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# THE PARTNERSHIP (SINDH AMENDMENT) ACT, 2022

## SINDH ACT NO. XXXI OF 2023

[11<sup>TH</sup> AUGUST, 2023.]

**AN ACT** to amend the Partnership Act, 1932, in its application to the Province of Sindh.

**WHEREAS** it is expedient to amend the Partnership Act, 1932, in its application to the Province of Sindh, in a manner herein after appearing;

It is hereby enacted as follows:-

<p>1. (1) This Act may be called the Partnership (Sindh Amendment) Act, 2022.</p> <p>(2) It shall come into force at once.</p>	<p><b>Short title and commencement</b></p>
<p>2. In the Partnership Act, 1932, in its application to the Province of Sindh, hereinafter referred to as the said Act, in section 2, after clause (b), the following new clause shall be inserted:-</p> <p style="padding-left: 40px;">“(bb) “From” means the Form appended to this Act;”</p>	<p><b>Amendment in section 2 of Act No. IX of 1932/</b></p>
<p>3. In the said Act, in section 32, in sub-section (1), form clause (c), the following shall be substituted</p> <p style="padding-left: 40px;">“(c) by giving notice in writing to all the other partners of his intention to retire where the partnership is at will or for a specific time, subject to confirmation by the remaining partner(s) by recording statement(s) and submit required documents before the Registrar with their biometric verification”.</p>	<p><b>Amendment in section 32 of Act No. IX of 1932.</b></p>
<p>4. In the said Act, in section 43, for sub-section(1), the following shall be substituted:-</p> <p style="padding-left: 40px;">“(1) The firm may, where the partnership is at will, be dissolved by any partner by giving notice to , and subject to confirmation of, the remaining partner(s) by recording statement(s) along with required documents before the Registrar with their biometric verification”.</p>	<p><b>Amendment in Section 43 of Act No. IX of 1932.</b></p>
<p>5. In the said Act, in section 58,</p> <p>(i) in sub-section (1)-</p> <p style="padding-left: 40px;">(a) for the words “registration of a firm” the words “application for registration of a firm” shall be substituted;</p> <p style="padding-left: 40px;">(b) for the words “a statement in the prescribed form and accompanied by the prescribed fee” , the words “or by up-loading on portal, accompanied by a statement in the prescribed Form (Form-I), partnership agreement and fee” shall be substituted</p>	<p><b>Amendment in Section 58 of Act No. IX of 1932.</b></p>

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(c) after clause (f), the following new clauses shall be added:-

(g) the statement shall be signed by all the partners or by their agents specially authorized in this behalf;

(h) after the completion of all formalities on portal, the firm shall be registered and certificate of such registration shall be issued within seven (7) working days from the date of completion of such formalities”;

(ii)-after sub-section (3C), the following new sub-section shall be added:-

“(3D) A firm name shall not use the words such as “Association”, “Trust”, “Society” “Foundation” “Anjuman” which are for charity work, except where the Provincial Government, by order in writing, signifies its consent to the use of such words as part of the firm name.”.

6.	In the said Act, in section 59, for the words “and shall file the statement”, the words “and shall issue registration certificate manually or through portal” shall be substituted.	<b>Amendment in Section 59 of Act No. IX of 1932.</b>
7.	In the said Act, in section 60, for sub-section (1) the following shall be substituted:-  “(1) When an alteration is made in the firm name or in the location of principal place of business of registered firm, a statement on prescribed Form (Form-II) of such charges specifying the date thereof duly signed by the partners and verified in the manner required under section 58 and they shall submit the amended deed manually or through portal to the Registrar accompanied by the prescribed fee.”.	<b>Amendment in Section 60 of Act No. IX of 1932.</b>
8.	In the said Act, in section 61, after the words “intimation thereof”, the words “contained in Form-III” shall be inserted.	<b>Amendment in Section 61 of Act No. IX of 1932.</b>
9.	In the said Act, in section 62, after the words “the alteration” the words “one prescribed From (Form-IV) of such charge, specifying the date thereof and submit amended deed manually or through portal” shall be inserted.	<b>Amendment in Section 62 of Act No. IX of 1932.</b>
10.	In the said Act, in section 63-  (a) For sub-section (1), the following shall be	<b>Amendment in Section 63 of Act No. IX of 1932.</b>

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substituted:-

“(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 any such partner or person specially authorized in this behalf, may give notice to Registrar on prescribed form (Form-V) of such change or dissolution, specifying the date thereof and submit the amended or dissolution deed manually or through portal 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 filled under section 59, subject to confirmation by the remaining partner(s) by recording statement(s) before the Registrar with their biometric verification.”

(b) In sub-section (2), after the words and brackets “sub-section (1)”, the words “subject to confirmation by the remaining partner(s) by recording statement(s) on (Form-VI) before the Registrar with their biometric verification” shall be added.

11. In the said Act, in section 66, in sub-section (1), for the word “person”, the words “of the surviving or continuing or retiring partner or the legal heir of the deceased partner(s)” shall be substituted. **Amendment in Section 66 of Act No. IX of 1932.**

12. In the said Act, after section 74, the following new section shall be added:- **Addition of Section 75 of Act No. IX of 1932.**

“75 Appellate Authority. (1) The Secretary of the Industries and Commerce Department, Government of Sindh, shall be the Appellate Authority to hear to appeal(s) under this Act or rules made thereunder.

(2) Subject to the provision of this Act, any person aggrieved by the order or action of the Registrar of the Firms, may file an appeal to the Appellate Authority, who may call for report from such quarters as he may deem fit for deciding the matter.

(3) The appellate Authority shall decide the matter within thirty days from the filing of appeal under sub-section (2).

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(4) The Appellate Authority shall not pass any order unless an opportunity of being heard has been afforded to the aggrieved person:

Provided that in case the aggrieved person refuses or fails to appear before the Appellate Authority after three consecutive notices of hearing, the Appellate Authority may pass any order as he may deem fit.”.

13. In the said Act, for Schedule-I, the following shall be substituted:- **Substitution of Schedule-I of Act No. IX of 1932.**

**“(SCHEDULE I)  
MAXIMUM FEES**  
**(See sub-section (1) of section 71)**

1.	2.
<b>Document or act in respect of which the fee is payable:-</b>	<b>(Maximum Fee in PKR Rs.)</b>
Statement under section 58 (Form-I)	10,000.
Statement under section 60 (Form-II)	3000
Intimation under section 61 (Form-III)	3000
Intimation under section 62 (Form-IV)	3000
Notice under section 63 (Form-V)	3000
Application under section 64 (Form-VI)	3000
Inspection of the Register of Firms under sub-section (1) of section 66.	1000
Inspection of documents relating to a firm under sub-section (2) of section 66.	1000
Copies from the Register of Firms.	1000
Rectification of mistakes under section 64	1000.”.

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**FORM-I**  
 [See Section 58(b)]  
**Application for Registration of Firm**

We, the undersigned, being partners hereby apply for registration as a firm and for that purpose supply the following particulars pursuant to Section 58 of the Partnership Act, 1932:-

[a] Name of the firm \_\_\_\_\_

[b] Nature of business \_\_\_\_\_

[c] Place of business  
 [i] Principal place with address \_\_\_\_\_  
 \_\_\_\_\_

[ii] Other places \_\_\_\_\_

<b>Name of the Partners in Full</b>	<b>Permanent Address of the Partners</b>	<b>Date on which each partner joined the firm</b>

Duration of the firm (whether partnership limited to any period)

Dated, this \_\_\_\_\_ day of \_\_\_\_\_ 20 \_\_\_\_

Witness to the Signatures of.

Signature of the Partners

1. .... 1. ....

2. .... 2. ....

3. ....

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4. ....

#### **V E R I F I C A T I O N**

We do hereby declare that the above statement is true and correct to the best of our knowledge and belief.

Witness to the Signatures of.

Signature of the partners

1. .... 1.....

2. .... 2.....

3.....

4.....

Notes:-

The Form A must be carefully filed must be supported by the following:-

- (i) Partnership Agreement/ Deed duly Attested.
- (ii) Photocopies of valid CNIC's of Partner and two Witnesses.
- (iii) All the documents i.e Form-I & Partnership Deed shall be uploaded on on-line portal.
- (iv) This Form must be signed by all the partners or their agents specially authorized in this behalf in the presence of a witness or witnesses who must be a Gazetted Officer, a Justice of the Peace, a Magistrate, a Notary public or an Advocate. The witness must clearly state the names of the partners to whose signatures he has attested. If a form is signed by an agent on behalf of a partner the application must be accompanied by a power of attorney or express letter of authorization.
- (v) If any partner is a minor the fact that he has been admitted to the benefits of partnership should be set out therein.

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**FORM-II**

[See section 60(1)]

**STATEMENT SPECIFYING ALTERATIONS IN THE FIRM OR IN THE  
LOCATION OF THE PRINCIPAL PLACE OF BUSINESS OF THE FIRM.**

We the undersigned, being the partners of the firm \_\_\_\_\_

\_\_\_\_ hereby notify pursuant to Section 60(1) of the Partnership Act, 1932, that the change specified below have occurred in this firm:-

(a) Change in the name of the firm:-

(New Name) \_\_\_\_\_

(b) Change in the location of the principal place of business of the firm:-

(New place of business) \_\_\_\_\_

**VERIFICATION**

We do hereby declare that the above statement is true and correct to the best of our knowledge and belief.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 20

Witness to the  
Signatures of.

Signatures of partners:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Note:- (1) Strike out item not required.

(2) This form must be signed by all the partners or their agents specially authorized in this behalf in the presence of witness who must be a Gazetted Officer, a Justice of the Peace, a Magistrate, a Notary Public or an Advocate. If the forms signed by an agents on behalf of a partner, application must be accompanied by a power of attorney or express letter of authorization.

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**FORM-III**  
[See section 61]

**NOTICE OF CHANGE IN THE PLACE OF BUSINESS  
(OTHER THAN PRINCIPAL PLACE OF BUSINESS)**

Firm Name: \_\_\_\_\_

Registered Address : \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

notice is hereby given pursuant to Section 61 of the Partnership Act, 1932, that the changes specified below have occurred in this firm:-

(a) The firm has discontinued business at\* \_\_\_\_\_  
\_\_\_\_\_

(b) The firm has begun to carry on business at \_\_\_\_\_  
\_\_\_\_\_

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 20

Witness to the Signature of

Signature \_\_\_\_\_

\* Such place must not be principal place of business.

Note: (1) Strike out item not required.

(2) This form must be signed by any partner or agent of the firm in the presence of witness or witnesses who must be a Gazetted Officer, a Justice of the peace, a Magistrate, a Notary Public or an Advocate. If the form is signed by an agent on behalf of a partner, the application must be accompanied by a power of attorney or express letter of authorization.

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**FORM-IV**

[See section 62]

**NOTICE OF CHANGE IN THE NAME OF PARTNER  
OR HIS PERMANENT ADDRESS**

Firm Name : \_\_\_\_\_

Registered Address : \_\_\_\_\_

Notice is hereby given pursuant to Section 62 of the Partnership Act, 1932, that the changes specified below have occurred in this firm:-

(a) Change in the name of any partner in a registered firm :-

(b) Change in the permanent address of any partner in a registered firm:-

**VERIFICATION**

We do hereby declare that the above statement is true and correct to the best of our knowledge and belief.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 20

Witness to the Signature of

Signature \_\_\_\_\_

\_\_\_\_\_  
Note: (1) Strike out item not required.

(2) This form must be signed by any partner or agent of the firm in the presence of witness or witnesses who must be a Gazetted Officer, a Justice of the peace, a Magistrate, a Notary Public or an Advocate. If the form is signed by an agent on behalf of a partner, the application must be accompanied by a power of attorney or express letter of authorization.

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**FORM-V**

[See section 63(1)]

**NOTICE OF CHANGE IN THE CONSTITUTION OF THE FIRM OR OF THE DISSOLUTION OF THE FIRM U/S 63 OF THE PARTNERSHIP ACT, 1932**

Firm Name: \_\_\_\_\_

Registered address: \_\_\_\_\_

I, being a partner / an agent of a partner / a person specially authorized by a partner in the above mentioned firm, hereby notify pursuant of Section 63(1) of the Partnership Act, 1932, that the changes specified below have occurred in this firm:-

- (a) That constitution of the firm has been altered by\*
- (b) The said firm has been dissolved.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 20

Witness to the Signature of,

Signature of partners:

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(1) Strike out item not required.

(2) This form must be signed by a partner, his agent or any person specially authorized in this behalf in the presence of a witness or witnesses who must be a Gazetted Officer, a Justice of the Peace, a Magistrate, a Notary Public or an Advocate. The witness must clearly state the names of partners to whose signatures he has attested. If the Form is signed by an agent on behalf of a partner, the application must be accompanied by a power of attorney or express letter of authorization.

\*Give full name and address of a new partner and the date of his joining the firm and should also be signed and verified by the said new partner and his signature attested as above.

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**FORM-VI**  
[See Section 63]

**NOTICE OF ELECTION BY A PERSON ADMITTED AS MINOR  
THE BENEFITS OF PARTNERSHIP IN A FIRM TO  
BECOME OR NOT TO BECOME A PARTNER**

Firm Name: \_\_\_\_\_

Registered Address: \_\_\_\_\_  
\_\_\_\_\_

I, being a person admitted as a minor to the benefits of partnership in the firm/an agent of the person admitted as a minor to the benefits of partnership in the firm having been specially authorized in this behalf, hereby give notice that:

I, \_\_\_\_\_ the said person has elected to become / not to become a partner in the above mentioned firm with effect from \_\_\_\_\_

Dated: this \_\_\_\_\_ day of \_\_\_\_\_ 20

Witness to the

Signature of:

Signature:

Note: (1) Strike out item not required.

(2) This form must be signed by a person admitted as a Minor to the benefits of Partnership or his agent specially authorized in this behalf in the presence of a witness or witnesses who must be a Gazetted Officer, a Justice of the peace, a Magistrate, a Notary Public or an Advocate. If the Form is signed by agent on behalf of a partner, the application must be accompanied by a power of attorney or express letter of authorization.