to him). Etc. [set out in separate pa.ragraphs, as may be necessary, the nature -of the 4. business of the LLP, the way in which it was carried on and the facts showing that the business was•conducted fraudulently and that frie respondent was knowingly a party to the same.] A declaration that the respondent is liable without any limitation of liability for all 1. the debts of the LLP amounting to the sum of Rs. .. If necessary, an amoynt of debts of the LLP

2. Payment by the respondent of the said sum of Rs.... .. 3. may be found responsible on the taking of accounts

4. Costs Further or other relief or other sum for which he Applicant day of......20..... by.. Delivered the ... Authorized Representative for the Applicant

Form No. 75A [See rule 2261 [Heading as in form no 161 LLP Application No.. .... of ..... Applicant(s) Versus ...Respondent(s) Points of claim under rule 226 The above named LLP (hereinafter called 'the LLP') was incorporated on the ....20. with a contribution of Rs. By an order dated the... ... 20. .... the LLP was ordered to be wound —up by the 2. NCLT... . . ..Bench [or as the case may be]. The respondents were at all material times [state the position occupied by each of 3. them .e.g. designated partner, partner or officer of the LLP] 3(i)] Etc. [set out in separate paragraphs as may be necessary the main facts showing 4. the misfeasance or breach of trust committed by each of the respondents and the amounts which they are- jointly and severally liable to make good to the LLP in consequence of such misfeasance or breach of trust). And the Liquidator/Sh... ...., the applicant claims (1) A declaration that the respondents and each of them as past or present partners ..... or, as the case may be, as aforesaid have been guilty of misfeasance and breach of trust in relation to the LLP as aforesaid. (2) An order that the respondents and each of them do repay to the Liquidator of the said LLP the said sum, together with interest at the rate of. .... per cent per annum from ...20. down to thé date of payment. 421 (3) (4) Costs Further or other relief Delivered the day of... Applicant Form No. 76 [See sub-rule (2) of rule 2281 IHeading as in form no 16] LLP Petition No.. of 20... Notice to Liquidator or LLP Liquidator to elect whether he will disclaim I, the undersigned give you notice that the above-named LLP was, at the time of the making of the winding - up order herein [or at the time of the passing of the resolution for winding - up], the lessee of the property described in the schedule hereto [or as the case may be], and I, as lessor of the said property [or as the case may be], hereby require you pursuant to the provisions of fulé 228 -within 28 days after the receipt of this notice to decide whether you will disclaim the said lease [or as the case may be], and if you decide to disclaim as aforesaid, to give me notice within the said 28 days of your intention to apply to the NCLT._.. . .Bench for leave to disclaim accordingly. ** Dated this.... .... day of .... 20 (Signature) Address: (Lessor or authorized representative for the lessor, as the case may be) The Liquidator/LLP Liquidator of .... LLP (in Liquidätion) 428 THE EXTRAORDINARY SCHEDULE Here set out particulars of the property, tease, contract, etc. *Title to be suitably modified in the case of voluntary winding-up I PART I I—SEC. * *In the case of a contract, add at the end "and also disclaim the contract within the said period". Form No. 76A [See sub — rule (2) of rule 228] IHeading as in form no 161 ..... of 20... ..... LLP Petition No Notice by Liquidator or LLP Liquidator of intention to apply to Tribunal for leave to disclaim ...Bench for leave to disclaim [here Take notice that I intend to apply to the NCLT specify the property, lease, contract etc., with short particulars and the interest of the LLP therein sought to be disclaimed] referred to in the notice given by you to me as the Liquidator or LLP Liquidator of the above-named LLP. (Signature) Liquidator or LLP Liquidator To Form No. 76B [See sub - rule (2) of rule 228) [Heading as in form no 161 LLP Petition of 20..... LLP Application No .... Liquidator or LLP Liquidator of the said LLP — Applicant Summons for extension of time for giving notice of.iutention to apply for leave to disclaim Let all parties concemed attend the Member in Chambers on- the day of 20.... on the hearing of an application by the applicant herein for an order that the applicant as the Liquidator or LLP Liquidator of the above-named LLP may be at liberty .of.....of his ..days of the order to be made herein to given notice to. . within. ..... intention to apply to the Tribunal for leave to disclaim [here specify the property, lease or 3(i)] contract etc., and the intnst of the LLP therein to be disclaimed, with short particulars thereon. , ...20 • • ..... Dated this.... .....day of. . Registrar of Tribunal Liquidator or LLP Liquidator This summons as taken out by the I ,iquidator or LLP Liquidator of the above-named LLP. To (Insert names of persons to be served. if any) Form No. 76C ISee sub — rule (2) of rule 2281 IHeading as in form no 16) LLP Petition No.... ..... of 20.... Before lhe Hon'ble Member Mr.... . (or as the case may be) Order extending time for disclaimer Upon the application of etc. iT iS ORDERED that the applicant, as such Liquidator or LLP Liquidator, be and is hereby allowed a funher period of.. .. ...days from the .....20..,. . within which he may give notice to... ...Of his intention to apply to the Tribunal for leave to disclaim lhe [here specify the property, lease, contract etc., with short particulars and the interest of the LLP therein-which is to be disclaimed], Dated this... ....day of.. (By the Tribunal) Registrar 429 430 To THE GAZETTE OF INDIA : EXTRAORDINARY Form No. 76D (See sub — rule (2) of rule 2281 [Heading as in form no 161 LLP Petition No... of Notice of interest im property sought td be disclaimed IPARTII—SEC. 301 The Liquidator or LLP Liquidator etc., Take notice that l, the undersigned, claim to be mterested in [specify the property, lease, _ contraa etc., with short particulars] which is sought to be disclaimed by you, and that the nature of my interest therein is as follows: {Signature) (Address) Form

No. 76E [See sub — rule (2) of rule 2281 [Heading as in form no 161 LLP Petition No.... .... LLP Application No .... Liquidator or LLP Liquidator of the said LLP — Applicant Summons for leave to disclaim Let all parties concerned attend the sitting Metilbet in Chambers on the day of... .20... .. at.. ...o'clock, on the hearing of an application 'df the Liquidator or LLP Liquidator of the above-named LLP for an order pursuant to rule 228 that the said Liquidator or LLP Liquidator may be at liberty to disclaim (here specify-property, lease, contract, etc. with short particulars and the interest of the LLP therein sought to be disclaimed) and that the costs of the application may be provide\l for. this . . day of.. ..20.. Registrar Liquidator or LLP Liquidator Of-the said LLP Note: On the hearing, the shmmons will be adjourned for notice to interested parties. 431 Form No. 76F {See sub — rule (2) of rule 2281 [Heiding as [n form no 16] LLP Petition No... of 20.... .... LLP Application No ....of 20. .... Liquidator or LLP Liquidator of the said LLP — Applicant AfTidavit in support of summons for leave to disclaim a lease I, the Liquidator or LLP Liquidator of the said LLP, do solemnly affirm and say as follows:— The above-named LLP [hereinafter referred to as the LLP) was ordered to be wound up by this by order dated .....,.. 20 or the above- that it should be wound-up named LLP resolved by a resolution passed on voluntarily, and I was appointed Liquidator or LLP Liquidator for the purpose of 2. 3. 4. 5. 6. 7. 8. the winding-up. . .. ...20 ..., made between .....,...of the one By a lease dated the . ..demised unto the LLP all that part'Sand the LLP of the other part, the said . ('pecify shortly the premises leased and the rent, mentioning any speciai covenants), The Said lease* is now produced and shown to me marked 'At. The premises so demised to the LLP were used by them for the purposes of (specify what) but have not been occupied or used by the LLP since the month of (etc., as the case may be) nor are there any goods and chattels of the .....20..:..., LLP thereon, I have/have not endeavored to sell the said lease. Having regard to the rent payable and thé terms thereof, the lease is not a profitable one. I have/have not entered into possession of the premises thereby demised or exercised any act of ownership ih relation thereto (or as the case may be). The said iease is of no benefit to the LLP, its creditors or partners, and to the best of my knowledge, information and belief there are no persons interested in the said lease except the LLP and the lessors as aforesaid (or, as the case may be, and state any advantages sought to be attained by the disclaimer, how it would affect other people, etc). (Ifthe 'disclaimer: is out of time, facts in explanation on Which the Tribunal may be properly asked to extend the time should be stated). .requiring me to say whether [On the 20....., I received a notice from .....of . . or not it was my intention to disclaim the said contract. The notice is hereto .....20...., within 28 days of the receipt 9f annexed, marked .on the day of the said notice (or if the Tribunal has extended the time, add, by leave of the Tribunal notwithstanding that 28 days had elapsed since the receipt by me of the said notice) gave notice to the said.... ..of my intention to make this application to the Tribunal. A copy of the said notice is hereto annexed and marked..... The assets of the LLP are insufficient to meet the claims of the creditors (or as the case may be). 9. disclaimer along with the other creditors. Solemnly affirmed etc. LLP Petition of the.... ..... T'IEGAZETTE OF INDIA : EXTRAORDINARY In these circumstances, I ask for leave to disclaim the said lease, and the should be allowed to prove for the loss suffered by reason of the said said... .. Liquidator/ LLP Liquidator *Note : The original or a certified copy of the lease to be produced, Form No. 77 ISee rule 2311 (Heading as in form no 161 Notice to parties interested in the propcrty in respect of which the application to disclaim is made Notice is herby given that on an application to the Tribunal by.me as Liquidator or LLP Liquidator of the above-named LLP for leave to disclaim a lease to the above-named LLP dated. .... ., etc., (or as' the case may be the Tribunal adjourned the matter until ...20.. , . day of.... . Ibr notice to be given to you. .... 20.... If you desired to be heard on the said application, you should attend the adjourned hearing before the the.... day . . ...Bench on. ..... day 20... ....atr....o'clock either in person or by authorized representative. Bench Any affidavit that you intent to use in opposition should be filed in NCLT.. and a copy thereof served on me not later than 2 before the date of the adjourned hearing. A copy of the summons and a copy ot' my affidavit filed in support thereof are sent herewith. (Signature) Liquidalor/ LLP Liquidator To 30)] Form No. 78 [See rule 2321 [Heading as in form no 16] LLP Petition No..... of 20.... LLP Application No... .....:.....-.....of Liquidator or LLP Liquidator of the said LLP — Applicant Before the Hon'ble Member Shri..... .... Order giving leave to disclaim Upon the application by summons dated.. ...20. .... of the Liquidator or LLP Liquidator of the above-named LLP and upon hearing the applicant in person (or Shri authorized representative for the applicant and the authorized representative for .....(party interested) or no one appearing for or on behalf of .....a party interested although he has been duly served with notice of the said application. pursuant to

the directions of the Tribunal as appears by the affidavit of ..... filed on. .-...20....., and upon reading the order to wind-up the said LLP dated the. ....20. ....,or on pursuing the resolution of.the LLP for voluntary %'inding-up dated... 20. . the affidavit of. .... filed the and the affidavit of. , . filed the. ....20 ....., .and the exhibits in the said affidavits respectively. referred to (Exhibit..... to the first mentioned affidavit being the contract or lease or as the case may be)* IT IS ORDERED that the Liquidator or LLP Liquidator of the said LLP, the applicant, be at liberty, on or before ....20.....,• to disclaim the contract (or the lease, or other property as the case be) dated. ....20. .... made between.. ...of the one part and the said LLP of the other part, whereby (set out in brief the nature of the coetract or the lease or other property as the case may be) pärtigulars of which are set out in the schedule hereto, upon the following terms, namely, [Here set out the terrns and conditions, if any subject to which leave to disclaim has been grantedl. Schedule above referred to [Here set out the particulars of the property disclaimed e.g. contract or lease dated... ..20.. ... made between etc. (or as the case may be)]. Dated this... day of (By NCLT .....Bench) Registrar of Tribunal *Note : Where the NCLT... Bench had made an order extendingthe time, that order should also be mentioned in the preamble to this order. — 28 433 434 . .... per THE GAZETTE OF INDIA : EXTRAORDINARY Form No. 79 [See rule 2331 [Heading as in form no 16] LIN Petition 0f20..... Disclaimer of Lease* 'I'ART II—SEC. Pursuant to an order of the NCLT... ..... Bench dated the . day of... . 20. .... I, the undersigned, the Liquidator or LLP Liquidator of othe above-named LLP, hereby disclaim all i_nterest in the •lease dated. .....20.....-, whereby the •premises (here insert description of the property disclaimed) were demised to... at a rent of Rs... • per annum (or per mensem) for a term of... . years. Notice of this disclaimer has been given to.... .... Dared this.... day . 20... Liquidator/ LLP Liquidator *The form to be suitably altered in the case of property other than lease. Form No. 80 [See rule 233] [Heading as in form no 161 LLP Petition No.....,,. of 20... Notice of disclaimer of lease* Take notice that pursuant to an order of the NCLT...•.....Bench , dated the . . day I, the undersigned , the Liquidator or LLP Liquidator of the above-named of. .20. ..20....., disclaimed day of. LLP, by writing under my hand bearing date the . whereby the premises (here all interest in the lease dated 'the... . day of. at a rent of Rs. insert description of property disclaimed) wére demised to annum (or per mensem) for a term of years. The above-mentioned disclaimer was filed in. NCLT.....Bench on the . of.....20 . day Liquidator/ LLP Liquidator *Form to be suitably altered in the case of property other than lease. 435 Form No. 81 (See rule 234] [Heading as in form no 16] LLP Petition No.... ..... of LLP Application No.....ono..... Sh. -------Respondent Sh..... ----Applicant Order requiring parties interested in disclaimed lease to apply for vesting order or to be excluded from all interest in the leasehold premises Whereas it appears by the affidavit of. ..... and the affidavit of.... ... respectively in the above matter.on:. ...20 ., that :- ., and .. ...20 filed (a) (b) , and made between Sh..... , the applicant By a lease dated the ... ...20 herein of the one part and the abové-named LLP (hereinafter called 'the LLP') of the other pa.rt, the premises comprising. .... .(give particulars) were demised unto the LLP for a term of. .... years from:. .•..20, . at a rental ofRs•. per annum (or per mensem); , made between the LLP of the one part By a sub-lease dated the ...20... ....,the respondent of the other part, in consideration of the and Sh... payment therein made and the .covenants and conditions therein named, the LLP demised (part* ot) the said premises to the said the respondent [or by a mortgage or charge dated... ...20... and the LLP charged the said premises to secure the repayment of a sum of Rs.... .. per cent per annum in favour of the said together with interest at... .... Sh ....the respondent]. 2. 3. 4. 20.. ..., an order was made. for the winding-up of the LLP by And whereas on the . NCLT ....Bench or the LLP resolved to be wound - up voluntarily and Shri .. .was appointed liquidator for purposes of winding-up; And whereas the Liquidator or LLP Liquidator of the said LLP was by order dated... ...20... ... given leave to-disclaim the said lease; And whereas the said Liquidator or LLP Liquidator of the above-named LLP on the 20. gave notice of his intention to disclaim the said lease, and by writing under his hand dated. ....20. ...., disclaimed the said lease, and filed such disclaimer in these proceedings on the .....20..... and served notice thereof on or about the .20.... on the said the applicant; Now upon the application by summons dated... .20.... applicant, of. , for an order that the respondent, do•elect whether he will or of .the said Sh.... the 436 LLP Petition No... of 20... Sh.. -------Applicant Sh.... THE OF INDIA : EXTRAORDINARY IPART I I—SEC. will not take a vesting order of the disclaimer property comprised in the said lease, being. ..... n. (give particulars of the property); . Bench doth order that unless the said respondent This NCLT Sh.'.....within 14 days after the service of this order on him applies for a vesting order of the said lease subject to the same liabilities and obligations as those to which the LLP was subject under the lease

in respect of the property on the date of the commencement of the winding-up (or subject to the same liabilities and obligations as if the said lease had been assigned to him on.. ..20..... the date of the commencement of the winding-up of the said LLP)S the said Sh..,•...., the respondent be excluded from all interest in and security upon the said premises. That this summons do stand adjoumed for further orders to.. ...20 order on the said the respondent. Daled this... day'of... ....20... (By NCLT.. . ...Bench) for service of this- Registrar of Tribunal *If different parts have been sub-leased to different persons, repeat the provision to cover all such sub-teases. Form No. 81A [See rule 2341 [Heading as in form no 16] LLP Applic?tion No... ... . ---Respondgnt 5. Before the Hon'ble Member Mr. . Dated... ... ... Order vesting lease and excluding persons who have not elected (1) to (4) as in Forni No. 81 And whereas upon the hearing of this application by summons of the said . the applicant, for an order that the respondent Sh....., do elect whether or not he will take a vesting order of thé disclaimed property comprised in the said lease, the NCLT.....Bench •on .....20... ., ordered that unless the said respondent .... within 14 days after the service of the said order on him applied for a vesting order of the said lease subject to the conditions mentioned in the said order, the said respondent, Sh..... .., be excluded from all interest in and security upon said premises. And whereas the said order was duly served on the said respondent Sh. .... 6. appears from the affidavit of l.....filed.....20....

7. And whereas the said respondent Sh.... . has not applied or intimated his, intention to apply for a vesting order within the time limited by the said order [*or the said respondent Sh... ... , has applied for a vesting order of the said lease.] Upon hearing, etc., and upon reading etc., this NCLT. .....Bench doth order: I. That the said respondent Sh..... be and is hereby excluded from all interest in and security upon the premises aforesaid [and that the property do vest in,. l. [or That the LLP's interest in the premises.... , more particularly described in the lease deed dated. ....20. do vest in in respondent herein; for the residue of the term of.... ..... years demised by the said lease, subject to the same liabilities and obligations as those to which the LLP was subject under the lease in respect of the property at the commencement of the winding-up (or subject only to the same liabilities and obligations as if the lease had been assigned to that person on.. ...20... ., the date of the commencement of the winding-up]. Dated this.... day Of. ....20... (By NCLT Bench) Registrar of Tribunal *Where such an application for a vesting order is made, the application should be included in the' cause-title.

Form No. 82 [See rule 2411 [Heading as in form no 161 LLP Petition No.... ..... of 20... ..... Advertisement as to declaration of distributable sum . (in rupees) has been distributable sum of.... Notice is hereby given that a . and on the of.....20,. declared and that the same will be payable on the .. subsequent working days upto the ..... day of... ..20.. at the office of the Liquidator. Every person entitled to participate in this distributable sum will receive a notice to that effegt and no payment will be made except upon production of such notice. Liquidator *Insert here 'first' or 'second' or 'final' as the case may be. Note: This notice of declaration of distributable sum by way of advertisement should be given atleast one month prior to the date fixed for the payment thereof. THE GAZETTE OF : EXTRAORDINARY 438 Form ND. 83 [See rule 241] [Heading as in• form no 16] LLP Petition No... of Notice of distributable sum (Please bring this distributable sum notice with you) Distributable sum of . (in rupees) To (Name) .... (Address) (PART 'I—SF.C. Take notice that a * . . ...distriblftable sum of... . (in rupees) has been declared. The amount payable to you is Rs.... ..... : and the same will be payable at my office on the . . day of.. ,..20....., and on thé subsequent working days up to the ..... day of . . 20. between the hours of . If you desire the distributable sum to be paid to some other person, you may sign and lodge with the Liquidator an authority in the prescribed fom (Form No. 84). If yoü do not attend personally you must fill up and sign the enclosed form of Receipt and Authority. Dated at ihis.,.. day of ....20. - Liquidator * Insert here 'first' or 'secdnd' or 'final' as the case may be. Enclosures: Receipt {Heading as in form no 161 Address: Date: Received from the Liquidator of the above LLP•the sum of Rs.... .. being the amount payable to me/us in respect of the Rs... .... distributable sum of. (ih the rupee). Payee 's signature 30) *Authority for delivery (Heading as in form no 161 Address: Date: -Sir, Please deliver to the bearer ... (name of bearer)[or send to me by cheques or Demand Draft by post, at my expense and risk] the ** payable to me. Rs To . distributable sum of Rs... ... Payee 's signature The Liquidator of .... (LLP), Note: This is an authority only to deliver the distributable sum (the gheque or the Demand Draft amount as the case may be), and not to make it payable to another person, for which Fonn No. 84 should be used. ** Insert here 'first' or 'second' or 'final' as the case may be. Form No. 84 [See rule 2421 IHeading as in form no 16) LLP Petition of ... Authority to Liquidator to pay distributable sum to another person Address: Date: Sir, I hereby authorize and request you to pay the distributable sum referred to in the enclosed notice to... .... of.... ..... (a specimen of whose signature 'is given below) whose receipt shall be a sufficient discharge. Signature Witnesses to the signature of. .... . (Signature) . (Occupation) (Address) 1157 GV 10—30 THE GAZETTE OF INDIA : EXTRAORDINARY Specimen signature of person appointed as above (Specimen signature) Witness to specimen signature: Dated-the Number as in settled (Signature) (Occupation) (Address) day of.. Form No. 85 [See rule 2441 (Heading as in form no 161 Schedule of partners to whom, return is to be paid Name Address Amount of Amount of Money payable to each person as per settled Amount of outstanding contribution not yet realized from each Amount of debt due not yet recovered from each Remarks of partner as 111 settled 2 3 contribution by each person per the settled list 4 Form No. 86 [See rule 2441 [Heading as in form no: 161 of 20.... LLP Petition Notice of return to partners Notice is hereby given that a return of Rs.... ..... per Rupees of contribution by and the same will be partner has been declared. The amount payable to you is Rs... day of. ..... 20.. and the subsequent working days payable at my office on the.... . day Of '...20... between the hours of.... .... upto the . . 30) If you do not attend personally you must forward this notice and fill up and sign the enclosed forms Of receipt and authority for delivery. Dated... Liquidator Note: The receipt should be signed by the partner personally, and in the case of a body corporate by an officer of LLP so described. Enclosures: RECEIPT tieading as in form no 16' RECEIVED from the Liquidator of the above LLP the sum of Rs: .... being the amount payable to me/us in respect of the return of Rs. . contributions by partners in the above LLP. . per . . rupees of Dated (2) Sir, (Signature/Signatures) Address AUTHORITY FOR DELIVER Y [Heading as in form no 161 Addresé..... Date.... ..... Please deliver to the bearer.... ....(name of beater) or send to me/us by cheques or payable to Demand Draft by post, at my/our expense and. risk the retum of Rs... ..... me/us. Rs... The Liquidator of Payee's Signatup .(LLP) Note : This is an authority only to deliver, and not to make the return payable to another person. 442 LLP Petition No.... .... of 20.... . Name of the LLP (in Liquidation) LLPIN .... Date of presentation of petition for winding up Date of filing of report by Liquidator under rule 34 9 THE GAZETTE OF : EXTRAORDINARY Form No. 87 [See sub-rule (I) of rule 251] Register of LLP Liquidations [PART 'I—sec. Date cf if any, appointing provisional tiquidator pate of Date of receipt of winding communication up order 3 by Liquidator/provisi onal Liquidator of the order 4 Date

of sending nonce to the LLP, secured creditors. partners etc 5 Date(s) Of tiking possession of the assets. books papers of the 1-1.9 6 Date when notice, if any, was issued to partners/ officers of the LLP for submission of statement of afTairs 7 Date of submission of siatement of affairs. 8 2 Date of order under rule 34 IO Date of valuation of the property/assets Date of report to the Tribunat for permission for såle 12 Dates of advertisement, receipt of bid and .submission of report to the' Tribunal Date of confirmation of sale.qnd sales value Date of inviting claims . and date fixed for proofs of claims 15 Date of filing of list of creditors before. the Tribunal Date of distribution of distributable sum Date of settlement of final list of partners Date of distribution of return to partners Date of appointment of investigator, if any, for reporting misfeasance etc, Date of submission of report relating to misfeasance etc to the Tribunal 21 443 Date of order on misfeasance etc. 22 Dates of deposits of unclaimed distributable sums or undistri buted assets into LLP Liquidation Account Date of Date of filing the Submission of order of report for dissolution and Date of •order 24 dissolution with the Registrar Form No. 87A Date of deposit into the general revenue account of central government of unclaimed distributable sums or undistributed assets Remarks 27 23 Déte Date (See sub-rule (1) of rule 2511 Central Cash Book (Cash book of the Liquidator) Receipts Name of the LLP 2 Name of the LLP Particulars 3 Number of Recei ts 4 Pa ments Particulars Number of voucher or Cash challan Cash Amount Bank 12 Amount Bmk 6 Number of cheque 13 444 -Instructions 2.- THE GAZETTE OF INDIA : EXTRAORDINARY: "—SEC. This register is common to all the liquidations administered by the Liquidator, and the day to day transactions of the Liquidator should be entered in this Register chronologically. Sufficient details should be entered under the column 'particulars' to show clearly the nature of the transaction, the person by whom or to whom the payment was made, and on what account it was made. The Cash Book should be balanced -at the end Of each day and Cash and Bank Balance carried over to the following day. A certificate of verification of Cash by actual count should b recorded in the Cash book by the Officer verifying the Cash. The Cash Book should be closed monthly under the personal attestation of the Liquidator. The Bank balances should be reconciled with the Bank Statement at the end of each month, after taking into account factors arising out of cheques drawn but not cashed, or remittances made but adjusted in the Bank's Books in the accounts ofa different month. Form No. 87B (See sub-rule (1) of rule 2511 LLP's Cash Book- LLP Petition No.... . . of 20... .... Date Name 0fLLP .... Particulars Ledger (In Liquidation) Recei ts Cash Receipt Bank Number Total Payments '/ V oucher Cash Bank Total Number Cash Balance Bank Total Instructions There should be a separate Cash Book for each LLP. LLP Petition No.... Name ofthe LLP . LLPIN . Date Instructions: Form No.- 87C [See sub-rule (1) of rule 2511 General'Ledger ..of20.... .... (in Liquidation) ...v.... ..... (Head,ofaccount) Particulars 2 3 Cr. 4 44S Balance 5 A General Ledger should be maintained for each LLP with such heads of account as the Liquidator may think necessary and appropriate, like property account, investment account, books debts, debtors etc. Form No. 871) [See sub-rule (1) of rule 2511 Cashier's Cash Book Date Particulars Amount received Amount paid 4 Balance 5 Opening Balance Closing Balance Instructions 2. The opening and closing balances should be struck for each day. Under 'Particulars' it should be shown by whom or to whom and on what account the payment is made. THE GAZETTE OF INDIA EXTRAORDINARY Form No. 87E [See sub-rule (1) of rule 2511 Bank Ledger Liquidator's account with Bank Date Particulars - De osits Cheque/DD/ cash Rs. Withdrawals Cheque Number Rs. Balance LLP Petition of Name of LLP Form No. 87F [See (1) of rule'2511 Register of assets Liquidation) LLPIN Serial Number Description Date of Serial of Assets laking number possession of Sales Re ister Date of sale Details of Amount Remarks realisation Instructions: All the propgrty of the LLP except the Liquidator's investments and outstandings to be realized should be entered in this Register. Serial Number Name of the LLP Form No. 87G [See sub-rule (1) of rule 2511 Investment Register Date of Nature and Amount invested Investment particulars of security in which investment is made Form No. 87H [See sub-rule (1) of rule 2511 447 Remarks Rate of interest etc. Date of realization of investment Register Of ook-debts and outstandings (Not barred by limitation) LLP Petition No.. . . of 20... . Naine ofLLP . .....:..(in Liqui atiOh) Serial Number Action taken 5 Instructions: Name and address of debtor 2 Amount realized 6 Particulars of debt (Trade/ Bills/ Loans/ Advance etc. 3 Date of realization 7 Amount due 4 Reference to Suits Register 8 Remarks 9 Time barred debts may be considered for the purpose of realization in accordance with THEG ZETTEOF EXTRAORDINARY I PART I I—SEC. .30)i 448 Form No. 871 [See sub-rule (1) of rule 2511 Tenants Ledger LLP Petition No ... . of 20. ..... Name of LLP. v.. (in Liquidation) LLPIN 2. 3. 4. 5. 6. 7

8. Description of property : Name and address of tenant : Date of tenancy : Period of tenancy: Rent (monthly or annual) : Special terms, if any : Arrears on date Of taking charge of property : Advance received, if any : Demand Amount Rs. Realization Amount Rs. P Balance Amount Rs. P Remarks Month Date January February Etc. Serial Number Form No. 87J ISee sub-rule (1) of rule 2511 Suits Register LLP Petition of Name -and address of 2 Amount of Claim 3 Name of LLP..... (in Liquidation) of 1157GU10—31B Date filing 4 449 Date decree final order of Nature of Amount or reiief decreed ted Remarks Instructions: 2. A single register may be maintained for all the LLPs in Liquidation, but the register should be maintained LLP-wise, suffiCient number of pages being allotted to each LLP. Applications made by or against the LLP which are in the nature of suits should also be entered in this Register. Form No. 87K [See sub-rule (1) of rule 2511 Decree Register Name of Name and Amount decreed 4 Date of Action Amount realized 7 Date of Remarks LLP Instructions address of judgment debtor 3 decree 5, taken 6 realizati on 8 9 This Register is common to all the liquidations, the purpose of the Register being to enable the Liquidator to keep watch on the progress of the realization of decrees in favour of the LLP in his charge. THE OF : EXTRAORDINARY Form No. 871, [See sub-rule (1) of rule 251] Sales Register IPART 'I—SEC. NDI Name and Date Of • address of confirmation Sl. No. Amount Name of LLP 2 Description Date of of Property Sale 3 4 Method of 5 purchaser 6 and sale value 7 of Balance realized E.M.D./ Advance received with date 7 Instructions: Date 8 Rs. Remarks 9 2. This Register is common to all the fiquidations administered by the Liquidator, and entries in this Register should be made as and when sales of property are held. The any amount either by way of E.M.D or advance or-consideration shall be received only by way of demand draft or cash. 4SS Form No. 87T [See sub-rule (I) rule 2511 Register of Unpaid Liquidation Distributable sum & Undistributed Assets Deposited into the LLP Liquidation Account LLP Petition No.....of...20..... Name of (in liquidation) LLP Petition No of LLPIN ... Serial Naine of Number person entitled to the distributab le sum or return 2 Receipt No.. Whether Creditor or Partner 3 Serial Number in the list of Creditors or Panners 4 FORM NO. 88 Date of declaration of distributable sum or return 5 Total Amount payable 6 Date of payment into the LLP liquidation account 7 Office of the Liquidator, Bench (See sub-rule (6) of 2511 Form of Receipt .....,.LLP. (in liquidation) In the matter of... RECEIVED from . of rupees, ...on account of/being.....,,.....,.....,..... Dazed... . ...the sum Liquidator 456 B: 2 3. 4

FORM NO.89 [See rules 246 and 264) IHeading as in form no 16] Liquidator's Final Account Name of LLP: LLPIN•. Date Of winding-up order : Date of commencement of winding-up : Period of the account: Report Final Account (i) Statement of Realisations and Disbursements I PART 'I—SEC. Date Total Realisations From Nature whom of Assets received or form Amount Rs. 4 Date To whom paid 1 2 Total Disbursements Nature of Amount disbursement Rs. 2 of receipt etc. 3 3 4 Total realizations Total disbursements Analysis of Balance Balance The balance is made up as foliows:- l. Cash in hand of the Liquidatpr 2. 'Total payments into Bank (including balance at date of commencement of winding-up) Less 3(i)] LLP Petition No.... Form No. 87M !See sub-rule (1) of rule 2511 • Register of Claims and Distributable sums .0f...20 Name of LLP... .... (in liquidation) LLPIN . Claims Serial Number Nm•ne and address of Creditor 2 Amount claimed 3 Amount admitted 4 Whether secured (including workmen) or preferential or floating charge or unsecured creditors 5 Distributable sum declared and aid Rate 6 Amount Date of Mode of Remarks a ment 7 a ment 8 Instructions: 2. Only claims admitted either wholly or in part should be entered in this Register. The table on top should be reserved for claims and the page on the bottom for Distributable sums. 452 THE OF INDIA : EXTRAORDINARY Form No. 87N [See sub-rule (1) of rule 2511 P"tners' Ledger/ Return of assets to partner LLP Petition No.....of ...20. .... of Name of LLP.._ LLPIN .... Amount of Amount of contribution outstanding Serial Number Rate of return Name partner 2 Date Payment 3 Returns of asset of Amount paid contribution 4 Mode payment amount "—SEC. .... (in liquidation) of Remarks of 7 Instructions: Only partners settled on the list should be entered in this Régister and they should be entered in the same order as in the list. Form No. 870 [See sub-rule (1) of rule 2511 Distributable sums paid register Name of the LLP Date of payment of distributable sum Amount of distributable sum Remarks Instructions: This Register is common to all the liquidations. 453 Form No. 87P [See sub-rule (1) rule 2511 Commission Register REGISTER OF FEES CREDITED TO GOVERNMENT For the year ending 3 IS March , Payable before 30 October Name of the LLP 2 Commission Amount of due for the Commission period ended 31st March of Date of deposit into Central Government Account Remarks Instructions: An entry should be made in this Register of every LLP that is wound-up, in which the Liquidator becomes or acts as Liquidator. Form No. 87Q [See sub-rule (I) rule 2511 Suspense Register LLP Petition No.....of ...20..... NameofLLP..... (in liquidation) LLPIN .... Date Particulars 1 2 Instructions: Debit 3 Credit 4 Balance 5 1

2. This Register should be kept LLP- wise Advances made by the Liquidator to any person or made to the Liquidator by any person should be entered in this Register.THE OF INDIA : EXTRAORDINARY 454

Form No. 87R [See sub-rule (1) rule 251) Documents Register LLP Petition No.. ...of ..00.... ... "—SEC. Name of LLP .... (in liquidation) LLPIN Serial Number Description Date of From whom received Remarks of document receipt disposed of Instruction: All documents of title like title-deeds etc. should be entered in this Register. Form No. 87S [See sub-rule (I) rulé 2511 Books Register LLP Petition No. . Name of LLP,.. , (in liquidation) LLPIN . Date From whom received 2 Description of books including 3 How disposed of 4 Remarks 5 Ins-truction.• In this Register there should be entered all books and files of lhe LLP which come into the hands of the Liquidator. In case a detail inventory of the books and records is ptepared, no such entries are required in the register. However, an endorsement to the effect should be made in the register. 11—uug 3(i)] Total withdrawals from Bank Balance at Bank (Trading account for the period, if any, to be. attached) Subject to the directions of the Tribunal, it is proposed to pay the balance shown as above into the LLPs' Liquidation Account. 457 (ii) Assets Realized Assets on the date of winding up order Balance at Bank Cash in hand Investments DebtowTrade receivables Loans & Advances Inventorjes Freehold Property Leasehold Propeny Plant & Machinery Fumiture, fittings etc. Intangible Assets Other Assets (to specify) Outstanding contfibution of the partners Estimated Amount to be realized Amount realized Remarks (iii) Assets which are unrealizable and should be written off: (Give particulars and state reasons why they could not be realised) Assets at lhe commencement of winding-up Balance at Bank Cashin hand Investments Debtors"rade receivables Loans & Advances Inventories Freehold Property Leasehold Property Plant & Machinery Furniture, fittings etc. Intan ible Assets Estimated value Reasons why they could not be realised and should be written of 4S8 THE GAZETTE OF INDIA : EXTRAORDINARY Other Assets (to specify) Outstanding contribution of the panners (iv) Liabilities n— SEc. Total amount paid by way of diszributable sum or 0!herwise Rs. I. 2 3. 4

5. Amount due Rs. Secured creditors including workmen dues Preferential creditors Creditors having floating charge Unsecured creditors Return to partners (v) Expenses of winding-up (vi) Amount of unclaimed distributable sums or undistributed assets etc. paid into the LLP Liquidation amount (a) Amount of unclaimed money/profit of partners at beginning transferred to LLP Liquidation Account Rs — (b)Arnount of unclaimed distributable sum and undistributed assets paid into the LLP Liquidation amount TOTAL of (a) and (b) (vii) Particulars of unclaimed distributable sums and undistributed assets paid into the LLP Liquidation account: Date of deposit Whether distributable sum OF return Amount Remarks (viii) Particulars of unclaimed distributable sums or undistributed assets pending payment into the said account. Whether distributable sum or return Amount Remarks c: Dated (viii) Any proceeding including misfeasance proceedings pending. Explanations.

FORM NO. 90 [See rule 2781 Limited Liability Partnership Act. 2008 Voluntary Winding-up Notice of appointment of LLP liquidator Name of LLP: LLPIN: Nature of business: Address of Registered Office: Date of passing of resolution of partiers: Date of consent of creditors: Name and address LLP Liquidator: Date of appointment: By whom appointed: Liquidator [Sd/-l Name . LLP Liquidator 460 Name of the LLP LLPIN THE GAZETTE OF INDIA : EXTRAORDINARY FORM NO. 91 [See rule 2961 Nature of the proceeding Date of eOmmencement of winding-up Date of payment into the LLPs Liquidation Account I. Particulars of the unclaimed distributable sums paid into the LLPs Liquidation Account. Number an list of creditors Name of the creditor to whom 'he disiributable sum is due 2 LGSt known address of credifor Date of declaralion and rate of distributable sum Date 4 Total amount of distributabl e sum payable 6 Last date payable 7 Total Amount info LLPs Liquidal . eon .4ccount 8 11. Particuiars of undistéibuted assets paid into the LLPs Liquidation Account. Number on Name of the Last known address of partner 3 Date ofdec!aration and rare of return Tolar amount of return payable 6 Last date Am Guw list of partners partner 2 Date 4 Rate 5 when paya ble 7 Total paid Liquidat ton Account Remarks 9 Remarks 9 amount ct unclaimed distributbte sums paid into the LLPs Liquidation Account Rs. ToÉl amount of undistributed assets paid into the LLPs Liquidation Account Rs. Dated this. ..... day of, .20 Tot?! amount paid under both heads (Sd.) Liquidator or Liquidator FEES AND CHARGES SN I m NATURE OF ACTIVITY Fees for filing documents, forms etc., Registrar Inspection Copy or certified copy Fees for filing application or petition :- (i) Under sections 60 to 62 of the Act (ii) For winding up of an LLP with (iii) For declaration of liability for fraudulent conduct of business (iv) For accessing damages against delinquent partners etc. (v) For declaring the dissolution of an LLP void. (vi) Other than above 461 ANNEXURE FEES PAYABLE As per Limited Liability Partnership Rules 2009 - Rs. 100/- - Rs.5/- per page or fractional part thereof - Rs. 5,000/- - Rs. 2,500/- - Rs. 2,500/- - Rs, 2,500/- - Rs. 2,500/- - Rs. 2,500/- Provided that no fee shall be payable on application or petition made by the Registrar or Central Government or State Government or Liquidator. [F. No. 2/10/2008-cL-vl RENUKA KUMAR, Jt. secy. Printed by the Manager, Governmcnl of India Press. Ring RDad. Mayapuri, NCW i0064 and Published by thc Controller of Publica'ions, Delhi-t 10054