

Condonation of delay in filing of Form-3, Form-4 and Form-11 - FAQs

1) What is the processing type for Form 3/ Form 4 effective from 01 September 2023?

a. Form 3 - Conditional Straight Through Process form.

Initial agreement:

- a. Form will be processed under Straight Through Process mode.

Change in agreement:

- a. In case 'Change in **business activity** is selected in field no. 17 [alone or in combination with any other purpose]': Parent and linked forms would get processed under Non- Straight Through Process mode by jurisdictional ROC.
- b. In case Change in business activity is not selected in field no. 17: Parent and linked form would get processed under Straight Through Process mode.

b. Form 4 - Conditional Straight Through Process mode :

- c. If filed independently: Form will get processed under STP mode.
- d. If filed with 'Change in business activity check box in field no. 17[alone or in combination with any other purpose] of Form 3', Form will get processed under Non- Straight Through Process mode
- e. If filed without selecting Change in business activity check box in field no. 17 of Form 3, Form will get processed under Straight Through Process mode.

2) Is change in processing type of Form - 3 & 4 applicable during 01.09.2023 to 30.11.2023 period only?

No. Processing type change will continue after 30.11.2023 also.

3) What is the period covered under LLP Condonation of delay circular no. 08/2023 dated 23.08.2023?

Form 3/Form 4/Form 11 filed between 01.09.2023 and 30.11.2023 will be covered under the circular (both dates inclusive).

4) What is the additional fee waiver/reduced additional fee for the filings done from 01.09.2023 to 30.11.2023?

Form 3:

Purpose	Scenario	LLP (other than Small LLP)	Small LLP
Filing information with regard to initial LLP agreement.	Event date is on or after 01 Jan 2021	No Additional fees be levied	No Additional fees be levied
Filing information with regard to initial LLP agreement.	Event date is before 01 Jan 2021	4 times of Normal fee would be levied.	2 times of Normal fee would be levied.
For information with regard to changes in LLP Agreement	Event date is on or after 01 Jan 2021	No Additional fees be levied	No Additional fees be levied
For information with regard to changes in LLP Agreement	Event date is before 01 Jan 2021	4 times of Normal fee would be levied.	2 times of Normal fee would be levied.

Form 4:

Scenario	LLP (other than Small LLP)	Small LLP
Event date [appointment date/cessation date/change in designation/other change date] is on or after 01 Jan 2021	No Additional fees be levied	No Additional fees be levied
Event date [appointment date/cessation date/change in designation/other change date] is before 01 Jan 2021	4 times of Normal fee would be levied.	2 times of Normal fee would be levied.

Form 11:

Scenario	LLP (other than Small LLP)	Small LLP
Event date [FY end date] is on or after 31 st March 2022	No Additional fees be levied	No Additional fees be levied
Event date [FY end date] before 31 st March 2022	4 times of Normal fee would be levied.	2 times of Normal fee would be levied.

5) What is the normal fee applicable during 01.09.2023 to 30.11.2023 period?

Normal fee shall be charged as per the existing fee structure.

6) What is the additional fee applicable post 30.11.2023?

Additional fee shall be computed based on the existing fee structure and no relaxation shall be applicable beyond the relaxation period.

7) Which fields are enabled for edit in the excel files while filing Form 11?

All the prefilled fields in excel file are allowed to be edited. Users will be allowed to add/delete any row/column.

8) What are the major enhancements done in Form 11?

Field no. 6(a) and 6(b)	Value to be populated from current master and prefilled from field no. 9.
Field no. 6(c) and 6(d)	Value to be populated from current master and prefilled from 7 and 8 excluding cessation records.
Field no. 7 and 8	Master data as on date to be prefilled and history changes to be prepopulated for the respective FY year and the same will be editable.
Field no. 7 and 8	Multiple roles to be allowed if already exists in the system.
Field no. 7 and 8	Add/delete row will be allowed.
Field no. 7 and 8	Valid DIN/PAN/Passport number will be checked.
Field. 9	Value to be populated from master and will be editable. Total should match with number of partners available in filed no. 7 and 8 excluding the partners for which cessation date is available.

9) Can I file Form-3 LLP with same event date again?

Yes. Form 3 LLP can be filed with same event date again to correct the Masterdata, if required [applicable for Change in agreement].

10) Is there any sequence to be followed while filing LLP Form-3?

Yes. Form-3 LLP needs to be filed in sequential manner based on event date /agreement date respectively. The stakeholder may ensure that the master data is correct before going for subsequent filings.

11) How to proceed, if prefilled master data is incorrect in case of change in agreement?

Stakeholders are required to delete the incorrect record and add new record with correct details. In case any record is missing, same needs to be added with Addition option in field no. 19 of LLP Form-3 with the same event date.

12) How to proceed, if prefilled master data is found incorrect in case of filing of Initial agreement?

In case of any data related issue, please reach out to MCA helpdesk or raise a ticket with MCA helpdesk with screenshot of the error/ incorrect data and LLPIN.

Alternatively, Stakeholders may file initial agreement with the prefilled information and subsequently correct the master data by filing LLP-3 for change in agreement with same event date & enclosing initial agreement.

13) Is there any sequence to be followed while filing LLP Form-4?

Yes. Form-4 LLP needs to be filed in sequential manner based on event date /agreement date respectively for both linked and independent filing. The stakeholder may ensure that the master data is correct before going for subsequent filings.

14) Is there any sequence to be followed while filing LLP Form-11?

Yes. Form-11 LLP needs to be filed in sequential manner based on Financial Year end date.

15) What are the major enhancements for LLP Form-3 during the relaxation period?

During the relaxation period, LLP Form-3 will have a functionality to appoint/Cessate same Designated Partner/Partner with same event date in one form only. However, after the expiry of relaxation period, this facility shall not be available to the stakeholders.

