

No. CRC/LLP/e-Forms
Government of India
Ministry of Corporate Affairs
Central Registration Centre

Manesar
Dated: 6th March, 2019

OFFICE MEMORANDUM

Subject : Business activities to be carried out by Limited Liability Partnerships to exclude manufacturing & allied activities

It is stated that Limited Liability Partnerships (LLPs) as body corporates have been set up for the purposes of carrying out business activities related to the service sector. This issue was also brought up in the Review Workshop on Enforcement held under the Chairmanship of Secretary, MCA on 19th & 20th December, 2018. As per Para 5 of the Minutes of the said workshop which have been circulated, it has been stated that 'object of LLP is mainly for professional services and not manufacturing activity'. Further, it has also been stated that 'conversion of company doing manufacturing activity into LLP should not be allowed' and other conversions of Company to LLP are not to be allowed easily and the compliances should be checked prior to conversion.

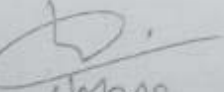
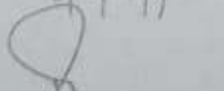
"Business" is defined as per Section 2(1)(e) of the LLP Act, 2008 as including trade, profession, service and occupation. Manufacturing & allied activities have been positively excluded from this definition. Hence, incorporation of LLPs and conversion into LLPs with the proposed business activity(ies) including manufacturing & allied activities are not to be allowed.

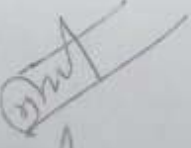
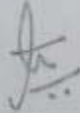
The above is for compliance with immediate effect.



(S P Kumar)

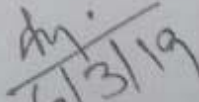
Registrar of Companies,
Central Registration Centre, Manesar

To,
All Officers of CRC


6/8/2019

6/3/2019



6/3/19
3


06/05/2019


6/3/19