

4.1

4.2

4.3

4.4

Instruction Kit for webform LLP Form No. 8 (Statement of Account & Solvency and Charge filing)

Table of Contents 3 1 PART I – LAW(S) GOVERNING THE WEBFORM 3 1.1 Purpose of the webform 3 1.2 Important Check Points while filling up the webform 3 2 PART II – ACCESSING THE LLP Form No. 8 APPLICATION 3 2.1 Application Process for LLP Form No. 8 4 3 PART III – INSTRUCTIONS TO FILL THE WEBFORM 6 3.1 Specific Instructions to fill 'LLP Form No. 8' at Field Level 6 3.2 Other instructions to fill 'LLP Form No. 8' 15 4 PART IV – KEY POINTS FOR SUCCESSFUL SUBMISSION 16



ABOUT THIS DOCUMENT

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

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

This document is divided into following sections:



Part I – Law(s) governing the webform



Part II- Accessing the LLP Form No. 8 application



Part III – Instructions to fillthe webform



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 Section 34(2) and 34(3) of The Limited Liability Partnership Act, 2008 read with Rule 24 of The Limited Liability Partnership Rules, 2009.

1.1 Purpose of the webform

The webform LLP Form No. 8 aims to simplify the process of filing of application by an existing LLP/FLLP for Statement of Account & Solvency and Charge to Registrar of Companies (RoC).

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 at the MCA portal before filing the webform.
- ✓ Please note that the LLP/FLLP for which the webform is being filed shall be registered with MCA and shall have a valid LLPIN/FLLPIN.
- ✓ Please ensure that the DSC attached in the webform is associated with the LLP/FLLP for which the webform is being filed. (This shall not be applicable for interim resolution professional/Resolution professional/liquidators/LLP administrator/certificate by professional.)
- ✓ Please ensure that the DSC attached in the webform is registered on MCA portal against the DIN/DPIN/PAN/ Membership number as provided in the form.
- ✓ Please note that the signing authority of the webform shall have valid and non-expired/non-revoked DSC or valid DIN/DPIN/PAN.
- ✓ Please note that the signing authority of the webform shallhave an approved DPIN or valid PAN/Membership Number, as applicable.
- ✓ 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. 8 APPLICATION

2.1 Application Process for LLP Form No. 8

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-Filling"

STEP 4: Select "LLP Forms Download"

STEP 5: Access "Statement of Account & Solvency and Charge filing"

STEP 6: Enter LLP information²

STEP 7: Search LLPIN/FLLPIN using the search option (optional)³

STEP 8: Select LLPIN/FLLPIN form the dropdown option (optional)⁴

STEP 9: Fill up the application

STEP 10: Save the webform as a draft (optional)⁵

STEP 11: Submit the webform

STEP 12: SRN is generated upon submission of webform (The SRN can be used by the user for any future correspondence with MCA.)

STEP 13: Affix the DSC

STEP 14: Upload the DSC affixed pdf document on MCA portal

STEP 15: 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 16: Acknowledgement is generated

2.1.1.2 **Option 2**

STEP 1: Access MCA homepage

STEP 2: Access LLP Form No. 8 through search bar on MCA homepage (website search)⁶

STEP 3: Login to MCA portal with valid credentials

STEP 4: Enter LLP Information²

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

STEP 6: Select LLPIN/FLLPIN form the dropdown option (optional)⁴

STEP 7: Fill up the application

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

STEP 9: Submit the webform

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 "Statement of Account & Solvency and Charge filing" in case the user is not already logged in.

²In case the user filling the webform is a LLP/FFLP user then, LLPIN/FLLPIN and LLP/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 LLPIN/FLLPIN basis the name of the LLP/FFLP.

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

⁵The option to save the webform as a draft shall be enabled once the user enters "LLPIN/FLLPIN".

⁶In 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 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



3 PART III – INSTRUCTIONS TO FILL THE WEBFORM

3.1 Specific Instructions to fill 'LLP Form No. 8' at Field Level

Instructions to fill 'LLP Form No. 8' 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	Statement of Account and Solvency or Charge	 i. Select the relevant options from the radio button provided in this field. ii. In case 'Statement of Account and Solvency' is selected in this field then fields from 'Statement of Account and Solvency as at' to field 'Designated Partner/Authorized representative/ Auditor' and fields from 'Certificate' to field 'Membership number or certificate of practice number' shall be displayed and enabled for the user. iii. In case where 'Charge' is selected in this field then fields from 'Particulars for creation or modification or satisfaction of charges by an LLP' to field 'Membership number or certificate of practice number' shall be displayed and enabled for the user.
Statement	of Account and Solvency	
2	Statement of Account and Solvency as at: (DD/MM/YYYY)	 i. This field shall be displayed and mandatory in case "Statement of Account and Solvency" is selected in field number 1. ii. Please note that the date entered in this field should be greater than or equal to date of incorporation in case of LLPIN or date of establishment of place of business in India in case of FLLPIN. iii. Please provide a date less than or equal to system date in this field. iv. The information to be provided in the webform should be as on March 31 of the year for which the statement is being filed.
3 (a)	Limited Liability Partnership Identification Number (LLPIN)/ Foreign Limited Liability Partnership Identification Number (FLLPIN)	 i. Enter a valid and approved LLPIN/FFLPIN. ii. The field to enter the LLPIN/FLLPIN shall be pre-filled on the LLP/FLLP information entered by the user. iii. A search option shall also be provided to search the LLPIN/FFLPIN basis the name of the LLP/FLLP. Either the full name of the LLP/FLLP or partial name can be used to search the LLPIN/FLLPIN. iv. In case the field is being prefilled the user shall not be allowed to edit this field.



Field No.	Field Name	Instructions
3 (b) 3 (c) 3 (e)	Name of Limited Liability Partnership (LLP)/ Foreign Limited Liability Partnership (FLLP) Address of registered office of the LLP or principal place of business in India of FLLP Email ID	 i. These fields shall be prefilled based on the LLPIN/FLLPIN entered in field number 3(a) i.e 'Limited Liability Partnership Identification Number (LLPIN) / Foreign Limited Liability Partnership Identification Number (FLLPIN)'. ii. Please note that the user shall not be allowed to edit these fields.
3(d)	Jurisdiction of Police Station	 i. This field shall be pre-filled based on the based on the LLPIN/FLLPIN entered in field number 3(a) i.e 'Limited Liability Partnership Identification Number (LLPIN) / Foreign Limited Liability Partnership Identification Number (FLLPIN)'. ii. User has an option to manually enter 'Jurisdiction of Police Station' in case the field is not pre-filled.
3 (f)	Total monetary value of obligation of contribution as on above date	 i. This field shall be prefilled as per the 'Total monetary value of obligation of contribution' as on date selected in field number 2 i.e. 'Statement of Account and Solvency as at' of the LLPIN/FLLPIN entered in field number 3 (a). ii. Please note that the user shall not be allowed to edit this field.
4	Part A: Statement of Solvency	 i. Please select the relevant check boxes in the fields displayed as a section under this label. ii. Please note that it shall be mandatory to select checkbox and radio button. iii. In case the fields are being prefilled under this section the user shall not be allowed to edit these fields.
5	Part B: Statement of Account	 i. All figures are to be entered in Rupees only. Please convert the figures from crores, millions, lakhs thousands or hundreds into rupees before entering the figures. ii. In case any field is not applicable, zero may be entered iii. Enter the amount of 'contribution received by all partners' of LLP/FLLP. This amount should be same as amount of contribution received as entered in LLP Form No. 11 (Annual Return) in respect of the corresponding financial year. This amount should be less than or equat to 25 lakh rupees in case 'does not exceed' is selected in field number 4 (e) i.e. 'We declare that the obligation of contribution does not exceed/ exceeds 25 lakh rupees and should be less than or equal to value entered in field number 3 (e) i.e. 'Total monetary value of obligation of contribution as on above date'.



Field No.	Field Name	Instructions
		 iv. In case the LLP or FLLP is filing its first Statement of Account, then zero is to be entered in figures for the previous financial year. v. If any item of Statement of Account does not cover in the heads mentioned in the webform, those items can be written in Others field, mentioning the nature of item and the amount.
	Attachments	All the attachments shall be either in pdf or .jpg format. The size of each individual attachment can be up to 2MB.
	Optional attachment(s) - if any	i. This field can be used to provide any other information.ii. Please note that the user has an option to upload up to five optional attachments.
	Remove Attachment	Please note that the user shall have a provision to remove the attachment through 'Remove Attachment' action button.
	Signature of Designated Partners of LLP or authorized representatives (AR) of a Foreign LLP	Please note that the webform should be digitally signed by minimum two Designated Partners of LLP or Authorized Representatives of FLLP.
	DPIN/ Income -tax PAN	Please enter the Designated Partner Identification Number (DPIN) in case the person digitally signing the webform is DP and income-tax PAN in case the person signing the webform is authorized representative.
	Signature of Interim Resolution Professional (IRP)/Resolution Professional (RP)/Liquidator/LLP Administrator	Please note that in case status of LLP or FLLP is "Under CIRP" or "Under Liquidation" then fields from field 'Signature of Interim Resolution Professional (IRP)/Resolution Professional (RP)/Liquidator/LLP Administrator' to field 'Income-tax PAN in case of Interim Resolution Professional (IRP)/Resolution
	Particulars of the person signing and submitting the form Name	Professional (RP)/Liquidator/LLP Administrator' shall be enabled and mandatory for the user.
	Designation Income-tax PAN in case of Interim Resolution Professional (IRP)/Resolution Professional (RP)/Liquidator/LLP Administrator	
	Certificate by To be digitally signed by: Designated Partner/ Authorized representative/ Auditor	 i. Please note that in case total turnover of the LLP/FLLP exceeds Rs. 40 lakhs or partner's obligation of contribution exceeds Rs. 25 lakh, then the webform should be certified by the auditor of the LLP/FLLP. ii. In other cases, the webform is to be certified by the Designated Partner in case of LLP and by Authorized Representative in case of FLLP.



Field No.	Field Name	Instructions
		 iii. Please provide the details of person certifying the webform. Enter the DPIN in case the certificate is given by Designated partner, income tax PAN in case of authorized representative or membership number in case of auditor. iv. System shall automatically prefill the name and address of the Designated Partner or authorized representative. In case of auditor, these details shall have to be manually entered.
	Certificate	Please select checkboxes.
	Category Whether Associate or Fellow Membership number or certificate of practice number	 i. The webform shall be certified by a chartered accountant (in whole-time practice) or cost accountant (in whole-time practice) or company secretary (in whole-time practice) by digitally signing the webform. ii. Select the relevant category of the professional and whether he/ she is an associate or fellow. iii. In case the professional is a chartered accountant (in whole-time practice) or cost accountant (in whole-time practice), enter the membership number. In case the practicing professional is a company secretary (in whole-time practice); enter the certificate
Particulars	for creation or modification or satisfac	of practice number. tion of charges by an LLP
3 (a) 3 (b)	Limited Liability Partnership Identification Number (LLPIN) / Foreign Limited Liability Partnership Identification Number (FLLPIN) Name of Limited Liability	 i. Enter a valid and approved LLPIN/FFLPIN. ii. The field to enter the LLPIN/FLLPIN shall be pre-filled on the LLP/FLLP information entered by the user. iii. A search option shall also be provided to search the LLPIN/FFLPIN basis the name of the LLP/FLLP. Either the full name of the LLP/FLLP or partial name can be used to search the LLPIN/FLLPIN. iv. In case the field is being prefilled the user shall not be allowed to edit this field. i. These fields shall be prefilled based on the
	Partnership (LLP)/ Foreign Limited Liability Partnership (FLLP)	ii. Please note that the user shall not be allowed to edit
3 (c) 3 (e)	Address of registered office of the LLP or principal place of business in India of FLLP Email ID	these fields.
3 (d)	Jurisdiction of Police Station	i. This field shall be pre-filled based on the based on the
<i>3</i> (u)	variation of Fonce Station	LLPIN/FLLPIN entered in field number 3(a) i.e. 'Limited Liability Partnership Identification Number



Field No.	Field Name	Instructions			
		(LLPIN) / Foreign Limited Liability Partnership Identification Number (FLLPIN)'.ii. User has an option to manually enter 'Jurisdiction of Police Station' in case the field is not pre-filled.			
4 (a)	This form is for	Please select the purpose of the form i.e. whether webform is being filed for creation of charge or for modification of charge or for satisfaction of charge in this field.			
4 (b)	Charge identification number of the charge to be modified or satisfied	 i. This field shall be displayed and mandatory in case of 'Modification of charge' or 'Satisfaction of charge' is selected in field number 4 (a) i.e. 'This form is for'. ii. For the purpose of modification or satisfaction of charge, enter charge creation identification number allotted at the time of registration of the charge. iii. The value entered in this field shall be associated with the LLPIN/FLLPIN provided in field number 3 (a). iv. Please note that approval of this form shall not be allowed in case any other webform is pending for payment of fee or is under processing in respect of the charge ID entered in the form. 			
4 (c)	Whether charge is modified in favor of Asset reconstruction company (ARC) or assignee	 i. These fields shall be displayed and mandatory in case of 'Modification of charge' or 'Satisfaction of charge' is selected in field number 4 (a) i.e. 'This form is for'. ii. Please select 'Yes' or 'No' that 'Whether charge is 			
4 (d)	Whether charge holder is authorized to assign the charge as per the charge agreement	modified in favor of Asset reconstruction company (ARC) or assignee' and 'Whether charge holder is authorized to assign the charge as per the charge agreement'.			
5	Type of charge				
5 (a)	Description of the property charged indicating whether it is a charge on	 i. The fields 5 (a) and 5 (b) under this label shall be displayed and mandatory in case 'Modification of charge' or 'Creation of charge' is selected in field number 4 (a) i.e. 'This form is for'. i. Select the relevant option from the checkbox provided under this field. 			
5 (b)	If others, please specify	ii. It is mandatory for the user to select at least one option.iii. In case 'Others' is selected in field number 5 (a) specify the details of type of charge in field number 5 (b).			
6 (a)	Whether consortium finance is involved	i. These fields shall be displayed and mandatory in case of 'Modification of charge' or 'Creation of charge' is selected in field number 4 (a) i.e. 'This form is for'.			
6 (c)	Whether joint charge is involved	ii. Please select whether joint charge is applicable or not.			



Field No.	Field Name	Instructions
7 (a)	Number of charge holders	 i. This field shall be displayed and mandatory in case of 'Modification of charge' or 'Creation of charge' is selected in field number 4 (a) i.e. 'This form is for'. ii. In case 'No' is selected in both fields 6 (a) i.e. 'Whether consortium finance is involved' and field 6 (c) i.e. 'Whether joint charge is involved' then this field shall be prefilled as '1' and shall be non-editable. iii. If the user selects 'Yes' in field number 6 (a) i.e. 'Whether consortium finance is involved' or in field number 6 (c) i.e. 'Whether joint charge is involved' then the number of charge holders should be greater than 1.
7	Download Excel	 i. This field shall be displayed only if value entered in field number 7 (a) i.e. 'Number of charge holders' is greater than 1. ii. An action button i.e. 'Download excel' is provided to the user which enables him/her to download the excel template. iii. The number of rows in the excel shall be equal to the number of rows entered in field number 7 (a) i.e. 'Number of charge holders'.
7	Import	 i. This field shall be displayed only if value entered in field number 7 (a) i.e. 'Number of charge holders' is greater than 1. ii. An action button i.e. 'Impot' is provided to the user which enables him/her to import data from the excel template. iii. The excel template shall be in .xls format iv. The maximum size allowed for the template is 2MB.
8 (a)	Particulars of charge holders	
8 (b)	Category	i. In case of creation, enter details of the charge holder. In case charge is modified in favour of ARC or assignee, enter
8 (d)	CIN in case charge holder or ARC or assignee is a company	details of ARC or assignee.i. In case of consortium finance and/ or joint charge enter details of the lead charge holder only.
8 (e)	Name	ii. Please select the category of the charge holder.iii. If the charge holder is an Indian company, enter the CIN of the company.
8 (f)	Address	iv. Please ensure that CIN status is not struck off (defunct), dissolved (liquidated), amalgamated, converted to LLP, converted to LLP and dissolved.
8 (g)	Email ID	v. System shall automatically prefill the name, registered office address and Email ID of the charge holder. Please enter the complete address in case the displayed address is incomplete. Further, in case the displayed address is not correct or address other than the registered office



Field No.	Field Name	Instructions
		address of the charge holder is to be entered, then you can edit the address as displayed on pre-fill.
10 (a)	Date of the instrument creating the charge	 i. Please note that field 10 (a) shall be displayed and mandatory in case 'Creation of charge' is selected in field number 4 (a) i.e. 'This form is for', field 10 (b) in case of 'Modification of charge' and field number 10 (c) i.e. 'Satisfaction of charge'. ii. Please ensure that 'Date of the instrument modifying the
10 (b)	Date of the instrument modifying the charge	charge' is greater than or equal to charge creation date and 'Date of satisfaction of charge in full' is greater than charge creation and last charge modification date.
10 (c)	Date of satisfaction of charge in full	
12 (a) 12 (b) 12 (c)	Date of satisfaction of charge in full Maximum Amount secured by the charge (In case the amount is in foreign currency, rupee equivalent to be stated) (in Rs.). (In case of modification of charge, enter the amount secured by the charge after such modification) Maximum Amount secured by the charge in words	 i. In case of creation of charge, enter the total amount secured by the charge. In case of modification of charge, please provide the total amount secured by the charge after such modification. If there is no modification in the charge amount, then enter the amount secured by the charge prior to such modification. This field shall be prefilled based on Charge ID, only if ii. 'Satisfaction of charge' is selected in field number 4 (a). Based on the amount entered, system shall iii. automatically display the amount in words. In case the amount is in foreign currency, enter its rupee iv. equivalent and mention details of the foreign currency.
	In case amount secured by the charge is in foreign currency, mention details	
13	Brief particulars of the principal terms and conditions and extent and operation of the charge	This label and field number underneath it from 13 (a) i.e. 'Date of Creating Security Interest by actual/ constructive deposit of title deeds within bank/ housing finance company' to field number 13 (k) i.e. 'Others' shall be displayed and enabled in case 'Satisfaction of charge' is selected in field number 4 (a) i.e. 'This form is for'.
18	Particulars of present modification	 i. This field shall be displayed and mandatory in case 'Modification of charge' is selected in field number 4 (a) i.e. 'This form is for'. ii. Enter the particulars of the present modification. iii. Please ensure that correct particulars are entered as the same shall be displayed in the certificate of modification.



Field No.	Field Name	Instructions
	Attachments	All the attachments shall be either in pdf or.jpg format. The size of each individual attachment can be up to 2MB.
	Instrument of creation or modification	This attachment shall be displayed and mandatory for the user to attach in case 'Modification of charge' or 'Creation of charge' is selected in field number 4 (a) i.e. 'This form is for'.
	Instrument evidencing creation or modification of charge in case of acquisition of property which is already subject to charge	This field shall be displayed and mandatory in case any value is entered in fields from 14 (a) i.e. 'Date of instrument creating or evidencing the charge' to field number 14 (f) i.e. 'Particulars of the property charged'.
	Letter of charge holder stating that the amount has been satisfied	This field shall be displayed and mandatory in case 'Satisfaction of charge' is selected in field number 4 (a) i.e. 'This form is for'.
	Optional attachment(s) - if any	 i. This field can be used to provide any other information. ii. Please note that the user has an option to upload up to five optional attachments.
	Remove Attachment	Please note that the user shall have a provision to remove the attachment through 'Remove Attachment' action button.
	To be digitally signed by: Designated partner or Authorized representative DPIN / Income-tax PAN	 i. Please note that webform shall be mandatorily signed by Designated Partner or authorized representative except in case 'Yes' is selected in field number 4(c) i.e. 'Whether charge is modified in favor of Asset reconstruction company (ARC) or assignee'. In such case the digital signature of the Designated Partner or authorized representative is optional. ii. In case of LLP, enter the DPIN of DP and in case of FLLP, enter income-tax PAN of authorized representative, as applicable.
	To be digitally signed by Designation	i. Please note that webform shall be signed by ARC or assignee in case 'Yes' is selected in field number 4(c) i.e. 'Whether charge is modified in favor of Asset
	Charge holder Designation	reconstruction company (ARC) or assignee'. ii. The webform should be digitally signed by the charge holder.
	ARC or assignee	iii. In case of charge holder, ARC or assignee; enterthe designation of the person digitally signing the webform.
	Certificate	



Field No.	Field Name	Instructions
	Category	 The webform shall be certified by a chartered accountant (in whole-time practice) or cost accountant (in whole-time practice) or company secretary (in whole-time
	Whether associate or fellow	practice) by digitally signing the webform. ii. Select the relevant category of the professional and whether he/ she is an associate or fellow.
	Membership number or certificate of practice number	iii. In case the professional is a chartered accountant (in whole-time practice) or cost accountant (in whole-time practice), enter the membership number.
		iv. In case the practicing professional is a company secretary (in whole-time practice), enter the certificate of practice number.



3.2 Other instructions to fill 'LLP Form No. 8'

Buttons	Particulars
Choose File	 i. Click the 'Choose File' button to browse and select a document that is required to be attached as a supporting. ii. This is an optional field. iii. 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. iv. The user has an option to attach multiple files as attachments within the form.
Remove	The user has an option to remove files from the attachment section using the "Remove" option provided against each attachment.
Download	The user has an option to download the attached file(s) using the "Download" option provided against each attachment.
Save	 i. Click on Save button for saving the application in a draft form at any given point in time prior to submitting the webform. ii. This is an optional field and the 'Save' option will be enabled only after entering the 'LLPIN/FLLPIN'. iii. 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. iv. The previously saved drafts can also be accessed (at a later point in time) using the application history functionality.
Submit	 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 all 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 of webform	Normal Fee	Additional	Logic for Additional Fees	
			(Delay Fee)	Event Date	Time limit (days) for filing
1	Form for filing of Statement of Account & Solvency and Charge by LLP/FLLP with the Registrar where 'Statement of Account and Solvency' is selected in field 1 of the form.	Fee specified in Limited Liability Partnership Rules, 2009 (Refer Table 1 below)	Refer Table 2 below	End date of six months of the financial year (30th September).	T+30 days where T= End date of six months of the financial year (30 th September)
2	Form for filing of Statement of Account & Solvency and Charge by LLP/FLLP with the Registrar where 'Charge' is selected in field 1 of the form.	Fee specified in Limited Liability Partnership Rules, 2009 (Refer Table 1 below)	Not applicable	Not applicable	Not applicable

Fee payable is subject to changes in pursuance of the Act, or any rule or regulation made, or notification issued thereunder.

4.2 Limited Liability Partnership Rules, 2009

Table 1

For LLP registered in India

S#	Contribution Amount (INR)	Normal Fee applicable (INR)
1	Up to 1,00,000	50
2	More than 1,00,000 up to 5,00,000	100
3	More than 5,00,000 up to 10,00,000	150
4	More than 10,00,000 up to 2,500,000	200
5	More than 2,500,000 up to 100,00,000	400
6	More than 100,00,000	600

In case Foreign LLP



Fee applicable

INR 1000 per document

Table 2

Additional Fees in case of delay in filing of forms

S#	Period of delay	Additional fee payable for Small LLPs (in INR)	Additional fee payable for Other than Small LLPs (in INR)
1	Up to 15 days	1 times of normal filing fees	1 times of normal filing fees
2	More than 15 days and up to 30 days	2 times of normal filing fees	4 times of normal filing fees
3	More than 30 days and up to 60 days	4 times of normal filing fees	8 times of normal filing fees
4	More than 60 days and up to 90 days	6 times of normal filing fees	12 times of normal filing fees
5	More than 90 days and up to 180 days	10 times of normal filing fees	20 times of normal filing fees
6	More than 180 days and up to 360 days	15 times of normal filing fees	30 times of normal filing fees
7	Beyond 360 days	15 times of normal filing fees plus Rs.10 per day for everyday delay beyond 360 days	30 times of normal filing fees plus Rs.20 per day for everyday delay beyond 360 days

Refer section 2(1)(ta) of Limited Liability Partnership Act, 2008 for definition of Small LLP.

4.3 Processing Type

LLP Form No. 8 shall be processed in STP mode and shall be taken on record through electronic mode without any processing at the Registrar office. Ensure that all particulars in the form are correct. There is no provision for resubmission of this form.

4.4 Useful Links

- 1. Link to access LLP Form No. 8: 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