

NDA UPDATE – Relaxation by MCA from additional fees for delay in filing of certain LLP forms

Vide a circular dated 23-08-2023, MCA has provided one time relaxation in additional fees to LLPs who could not file the following forms within due date subject to certain conditions:

- Form - 3 (LLP Agreement & changes therein)
- Form - 4 (Notice of appointment, cessation, change in name/ address/ designation of a designated partner or partner and consent to become a partner/ designated partner)
- Form - 11 (Annual Return of LLP)

Form-3 & Form-4: For the event date from 01.01.2021 onwards, these forms can be filed without additional fees. For events prior to 01.01.2021, these forms can be filed with additional fees equivalent to 2 times and 4 times of normal fees for small LLPs and other than small LLPs respectively.

Form-11 can be filed without additional fees for financial year 2021-22 onwards. Form prior to financial year 2021-22 can be filed with additional fees equivalent to 2 times and 4 times of normal fees for small LLPs and other than small LLPs respectively.

These forms shall be available for filing from 01.09.2023 to 30.11.2023 (both days inclusive) under this relaxation scheme.

Other important guidelines:

- Form-3 & Form-4 would be processed through Straight through process (STP) for all purposes except for change in business activities. These forms should be filed in sequential manner so as to update master data properly.
- Pre-filled data as per existing master data shall be provided at the filing of these forms which can be edited. The onus of filing correct data shall be on the designated partner and the professional certifying the form.

<https://www.mca.gov.in/bin/dms/getdocument?mds=Zt6foWsl%252BABAbU7Pid9NGg%253D%253D&type=open>