

**MINISTRY OF CORPORATE AFFAIRS**

**NOTIFICATION**

New Delhi, the 16<sup>th</sup> May, 2017

**G.S.R. 470(E).**—In exercise of the powers conferred by sub-sections (1) and (2) of section 79 of the Limited Liability Partnership Act, 2008 (6 of 2009), the Central Government hereby makes the following rules further to amend the Limited Liability Partnership Rules, 2009, namely:—

1. (1) These rules may be called the Limited Liability Partnership (Amendment) Rules, 2017.  
(2) They shall come into force with effect from 20<sup>th</sup> May, 2017.
2. In the Limited Liability Partnership Rules, 2009 (herein after referred to as the Principal Rules), in rule 37, after sub-rule (1), the following sub-rule shall be inserted, namely:—
  - “(1A) The limited liability partnership referred to in clause (b) of sub-rule (1) of rule 37 shall,—
    - (I) file overdue returns in Form 8 and Form 11 up to the end of the financial year in which the limited liability partnership ceased to carry on its business or commercial operations before filing Form 24;
    - (II) enclose along with Form 24,—
      - (a) a statement of account disclosing nil assets and nil liabilities, certified by a Chartered Accountant in practice made up to a date not earlier than thirty days of the date of filing of Form 24;
      - (b) an affidavit signed by the designated partners, either jointly or severally, to the effect,—

- (i) that the Limited Liability Partnership has not commenced business or where it commenced business, it ceased to carry on such business from .....(dd/mm/yyyy);
  - (ii) that the limited liability partnership has no liabilities and indemnifying any liability that may arise even after striking off its name from the Register;
  - (iii) that the Limited Liability Partnership has not opened any Bank Account and where it had opened, the said bank account has since been closed together with certificate(s) or statement from the respective bank demonstrating closure of Bank Account;
  - (iv) that the Limited Liability Partnership has not filed any Income-tax return where it has not carried on any business since its incorporation, if applicable.
- (c) a copy of the acknowledgement of the latest Income-tax return filed under the Income-tax Act,1961 (43 of 1961) and the rules made thereunder for the time being in force, where the limited liability partnership has carried out any business and has filed such return.
  - (d) copy of the initial limited liability partnership agreement, if entered into and not filed, along with changes thereof in cases where the Limited Liability Partnership has not commenced business or commercial operations since its incorporation.

**Explanation.**—The date of cessation of commercial operation is the date from which the Limited Liability Partnership ceased to carry on its revenue generating business and the transactions such as receipt of money from debtors or payment of money to creditors, subsequent to such cessation will not form part of revenue generating business.”

3. In the Principal Rules, for Form 24, the following Form shall be substituted, namely:—

**“FORM 24**

[Pursuant to rule 37(1) (b) and rule 37(1A) of Limited Liability Partnership Rules, 2009]

**APPLICATION TO THE REGISTRAR FOR STRIKING OFF NAME**

**Note:** All fields marked in \* are to be mandatorily filled.

1. \*Limited Liability Partnership Identification Number (LLPIN)

2. (a) Name of the Limited Liability Partnership (LLP)

(b) Address of the registered office of the LLP

(c) \*e-mail ID

3. \*Reasons for making the application Text Box. (200 words).

4. \*Whether up to date Income-tax returns filed Yes  No

5. \*Date from which the LLP Ceased to carry on business dd/mm/yyyy

**Attachments:**

- (a) \*Copy of authority to make the application duly signed by all partners
- (b) Copy of acknowledgement of latest Income-tax Return
- (c) \*Statement of Accounts disclosing Nil Assets and Nil Liabilities [sub-clause (a) of clause (II) of sub-rule (1A) to rule 37]
- (d) \* Affidavit signed by designated partners [sub-clause (b) of clause (II) of sub-rule (1A) to rule 37]
  
- e. Optional attachment(s) – if any

Attach

Attach

Attach

Attach

Attach

List of attachments

Remove Attachment

**Verification**

To the best of my knowledge and belief, the information given in the application and its attachments is correct and complete. I am aware that I shall be liable for prosecution under section 37 of the LLP Act,2008 if any part of the statements made or information furnished herein contain any misstatement which is false in any material particular or omission of any material fact.

**To be digitally signed by a designated partner**

\*Designated Partner Identification Number (DPIN) of the designated partner

Modify

Check Form

Pre scrutiny

**Form office use only:**

E-Form Service Request Number (SRN)  e-Form Filing Date  (DD/MM/YYYY)

Digital Signature of the authorizing officer

This e-Form is hereby approved

Confirm submission

This e-Form is hereby rejected

“.

[F. No. 17/61/2016-CL-V]

Amardeep Singh Bhatia, Jt. Secy.

**Footnote :** The Principal Rules were published in the Gazette of India, Part II, Section 3, Sub-section (i) vide GSR No 229(E), dated 1<sup>st</sup> April, 2009 and subsequently amended by GSR No 385(E)

and 386(E), dated 4<sup>th</sup> June, 2009, GSR No. 6(E), dated 6<sup>th</sup> January, 2010, GSR 24(E), dated 11<sup>th</sup> January, 2010, GSR 914(E) dated 15<sup>th</sup> November, 2010, GSR 506(E) dated 5<sup>th</sup> July, 2011, GSR 680(E), dated 14<sup>th</sup> September, 2011, GSR 796(E), dated 4<sup>th</sup> November, 2011, GSR 430(E), dated 5<sup>th</sup> June, 2012, GSR 485(E), dated 21<sup>st</sup> June, 2012, GSR 692(E), dated 14<sup>th</sup> September, 2012 and GSR 333(E), dated 29<sup>th</sup> April, 2015, GSR 785(E), dated 15<sup>th</sup> October, 2015, GSR 418(E), dated 13<sup>th</sup> April, 2016, GSR 593(E), dated 10<sup>th</sup> June, 2016.