Chapter XIII — Winding Up and Dissolution

Chapter in 2 minutes

- Identify voluntary/Tribunal routes, insolvency overlap, asset/liability controls, stakeholder notices, records and dissolution effects.
- Choose strike-off, liquidation, Tribunal or insolvency route only after asset/liability and litigation mapping.
- 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
63	Winding up and dissolution	Map route, solvency, creditors, employees, taxes, assets, litigation, records and responsible office-holder before action.
64	Circumstances for Tribunal winding up	Assess insolvency, partner decision, statutory defaults, public-interest and just/equitable grounds before choosing forum.
65	Rules for winding up and dissolution	Map route, solvency, creditors, employees, taxes, assets, litigation, records and responsible office-holder before action.

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.