FAQ for Firm Module

Q-1 How to apply and procedure for fresh firm name approval?

Ans :-The **H.O. In-charge** of the firm can apply for the name approval

a) Go to **FIRM FUNCTION**
b) Click on **Firm Module**
c) Then click on Firm new application
d) Thereafter, click on Firm name Approval (Form 117)
e) Read instructions and click on close
f) Select option from Firm Name Request For –
   1. Request for New Firm Name

      or

   2. Request for Conversion to LLP
g) For new firm name - Click on Request for New Firm Name
h) Select type of firm.
i) Fill the firm names as per Regulation 190, Generate the OTP and submit
j) In case of partnership firm, after submission of form by Head In charge, all the partners will verify OTP by login to their respective SSP portal by following above-mentioned navigation. (Go to FIRM FUNCTIONs > submitted application> Go to Firm Form 117> Select the concerned firm for doing the activity- from the drop down tab >Search> Go to declaration form>Click on open declaration>Generate OTP and validate the same).
k) After successful validation of all partners your application will move to R.O. level for further action
l) Your Application Status should be appear as:-

Form Status	Submitted
OTP Declaration Status	Completed
Application moved to RO	Yes
Approver Action	Pending

Q-2 How to apply for Change in existing Firm Name?

Ans : -Steps for change in firm name of existing firm:-

The H.O. in-charge of the firm can apply for the name change and reconstitution thereof.

a) Go to **FIRM FUNCTION**
b) Click on **Firm Module**
c) Then click on **Firm new application**
d) Thereafter, click on **Firm name change (Form 117)**
e) Select the concerned firm Registration number from the drop down tab
f) Search
g) Go to by clicking the action button
h) Click on eye button in the request.
i) Click on **firm name change request** on the top most right.
j) Fill the firm names as per Regulation 190, Generate the OTP and submit

k) In case of partnership firm, after submission of form by Head In charge, all the partners will verify OTP by login to their respective SSP portal by following above-mentioned navigation:-
(Go to FIRM FUNCTIONs > submitted application> Go to Firm Form 117> Select the concerned firm for doing the activity- from the drop down tab > Search> Go to declaration form>Click on open declaration>Generate OTP and validate the same).

l) After successful validation of all partners, your application will move to R.O. level for further action

m) Your Application Status should be appear as:-

Form Status	Submitted
OTP Declaration Status	Completed
Application moved to RO	Yes
Approver Action	Pending

Q-3 What is the procedure for New Firm constitution after approval of firm name?

Ans :- Steps for Proprietary/ Partnership Firm Registration

1. After getting approval of firm, name by MSS, the **H.O. In charge** can submit form for constitution of proprietary/ partnership
2. Go to Firm New Application
3. Select **Firm constitution (Form 18)**
4. Select the Firm Association Type for Constitution as **Proprietor/Partnership**
5. Fill Temporary Registration no. Click on Get details
6. Fill the details and Process form
7. Generate OTP and validate the same
8. Submit/upload singed letter for formation of proprietary under Member Agreement and move the application till RO level.
9. In case of partnership firm registration, OTP will be verified by all the partners by login to their respective SSP portal by following the above mentioned navigation. (Go to FIRM FUNCTIONs > submitted application> Go to Firm constitution (Form 18)> Select the concerned firm for doing the activity- from the drop down tab > Search> Go to declaration form>Click on open declaration>Generate OTP and validate the same.
10. After successful validation of all partners, your application will move to R.O. level for further action.

****(**Upload scan copy of Partnership deed on non-judicial stamp paper duly singed by all partners & witnesses for partnership firm registration)**

Q-4 What is the procedure for constitution of LLP Firm?

Ans :- Steps for FRESH LLP registration (Form 117)

The H.O. in-charge of the firm can first apply for firm name approval (Form 117)

a. Go to **My Firm**
b. Click on **Firm Module**
c. Then click on **Firm new application**
d. Thereafter, click on **Firm name approval (Form 117) - Request For : New Firm Name**
e. Select Type of firm – **LLP**

f. Please fill the required details **along with NOC from M&SS**
g. Generate the OTP and submit
h. In case of partnership firm, after submission of form by Head In charge, all the partners will verify OTP by login to their respective SSP portal by following above mentioned navigation:-

   (Go to my firms > submitted application> Go to Firm Form 117> Select the concerned firm for doing the activity- from the drop down tab > Search> Go to declaration form>Click on open declaration>Generate OTP and validate the same).

i. After successful validation of all partners, the **Head in charge** has to view the submitted form and then your application will move to R.O. level for further action
j. After obtaining **Firm name approval** and **NOC from M & SS,** the H.O. in-charge of the firm can apply to **ROC documentation** by filling form no. 2 (FiLLip)
k. After receiving ROC documents, the H.O. in-charge of the firm can submit form 18 along with Incorporation certificate issued by ROC, firm name approval by ICAI, NOC by M & SS, Form 2 of ROC, LLP Deed.

Q-5 How to convert normal firm into LLP Firm in SSP ?

Ans :- Steps for Conversion into LLP (for existing firm):- (Form 18)

a) After getting approval of firm name by MSS, the **H. O. In charge** can submit form for conversion into LLP
b) Go to Firm New Application
c) Select **Firm constitution (Form 18)**
d) Select the Firm Association Type for Constitution as **Proprietor/Partnership**
e) Fill Temporary Registration no. Click on Get details
f) Fill the details and Process form
g) Generate OTP and validate the same
h) Submit/upload singed letter for formation of proprietary under Member Agreement and move the application till RO level.
i) In case of partnership firm registration, all the partners will verify OTP by login to their respective SSP portal by following the above mentioned navigation. (Go to FIRM FUNCTIONs > submitted application> Go to Firm constitution (Form 18)> Select the concerned firm for doing the activity- from the drop down tab > Search> Go to declaration form>Click on open declaration>Generate OTP and validate the same.
j) After successful validation of all partners, your application will move to R.O. level for further action
k) After receiving ROC documents, the H.O. in-charge of the firm can submit form 18 along with Incorporation certificate issued by ROC, firm name approval by ICAI, NOC by M & SS, Form 2 of ROC, LLP Deed.

Q-6 What is the procedure for constitution of MCS (Management Consultancy Services)?

Ans :- Steps for FRESH MCS registration (Form 117)

The H.O. in-charge of the firm can first apply for firm name approval (Form 117)

a. Go to **My Firm**
b. Click on **Firm Module**
c. Then click on **Firm new application**
d. Thereafter, click on **Firm name approval (Form 117) - Request For : New Firm Name**
e. Select Type of firm – **MCS**

f. Please fill the required details **along with NOC from M&SS**
g. Generate the OTP and submit
h. In case of partnership firm, after submission of form by Head In charge, all the partners will verify OTP by login to their respective SSP portal by following above-mentioned navigation. (Go to my firms > submitted application> Go to **Firm Form 117**> Select the concerned firm for doing the activity- from the drop down tab > Search> Go to declaration form>Click on open declaration>Generate OTP and validate the same.
i. After successful validation of all partners, the **Head in charge** has to view the submitted form and then your application will move to R.O. level for further action.
j. After obtaining **Firm name approval** and NOC **from M & SS,** the H.O. in-charge of the firm submit form 18 along with following documents: -

- Spice + MOA (Form No. INC-33)
- Spice + AOA (Form No. INC-34)
- Form No. INC-35
- Form No. INC-9
- Spice+(Form No. INC-32)
- Certificate of Incorporation
- Form H (attached)duly filled and signed by all partners

Q-7 Closure of Firm – procedure & documents required?

Ans :- Any partner of the firm can apply for the closure of the firm. But there is NO provision for condonation in opening/closing of Sole practice. Application of closure for Sole Practitioner should be reach within 30 days from the formation date of Sole Practice.

a) Go to **FIRM FUNCTION**
b) Click on **Firm Module**
c) Then click on **Firm new application – Firm closure form**
d) Please select type **FIRM CLOSURE – Request -** FIRM CLOSURE - By Will
e) Type Firm registration number – validate firm registration no. - submit
f) Fill the details – Upload closure request
g) Generate OTP and submit.
h) In case of partnership firm, after submission of form by Head In charge, OTP will be verified by all the partners by login to their respective SSP portal by following above mentioned navigation. (Go to FIRM FUNCTIONs > Go to submitted application > Go to firm closure> Select the concerned firm for doing the activity- from the drop down tab > Search> Go to OTP Validation pending tab >Click on open Validation>Generate OTP and validate the same.
i) After successful validation of all partners, the **Head in charge** has to open the submitted form under firm module, go at the end of the form to view the details and then your application will move to R.O. level for further action

**********Documents for Sole Practice/Proprietor/Partnership firm Closure****- Firm closure letter or dissolution deed duly signed by all the partners.*

**********Documents for MCS Closure*** *- a. FORM NO. STK-2 (Application by company to ROC for removing its name from register of Companies).*

**********Documents for LLP firm Closure****- a) ROC Approval Form 24. b) Dissolution Deed.*

Q-8 What is the validity period of "firm name approval" ?

Ans :- The Firm name approval is valid for 30 days only for normal CA firm and 90 days for LLP firm from the date of issuance of approval letter.

Q-9 What is the procedure for Sole practice Firm registration?

Ans :- Steps for Sole Practice Firm Registration.

a) Go to Firm New Application.
b) Select **Firm constitution (Form 18).**
c) Select the Firm Association Type for Constitution as **Sole Practice.** Click on Get details.
d) Fill the details and Process form.
e) Generate OTP and validate the same.
f) After successful validation, your application will move to R.O. level for further action.

(Without firm name approval, member should apply within 30 days from the date of formation. Since, condonation is not applicable for opening of Sole Practice.)

Q-10 Can be Sole Practice Open or Close with delay condonation?

Ans :- There is NO provision for condonation in opening/closing of Sole practice. Application for Sole Practitioner should be reach within 30 days from the formation date of Sole Practice.

Q-11 Can Sole Practitioner open Second office?

Ans :- Sole Practitioner cannot open Second office.

Q-12. Whether Sole Practitioner can appoint paid assistant?

Ans :- Sole Practitioner cannot appoint a paid assistant.

Q-13 What is the procedure for addition of branch office?

Ans :- Steps for Open or Close Office

a) Go to **FIRM FUNCTION (Head Incharge of Firm)**
b) Click on **Firm Module**
c) Then click on **Firm new application – Change Request form**
d) Select Firm registration number
e) Select Request Type as Change in Particular
f) Then select type of Change in Particular- **Joining or Leaving of Paid Assistant/ Change In Address/ Open/Close Office/ Change In Incharge** and proceed
g) Fill the details – save and proceed
h) Generate OTP and validate the same.
i) Once application is submitted by **Head In charge**, the **paid assistant** (for Joining or Leaving of Paid Assistant) **or the other partners** (In case of Change in Address/ Open or Close Office/ Change In In charge) will validate the OTP in the following manner:-

(Go to FIRM FUNCTIONs > Go to submitted application > Go to for change request form> Select the concerned firm for doing the activity- from the drop-down tab -firm registration no >Search> Go to submitted applications by clicking the action eye button> Go to Pending OTP eye button and Click>Generate OTP and validate the same)

j) After successful validation of all, the application will be moved to Head Office In charge login. The Head in charge has to open the submitted form, and check the details, then your application will move to RO level for further action.

Q-14 What is the procedure for change in branch office address?

Ans :- Steps for change in branch Office address.

Change Request form (Change in Particular): For Change in Branch office Address

a) Go to **FIRM FUNCTION (Head Incharge of Firm)**
b) Click on **Firm Module**
c) Then click on **Firm new application – Change Request form**
d) Select Firm registration number
e) Select Request Type as Change in Particular
f) Then select type of Change in Particular- **Joining or Leaving of Paid Assistant/ Change In Address/ Open/Close Office/ Change In Incharge** and proceed
g) Fill the details – save and proceed
h) Generate OTP and validate the same.
i) Once application is submitted by **Head In charge**, the **paid assistant** (for Joining or Leaving of Paid Assistant) **or the other partners** (In case of Change in Address/ Open or Close Office/ Change In In charge) will validate the OTP in the following manner(Go to FIRM FUNCTIONs > Go to submitted application > Go to for change request form> Select the concerned firm for doing the activity- from the drop-down tab -firm registration no >Search> Go to submitted applications by clicking the action eye button> Go to Pending OTP eye button and Click>Generate OTP and validate the same)
j) After successful validation of all, the application will be moved to Head Office In charge login. The Head in charge has to open the submitted form, and check the details, and then your application will move to RO level for further action.

***** ***Change in Branch office address should be within the same city. For e.g if a Branch office is located at New Delhi and if the firm wants to change the address of the same to Noida, then the Firm cannot do so. In this case, the Firm should apply for closure of New Delhi Branch and can apply for opening of new branch office at Noida.***

Q-15 What is the procedure for change in Head office address?

Ans :- Steps for change in Head Office address.

Change Request form (Change in Particular): For Change in Head office Address

a) Go to **FIRM FUNCTION (Head Incharge of Firm)**
b) Click on **Firm Module**
c) Then click on **Firm new application – Change Request form**
d) Select Firm registration number
e) Select Request Type as Change in Particular

f) Then select type of Change in Particular- **Joining or Leaving of Paid Assistant/ Change In Address/ Open/Close Office/ Change In Incharge** and proceed
g) Fill the details – save and proceed
h) Generate OTP and validate the same.
i) Once application is submitted by **Head In charge**, the **paid assistant** (for Joining or Leaving of Paid Assistant) **or the other partners** (In case of Change in Address/ Open or Close Office/ Change In In charge) will validate the OTP in the following manner(Go to FIRM FUNCTIONs > Go to submitted application > Go to for change request form> Select the concerned firm for doing the activity- from the drop-down tab -firm registration no >Search> Go to submitted applications by clicking the action eye button> Go to Pending OTP eye button and Click>Generate OTP and validate the same)
j) After successful validation of all, the application will be moved to Head Office In charge login. The Head in charge has to open the submitted form, and check the details, then your application will move to RO level for further action.

********ROC Approval Form 15 is required for change of Head Office address of LLP Firm.***

Q-16 What is the procedure for Addition of second Office?

Ans :- Steps for Open Second Office

Change Request form (Change in Particular): For Open or Close Office

a) Go to **FIRM FUNCTION (Head Incharge of Firm)**
b) Click on **Firm Module**
c) Then click on **Firm new application – Change Request form**
d) Select Firm registration number
e) Select Request Type as Change in Particular
f) Then select type of Change in Particular- **Joining or Leaving of Paid Assistant/ Change In Address/ Open/Close Office/ Change In Incharge** and proceed
g) Fill the details – save and proceed
h) Generate OTP and validate the same.
i) Once application is submitted by **Head In charge**, the **paid assistant** (for Joining or Leaving of Paid Assistant) **or the other partners** (In case of Change in Address/ Open or Close Office/ Change In In charge) will validate the OTP in the following manner(Go to FIRM FUNCTIONs > Go to submitted application > Go to for change request form> Select the concerned firm for doing the activity- from the drop-down tab -firm registration no >Search> Go to submitted applications by clicking the action eye button> Go to Pending OTP eye button and Click>Generate OTP and validate the same)
j) After successful validation of all, the application will be moved to Head Office In charge login. The Head in charge has to open the submitted form, and check the details, then your application will move to RO level for further action.

****** ***The HI of firm can open second office but distance between Head office and Second Office should not be more than 50 kms of municipal limits..***

Q-17 What is the procedure for Addition of Camp Office?

Ans :- Steps for Open Camp Office.

Change Request form (Change in Particular): For Open or Close Office

a) Go to **FIRM FUNCTION (Head Incharge of Firm)**
b) Click on **Firm Module**
c) Then click on **Firm new application – Change Request form**
d) Select Firm registration number
e) Select Request Type as Change in Particular
f) Then select type of Change in Particular- **Joining or Leaving of Paid Assistant/ Change In Address/ Open/Close Office/ Change In Incharge** and proceed
g) Fill the details – save and proceed
h) Generate OTP and validate the same.
i) Once application is submitted by **Head In charge**, the **paid assistant** (for Joining or Leaving of Paid Assistant) **or the other partners** (In case of Change in Address/ Open or Close Office/ Change In In charge) will validate the OTP in the following manner(Go to FIRM FUNCTIONs > Go to submitted application > Go to for change request form> Select the concerned firm for doing the activity- from the drop-down tab -firm registration no >Search> Go to submitted applications by clicking the action eye button> Go to Pending OTP eye button and Click>Generate OTP and validate the same)
j) After successful validation of all, the application will be moved to Head Office In charge login. The Head in charge has to open the submitted form, and check the details, then your application will move to RO level for further action.

******* The HI of firm can open Camp office Camp office is allowed only in such places , which is comes under disturbed Areas for Example, Jammu and Kashmir etc.***

Q-18 What is the procedure for change in Head Incharge & Branch Incharge?

Ans :- Steps for change in head in charge or branch In charge.

Change Request form (Change in Particular): For change in head incharge or branch incharge.

a) Go to **FIRM FUNCTION (Head In charge of Firm)**
b) Click on **Firm Module**
c) Then click on **Firm new application – Change Request form**
d) Select Firm registration number
e) Select Request Type as Change in Particular
f) Then select type of Change in Particular- **Joining or Leaving of Paid Assistant/ Change In Address/ Open/Close Office/ Change In In charge** and proceed
g) Fill the details – save and proceed
h) Generate OTP and validate the same.
i) Once application is submitted by **Head In charge**, the **paid assistant** (for Joining or Leaving of Paid Assistant) **or the other partners** (In case of Change in Address/ Open or Close Office/ Change In In charge) will validate the OTP in the following manner(Go to FIRM FUNCTIONs > Go to submitted application > Go to for change request form> Select the concerned firm for doing the activity- from the drop-down tab -firm registration no >Search> Go to submitted applications by clicking the action eye button> Go to Pending OTP eye button and Click>Generate OTP and validate the same)
j) After successful validation of all, the application will be moved to Head Office In charge login. The Head in charge has to open the submitted form, and check the details, then your application will move to RO level for further action.

******* The H.O. in-charge of the firm can apply for change in Head In charge or Branch In charge.***

Q-19 What is the procedure for joining/leaving of Paid Assistant?

Ans :- Steps for Joining/leaving of paid Assistant.

Change Request form (Change in Particular): For Joining or Leaving of Paid Assistant

a) Go to **FIRM FUNCTION (Head Incharge of Firm)**
b) Click on **Firm Module**
c) Then click on **Firm new application – Change Request form**
d) Select Firm registration number
e) Select Request Type as Change in Particular
f) Then select type of Change in Particular- **Joining or Leaving of Paid Assistant/ Change In Address/ Open/Close Office/ Change In Incharge** and proceed
g) Fill the details – save and proceed (**Upload scan copy of letter for joining/leaving as a paid assistant duly singed by Paid assistant and HI of the firm)**
h) Generate OTP and validate the same.
i) Once application is submitted by **Head In charge**, the **paid assistant** (for Joining or Leaving of Paid Assistant) **or the other partners** (In case of Change in Address/ Open or Close Office/ Change In In charge) will validate the OTP in the following manner:-
(Go to FIRM FUNCTIONs > Go to submitted application > Go to for change request form> Select the concerned firm for doing the activity- from the drop-down tab -firm registration no >Search> Go to submitted applications by clicking the action eye button> Go to Pending OTP eye button and Click>Generate OTP and validate the same)

j) After successful validation of all, the application will be moved to Head Office In charge login. The Head in charge has to open the submitted form, and check the details, then your application will move to RO level for further action.

******* The H.O. in-charge of the firm can apply for joining/leaving of Paid Assistant.***

Q-20 What is the procedure for joining/leaving of Partners (Proprietor/Partnership/ LLP & MCS Firm Reconstitution)?

Ans :- Steps:-
Change Request form (Firm Reconstitution)

a. Go to Firm Functions (Head Incharge of Firm)
b. Click on Firm Module
c. Then click on Firm new application – Change Request form
d. Select Firm registration number
e. Select Request Type as **Firm Reconstitution**
f. Then tick Firm Reconstitution - **Joining or Leaving of Partners** and proceed
g. Type Reconstitution date
h. Fill the details – save and proceed
i. Generate OTP and validate the same. And Submit the form.
j. OTP is to be validated by other partners too. (Go to FIRM FUNCTIONs > Go to submitted application> Go to for change request form> Select the concerned firm for doing the activity- from the drop down tab -firm registration no >Search> Go to submitted applications by clicking the action button> Go to pending OTP > Generate OTP and validate the same)
k. After successful validation of all partners, the application will move to Head office In charge login for checking. Head in charge has to open the submitted form and check, then your application will move to RO level for further action

******** The H.O. in-charge of the firm can apply for joining/leaving of Partners and left partner can also apply for removal of partnership. Steps for Joining/leaving of partners.***

- **Documents for Partnership firm reconstitution**- Request letter for joining/leaving as a partner or partnership deed on non-judicial stamp paper duly singed by all partners & witnesses)

- **Documents for LLP firm reconstitution** –A) ROC approval Form 3 & 4. B) Certificate of Incorporation C) LLP Partnership deed on non-judicial stamp paper duly singed by all partners & witnesses.

- **Documents for MCS firm reconstitution** – FORM H duly filled and signed And Form NO DIR 12.

Q-21 What is the procedure for 1st Merger?

Ans :- Steps:-

Login using Firm Head Incharge Id (Of the to be Parent firm)

a) Click on **FIRM FUNCTION**
b) Thereafter Click on **Firm Module**
c) Then click on **Merger Form(Form E),**
d) click on **Firm Id** and fetch the details
e) Put the no. of participating/merging firms
f) Put Firm registration no.s of the merging firms in respective place
g) Fill all required details
h) Submit Form and do the OTP validation (All the other partners in their respective Firm login)
i) After OTP of all the partners, the application will move to **Head Office In charge** login for uploading the agreement. The Head in charge has to open the submitted form, go at the end of the form, **download merger agreement copy , take a print on non-judicial stamp paper of your respective state, get the same SIGNED by ALL PARTNERS and the WITNESS and upload the same and then your application will move to RO level for further action**
j) Thereafter log out and log in again at your **submitted application** whether your application has been **moved to RO Level or not.**
k) Your **Application Status** is seen on screen as:-

Form Status	**Submitted**
OTP Declaration Status	**Completed**
Member Declaration Agreement Upload Status	**Completed**
Application moved to RO	**Yes**
Approver Action	**Pending**

(Merger and demerger have to be applied within 30 days of the merger and not thereafter. There is no provision for condonation) (Application always raise by Head Incharge of Parent Firm)

****** LLP firm cannot be a Child Firm.***

Q-22 What is the procedure for Merger of already merged firm?

Ans Steps:-

Login to Firm Head Incharge Id and fulfil following

a) Click on **FIRM FUNCTION**
b) Thereafter Click on **Submitted Applications**
c) Then click on Firm **Merger Form(Form E),**
d) click on **Firm Id** and fetch the details
e) Click on **Action Eye Tab**, previous merger Form details will appear
f) Please see the tab **"Go to Application" appearing at the top most right side**
g) Put the no. of fresh participating/merging firms
h) Put Firm registration no.s of the merging firms in respective place
i) Fill all required details
j) Submit Form and do the OTP validation (All the other partners in their respective Firm login)
k) After OTP of all the partners, the application will move to **Head Office In charge** login for uploading the agreement. The Head in charge has to open the submitted form, go at the end of the form, **download merger agreement copy , take a print on non-judicial stamp paper of your respective state, get the same SIGNED by ALL PARTNERS and the WITNESS and upload the same and then your application will move to RO level for further action**
l) Thereafter log out and log in again at your **submitted application** whether your application has been **moved to RO Level or not.**
m) Your **Application Status** is seen on screen as:-

Form Status	**Submitted**
OTP Declaration Status	**Completed**
Member Declaration Agreement Upload Status	**Completed**
Application moved to RO	**Yes**
Approver Action	**Pending**

(Merger and demerger have to be applied within 30 days of the merger and not thereafter. There is no provision for condonation)

**** LLP firm cannot be a Child Firm.***

Q-23 What is the procedure for Demerger?

Ans :- Steps:-

Login using Firm Head Incharge Id (Parent firm/Child Firm)

1. Click on **FIRM FUNCTION**
2. Thereafter Click on **Firm Module**
3. Then click on Firm New Application
4. Then click on **Firm Demerger (Form F),**
5. Then click on **Membership Id** and fetch the details
6. Fill all required details
7. Submit Form and do the OTP validation (All the other partners in their respective Firm login)
8. After OTP of all the partners, the application will move to RO Level.

(Merger and demerger have to be applied within 30 days of the merger and not thereafter. There is no provision for condonation). The Head Incharge of Parent firm or Child firm can raise the application for demerger.

*******Merged firm can be demerged within 5 years from the date of merger.***

Q-24 What is the procedure & Documents for purchase of Goodwill?

Ans:- Steps:-

a. Go to Firm Functions
b. Click on Firm Module
c. Then click on Firm new application –Goodwill form
d. Select Firm name
e. Select Member Id (Goodwill purchaser Membership No)
f. Then upload following documents & fill the details.
g. Fill the details – save and proceed
h. Generate OTP and validate the same. And submit the form.
i. Then your application will move to RO level for further action.

******* As per the office Procedure Goodwill of a particular firm can be obtained within a year of death of deceased member. Member having full time COP can apply for purchase of Goodwill in SSP portal by uploading following documents & procedure.***

Document for purchase of Goodwill :-

- Copy of advertisement published in newspaper/gazette notification.(_Approval can be given after 15 days from the date of advertisement)
- Copy of NOC (alongwith Photos of the legal heirs) obtained from legal heirs, on non-judicial stamp paper only. Notarised
- Copy of Death certificate of the deceased member.
- Draft sale deed between legal heir of the deceased and the member/s who proposed to purchase the goodwill, on non-judicial stamp paper only. (Consideration amount is compulsory).
- Copy of Affidavit of Legal Heir, on non-judicial stamp paper only Notarised
- Consent from purchaser for purchase of Goodwill.
- Member should be holding valid COP at the time of Purchase of Goodwill.

Q-25 What is the procedure for updation of Firm GST no?

Ans:- GSTIN updation is allowed to individual member in his profile edit form (under Member module in SSP) who is having Proprietary firm/Sole Practice. For partnership firm, head incharge is not allowed GSTIN noting, as no GST Input credit claim is allowed for Partnership CA Firms.

Q-26 Can we registered CA firm in UAE?

Ans:- We cannot register any firm which HO address falls on Foreign soil and Foreign audit firms. Firm HO address should be in India and they can open a branch out side India as per rules prevails say branch incharge , Branch address and Branch incharge association with Firm etc as applicable.

Q-27 After demerger of firm, will the period of seniority of a child firm be lost or not ?

Ans:- No. After demerger of child firm will get original status because child firm is demerging within 5 years.

Q-28 Whether a Chartered Accountant in Practice can be act as a Director in a private limited Company?

Ans: Yes. But permission of the Council has to be obtained before engaging as Director in any company. Member should take Permission for other engagement (190 A) from Members portal in SSP for obtaining permission from the Council. It is further clarified that Director in form of Director Simpliciter , i.e. attends Board meetings and taking only sitting Fees are allowed and he/she should not involve in day to day functions of the Company. But he/she is required to seek prior permission of the Council for the same as suggested above.

Q-29. Can a member become an incharge of many offices located at different addresses?

Ans- No. A member can become an incharge of many entities but at the same address in terms of S. 27 of the ICAI Act.

Q-30. Whether a firm can have many branch offices?

Ans- Section 27(1) of the CA Act provides that where a chartered accountant in practice or a firm of such chartered accountants has more than one office in India, each one of such offices shall be in the separate charge of a member of the Institute. The legislative intent behind Section 27 is to ensure the proper governance and regulatory monitoring for each and every Chartered Accountancy firm/ its Branch office registered with the Institute as it involves discharge of public duties relating to financial affairs of individuals and corporates.

Q-31. Which Form is to be submitted for change in firm name in case of LLP firm?

Ans- LLP FORM NO. 5

Q-32. Is there any procedure to convert partnership firm into sole proprietorship and at the same time retaining the same firm name?

Ans- After noting of retirement of another partner, firm become proprietary with single proprietor.

Q-33. Can a closed firm be reopened?

Ans- There is no provision of revival of firm. Required to apply for firm name approval as fresh in form no 117 with same firm name if needed (depending on the availability same firm name can be granted). After firm name approval, new registration number will be issued by filling form no. 18 for firm constitution.

Q-34. Can a Member working abroad have a Proprietary Firm in India?

Ans- A Member under CA Regulations 186 has to bear a Professional Address in India. As per Council decision such Professional address is noted provided the Member stays at that professional address for minimum 186 days.

Q-35. Can a member in Salaried employment abroad hold C.O.P.?

Ans - A Member in practice and having sole proprietary firm cannot be in salaried employment at other place in the above context.

Q-36. What is the procedure for noting the demise of a partner or paid assistant by firm?

Ans- Any partner can update the same by submitting death intimation form available under member functions- other forms. After approval of the same by RO, reconstitution for remove partner or paid assistant has been noted in records.

Q-37. Can a person having Sole Practice has his own proprietary firm?

Ans- Yes, Person having valid COP can have his own Sole Practice, Sole Proprietary firm and even he can be partner in many firms.

Q-38. What is the difference between Sole Practice & Sole Proprietary firm?

Ans :- Sole Practice is done in Members name and Sole Proprietary firm should compulsorily have firm name, which needs to be approved by MSS Section of ICAI.

Q-39. What happens if Membership and COP fees not paid?

Ans :- Partners name gets automatically removed from Partnership Firm in absence of payment, and once membership and COP fees is paid, the application needs to be submitted from firm module through online SSP Portal for joining as a partners from COP restoration date. . But in case of proprietorship firm, after cancellation of COP due to non-payment of fees, the firm will be closed with effect from COP cancellation date.

Q-40 What is difference between Head Office, Branch Office, Second Office and Camp Office?

Ans :- *Head office* is the main address of the firm the member who will be the head in charge of the firm will also have the same address as his membership professional address. *Branch Office* should have a Branch in charge he can be a partner or even a Paid Assistant, further Branch office and be situated at any location.

Second Office will have Head incharge as Main, further Second Office needs to be located within 50kms from firm's Head Office only.

Camp Office will have Head incharge as Main, further Camp office is allowed only in such places, which is comes under disturbed Areas for Example, Jammu and Kashmir etc.

Q-41. Can one member be Head Incharge and Branch incharge?

Ans :- Yes. One can be Head In charge in his firm and Branch In charge in other Branch Office in same address only.

Q-42. Can one partner be Head Incharge or branch Incharge of 2 different firms?

Ans :- Yes. Partner can be Head/Branch Incharge in 2 different firms provided they have same Head Office/Branch Office Address. Incase head/Branch incharge is having different address in another firm then for same address application needs to be moved in SSP Portal simultaneously.

Q-43 Can a member close Branch Office located in one city and open in another city?

Ans :- Yes. Firm can change the same from SSP – Change of address.

Q-44. Whether two Chartered Accountants in practice can form a Private Limited Company, if yes what are the restrictions of business?
Ans :- The Pvt limited Company in form of MCS are allowed. Apply in Form G in name approval in 117 under ssp portal. Once you get the name approval, move the application under Form no. 18 in MCS. This rule is applicable for only MCS. Other than this if he/she is having practice in other form, then necessary permission of the Council has to obtained before entering into any other business forming Private limited Company. In other words, the nature of business has to be disclosed before the entering into and seek permission of the Council.

Q-45 Can sole practice be merged with Sole proprietary firm?
Ans :- Yes. Sole practice cannot be a Parent Firm.

Q-46 What are the documents required for delay in Condonation cases?
Ans :-

Type of activity	Firm Constitution	Firm Closure	Opening/ closing of Branch office	Adding/ Removing of PA	Adding/ Removing of partner
Upto 30 days	Request letter stating valid reason for delay (Duly signed by HI)	Request letter stating valid reason for delay (Duly signed by HI)	Request letter stating valid reason for delay (Duly signed by HI)	Request letter stating valid reason for delay (Duly signed by HI)	Request letter stating valid reason for delay (Duly signed by HI)
31– 180 days	Request letter stating valid reason for delay (Duly signed by HI)	Request letter stating valid reason for delay (Duly signed by HI)	Request letter stating valid reason for delay (Duly signed by HI)	Request letter stating valid reason for delay (Duly signed by HI)	Request letter stating valid reason for delay (Duly signed by HI)
181-364 days	Request letter stating valid reason for delay (Duly signed by HI)	Request letter stating valid reason for delay (Duly signed by HI)	Request letter stating valid reason for delay (Duly signed by HI)	Request letter stating valid reason for delay (Duly signed by HI)	Request letter stating valid reason for delay (Duly signed by HI)
	Declaration Form (Attached in SSP), duly filled and signed by all continuing partners	Declaration Form (Attached in SSP), duly filled and signed by all continuing partners	Declaration Form (Attached in SSP), duly filled and signed by all continuing partners	Declaration Form (Attached SSP), duly filled and signed by Head In charge only)	Declaration Form (Attached in SSP), duly filled and signed by all continuing partners

Type of activity	Firm Constitution	Firm Closure	Opening/ closing of Branch office	Adding/ Removing of PA	Adding/ Removing of partner
Beyond 365 days	Request letter stating valid reason for delay (Duly signed by HI)	Request letter stating valid reason for delay (Duly signed by HI)	Request letter stating valid reason for delay (Duly signed by HI)	Request letter stating valid reason for delay (Duly signed by HI)	Request letter stating valid reason for delay (Duly signed by HI)
	Declaration Form (Attached in SSP), duly filled and signed by all continuing partners	Declaration Form (Attached in SSP), duly filled and signed by all continuing partners	Declaration Form (Attached in SSP), duly filled and signed by all continuing partners	Declaration Form (Attached SSP), duly filled and signed by Head In charge only)	Declaration Form (Attached in SSP), duly filled and signed by all continuing partners
	Balance Sheet and Profit & Loss A/c of the Firm for the relevant period, duly authorised by any chartered accountant (other than partners of the firm)	Balance Sheet and Profit & Loss A/c of the Firm for the relevant period, duly authorised by any chartered accountant (other than partners of the firm)	Balance Sheet and Profit & Loss A/c of the Firm for the relevant period, duly authorised by any chartered accountant (other than partners of the firm)	Consent from Paid Assistant with exact date of retirement.	Balance Sheet and Profit & Loss A/c of the Firm for the relevant period, duly authorised by any chartered accountant (other than partners of the firm)
	ITR of the Firm for the relevant period, duly authorised by any chartered accountant (other than partners of the firm)	ITR of the Firm for the relevant period, duly authorised by any chartered accountant (other than partners of the firm)	ITR of the Firm for the relevant period, duly authorised by any chartered accountant (other than partners of the firm)	Form 16 for the relevant period	ITR of the Firm for the relevant period, duly authorised by any chartered accountant (other than partners of the firm)

	Copy of Partnership /Retirement Deed, duly authorised by any chartered accountant (other than partners of the firm)	Copy of Dissolution Deed, duly authorised by any chartered accountant (other than partners of the firm)	Copy of Partnership/Retirement Deed, duly authorised by any chartered accountant (other than partners of the firm)	Attendance Register for the relevant period.	Copy of Partnership/Retirement Deed, duly authorised by any chartered accountant (other than partners of the firm)
	Nil	Complete MEF Form for the relevant period	Complete MEF Form for the relevant period	Complete MEF Form for the relevant period.	Complete MEF Form for the relevant period
	Affidavit on stamp paper duly singed by the all partners of the firm declaring that the firm has not taken any undue advantage.	Affidavit on stamp paper duly singed by the all partners of the firm declaring that the firm has not taken any undue advantage.	Affidavit on stamp paper duly singed by the all partners of the firm declaring that the firm has not taken any undue advantage.	Affidavit on stamp paper duly singed by head Incharge and the Paid Assistant of the firm declaring that the firm & Paid Assitant has not taken any undue advantage.	Affidavit on stamp paper duly singed by the all partners of the firm declaring that the firm has not taken any undue advantage.

Q-47. Which forms are applicable for LLP Firm?

Ans :- The following forms are application for LLP Firm

1. RUN-LLP (Reserve Unique Name)
2. Fillip Incorporation of LLP
3. Form 3- Information for LLP agreement and changes
4. Form 4- Notice for change in Information of partners/designate partners.
5. Form 5-Notice for change of name
6. Form 8- Statement of Account & Solvency.
7. Form 11-Annual Return of LLP.
8. Form 12- Form for intimating other address for service of documents.
9. Form 15- Notice for change of place of registered office.
10. Form 22- Notice of Intimation of Order to the Registrar.
11. Form 23- Application for direction to LLP to change its name to the Registrar.
12. Form 24- Application for striking off name.
13. Form 25- Reservation/renewal of name by a FLLP or Foreign Company.
14. Form 27- Registration of particulars by FLLP.
15. Form 28- Reporting of Alteration/ closure.
16. Form 31- Application for compounding of an offence under the Act.
17. Filling addendum for rectification of defects of Incompleteness.

Q-48. How to apply for Multi-disciplinary Partnership Firm (MDP)?

Ans :- Multi-disciplinary Partnership Firm (MDP) concept is still under consideration. Regarding its modalities. As and when it got settled, the same will be announced on our website **www.icai.org**