



**“What’s  
New?”**

August 25, 2023

## ***“Extension of time for filing of certain forms by LLPs”***

The Ministry of Corporate Affairs (“MCA”) has provided a one-time relief to Limited Liability Partnerships (“LLPs”) for delay in filing of certain form on the MCA portal to make good the non-compliance without payment of additional fees. In this alert, we have discussed these relief measures.

*Source: MCA General Circular No. 08/2023, Order F.No. 01/2/2021-CL-V dated August 23, 2023*

# Key aspects of Condonation of delay in filing of forms by LLPs

- **Applicability** – LLPs which failed to file the following forms within due date/encountering technical issues in their master data particulars.
  - **Form 3** - LLP agreement and any modifications.
  - **Form 4** - Notification of appointment, cessation, alterations in name/address/designation of a designated partner or partner, and agreement to become a partner/designated partner.
  - **Form 11** - Yearly LLP Return.
- **Time period** – This scheme is available from September 1, 2023 to November 30, 2023.
- **Event date for filing** – Filing of Form 3 and Form 4 without additional fees is allowed if the events occurred on or after January 1, 2021. If the event date is prior to the specified date, the form can be filed with two of normal fees in case of case of small LLPs and four times of normal fees in case of other LLPs.

Filing of Form 11 without additional fees is allowed for the FY 2021-22 onwards. For the years prior to FY 2021-22, the form can be filed with two of normal fees in case of case of small LLPs and four times of normal fees in case of other LLPs.

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