

**F. No. Policy-01/2/2021-CL-V-MCA-Part(3)**  
**GOVERNMENT OF INDIA**  
**MINISTRY OF CORPORATE AFFAIRS**

5<sup>TH</sup> Floor, 'A' Wing Shastri Bhawan,  
Dr. R.P. Road, New Delhi  
Dated:23.8.2023

To,  
DGCoA  
All Regional Directors/ All Registrar of Companies  
All stakeholders

**Subject: Condonation of delay in filing of Form-3, Form-4 and Form-11 under section 67 of Limited Liability Partnership Act, 2008 read with section 460 of the Companies Act, 2013 - reg.**

Sir(s),

Representations have been received by the Government that certain LLPs are finding difficulties in filing **Form- 3** (*LLP Agreement and 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*) and **Form- 11** (*Annual Return of LLP*) for various reasons including due to mismatch in the master data in electronic registry of the Ministry. Due to this, the records/data in the electronic registry are also not being updated.

2. To address these difficulties faced by the LLPs and as part of Government's constant efforts to promote ease of doing business, the Ministry, in exercise of its power under section 67 of the Limited Liability Partnership Act, 2008, has decided to grant one-time relaxation in additional fees to those LLPs who could not file the Form-3, Form-4 and Form-11 within due date and provide an opportunity to update their filings and details in Master-data for future compliances.

3. The salient features are as follows:-

- i. The Form-3 and Form-4 would be processed under Straight Through Process (STP) mode for all purposes except for change in business

activities. The stakeholders are advised to file these forms in sequential manner i.e., the filing for old events date may be filed first and so on so as to update the master data in proper manner.

- ii. At the time of filing these forms, the pre-filled data as per existing master data of the LLP shall be provided in each of above mentioned forms but the same shall have the facility to edit. The onus of filing correct data would be on the stakeholders. In case of mis-representation, the Designated Partner and the professional certifying the form may be liable for adverse action as per provisions of the law.
- iii. The filing of Form-3 and Form-4 without additional fee shall be applicable for the event dates 01.01.2021 and onwards. For events dated prior to 01.01.2021, these forms can be filed with 02 times and 04 times of normal filing fees as additional fee for small LLPs and Other than small LLPs respectively.
- iv. The filing of Form-11 without additional fee shall be applicable for the financial year 2021-22 onwards. Form-11 for previous years (prior to financial year 2021-22) can be filed with 02 times and 04 times of normal filing fee as additional fee for small LLPs and Other than small LLPs respectively.
- v. These forms shall be available for filing from 01.09.2023 onwards till 30.11.2023 (both dates inclusive).
- vi. The LLPs availing the scheme shall not be liable for any action for delayed filing of the Form-3, Form-4 and Form-11.

4. This issues with the approval of the competent authority.

**Yours faithfully**



**(Karl Marx)**

**Deputy Director (Policy)**

**Copy to;**

- i. E- Governance Section and web content officer to place this circular on the Ministry website, and;
- ii. Guard file.