

Chapter XIV — Miscellaneous, Enforcement and Adjudication

Chapter in 2 minutes

- Integrate filing, additional fee, adjudication, court/Tribunal forum, strike-off, officer liability and rule-making controls.
- Separate civil penalty, criminal offence, additional fee, compounding, Tribunal and Special Court processes.
- 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
66	Partner transactions with LLP	Reconcile agreement, consent, authority, valuation, payment/vesting, capital account, tax and statutory filing.
67	Application of Companies Act provisions	Apply the chapter gate: Separate civil penalty, criminal offence, additional fee, compounding, Tribunal and Special Court processes.
67A	Special Courts	Apply the chapter gate: Separate civil penalty, criminal offence, additional fee, compounding, Tribunal and Special Court processes.
67B	Procedure and powers of Special Court	Apply the chapter gate: Separate civil penalty, criminal offence, additional fee, compounding, Tribunal and Special Court processes.
67C	Appeal and revision	Apply the chapter gate: Separate civil penalty, criminal offence, additional fee, compounding, Tribunal and Special Court processes.
68	Electronic filing	Maintain DSC custody, role-based access, prefill review, attachment naming, fee payment and acknowledgement controls.
68A	Registration offices	Align legal name/address across MCA, agreement, invoices, contracts, banks, GST, tax, licences and digital channels.
69	Additional fee	Run due-date register, escalation before deadline and separate assessment of adjudication/compounding exposure.
70	Enhanced punishment	Identify the responsible LLP/person, default period, continuing-default exposure, authority, forum, correction and appeal before calculating risk.
71	Other laws not barred	Apply the chapter gate: Separate civil penalty, criminal offence, additional fee, compounding, Tribunal and Special Court processes.

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.