

No. 17/202/2012 CL-V  
Government of India  
Ministry of Corporate Affairs

5<sup>th</sup> Floor, 'A' Wing, Shastri Bhawan,  
Dr. Rajendra Prasad Road, New Delhi  
Dated 17<sup>th</sup> December, 2012.

To,  
All Regional Directors  
All Registrars of Companies

Sir,

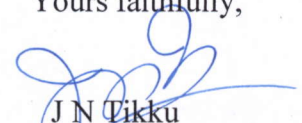
Sub: - No Objection Certificate (NOC) from the concerned regulator / Institute for LLP  
Name approval / incorporation.

In continuation of this Ministry's Circular No 2/2012 dated 1<sup>st</sup> March, 2012 on registration of companies or LLPs where one of their objects is to carry on the profession of Chartered Accountant, Company Secretary, Cost Accountant, Architect, etc. relating to the requirement of obtaining NOC from the concerned regulator, it is hereby stated that the approval of the council / regulator governing the profession shall be obtained both **at the time of application for incorporation and while seeking to change the name of an existing Limited Liability Partnership.**


2. All ROCs are accordingly advised to ensure that in-principle approval /NOC of the regulator / institute governing such profession is obtained at the time of incorporation/ conversion into LLP and not while making application for name approval for new LLP.

3. However, in case of change of name of an existing LLP, NOC from the concerned regulator shall be obtained at the time of making application for name approval because change of name of LLP is made by filing Form 5 through STP mode.

Yours faithfully,

  
J N Tikku  
(Joint Director)

Copy to:  
PS to Hon'ble Corporate Affairs Minister  
PS to Secretary, PS to Additional Secretary  
PS to Joint Secretary (R), Joint Secretary (M),  
All Officers in the Headquarters

  
17/12

OK