

⁴⁰[(23) (i) "firm" shall have the meaning assigned to it in the Indian Partnership Act, 1932 (9 of 1932)⁴¹, and shall include a limited liability partnership⁴² as defined in the Limited Liability Partnership Act, 2008 (6 of 2009);

^{42a}(ii) "partner" shall have the meaning assigned to it in the Indian Partnership Act, 1932 (9 of 1932)⁴³, and shall include,—

- (a) any person who, being a minor, has been admitted to the benefits of partnership; and
- (b) a partner of a limited liability partnership⁴³ as defined in the Limited Liability Partnership Act, 2008 (6 of 2009);

^{42a}(iii) "partnership" shall have the meaning assigned to it in the Indian Partnership Act, 1932 (9 of 1932), and shall include a limited liability partnership⁴³ as defined in the Limited Liability Partnership Act, 2008 (6 of 2009);]