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ABOUT THIS DOCUMENT

This Instruction Kit is designed as a step by step guide to assist the user in filling up the web form. This document provides references to law(s) governing the web form, guidelines to access the application, instructions to fill the web form at field level and important check points while filling up the web form along with other instructions to fill the web form.

User is advised to refer to the respective instruction kit for filing of web form.

This document is divided into following sections:



Part I – Law(s) governing the webform



Part II– Accessing the LLP Form No. 28 application



Part III – Instructions to fill the web form



Part IV – Key points for successful submission

Click on any section link to refer to the particular section.



1 PART I – LAW(S) GOVERNING THE WEBFORM

Pursuant to Rule 34 (3) and (8) of Limited Liability Partnership Rules, 2009.

1.1 Purpose of the webform

The webform LLP Form No. 28 aims to simplify the process of e-filing of alterations in particulars of Foreign Limited Liability Partnership (Foreign LLP) registered in India. A Foreign LLP shall, within stipulated timeline, file its alterations with the Registrar in Form 28 along with the fee as provided in Rule 34 (11) read with Annexure A of Limited Liability Partnership Rules, 2009.

1.2 Important Check Points while filling up the webform

- ✓ Please read instructions and guidelines carefully before filling online application forms.
- ✓ Please attach the required mandatory supporting documents in the specified format only.
- ✓ Please ensure that applicant of the webform is registered as a business user at MCA portal before filing the webform.
- ✓ Please ensure that the foreign LLP for whom the webform is being filed is registered with MCA and have a valid and approved Foreign Limited Liability Partnership Identification Number (FLLPIN).
- ✓ Please ensure that the DSC attached in the webform is registered on MCA portal against the DPIN/PAN as provided in the form.
- ✓ Please note that the signing authority of the webform shall have valid and non-expired/non-revoked DSC.
- ✓ Please note that the signing authority of the webform shall have an approved DPIN or valid PAN as applicable.
- ✓ Please note that in case of modification to particulars of a person already authorized to accept service, DPIN cannot be entered. For modification to particulars of a person having DPIN, eForm DIR-6 needs to be filed on the MCA21 portal.
- ✓ Please note that in case of resubmission, application of the Form 28 shall be available in the application history of the user and T+30 days (where T is the date of marking the application as 'Resubmission Required') should not have elapsed.
- ✓ If the space within any of the fields is not sufficient to provide all the information, then additional details can be provided as an optional attachment to the webform.
- ✓ Please check for any alerts that are generated using the "Notifications and alerts" function under the 'My Workspace' page in the FO user dashboard on the MCA website.



2 PART II – ACCESSING THE LLP Form No. 28 APPLICATION

2.1 Application Process for LLP Form No. 28

2.1.1 Initial Submission

2.1.1.1 Option 1

STEP 1: Access MCA homepage

STEP 2: Login to MCA portal with valid credentials¹

STEP 3: Select “MCA services” and further select “E-Filing”

STEP 4: Select “LLP Forms Download”

STEP 5: Navigate to the header “Filing by Foreign LLP's”

STEP 6: Access “Reporting of Alteration / closure”

STEP 7: Enter the LLP information²

STEP 8: Search LLPIN using the search option (optional)³

STEP 9: Select LLPIN from the dropdown option (optional)⁴

STEP 10: Fill up the application

STEP 11: Save the webform as a draft (optional)⁵

STEP 12: Submit the webform

STEP 13: SRN is generated upon submission of webform (The SRN can be used by the user for any future correspondence with MCA.)

STEP 14: Affix the DSC

STEP 15: Upload the DSC affixed pdf document on MCA portal

STEP 16: Pay Fees (In case the user does not successfully upload the DSC affixed PDF within 15 days of SRN generation and complete the payment within 7 days of successful upload of DSC affixed document or due date of filing of the form + 2 days, whichever is earlier, the SRN will be cancelled)

STEP 17: Acknowledgement is generated

2.1.1.2 Option 2

STEP 1: Access MCA homepage

STEP 2: Access LLP Form No. 28 through search bar on MCA homepage (website search)⁶

STEP 3: Login to MCA portal with valid credentials

STEP 4: Enter the LLP information²

STEP 5: Search LLPIN using the search option (optional)³

STEP 6: Select LLPIN from the dropdown option (optional)⁴

¹ In case Option 1 is selected, the user will have an option to either login immediately after accessing the MCA homepage, or login after selecting “Reporting of Alteration / closure” in case the user is not already logged in.

² In case the user filling the webform is a FLLP user then, FLLPIN and FLLP name will be auto-populated based on the user id from which the user logs in.

³ In case the user filling the webform is a Professional user, a search option will be provided on the page allowing the user to search for the FLLPIN basis the name of the FLLP.

⁴ In case the user filing the webform is any other business user, a dropdown option containing a list of all the FLLPINs’ and corresponding FLLP name for FLLP’s where the user is associated shall be displayed.

⁵ The option to save the webform as a draft shall be enabled once the user enters “FLLPIN”.

⁶ In case Option 2 is selected, the user will have an option to either login immediately after accessing the MCA homepage or login after performing the website search.



STEP 7: Fill up the application

STEP 8: Save the webform as a draft (optional)⁵

STEP 9: Submit the webform

STEP 10: SRN is generated upon submission of webform (The SRN can be used by the user for any future correspondence with MCA.)

STEP 11: Affix the DSC

STEP 12: Upload the DSC affixed pdf document on MCA portal

STEP 13: Pay Fees (In case the user does not successfully upload the DSC affixed PDF within 15 days of SRN generation and complete the payment within 7 days of successful upload of DSC affixed document or due date of filing of the form + 2 days, whichever is earlier, the SRN will be cancelled)

STEP 14: Acknowledgement is generated

2.1.2 Resubmission

2.1.2.1 Option 1

STEP 1: Access MCA homepage

STEP 2: Login to MCA portal with valid credentials

STEP 3: Access application history through user dashboard

STEP 4: Select Form 28 application with status as 'Resubmission required'

STEP 5: Fill up the application

STEP 6: Save the webform as a draft (optional)¹⁰

STEP 7: Submit the webform

STEP 8: SRN is updated

STEP 9: Affix the DSC

STEP 10: Upload the DSC affixed pdf document on MCA portal⁷

STEP 11: Resubmission of webform (In case the user does not complete re-submission of the form and upload the DSC affixed pdf document within 24 hours of the SRN update, a SMS and email reminder will be sent to the user daily for 30 days OR till the time this is submitted, whichever is earlier)

STEP 12: Acknowledgement is generated

2.1.2.2 Option 2

STEP 1: Click on the link provided in the notification email sent (received for resubmission)

STEP 2: Login to MCA portal with valid credentials

STEP 3: Fill up the application

STEP 4: Save the webform as a draft (optional)⁵

STEP 5: Submit the webform

STEP 6: SRN is updated

STEP 7: Affix the DSC

STEP 8: Upload the DSC affixed pdf document on MCA portal⁷

⁷ For the SRN's that are marked 'Resubmission required', the user is required to update the details in the web-form and complete submission including the upload of DSC affixed pdf within 30 days from the date the BO user has sent the SRN back for resubmission



STEP 9: Resubmission of webform (In case the user does not complete re-submission of the form and upload the DSC affixed pdf document within 24 hours of the SRN update, a SMS and email reminder will be sent to the user daily for 30 days OR till the time this is submitted, whichever is earlier)

STEP 10: Acknowledgement is generated



3 PART III – INSTRUCTIONS TO FILL THE WEB FORM

3.1 Specific Instructions to fill ‘LLP Form No. 28’ at Field Level

Instructions to fill ‘LLP Form No. 28’ are tabulated below at field level. Only important fields that require detailed instructions are explained. Self-explanatory fields are not explained.

Field No.	Field Name	Instructions
1	Foreign Limited Liability Partnership identification Number (FLLPIN)	Please provide a valid and active FLLPIN in this field.
2	Name of the Limited Liability Partnership (LLP) incorporated or registered outside India	i. These fields shall be pre-filled based on the FLLPIN entered in field number 1. ii. Please note that the user shall not be allowed to edit these fields.
3 (a)	The above mentioned foreign LLP having established a place of business in India at	
3 (b)	E-mail ID	
3 (c)	hereby gives you notice of	i. Select the relevant options provided under this field in the form of a checkbox. ii. Based on the type of option selected, respective sections pertaining to the specific option shall be displayed and enabled for the user.
4	Financial year ended on (DD/MM/YYYY)	i. This field shall be displayed and enabled if options A/B/C i.e. “A. Alteration in incorporation document or other instrument of LLP”/ “B. Alteration in registered or principal office of the LLP in the country of incorporation” or “C. Alteration in Particulars of Partners / Designated Partners of LLP incorporated or registered outside India” are selected in field number 3 (c). ii. The date entered in this field shall be greater than or equal to the date of establishment of business in India by the foreign LLP or shall be less than the system date. iii. The date entered in this field shall be 31st March, of any year on or after 2010.
5	A. Alteration in incorporation document or other instrument of LLP	i. This label and fields in section 5 shall be visible and mandatory only if option A is selected in field 3(c). ii. Please provide details of the alteration done in incorporation document or other instrument of LLP.
5 (a)	Brief description of the alteration	
5 (b)	Date of Alteration (DD/MM/YYYY)	i. Date entered in this field shall not be greater than system date. ii. It shall be between the end date of the financial year mentioned in field number 4. i.e. “Financial year ended on (DD/MM/YYYY)” and previous 1st April.



Field No.	Field Name	Instructions
		iii. It shall also be greater than or equal to the date of establishment of business in India by the foreign LLP.
6	B. Alteration in registered or principal office of the LLP in the country of incorporation	
6 (a)	Date of Alteration (DD/MM/YYYY)	<p>i. This label and fields in section 6 shall be visible and mandatory only in case option 'B. Alteration in registered or principal office of the LLP in the country of incorporation' is selected in field 3 above</p> <p>ii. Date entered in this field shall not be greater than system date.</p> <p>iii. It shall be between the end date of the financial year mentioned in field number 4. i.e. "Financial year ended on (DD/MM/YYYY)" and previous 1st April.</p> <p>iv. It shall also be greater than or equal to the date of establishment of business in India by the foreign LLP.</p>
7	C. Alteration in Particulars of Partners / Designated Partners of LLP incorporated or registered outside India	
7 (a)	Type of alteration	<p>i. This label and fields in section 7 shall be visible and mandatory only if option C is selected in field 3 (c).</p> <p>ii. Select the type of alteration done in Particulars of Partners / Designated Partners of LLP incorporated or registered outside India.</p>
7	Appointment of new partner(s) or designated partner(s)	<p>i. This label and field 7 (b) i.e. "How many partners are being appointed?" to 7 (f) i.e. "Address" shall be enabled and mandatory if option 1 'Appointment of new partner(s) or designated partner(s)' is selected in field number 7 (a) i.e. 'Type of alteration'.</p>
7 (b)	How many partners are being appointed?	<p>i. The number entered in this field shall be greater than or equal to zero.</p> <p>ii. User is allowed to enter zero only in one of the following fields:</p> <ul style="list-style-type: none"> • How many partners are being appointed? • How many designated partners are being appointed? <p>iii. Based on the number entered in this field an information block containing fields 7 (b) (i), 7 (d), 7 (e) and 7 (f) requesting the details of the partner shall be re-generated and enabled for the user.</p>
7 (c)	How many designated partners are being appointed?	<p>i. The number entered in this field shall be greater than or equal to zero.</p> <p>ii. User is allowed to enter zero only in one of the following fields:</p> <ul style="list-style-type: none"> ▪ How many partners are being appointed?



Field No.	Field Name	Instructions
		<ul style="list-style-type: none"> ▪ How many designated partners are being appointed?
8	D. Alteration in the certificate of incorporation or registration of limited liability partnership incorporated or registered outside India	<ul style="list-style-type: none"> iii. Based on the number entered in this field an information block containing fields 7 (c) (i), 7 (d) and 7 (e) requesting the details of the designated partner shall be re-generated and enabled for the user.
8 (a)	Brief description of the alteration	<ul style="list-style-type: none"> i. This label and fields in section 8 shall be visible and mandatory only if option D i.e. “Alteration in the certificate of incorporation or registration of limited liability partnership incorporated or registered outside India” is selected in field 3 (c) i.e. “hereby gives you notice of”. ii. Please provide the details of the alteration done in the certificate of incorporation or registration of limited liability partnership incorporated or registered outside India
9	E. Alteration in particulars of authorized person of LLP	<ul style="list-style-type: none"> i. This label and fields in section 9 shall be visible and mandatory only if option E i.e. “Alteration in particulars of authorized person of LLP” is selected in field number 3 (c) above.
9 (a)	Type of alteration	<ul style="list-style-type: none"> ii. Select the type of alteration done in respect of particulars of authorized person of LLP.
9 (b) (i)	How many authorized persons are being appointed?	<ul style="list-style-type: none"> i. This field shall be displayed and mandatory in case option 1 i.e. “Addition of a person authorized to accept service” is selected in field number 9 (a) i.e. ‘Type of alteration’. ii. Based on the value entered in this field, fields 9 (b) (ii), 9 (d) (i) to 9 (q) (iii) shall be re-generated and enabled for the user. iii. Zero cannot be entered in this field.
9 (c) (i)	How many authorized persons details are being modified?	<ul style="list-style-type: none"> i. This field shall be displayed and mandatory in case option 2 i.e. “Modification to particulars of a person already authorized to accept service” is selected in field number 9 (a) i.e. ‘Type of alteration’. ii. Based on the value entered in this field, fields 9 (c) (ii), 9 (e) to 9 (q) (iii), shall be re-generated and enabled for the user.
9 (d) (i)	Date of Alteration (DD/MM/YYYY)	<ul style="list-style-type: none"> i. Date entered in this field shall be less than or equal to system date. ii. It shall be greater than or equal to date of establishment of place of business in India of the foreign LLP. iii. Single form cannot be filed by the user in case any of the following dates (alteration/cessation) are beyond 30 days



Field No.	Field Name	Instructions
		<p>of the filing date. This scenario is applicable in case the user selects the following options in field number 3 (c) i.e. “hereby gives you notice of”</p> <ul style="list-style-type: none">▪ D. Alteration in the certificate of incorporation or registration of limited liability partnership incorporated or registered outside India▪ E. Alteration in particulars of authorized person of LLP▪ F. Alteration in address of principle place of business in India of the LLP▪ G. Closure of place of business in India
9 (d) (ii)	Designated Partner Identification Number (DPIN)	<ol style="list-style-type: none">i. Enter an approved DPIN as per the MCA database.ii. In case value mentioned in field number 9 (b) (i) i.e. “How many authorized persons are being appointed?” is greater than 1, DPIN entered for each Authorized Representative in this form shall be unique.iii. Enter a DPIN associated with an existing Authorized Representative of the Foreign LLP.
9 (e)	Fetch from digilocker	<ol style="list-style-type: none">i. Option to fetch the details from digilocker is also provided to the user wherein he/she can easily fetch the important information in case DPIN of authorized representative is not readily available.
9 (f)	Income-tax permanent account number (Income-tax PAN)	<ol style="list-style-type: none">i. Please note that in case DPIN is not provided in field number 9 (d) (ii) i.e. “Designated Partner Identification Number (DPIN)” above and details of PAN is not fetched from Digilocker, entering PAN number shall be enabled for the user.ii. In case 'Number of persons authorized' is greater than 1, PAN entered for each Authorized Representative shall be unique.iii. If Income tax PAN is entered, enter the particulars of the authorized person.
	Verify income-tax PAN	<ol style="list-style-type: none">i. Please note that it shall be mandatory to click 'Verify income-tax PAN' button in case where PAN is entered in field number 9 (f) i.e. 'Income-tax permanent account number (Income-tax PAN)'. ii. Please note that upon clicking 'Verify income-tax PAN' action button, applicant's name, father's name, and date of birth shall be verified from the PAN database.



Field No.	Field Name	Instructions
10	F. Alteration in address of principal place of business in India of the LLP	<ul style="list-style-type: none"> i. This label and fields in section 10 shall be visible and mandatory only if option F i.e. "F. Alteration in address of principal place of business in India of the LLP" is selected in field number 3 (c). ii. Please provide the requisite details in respect to alteration done in address of principal place of business in India of the LLP in the respective field underneath this label.
11	G. Closure of place of business in India Date of cessation of place of business in India (DD/MM/YYYY)	<ul style="list-style-type: none"> i. The date entered in this field shall be greater than the system date. Kindly enter a valid date. ii. Date entered is less than the date of establishment of place of business in India. iii. User can file this eForm with different event dates (alteration dates/ date of cessation of principal place) only if these dates are within 30 days of the filing date. If any of the date(s) are beyond 30 days, then separate eForm is to be filed for every such event date.
	Attachments:	All the attachments shall be either in PDF or .jpg format. The size of each individual attachment can be up to 2MB.
	Copy of the decision or other document through which alteration has been made	This attachment is mandatory.
	Copy of altered incorporation document or other instrument of LLP certified in the manner specified in the sub- rule (2) of rule 34	This attachment shall be displayed and mandatory if option 'A. Alteration in incorporation document or other instrument of LLP' is selected in field number 3 (c).
	If the documents attached is not in English then the translated version of the documents, certified in the manner specified in the sub-rule (5) of rule 34	This attachment shall be displayed and optional if option 'A. Alteration in incorporation document or other instrument of LLP' is selected in field number 3 (c).
	Copy of approval of Reserve Bank of India for cessation of place of establishment of office in India of the foreign limited liability partnership	This attachment shall be displayed and mandatory if option "G. Closure of place of business in India" is selected in field number 3 (c).
	Power of attorney in favor of authorized representative	This attachment shall be displayed and mandatory if option '1 Addition of a person authorized to accept service' is selected under



Field No.	Field Name	Instructions
		“E. Alteration in particulars of authorized person of LLP” is selected in field number 3 (c).
	Optional attachment(s) - if any	<ol style="list-style-type: none">This field can be used to provide any other information.Please note that the user has an option to upload up to five optional attachments.
	Verification	Please select all the checkboxes.
	To be digitally signed by	
	Authorized representative of Foreign Limited Liability Partnership	This webform should be digitally signed by the authorized representative of the FLLP.
	DPIN or Income tax PAN of the authorized representative	Enter the Designated Partner Identification Number (DPIN) or income-tax permanent account number of the authorized representative of the FLLP.



3.2 Other instructions to fill ‘LLP Form No. 28’

Buttons	Particulars
<div style="border: 1px solid black; border-radius: 10px; padding: 5px; width: fit-content; margin: 10px auto;">Choose File</div>	<ul style="list-style-type: none"> i. Click the ‘Choose File’ button to browse and select a document that is required to be attached as a supporting to LLP Form No. 28. ii. All the attachments should be uploaded in <i>pdf or .jpg format</i>. The total size of the document being submitted can be up to 10 MB. iii. The user has an option to attach multiple files as attachments within the form.
<div style="border: 1px solid black; border-radius: 10px; padding: 5px; width: fit-content; margin: 10px auto;">Remove</div>	<p>The user has an option to remove files from the attachment section using the “Remove” option provided against each attachment.</p>
<div style="border: 1px solid black; border-radius: 10px; padding: 5px; width: fit-content; margin: 10px auto;">Download</div>	<p>The user has an option to download the attached file(s) using the “Download” option provided against each attachment.</p>
<div style="border: 1px solid black; border-radius: 10px; padding: 5px; width: fit-content; margin: 10px auto;">Save</div>	<ul style="list-style-type: none"> i. Click on Save button for saving the application in a draft form at any given point in time prior to submitting the web form. ii. The ‘Save’ option will be enabled only after entering the ‘<i>FLLPIN</i>’. iii. This is an optional field. iv. On saving the webform, all the information filled in the webform will be saved and can be edited/updated till the time webform is submitted. v. The previously saved drafts can also be accessed (at a later point in time) using the application history functionality.
<div style="border: 1px solid black; border-radius: 10px; padding: 5px; width: fit-content; margin: 10px auto;">Submit</div>	<ul style="list-style-type: none"> i. This is a mandatory field. ii. When the user clicks on the submit button the details filled in the webform are auto saved and the system verifies the webform. Incase errors are detected the user will be taken back to webform and all the relevant error messages shall be displayed. iii. In case at the submission of webform no errors are detected by the system the submission will be successful.



4 PART IV – KEY POINTS FOR SUCCESSFUL SUBMISSION

4.1 Fee rules

S#	Purpose	Normal Fee		Logic for Additional Fees		Remarks
				Event Date	Time limit (days) for filing	
1	Type of alteration: A. Alteration in incorporation document or others instrument of LLP, B. Alteration in registered or principal office of the LLP in the country of incorporation, C. Alteration in Particulars of Partners / Designated Partners of LLP incorporated or registered outside India	1000/-	NA	NA	.NA	NA
2	Type of alteration: D. Alteration in the certificate of incorporation or registration of limited liability partnership incorporated or registered outside India. E. Alteration in particulars of authorized person of LLP F. Alteration in address of principle place of business in India of the LLP G. Closure of place of business in India.	1,000/-	NA	NA	NA	NA

Note: Although, user shall have the flexibility to file a single form for multiple alterations irrespective of the nature of purpose, however, additional fee will continue to be calculated as per the logic tabulated above depending upon the purpose chosen by the user.

4.2 Processing Type

LLP Form No. 28 shall be processed in Non-STP mode.

4.3 Useful Links

1. Link to access LLP Form No. 28: <https://www.mca.gov.in/MinistryV2/llpformsdownload.html>
2. FAQs related to e-filing: <https://www.mca.gov.in/MinistryV2/efiling.html>
3. Payment and Fee related Services: <https://www.mca.gov.in/MinistryV2/paymentservices.html>