



ROC Update – LLP Amnesty Scheme

Sr. No.	Issues	Relief under Scheme		
1.	Forms covered under Amnesty scheme.	<ul style="list-style-type: none">- Form 3 - LLP Agreement & Changes therein.- Form 4 – Change in Partner / D. Partner details.- Form 11 – Annual Return of LLP		
2.	Processing mode for above forms	Under STP (Straight Through Process) mode except for filing of form 3/4 for change in business activity.		
3.	Sequence of filing	In the sequences of occurrence of events which lead to requirement of filing of form i.e. filing of forms for old events date first and so on.		
4.	While filing the form what if the pre-filled data as per existing master data are incorrect.	<ul style="list-style-type: none">- The pre-filled data will be in editable form and thus can be changed.- As editing facility is provided so the onus for filing correct information will be on LLP and consequences of incorrect filing will be applicable, if it is.		
5.	Quantum of additional fees	Form Name	Event date	Additional Fees
		Form 3 / 4	01.01.2021 & onwards	Nil
		Form 11	FY 21-22 onwards	Nil
		Form 3 / 4	Till 31.12.2020	<ul style="list-style-type: none">- 2 times of normal fees for Small LLP- 4 times of normal fees for others.
		Form 11	Till FY 20-21	
6.	When forms under amnesty scheme can be filed	From 01.09.2023 till 30.11.2023 (Both dates inclusive)		
7.	Are any other actions will be initiated?	The LLP availing the scheme shall not be liable for any action for delayed filing of the Form 3 / 4 / 11 except additional fees as mentioned above.		

Source: General Circular No. 08/2023 dated 23.08.2023 issued by MCA.