Chapter VI — Contributions

Chapter in 2 minutes

- Document cash, property, services and other contributions with valuation, vesting, accounting and enforcement evidence.
- No capital credit without a documented obligation, valuation, transfer or service-delivery evidence.
- Read every section with the amended Rules, current MCA form and the LLP agreement.
- Authority, source evidence, State stamp/registration and cross-law effects are separate closing gates.
- A portal acknowledgement is evidence of filing—not a substitute for legal accuracy or complete transaction documentation.

Mandatory execution gates

- Current Act + amended Rule/form
- Agreement and authority
- State stamp/registration
- Tax/GST/FEMA/IBC overlay
- Evidence + filing acknowledgement
- Forum/limitation on default

Provision / control map

Provision	Subject	Control
32	Form of contribution	Document nature, valuation basis, transfer/vesting, tax, GST, stamp and accounting treatment before crediting capital.
33	Obligation to contribute	Apply the chapter gate: No capital credit without a documented obligation, valuation, transfer or service-delivery evidence.

Evidence file

Stamped agreement; consents/KYC; approvals; forms/attachments; SRN/challan; books/bank/tax; contracts and delivery; notices/orders; source/version log.

Default response

Stop continuing loss; legal hold; verify authority and facts; issue notice; correct public records; calculate exposure; preserve mitigation; select statutory/ADR forum.

Source review 2026-07-18. Official India Code/Gazette, current MCA form and State law prevail. Educational information, not fact-specific advice.