

Registration, Non-Registration, Records and Public Notice

Indian Partnership Act, 1932

Full local statutory text

Finin2min implementation edition

CA Nikhil Gupta and Kajri Singh

On this page: [Summary](#) [Provision map](#) [Source status](#) [Examples](#) [Application](#) [Authority](#) [Stamp](#)
[Evidence](#) [Performance](#) [Remedy](#) [Forum](#) [ADR](#) [Overlays](#) [Cases](#) [Q&A](#)

[s.56](#) [s.57](#) [s.58](#) [s.59](#) [s.60](#) [s.61](#) [s.62](#) [s.63](#) [s.64](#) [s.65](#) [s.66](#) [s.67](#) [s.68](#) [s.69](#) [s.70](#) [s.71](#)

Finin2min Summary - Chapter in 2 Minutes

Purpose

This unit converts registration, non-registration, records and public notice into statutory, transaction, evidence and remedy decisions.

Who is covered

Businesses, contracting parties, partners, buyers, sellers, principals, agents and litigants affected by this chapter.

Main obligations

Read the transaction documents and actual conduct against every statutory limb, exception and connected law.

Key timelines

Record event, breach, refusal, notice, acknowledgment and filing dates; apply the correct Limitation Act article.

Forms and evidence

Use the chapter evidence checklist and State/UT forms where registration or public notice applies.

Top risk

Wrong classification, missing authority, weak evidence, ineffective notice, unverified State process or wrong remedy.

Remedy

Preserve rights, mitigate loss, quantify exposure and confirm forum, arbitration, limitation and interim relief.

Finin2min takeaway

Classify - map law - verify authority - prove performance - quantify consequence - select remedy and forum.

Section-by-section provision map

Provision	Title	Status	Decision theme
s.56	Power to exempt from application of this Chapter	operative	commercial rights and obligations
s.57	Appointment of Registrars	operative	registration and public record
s.58	Application for registration	operative	

			registration and public record
s.59	Registration	operative	registration and public record
s.60	Recording of alterations in firm name and principal place of business	operative	partnership authority and liability
s.61	Noting of closing and opening of branches	operative	commercial rights and obligations
s.62	Noting of changes in names and addresses of partners	operative	partnership authority and liability
s.63	Recording of changes in and dissolution of a firm	operative	dissolution and settlement
s.64	Rectification of mistakes	operative	validity and consent
s.65	Amendment of Register by order of Court	operative	registration and public record
s.66	Inspection of Register and filed documents	operative	registration and public record
s.67	Grant of copies	operative	registration and public record
s.68	Rules of evidence	operative	registration and public record
s.69	Effect of non-registration	operative	registration and public record
s.70	Penalty for furnishing false particulars	operative	commercial rights and obligations
s.71	Power to make rules	operative	commercial rights and obligations

Legal status, amendments and source protocol

Act: Indian Partnership Act, 1932; Act 9 of 1932; commencement 1 October 1932; section 69 from 1 October 1933.

Source protocol: Complete central provision text is reproduced locally. Local public-domain central Act transcription reconciled to India Code structure. Official India Code and Gazette instruments prevail if any discrepancy is identified.

Full statutory text and Finin2min decode

Section 56 - Power to exempt from application of this Chapter

Local statutory-text source control: Local public-domain central Act transcription reconciled to India Code structure. [Official India Code source](#) prevails.

Current statutory text

The State Government may, by notification in the Official Gazette, direct that the provisions of this Chapter shall not apply to any State or to any part thereof specified in the notification.

Finin2min clause-by-clause decode

Clause	Statutory requirement	Finin2min meaning	Evidence/control
Main rule	The State Government may, by notification in the Official Gazette, direct that the provisions of this Chapter shall not apply to any State or to any part thereof specified in the notification.	Test this main limb within the commercial rights and obligations framework. Operational focus: the state government may, by notification in the official gazette, direct that the provisions of this chapter shall.	Contract/deed, authority, chronology, notices, performance and payment records tied to this limb.

Finin2min implementation explanation

Section 56 is a commercial rights and obligations provision dealing with power to exempt from application of this chapter. Identify the actor, trigger, cumulative or alternative conditions, provisos, exceptions and legal consequence before reaching a conclusion.

Implementation control: Translate the provision into an owner, trigger, approval, evidence, deadline, exception and remedy control, then test connected law and State variation.

Section-level practical application

Transaction test

Apply this provision to the event-date facts and record every satisfied, disputed or inapplicable limb.

Consequence and remedy

Identify how it changes validity, title, authority, liability, payment, rejection, recovery, registration, evidence or relief.

Section 57 - Appointment of Registrars

Local statutory-text source control: Local public-domain central Act transcription reconciled to India Code structure. [Official India Code source](#) prevails.

Current statutory text

- (1) The State Government may appoint Registrars of Firms for the purposes of this Act, and may define the areas within which they shall exercise their powers and perform their duties.
- (2) Every Registrar shall be deemed to be a public servant within the meaning of the Indian Penal Code.

Finin2min clause-by-clause decode

Clause	Statutory requirement	Finin2min meaning	Evidence/control
(1)	The State Government may appoint Registrars of Firms for the purposes of this Act, and may define the areas within which they shall exercise their powers and perform their duties.	Test this (1) within the registration and public record framework. Operational focus: the state government may appoint registrars of firms for the purposes of this act, and may define the.	Contract/deed, authority, chronology, notices, performance and payment records tied to this limb.
(2)	Every Registrar shall be deemed to be a public servant within the meaning of the Indian Penal Code.	Test this (2) within the registration and public record framework. Operational focus: every registrar shall be deemed to be a public servant within the meaning of the indian penal code.	Contract/deed, authority, chronology, notices, performance and payment records tied to this limb.

Finin2min implementation explanation

Section 57 is a registration and public record provision dealing with appointment of registrars. Identify the actor, trigger, cumulative or alternative conditions, provisos, exceptions and legal consequence before reaching a conclusion.

Implementation control: Use the applicable State/UT form, portal, fee and digital-signature rules. Reconcile filed constitution with the event date and preserve acknowledgements and public notice.

Section-level practical application

Transaction test

Apply this provision to the event-date facts and record every satisfied, disputed or inapplicable limb.

Consequence and remedy

Identify how it changes validity, title, authority, liability, payment, rejection, recovery, registration, evidence or relief.

Section 58 - Application for registration

Local statutory-text source control: Local public-domain central Act transcription reconciled to India Code structure. [Official India Code source](#) prevails.

Current statutory text

(1) The registration of a firm may be effected at any time by sending by post or delivering to the Registrar of the area in which any place of business of the firm is situated or proposed to be situated a statement in the prescribed form and accompanied by the prescribed fee, stating-

- (a) the firm name;
- (b) the place or principal place of business of the firm;
- (c) the names of any other places where the firm carries on business;
- (d) the date when each partner joined the firm;
- (e) the names in full and permanent addresses of the partners; and
- (f) the duration of the firm.

The statement shall be signed by all the partners, or by their agents specially authorised in this behalf.

(2) Each person signing the statement shall also verify it in the manner prescribed.

(3) A firm name shall not contain any of the following words, namely, "Crown", "Emperor", "Empress", "Empire", "Imperial", "King", "Queen", "Royal", or words expressing or implying the sanction, approval or patronage of Government, except when the State Government signifies its consent in writing to the use of such words as part of the firm name.

Finin2min clause-by-clause decode

Clause	Statutory requirement	Finin2min meaning	Evidence/control
(1)	The registration of a firm may be effected at any time by sending by post or delivering to the Registrar of the area in which any place of business of the firm is situated or proposed to be situated a statement in the prescribed form and accompanied by the prescribed fee, stating-	Test this (1) within the registration and public record framework. Operational focus: the registration of a firm may be effected at any time by sending by post or delivering to.	Contract/deed, authority, chronology, notices, performance and payment records tied to this limb.
(a)	the firm name	Test this (a) within the registration and public record framework. Operational focus: the firm name.	Contract/deed, authority, chronology, notices, performance and payment records tied to this limb.
(b)			

	the place or principal place of business of the firm	Test this (b) within the registration and public record framework. Operational focus: the place or principal place of business of the firm.	Contract/deed, authority, chronology, notices, performance and payment records tied to this limb.
(c)	the names of any other places where the firm carries on business	Test this (c) within the registration and public record framework. Operational focus: the names of any other places where the firm carries on business.	Contract/deed, authority, chronology, notices, performance and payment records tied to this limb.
(d)	the date when each partner joined the firm	Test this (d) within the registration and public record framework. Operational focus: the date when each partner joined the firm.	Contract/deed, authority, chronology, notices, performance and payment records tied to this limb.
(e)	the names in full and permanent addresses of the partners; and	Test this (e) within the registration and public record framework. Operational focus: the names in full and permanent addresses of the partners; and.	Contract/deed, authority, chronology, notices, performance and payment records tied to this limb.
(f)	the duration of the firm. The statement shall be signed by all the partners, or by their agents specially authorised in this behalf.	Test this (f) within the registration and public record framework. Operational focus: the duration of the firm. the statement shall be signed by all the partners, or by their agents.	Contract/deed, authority, chronology, notices, performance and payment records tied to this limb.
(2)	Each person signing the statement shall also verify it in the manner prescribed.	Test this (2) within the registration and public record framework. Operational focus: each person signing the	Contract/deed, authority, chronology, notices, performance and

		statement shall also verify it in the manner prescribed.	payment records tied to this limb.
(3)	A firm name shall not contain any of the following words, namely, "Crown", "Emperor", "Empress", "Empire", "Imperial", "King", "Queen", "Royal", or words expressing or implying the sanction, approval or patronage of Government, except when the State Government signifies its consent in writing to the use of such words as part of the firm name.	Test this (3) within the registration and public record framework. Operational focus: a firm name shall not contain any of the following words, namely, "crown", "emperor", "empress", "empire", "imperial", "king".	Contract/deed, authority, chronology, notices, performance and payment records tied to this limb.

Finin2min implementation explanation

Section 58 is a registration and public record provision dealing with application for registration. Identify the actor, trigger, cumulative or alternative conditions, provisos, exceptions and legal consequence before reaching a conclusion.

Implementation control: Use the applicable State/UT form, portal, fee and digital-signature rules. Reconcile filed constitution with the event date and preserve acknowledgements and public notice.

Section-level practical application

Transaction test

Apply this provision to the event-date facts and record every satisfied, disputed or inapplicable limb.

Consequence and remedy

Identify how it changes validity, title, authority, liability, payment, rejection, recovery, registration, evidence or relief.

Section 59 - Registration

Local statutory-text source control: Local public-domain central Act transcription reconciled to India Code structure. [Official India Code source](#) prevails.

Current statutory text

When the Registrar is satisfied that the provisions of section 58 have been duly complied with, he shall record an entry of the statement in a register called the Register of Firms, and shall file the statement.

Finin2min clause-by-clause decode

Clause	Statutory requirement	Finin2min meaning	Evidence/control
Main rule	When the Registrar is satisfied that the provisions of section 58 have been duly complied with, he shall record an entry of the statement in a register called the Register of Firms, and shall file the statement.	Test this main limb within the registration and public record framework. Operational focus: when the registrar is satisfied that the provisions of section 58 have been duly complied with, he shall.	Contract/deed, authority, chronology, notices, performance and payment records tied to this limb.

Finin2min implementation explanation

Section 59 is a registration and public record provision dealing with registration. Identify the actor, trigger, cumulative or alternative conditions, provisos, exceptions and legal consequence before reaching a conclusion.

Implementation control: Use the applicable State/UT form, portal, fee and digital-signature rules. Reconcile filed constitution with the event date and preserve acknowledgements and public notice.

Section-level practical application

Transaction test

Apply this provision to the event-date facts and record every satisfied, disputed or inapplicable limb.

Consequence and remedy

Identify how it changes validity, title, authority, liability, payment, rejection, recovery, registration, evidence or relief.

Section 60 - Recording of alterations in firm name and principal place of business

Local statutory-text source control: Local public-domain central Act transcription reconciled to India Code structure. [Official India Code source](#) prevails.

Current statutory text

- (1) When an alteration is made in the firm name or in the location of the principal place of business of a registered firm, a statement may be sent to the Registrar, accompanied by the prescribed fee, specifying the alteration and signed and verified in the manner required under section 58.
- (2) When the Registrar is satisfied that sub-section (1) has been duly complied with, he shall amend the entry relating to the firm in the Register of Firms in accordance with the statement and shall file it along with the statement relating to the firm filed under section 59.

Finin2min clause-by-clause decode

Clause	Statutory requirement	Finin2min meaning	Evidence/control
(1)	When an alteration is made in the firm name or in the location of the principal place of business of a registered firm, a statement may be sent to the Registrar, accompanied by the prescribed fee, specifying the alteration and signed and verified in the manner required under section 58.	Test this (1) within the partnership authority and liability framework. Operational focus: when an alteration is made in the firm name or in the location of the principal place of.	Contract/deed, authority, chronology, notices, performance and payment records tied to this limb.
(2)	When the Registrar is satisfied that sub-section	Test this (2) within the partnership authority and liability framework. Operational focus: when the registrar is satisfied that sub-section.	Contract/deed, authority, chronology, notices, performance and payment records tied to this limb.
(1)	has been duly complied with, he shall amend the entry relating to the firm in the Register of Firms in accordance with the statement and shall file it along with the statement relating to the firm filed under section 59.	Test this (1) within the partnership authority and liability framework. Operational focus: has been duly complied with, he shall amend the entry relating to the firm in the register of.	Contract/deed, authority, chronology, notices, performance and payment records tied to this limb.

Finin2min implementation explanation

Section 60 is a partnership authority and liability provision dealing with recording of alterations in firm name and principal place of business. Identify the actor, trigger, cumulative or alternative conditions, provisos, exceptions and legal consequence before reaching a conclusion.

Implementation control: Reconcile the deed, ordinary course, internal limits, third-party knowledge, firm-name execution, admissions and holding out. Internal restrictions may not defeat external liability.

Section-level practical application

Transaction test

Apply this provision to the event-date facts and record every satisfied, disputed or inapplicable limb.

Consequence and remedy

Identify how it changes validity, title, authority, liability, payment, rejection, recovery, registration, evidence or relief.

Section 61 - Noting of closing and opening of branches

Local statutory-text source control: Local public-domain central Act transcription reconciled to India Code structure. [Official India Code source](#) prevails.

Current statutory text

When a registered firm discontinues business at any place or begins to carry on business at any place, such place not being its principal place of business, any partner or agent of the firm may send intimation thereof to the Registrar, who shall make a note of such intimation in the entry relating to the firm in the Register of Firms and shall file the intimation along with the statement relating to the firm filed under section 59.

Finin2min clause-by-clause decode

Clause	Statutory requirement	Finin2min meaning	Evidence/control
Main rule	When a registered firm discontinues business at any place or begins to carry on business at any place, such place not being its principal place of business, any partner or agent of the firm may send intimation thereof to the Registrar, who shall make a note of such intimation in the entry relating to the firm in the Register of Firms and shall file the intimation along with the statement relating to the firm filed under section 59.	Test this main limb within the commercial rights and obligations framework. Operational focus: when a registered firm discontinues business at any place or begins to carry on business at any place.	Contract/deed, authority, chronology, notices, performance and payment records tied to this limb.

Finin2min implementation explanation

Section 61 is a commercial rights and obligations provision dealing with noting of closing and opening of branches. Identify the actor, trigger, cumulative or alternative conditions, provisos, exceptions and legal consequence before reaching a conclusion.

Implementation control: Translate the provision into an owner, trigger, approval, evidence, deadline, exception and remedy control, then test connected law and State variation.

Section-level practical application

Transaction test

Apply this provision to the event-date facts and record every satisfied, disputed or inapplicable limb.

Consequence and remedy

Identify how it changes validity, title, authority, liability, payment, rejection, recovery, registration, evidence or relief.

Section 62 - Noting of changes in names and addresses of partners

Local statutory-text source control: Local public-domain central Act transcription reconciled to India Code structure. [Official India Code source](#) prevails.

Current statutory text

When any partner in a registered firm alters his name or permanent address, an intimation of the alteration may be sent by any partner or agent of the firm to the Registrar, who shall deal with it in the manner provided in section 61.

Finin2min clause-by-clause decode

Clause	Statutory requirement	Finin2min meaning	Evidence/control
Main rule	When any partner in a registered firm alters his name or permanent address, an intimation of the alteration may be sent by any partner or agent of the firm to the Registrar, who shall deal with it in the manner provided in section 61.	Test this main limb within the partnership authority and liability framework. Operational focus: when any partner in a registered firm alters his name or permanent address, an intimation of the alteration.	Contract/deed, authority, chronology, notices, performance and payment records tied to this limb.

Finin2min implementation explanation

Section 62 is a partnership authority and liability provision dealing with noting of changes in names and addresses of partners. Identify the actor, trigger, cumulative or alternative conditions, provisos, exceptions and legal consequence before reaching a conclusion.

Implementation control: Reconcile the deed, ordinary course, internal limits, third-party knowledge, firm-name execution, admissions and holding out. Internal restrictions may not defeat external liability.

Section-level practical application

Transaction test

Apply this provision to the event-date facts and record every satisfied, disputed or inapplicable limb.

Consequence and remedy

Identify how it changes validity, title, authority, liability, payment, rejection, recovery, registration, evidence or relief.

Section 63 - Recording of changes in and dissolution of a firm

Local statutory-text source control: Local public-domain central Act transcription reconciled to India Code structure. [Official India Code source](#) prevails.

Current statutory text

(1) When a change occurs in the constitution of a registered firm, any incoming, continuing or outgoing partner, and when a registered firm is dissolved, any person who was a partner immediately before the dissolution, or the agent of such partner or person specially authorised in this behalf, may give notice to the Registrar of such change or dissolution, specifying the date thereof; and the Registrar shall make a record of the notice in the entry relating to the firm in the Register of Firms and shall file the notice along with the statement relating to the firm filed under section 59.

(2) When a minor who has been admitted to the benefits of partnership in a firm attains majority and elects to become or not to become a partner, and the firm is then a registered firm, he or his agent specially authorised in this behalf may give notice to the Registrar that he has or has not become a partner; and the Registrar shall deal with the notice in the manner provided in sub-section (1).

Finin2min clause-by-clause decode

Clause	Statutory requirement	Finin2min meaning	Evidence/control
(1)	When a change occurs in the constitution of a registered firm, any incoming, continuing or outgoing partner, and when a registered firm is dissolved, any person who was a partner immediately before the dissolution, or the agent of such partner or person specially authorised in this behalf, may give notice to the Registrar of such change or dissolution, specifying the date thereof; and the Registrar shall make a record of the notice in the entry relating to the firm in the Register of Firms and shall file the notice along with the statement relating to the firm filed under section 59.	Test this (1) within the dissolution and settlement framework. Operational focus: when a change occurs in the constitution of a registered firm, any incoming, continuing or outgoing partner, and.	Contract/deed, authority, chronology, notices, performance and payment records tied to this limb.
(2)	When a minor who has been admitted to the benefits of partnership in a firm attains majority and elects to become or not to become a partner, and the firm is then a registered firm, he or his agent specially authorised in this behalf may give notice to	Test this (2) within the dissolution and settlement framework. Operational focus: when a minor who	Contract/deed, authority, chronology, notices, performance and

	the Registrar that he has or has not become a partner; and the Registrar shall deal with the notice in the manner provided in sub-section	has been admitted to the benefits of partnership in a firm attains majority and.	payment records tied to this limb.
(1)	.	Test this (1) within the dissolution and settlement framework. Operational focus: .	Contract/deed, authority, chronology, notices, performance and payment records tied to this limb.

Finin2min implementation explanation

Section 63 is a dissolution and settlement provision dealing with recording of changes in and dissolution of a firm. Identify the actor, trigger, cumulative or alternative conditions, provisos, exceptions and legal consequence before reaching a conclusion.

Implementation control: Freeze assets, liabilities, partner loans, capital, drawings and goodwill. Apply the statutory settlement order and preserve winding-up authority and notices.

Section-level practical application

Transaction test

Apply this provision to the event-date facts and record every satisfied, disputed or inapplicable limb.

Consequence and remedy

Identify how it changes validity, title, authority, liability, payment, rejection, recovery, registration, evidence or relief.

Section 64 - Rectification of mistakes

Local statutory-text source control: Local public-domain central Act transcription reconciled to India Code structure. [Official India Code source](#) prevails.

Current statutory text

- (1) The Registrar shall have power at all times to rectify any mistake in order to bring the entry in the Register of Firms relating to any firm into conformity with the documents relating to that firm filed under this Chapter.
- (2) On application made by all the parties who have signed any document relating to a firm filed under this Chapter, the Registrar may rectify any mistake in such document or in the record or note thereof made in the Register of Firms.

Finin2min clause-by-clause decode

Clause	Statutory requirement	Finin2min meaning	Evidence/control
(1)	The Registrar shall have power at all times to rectify any mistake in order to bring the entry in the Register of Firms relating to any firm into conformity with the documents relating to that firm filed under this Chapter.	Test this (1) within the validity and consent framework. Operational focus: the registrar shall have power at all times to rectify any mistake in order to bring the entry.	Contract/deed, authority, chronology, notices, performance and payment records tied to this limb.
(2)	On application made by all the parties who have signed any document relating to a firm filed under this Chapter, the Registrar may rectify any mistake in such document or in the record or note thereof made in the Register of Firms.	Test this (2) within the validity and consent framework. Operational focus: on application made by all the parties who have signed any document relating to a firm filed under.	Contract/deed, authority, chronology, notices, performance and payment records tied to this limb.

Finin2min implementation explanation

Section 64 is a validity and consent provision dealing with rectification of mistakes. Identify the actor, trigger, cumulative or alternative conditions, provisos, exceptions and legal consequence before reaching a conclusion.

Implementation control: Preserve negotiations, disclosures and approvals. Test capacity, free consent, lawful object, severability, restitution and ratification as separate questions.

Section-level practical application

Transaction test

Apply this provision to the event-date facts and record every satisfied, disputed or inapplicable limb.

Consequence and remedy

Identify how it changes validity, title, authority, liability, payment, rejection, recovery, registration, evidence or relief.

Section 65 - Amendment of Register by order of Court

Local statutory-text source control: Local public-domain central Act transcription reconciled to India Code structure. [Official India Code source](#) prevails.

Current statutory text

A Court deciding any matter relating to a registered firm may direct that the Registrar shall make any amendment in the entry in the Register of Firms relating to such firm which is consequential upon its decision; and the Registrar shall amend the entry accordingly.

Finin2min clause-by-clause decode

Clause	Statutory requirement	Finin2min meaning	Evidence/control
Main rule	A Court deciding any matter relating to a registered firm may direct that the Registrar shall make any amendment in the entry in the Register of Firms relating to such firm which is consequential upon its decision; and the Registrar shall amend the entry accordingly.	Test this main limb within the registration and public record framework. Operational focus: a court deciding any matter relating to a registered firm may direct that the registrar shall make any.	Contract/deed, authority, chronology, notices, performance and payment records tied to this limb.

Finin2min implementation explanation

Section 65 is a registration and public record provision dealing with amendment of register by order of court. Identify the actor, trigger, cumulative or alternative conditions, provisos, exceptions and legal consequence before reaching a conclusion.

Implementation control: Use the applicable State/UT form, portal, fee and digital-signature rules. Reconcile filed constitution with the event date and preserve acknowledgements and public notice.

Section-level practical application

Transaction test

Apply this provision to the event-date facts and record every satisfied, disputed or inapplicable limb.

Consequence and remedy

Identify how it changes validity, title, authority, liability, payment, rejection, recovery, registration, evidence or relief.

Section 66 - Inspection of Register and filed documents

Local statutory-text source control: Local public-domain central Act transcription reconciled to India Code structure. [Official India Code source](#) prevails.

Current statutory text

- (1) The Register of Firms shall be open to inspection by any person on payment of such fee as may be prescribed.
- (2) All statements, notices and intimations filed under this Chapter shall be open to inspection, subject to such conditions and on payment of such fee as may be prescribed.

Finin2min clause-by-clause decode

Clause	Statutory requirement	Finin2min meaning	Evidence/control
(1)	The Register of Firms shall be open to inspection by any person on payment of such fee as may be prescribed.	Test this (1) within the registration and public record framework. Operational focus: the register of firms shall be open to inspection by any person on payment of such fee as.	Contract/deed, authority, chronology, notices, performance and payment records tied to this limb.
(2)	All statements, notices and intimations filed under this Chapter shall be open to inspection, subject to such conditions and on payment of such fee as may be prescribed.	Test this (2) within the registration and public record framework. Operational focus: all statements, notices and intimations filed under this chapter shall be open to inspection, subject to such conditions.	Contract/deed, authority, chronology, notices, performance and payment records tied to this limb.

Finin2min implementation explanation

Section 66 is a registration and public record provision dealing with inspection of register and filed documents. Identify the actor, trigger, cumulative or alternative conditions, provisos, exceptions and legal consequence before reaching a conclusion.

Implementation control: Use the applicable State/UT form, portal, fee and digital-signature rules. Reconcile filed constitution with the event date and preserve acknowledgements and public notice.

Section-level practical application

Transaction test

Apply this provision to the event-date facts and record every satisfied, disputed or inapplicable limb.

Consequence and remedy

Identify how it changes validity, title, authority, liability, payment, rejection, recovery, registration, evidence or relief.

Section 67 - Grant of copies

Local statutory-text source control: Local public-domain central Act transcription reconciled to India Code structure. [Official India Code source](#) prevails.

Current statutory text

The Registrar shall on application furnish to any person, on payment of such fee as may be prescribed, a copy, certified under his hand, of any entry or portion thereof in the Register of Firms.

Finin2min clause-by-clause decode

Clause	Statutory requirement	Finin2min meaning	Evidence/control
Main rule	The Registrar shall on application furnish to any person, on payment of such fee as may be prescribed, a copy, certified under his hand, of any entry or portion thereof in the Register of Firms.	Test this main limb within the registration and public record framework. Operational focus: the registrar shall on application furnish to any person, on payment of such fee as may be prescribed.	Contract/deed, authority, chronology, notices, performance and payment records tied to this limb.

Finin2min implementation explanation

Section 67 is a registration and public record provision dealing with grant of copies. Identify the actor, trigger, cumulative or alternative conditions, provisos, exceptions and legal consequence before reaching a conclusion.

Implementation control: Use the applicable State/UT form, portal, fee and digital-signature rules. Reconcile filed constitution with the event date and preserve acknowledgements and public notice.

Section-level practical application

Transaction test

Apply this provision to the event-date facts and record every satisfied, disputed or inapplicable limb.

Consequence and remedy

Identify how it changes validity, title, authority, liability, payment, rejection, recovery, registration, evidence or relief.

Section 68 - Rules of evidence

Local statutory-text source control: Local public-domain central Act transcription reconciled to India Code structure. [Official India Code source](#) prevails.

Current statutory text

- (1) Any statement, intimation or notice recorded or noted in the Register of Firms shall, as against any person by whom or on whose behalf such statement, intimation or notice was signed, be conclusive proof of any fact therein stated.
- (2) A certified copy of an entry relating to a firm in the Register of Firms may be produced in proof of the fact of the registration of such firm, and of the contents of any statement, intimation or notice recorded or noted therein.

Finin2min clause-by-clause decode

Clause	Statutory requirement	Finin2min meaning	Evidence/control
(1)	Any statement, intimation or notice recorded or noted in the Register of Firms shall, as against any person by whom or on whose behalf such statement, intimation or notice was signed, be conclusive proof of any fact therein stated.	Test this (1) within the registration and public record framework. Operational focus: any statement, intimation or notice recorded or noted in the register of firms shall, as against any person.	Contract/deed, authority, chronology, notices, performance and payment records tied to this limb.
(2)	A certified copy of an entry relating to a firm in the Register of Firms may be produced in proof of the fact of the registration of such firm, and of the contents of any statement, intimation or notice recorded or noted therein.	Test this (2) within the registration and public record framework. Operational focus: a certified copy of an entry relating to a firm in the register of firms may be produced.	Contract/deed, authority, chronology, notices, performance and payment records tied to this limb.

Finin2min implementation explanation

Section 68 is a registration and public record provision dealing with rules of evidence. Identify the actor, trigger, cumulative or alternative conditions, provisos, exceptions and legal consequence before reaching a conclusion.

Implementation control: Use the applicable State/UT form, portal, fee and digital-signature rules. Reconcile filed constitution with the event date and preserve acknowledgements and public notice.

Section-level practical application

Transaction test

Apply this provision to the event-date facts and record every satisfied, disputed or inapplicable limb.

Consequence and remedy

Identify how it changes validity, title, authority, liability, payment, rejection, recovery, registration, evidence or relief.

Section 69 - Effect of non-registration

Local statutory-text source control: Local public-domain central Act transcription reconciled to India Code structure. [Official India Code source](#) prevails.

Current statutory text

- (1) No suit to enforce a right arising from a contract or conferred by this Act shall be instituted in any Court by or on behalf of any person suing as a partner in a firm against the firm or any person alleged to be or to have been a partner in the firm unless the firm is registered and the person suing is or has been shown in the Register of Firms as a partner in the firm.
- (2) No suit to enforce a right arising from a contract shall be instituted in any Court by or on behalf of a firm against any third party unless the firm is registered and the persons suing are or have been shown in the Register of Firms as partners in the firm.
- (3) The provisions of sub-sections (1) and (2) shall apply also to a claim of set-off or other proceeding to enforce a right arising from a contract, but shall not affect-
- (a) the enforcement of any right to sue for the dissolution of a firm or for accounts of a dissolved firm, or any right or power to realise the property of a dissolved firm; or
 - (b) the powers of an official assignee, receiver or Court under the law relating to insolvency to realise the property of an insolvent partner.
- (4) This section shall not apply-
- (a) to firms or to partners in firms which have no place of business in the territories to which this Act extends, or whose places of business in those territories are situated in areas to which, by notification under section 56, this Chapter does not apply; or
 - (b) to any suit or claim of set-off not exceeding one hundred rupees in value which, in the Presidency towns, is not of a kind specified in section 19 of the Presidency Small Cause Courts Act, 1882, or, outside the Presidency towns, is not of a kind specified in the Second Schedule to the Provincial Small Cause Courts Act, 1887, or to any proceeding in execution or other proceeding incidental to or arising from any such suit or claim.

Finin2min clause-by-clause decode

Clause	Statutory requirement	Finin2min meaning	Evidence/control
(1)	No suit to enforce a right arising from a contract or conferred by this Act shall be instituted in any Court by or on behalf of any person suing as a partner in a firm against the firm or any person alleged to be or to have been a partner in the firm unless the firm is registered and the person suing is or has been shown in the Register of Firms as a partner in the firm.	Test this (1) within the registration and public record framework. Operational focus: no suit to enforce a right arising from a contract or conferred by this act shall be instituted.	Contract/deed, authority, chronology, notices, performance and payment records tied to this limb.
(2)	No suit to enforce a right arising from a contract shall be instituted in any Court by or on behalf of a firm against any third party unless the firm is registered and the persons suing are or have been shown in	Test this (2) within the registration and public record framework. Operational focus: no suit to enforce a right	Contract/deed, authority, chronology, notices, performance and

	the Register of Firms as partners in the firm.	arising from a contract shall be instituted in any court by or.	payment records tied to this limb.
(3)	The provisions of sub-sections	Test this (3) within the registration and public record framework. Operational focus: the provisions of sub-sections.	Contract/deed, authority, chronology, notices, performance and payment records tied to this limb.
(1)	and	Test this (1) within the registration and public record framework. Operational focus: and.	Contract/deed, authority, chronology, notices, performance and payment records tied to this limb.
(2)	shall apply also to a claim of set-off or other proceeding to enforce a right arising from a contract, but shall not affect-	Test this (2) within the registration and public record framework. Operational focus: shall apply also to a claim of set-off or other proceeding to enforce a right arising from a.	Contract/deed, authority, chronology, notices, performance and payment records tied to this limb.
(a)	the enforcement of any right to sue for the dissolution of a firm or for accounts of a dissolved firm, or any right or power to realise the property of a dissolved firm; or	Test this (a) within the registration and public record framework. Operational focus: the enforcement of any right to sue for the dissolution of a firm or for accounts of a.	Contract/deed, authority, chronology, notices, performance and payment records tied to this limb.
(b)	the powers of an official assignee, receiver or Court under the law relating to insolvency to realise the property of an insolvent partner.	Test this (b) within the registration and public record framework. Operational focus: the powers of an official assignee, receiver or court under the law	Contract/deed, authority, chronology, notices, performance and payment records tied to this limb.

		relating to insolvency to realise the.	
(4)	This section shall not apply-	Test this (4) within the registration and public record framework. Operational focus: this section shall not apply-.	Contract/deed, authority, chronology, notices, performance and payment records tied to this limb.
(a)	to firms or to partners in firms which have no place of business in the territories to which this Act extends, or whose places of business in those territories are situated in areas to which, by notification under section 56, this Chapter does not apply; or	Test this (a) within the registration and public record framework. Operational focus: to firms or to partners in firms which have no place of business in the territories to which.	Contract/deed, authority, chronology, notices, performance and payment records tied to this limb.
(b)	to any suit or claim of set-off not exceeding one hundred rupees in value which, in the Presidency towns, is not of a kind specified in section 19 of the Presidency Small Cause Courts Act, 1882, or, outside the Presidency towns, is not of a kind specified in the Second Schedule to the Provincial Small Cause Courts Act, 1887, or to any proceeding in execution or other proceeding incidental to or arising from any such suit or claim.	Test this (b) within the registration and public record framework. Operational focus: to any suit or claim of set-off not exceeding one hundred rupees in value which, in the presidency.	Contract/deed, authority, chronology, notices, performance and payment records tied to this limb.

Finin2min implementation explanation

Section 69 is a registration and public record provision dealing with effect of non-registration. Identify the actor, trigger, cumulative or alternative conditions, provisos, exceptions and legal consequence before reaching a conclusion.

Implementation control: Use the applicable State/UT form, portal, fee and digital-signature rules. Reconcile filed constitution with the event date and preserve acknowledgements and public notice.

Section-level practical application

Transaction test

Apply this provision to the event-date facts and record every satisfied, disputed or inapplicable limb.

Consequence and remedy

Identify how it changes validity, title, authority, liability, payment, rejection, recovery, registration, evidence or relief.

Section 70 - Penalty for furnishing false particulars

Local statutory-text source control: Local public-domain central Act transcription reconciled to India Code structure. [Official India Code source](#) prevails.

Current statutory text

Any person who signs any statement, amending statement, notice or intimation under this Chapter containing any particular which he knows to be false or does not believe to be true, or containing particulars which he knows to be incomplete or does not believe to be complete, shall be punishable with imprisonment which may extend to three months, or with fine, or with both.

Finin2min clause-by-clause decode

Clause	Statutory requirement	Finin2min meaning	Evidence/control
Main rule	Any person who signs any statement, amending statement, notice or intimation under this Chapter containing any particular which he knows to be false or does not believe to be true, or containing particulars which he knows to be incomplete or does not believe to be complete, shall be punishable with imprisonment which may extend to three months, or with fine, or with both.	Test this main limb within the commercial rights and obligations framework. Operational focus: any person who signs any statement, amending statement, notice or intimation under this chapter containing any particular which.	Contract/deed, authority, chronology, notices, performance and payment records tied to this limb.

Finin2min implementation explanation

Section 70 is a commercial rights and obligations provision dealing with penalty for furnishing false particulars. Identify the actor, trigger, cumulative or alternative conditions, provisos, exceptions and legal consequence before reaching a conclusion.

Implementation control: Translate the provision into an owner, trigger, approval, evidence, deadline, exception and remedy control, then test connected law and State variation.

Section-level practical application

Transaction test

Apply this provision to the event-date facts and record every satisfied, disputed or inapplicable limb.

Consequence and remedy

Identify how it changes validity, title, authority, liability, payment, rejection, recovery, registration, evidence or relief.

Section 71 - Power to make rules

Local statutory-text source control: Local public-domain central Act transcription reconciled to India Code structure. [Official India Code source](#) prevails.

Current statutory text

- (1) The State Government may, by notification in the Official Gazette, make rules prescribing the fees payable upon statements, intimations and notices under sections 58, 60, 61, 62 and 63, and upon applications under section 64, and for inspection and copies under sections 66 and 67; but such fees shall not exceed the maximum fees specified in Schedule I.
- (2) The State Government may also make rules-
- (a) prescribing the form of statement submitted under section 58 and of the verification thereof;
 - (b) requiring statements, intimations and notices under sections 60, 61, 62 and 63 to be in prescribed form and prescribing the form thereof;
 - (c) prescribing the form of the Register of Firms and the mode in which entries relating to firms are to be made, and the mode in which such entries are to be amended or notes made therein;
 - (d) regulating the procedure of the Registrar when disputes arise;
 - (e) regulating the filing of documents received by the Registrar;
 - (f) prescribing conditions for inspection of original documents;
 - (g) regulating the grant of copies;
 - (h) regulating the elimination of registers and documents;
 - (i) providing for the maintenance and form of an index to the Register of Firms; and
 - (j) generally, to carry out the purposes of this Chapter.
- (3) All rules made under this section shall be subject to the condition of previous publication.
- (4) Every rule made by a State Government under this section shall be laid, as soon as may be after it is made, before the State Legislature.

Finin2min clause-by-clause decode

Clause	Statutory requirement	Finin2min meaning	Evidence/control
(1)	The State Government may, by notification in the Official Gazette, make rules prescribing the fees payable upon statements, intimations and notices under sections 58, 60, 61, 62 and 63, and upon applications under section 64, and for inspection and copies under sections 66 and 67; but such fees shall not exceed the maximum fees specified in Schedule I.	Test this (1) within the commercial rights and obligations framework. Operational focus: the state government may, by notification in the official gazette, make rules prescribing the fees payable upon statements.	Contract/deed, authority, chronology, notices, performance and payment records tied to this limb.
(2)	The State Government may also make rules-	Test this (2) within the commercial rights and obligations framework.	Contract/deed, authority, chronology,

		Operational focus: the state government may also make rules-.	notices, performance and payment records tied to this limb.
(a)	prescribing the form of statement submitted under section 58 and of the verification thereof	Test this (a) within the commercial rights and obligations framework. Operational focus: prescribing the form of statement submitted under section 58 and of the verification thereof.	Contract/deed, authority, chronology, notices, performance and payment records tied to this limb.
(b)	requiring statements, intimations and notices under sections 60, 61, 62 and 63 to be in prescribed form and prescribing the form thereof	Test this (b) within the commercial rights and obligations framework. Operational focus: requiring statements, intimations and notices under sections 60, 61, 62 and 63 to be in prescribed form and.	Contract/deed, authority, chronology, notices, performance and payment records tied to this limb.
(c)	prescribing the form of the Register of Firms and the mode in which entries relating to firms are to be made, and the mode in which such entries are to be amended or notes made therein	Test this (c) within the commercial rights and obligations framework. Operational focus: prescribing the form of the register of firms and the mode in which entries relating to firms are.	Contract/deed, authority, chronology, notices, performance and payment records tied to this limb.
(d)	regulating the procedure of the Registrar when disputes arise	Test this (d) within the commercial rights and obligations framework. Operational focus: regulating the procedure of the registrar when disputes arise.	Contract/deed, authority, chronology, notices, performance and payment records tied to this limb.
(e)	regulating the filing of documents received by the Registrar	Test this (e) within the commercial rights and obligations framework. Operational focus: regulating the filing of	Contract/deed, authority, chronology, notices, performance and

		documents received by the registrar.	payment records tied to this limb.
(f)	prescribing conditions for inspection of original documents	Test this (f) within the commercial rights and obligations framework. Operational focus: prescribing conditions for inspection of original documents.	Contract/deed, authority, chronology, notices, performance and payment records tied to this limb.
(g)	regulating the grant of copies	Test this (g) within the commercial rights and obligations framework. Operational focus: regulating the grant of copies.	Contract/deed, authority, chronology, notices, performance and payment records tied to this limb.
(h)	regulating the elimination of registers and documents	Test this (h) within the commercial rights and obligations framework. Operational focus: regulating the elimination of registers and documents.	Contract/deed, authority, chronology, notices, performance and payment records tied to this limb.
(i)	providing for the maintenance and form of an index to the Register of Firms; and	Test this (i) within the commercial rights and obligations framework. Operational focus: providing for the maintenance and form of an index to the register of firms; and.	Contract/deed, authority, chronology, notices, performance and payment records tied to this limb.
(j)	generally, to carry out the purposes of this Chapter.	Test this (j) within the commercial rights and obligations framework. Operational focus: generally, to carry out the purposes of this chapter.	Contract/deed, authority, chronology, notices, performance and payment records tied to this limb.
(3)		Test this (3) within the commercial rights and	Contract/deed, authority,

	All rules made under this section shall be subject to the condition of previous publication.	obligations framework. Operational focus: all rules made under this section shall be subject to the condition of previous publication.	chronology, notices, performance and payment records tied to this limb.
(4)	Every rule made by a State Government under this section shall be laid, as soon as may be after it is made, before the State Legislature.	Test this (4) within the commercial rights and obligations framework. Operational focus: every rule made by a state government under this section shall be laid, as soon as may be.	Contract/deed, authority, chronology, notices, performance and payment records tied to this limb.

Finin2min implementation explanation

Section 71 is a commercial rights and obligations provision dealing with power to make rules. Identify the actor, trigger, cumulative or alternative conditions, provisos, exceptions and legal consequence before reaching a conclusion.

Implementation control: Translate the provision into an owner, trigger, approval, evidence, deadline, exception and remedy control, then test connected law and State variation.

Section-level practical application

Transaction test

Apply this provision to the event-date facts and record every satisfied, disputed or inapplicable limb.

Consequence and remedy

Identify how it changes validity, title, authority, liability, payment, rejection, recovery, registration, evidence or relief.

Practical examples and calculations

Chapter scenario

A reconstituted firm sues a customer while the Register of Firms still shows the old partners. Reconcile constitution, registration, cause-of-action date and section 69 before filing.

Calculation	Method	Evidence
Price / consideration	Reconcile base amount, GST/tax, credits, retention, deductions and payment terms.	Contract, invoice, ledger, tax documents and bank proof.
Loss / compensation	Separate direct loss, consequential loss, avoided cost, mitigation, restitution, interest and stipulated sum.	Loss model, market evidence and mitigation log.
Partner settlement	Reconcile capital, current accounts, loans, drawings, profit share, assets, liabilities and goodwill.	Deed, ledgers, bank records and valuation.
Limitation	Record accrual, breach/refusal, notice, acknowledgment, exclusion and filing date.	Chronology and limitation memorandum.

Practical transaction application

1. Identify the transaction, relationship, parties and event date.
2. Map every provision to the contract/deed and actual conduct.
3. Record conditions satisfied, disputed, waived, excused or prevented.
4. Reconcile authority, delivery/performance, acceptance, payment and notices.
5. Quantify exposure and choose cure, termination, recovery, settlement or litigation strategy.

Authority, consent and execution controls

Authority

- Correct legal entities and counterparties.
- Board, partner, power-of-attorney or delegated authority.
- Ordinary-course and implied-authority limits.
- Third-party knowledge of restrictions.

Consent

- Offer, acceptance and agreed version.
- Capacity, free consent and disclosures.
- Conditions precedent and approvals.
- No unauthorised post-execution alteration.

Execution

- Complete schedules and annexures.
- Witnessing, attestation and e-sign audit trail.
- Counterparts, date and place.
- Original and certified-copy custody.

Stamp duty and registration alerts

Stamp duty is State/UT-specific. Classify the true instrument, place of execution or receipt, consideration and property. Registration is a separate enquiry. Insufficient stamping may require impounding; non-registration may affect property and third-party enforceability.

Instrument	Alert
Commercial agreement	Do not default to a generic article if the substance is indemnity, guarantee, security, transfer, lease or another specifically charged instrument.
Partnership deed/reconstitution	Check capital contribution, immovable property, retirement/dissolution and Registrar filing separately.
Sale of movable goods	Coordinate contract, invoice, GST/e-invoice, transport and sectoral records.
Property-related relief	Check compulsory registration, title, court fee and decree-registration effects.

Evidence and document-retention checklist

Core file

- Executed deed and amendments
- Partner identity and authority records
- Capital, current account and drawings ledger
- Profit-sharing and remuneration approvals
- Firm property and goodwill register
- Bank mandate and signing matrix
- Admission, retirement or expulsion documents
- Registrar filings and public notice evidence

Electronic evidence

- Native email/message and metadata.
- Version history and e-sign certificate.
- System logs and acknowledgements.
- Legal hold and defensible export.

Retention

- Executed originals and amendments.
- Authority and entity records.
- Tax, payment and accounting records.
- Claims and litigation records through final disposal.

Forms, registers and operational records

Record/form	Control
State registration statement	Form and fee are prescribed by the relevant State/UT rules under section 71.
Change intimation	State forms commonly apply to firm name, principal place, branches, partner changes and dissolution.
Public notice evidence	Registrar notice plus Official Gazette and vernacular-newspaper publication where section 72 requires it.

Performance, delivery and payment controls

Stage	Control	Proof
Obligation matrix	List each reciprocal obligation, owner, due date, dependency and consequence.	Signed matrix tied to contract sections.
Delivery/ performance	Record dispatch, carrier, title/risk point, milestones, inspection and acceptance/rejection.	Delivery documents, certificates and correspondence.
Payment	Reconcile invoice, tax, credit, retention, set-off, due date and bank receipt.	Invoice, e-invoice, ledger and bank proof.
Change/cure	Use authorised variation and cure procedures; avoid informal waiver.	Change order, approval and cure closure.

Breach, loss, mitigation and remedy framework

1. Identify the exact obligation and legally material breach.
2. Confirm causation, remoteness, foreseeability and proof of loss.
3. Record mitigation, avoided cost and substitute performance.
4. Test damages, price, restitution, lien, stoppage, accounts, dissolution, specific performance, injunction, rescission, rectification, cancellation or declaration.
5. Check remedy election, double recovery, caps/exclusions and public policy.

Limitation and forum controls

Control	Analysis
Accrual	Classify cause of action and record breach, refusal, knowledge, demand and continuing-obligation dates.
Limitation	Apply the correct article; test acknowledgment, part-payment, exclusion and disability.
Jurisdiction	Check territorial/pecuniary rules, Commercial Courts threshold, exclusive forum and special court.
Interim relief	Assess preservation, injunction, receiver, security and evidence protection.
Appeal/ enforcement	Map decree/award challenge, execution, interest and cross-border enforcement.

Arbitration and mediation interface

- Validate agreement, signatories, scope, seat, rules and appointment mechanism.
- Separate substantive rights from forum selection and identify non-arbitrable issues.
- Check interim measures, consolidation, joinder and multi-contract issues.
- Preserve limitation during negotiation or mediation.
- Record settlement authority, confidentiality, tax, stamp and enforceability.

Company, partnership, GST and tax overlays

Overlay	Questions
Companies Act	Authority, objects, approvals, related-party, loan/guarantee/security and disclosure requirements.
Partnership/LLP	Deed/LLP authority, current constitution and public records.
GST	Supply, time/place/value, invoice/e-invoice, ITC, credit note, advance, damages and settlement treatment.
Income tax/TDS	Withholding, partner remuneration/interest, capital/revenue, bad debt, settlement and transfer consequences.
IBC/FEMA/ consumer	Moratorium and avoidance, cross-border payment/governing law, consumer and e-commerce protection.

Binding and foundational judicial principles

Authority	Principle	Verification
Cox v. Hickman	Profit sharing is relevant but mutual agency is the decisive partnership test.	Verify official judgment and later treatment.
Dulichand Laxminarayan v. CIT	A firm is not a separate legal person in the same sense as a company; statutory context controls treatment.	Verify official judgment and later treatment.
Addanki Narayanappa v. Bhaskara Krishnappa	A partner has a right to a share in partnership assets and profits, not ownership of a specific item of firm property during subsistence.	Verify official judgment and later treatment.
Jagdish Chandra Gupta v. Kajaria Traders	Section 69 disabilities are construed with the statutory nature of the claim and firm registration status.	Verify official judgment and later treatment.

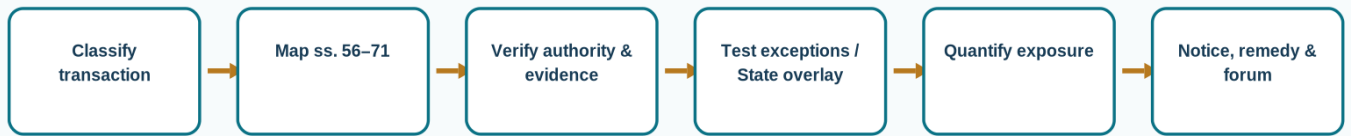
Central and State/UT variation alerts

Partnership Rules, forms, fees, Registrar portals, stamp duty and public-notice practice are State/UT-specific.

Use the State/UT variation register in the data folder for the live source checklist.

Chapter-specific decision flowchart

IPA-C07 · Finin2min decision path



Registrar, registration statements, alterations, section 69 disability, inspection, evidence, penalties, rules and fees. Verify the current official source before professional reliance.

Finin2min Q&A

What decision does IPA-C07 help a business make?

It determines how registration, non-registration, records and public notice should be classified, documented, performed and enforced under sections 56-71 of the Indian Partnership Act, 1932.

Which provision should be read first in IPA-C07?

Begin with section 56 (Power to exempt from application of this Chapter) and then read the connected definitions, exceptions and remedy provisions in sequence.

What is the principal implementation risk in IPA-C07?

Applying a commercial label without proving the statutory conditions for registration, non-registration, records and public notice, or acting without authority, notice, performance and payment evidence.

Which execution checks are specific to IPA-C07?

Confirm the correct entities, signatory authority, consent, complete annexures, stamp and registration treatment, digital audit trail and approvals relevant to registration, non-registration, records and public notice.

How should evidence be indexed for IPA-C07?

Link every section in the chapter with the contract or deed, authority, chronology, notices, performance, delivery, payment, loss and remedy evidence supporting it.

What calculation should be retained for IPA-C07?

Retain the relevant price, tax, interest, partner-account, loss, mitigation, restitution or relief working with sources and assumptions, not only the final number.

How does limitation affect IPA-C07?

Classify the precise cause of action associated with registration, non-registration, records and public notice, record accrual, refusal, notice, acknowledgment and exclusion dates, and apply the correct Limitation Act article.

Can arbitration resolve every dispute arising under IPA-C07?

Arbitration may govern the forum, but it does not validate illegality, remove mandatory rules or make a non-arbitrable subject arbitrable. Check scope, seat and interim relief.

Which tax and entity overlays should be checked for IPA-C07?

Check Companies Act authority and related-party controls, partnership constitution, GST supply and invoice consequences, withholding, accounting and insolvency effects.

What is the final professional sign-off for IPA-C07?

Confirm the current statutory source, section conclusions, State variation, authority, calculation, limitation, remedy, forum and complete evidence trail.

Why is section 71 important to IPA-C07?

Section 71 (Power to make rules) completes the chapter control and must be tested independently.

Official sources and verification status

- [Indian Partnership Act, 1932 - India Code](#)
- Official Gazette and applicable State/UT Gazette, Registrar and court portals.
- Review date: 2026-07-18.