

PROCEDURE OF PARTNERSHIP FIRMS (MAHARASHTRA)

Sr. No.	Subject	Form No.	Time Limit	Sec.	Enclosures with Form	Filling Fees Rs.	Other Charges	Penalties		Documents and Stamp Duty Amt.
								Sec.	Amt.	
1	2	3	4	5	6	7	8	9	10	11
1	Registration (Only Online)	A	1 year	58(1) & (1A)	1. Forwarding letter with Rs. 5 court fee stamp 2. Rs. 10 Non-judicial stamp paper 3. Copy of partnership deed certified by C.A./Adv. 4. Marathi translation of Partnership deed duly certified by C.A./Adv.	1500	100	59A-1	Rs. 1000/- year or part thereof	Instrument of Partnership 1. Rs.500 for no share of contribution or share contribution in cash of Rs. 50000 or part thereof. 2. When share contribution is in excess of 50000 – One percent of the amount of share contribution subject to a maximum of Rs. 15000 3. For share of contribution brought in by way of property (excluding cash, --- same duty will be leviable as on

										conveyance on the market value of the property (For rates, refer Scheduled of Bombay Stamp Act)
2	Change in principal Place/nature of business/firm name (Firms registered offline should submit offline form. And firms registered online should submit online form)	B	90 days	60(1)	1. Forwarding letter with Rs. 5 court fee stamp 2. Rs. 10 Non-judicial stamp paper 3. Copy of proof duly certified by C.A./Adv.	1000	200	69A	Rs. 2000 for a year or part thereof	Proof for date of change like certified copy of possession letter, Sale Deed, Leave License Agreement or copy of Supplementary Deed.
3	Opening and closing of branches (Firms registered offline should submit offline form. And firms registered online should submit online	C	90 days	61	1. Forwarding letter with Rs. 5 court fee stamp 2. Rs. 10 Non-judicial stamp paper 3. Copy of proof duly certified by C.A./Adv.	1000	200	69A	Rs. 2000 for a year or part thereof	Proof for date of change like certified copy of possession letter, Sale Deed, Leave License Agreement or copy of Supplementary Deed.

	form)									
4	Change in the Name (Person/Limited Company) and Address of the Partner (Firms registered offline should submit offline form. And firms registered online should submit online form)	D	90 days	62	1. Forwarding letter with Rs. 5 court fee stamp 2. Rs. 10 Non-judicial stamp paper 3. Copy of proof duly certified by C.A./Adv. 4. Certified copy of Government Gazette or Certificate of R.O.C.	1000	200	-	Rs. 2000 for a year or part thereof	Copy of Supplementary Deed if any
5	Change in Constitution - Admission/ Retirement/ Dissolution/ Death of Partner/minor partner (Firms registered offline should submit offline form. And firms registered online should submit online form)	E	90 days	63	1. Forwarding letter with Rs. 5 court fee stamp 2. Rs. 10 Non-judicial stamp paper 3. Copy of partnership deed certified by C.A./Adv. Or other documents.	1000	200	-	Rs. 2000 for a year or part thereof	(a) Instrument of Partnership on re-constitution of the firm :- Stamp duty as under Sr.No.1 (b) Instrument of Dissolution/ Retirement on Rs. 500/- (Please refer Bombay Stamp Act)
6	Minor	F	90	63(2)	1. Forwarding	1000	200	69A	Rs. 2000	-

	attaining majority and elects to become/ not to become a Partner (Firms registered offline should submit offline form. And firms registered online should submit online form)		days		letter with Rs. 5 court fee stamp 2. Rs. 10 Non-judicial stamp paper 3. Copy of partnership deed if any certified by C.A./Adv. 4. If minor is retiring in age of minority then Affidavit of Guardian in support of retirement				for a year or part thereof	
7	Rectification of Mistakes	-	-	64(2)	An application for Rectification and Documentary Proof	1000	200	-	-	Documentary proof of Rectification.
8	Inspection of Register	-	-	66(1)	1. An application for Inspection	100	-	-	-	-
9	Inspection of documents	-	-	66(2)	1. An application for Inspection	100	-	-	-	-
10	Certified copy	-	-	67	1. An application for certified copy 2. Non-judicial Stamp Paper of Rs. 10/- 3. Rs.5/- Court Fee Stamp	Rs. 100/100 words or part thereof	-	-	-	-
11	Appeal against refusal by registrar to register the firm under a particular	Plain Paper	30 days	58(4)	1. Copy of order appealed against 2. Copy of receipt	1000	-	-	-	Appeal is to be filed before the Competent Authority, Law and Judiciary Department,

	name										Mantralaya, Mumbai – 400 032
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SOME IMPORTANT TIPS TO BE REMEMBERED TO AVOID OBJECTIONS FROM REGISTRAR OF FIRMS IN RESPECT OF FORMS FILED.

1. For Online filing CA/Adv need to create New ID for every Firm.
2. Write full Name of partners with correct spellings in Deed of Partnership and on all the Forms. Each form should be printed on Green Legal size paper. The partners should sign on each page of the form.
3. Stamp paper must be in the name of firm or partners.
4. If change in constitution is simultaneous with change in address, both Forms E & B or D are required to be filed.
5. Change in Karta is of HUF is required to be intimated in Form E. In case Death of Karta Form E has to be submitted.
6. Date of filling of documents must be within one month of such notarization.
7. Check date of stamp paper, date of execution of deed and effective date of partnership deed.
8. In case of change in name and also the change in address of the lady partner if occurs on account of marriage then Form D is required to be filed along with attested copy of Marriage Certificate which should necessarily contain changed name and address both.
9. Ensure that the Seal of Notary is put with Red ink and initials of Notary on all pages of the document or form, which is notarized. Name and Address stamp of the Notary on the notarized document or form, along with serial number in the Notary Register of the document being notarized.
10. Rectification application filed under section 64(2), requesting correction of error signatures of all existing partners are necessary on the application.
11. Letter of authority to appear before the Registrar of Firms for personal hearing can be signed by any one of the existing partners.
12. The stamp paper which is used for execution of Deed of Partnership should be dated within 6 months of the date of issue of such stamp paper. This provision is effective from 1-12-1989.
13. Any particular business requiring License to carry out the business the copy of License is to be submitted along with the submission. If License is not obtained then a Undertaking in Affidavit form signed by all the partners should be submitted.
14. The business like Petrol Pump / L.P.G. / Kerosene / Ration Shop / Liquor / Quarry / Stone Crushing requires the permission of licensing authority to carry out business in partnership. In such a cases Copy of License is mandatory.

15. If Deed is not duly stamp or in other case if six month has been lapsed after the execution of deed then in such cases the deed is required to be adjudicated by the Stamp Authority.
16. If application is submitted through C.A. or Advocate or any third party other than the firm itself then a Authority letter signed by all the partners is required to be submitted along with the application.
- 17. For new registration Online Application is mandatory. Online registered firm required to submit all changes online in same user ID.**
- 18. Offline registered firms are required to submit all changes offline. Only payment of fees/penalty should be online.**