

Technical Guide on Filing Forms for LLPs and Companies#1: Form-11 (Annual Return of LLPs)



Corporate Laws & Corporate Governance Committee
The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)
New Delhi



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Foreword

The Corporate Laws and Corporate Governance Committee (CLCGC) is the Committee formed by the Institute of Chartered Accountants of India (ICAI) which regularly interacts with the Ministry of Corporate Affairs for smooth implementation of the Companies Act 2013 and Limited Liability Partnership Act, 2008. The Committee also supports the Ministry in all its initiatives and also create awareness amongst the Stakeholders for better implementation of the Initiatives/ Schemes etc.

I am happy to note that with the objective to create user awareness, the Institute of Chartered Accountants of India (ICAI) through its Corporate Laws and Corporate Governance Committee has decided to bring out the publication- "*Technical Guide on Filing Forms for LLPs and Companies # 1 Form-11 (Annual Return of LLPs)*". This Technical Guide will provide detailed guidance on the procedural aspects relating to filing of Form- 11.

I extend my sincere appreciation to CA. Sripriya Kumar, Chairperson, CA. Priti Paras Savla, Vice-Chairperson and all other members of the Corporate Laws & Corporate Governance Committee for bringing out this important publication.

I am sure that the members and other interested readers would find the publication very useful.

June 30, 2022
New Delhi

CA. (Dr.) Debashis Mitra
President, ICAI

Preface

The Ministry of Corporate Affairs (MCA) is in the process of upgrading the MCA 21 portal to a newer Version 3 (V3). This platform envisages online submission of documents and filings under the Limited Liability Partnership Act 2008 and the Companies Act 2013 and is also expected to significantly leverage on analytics and artificial intelligence for National benefit.

Data provided by a user would form the basis for MCA review, queries and identification of discrepancies. Hence, it is imperative that forms filed would need to be complete and accurate in all respects. Whilst the kits available on the MCA website are immensely helpful, a need was felt to provide handy guidance to members/stakeholders filing various forms in the MCA portal.

Accordingly, the Institute of Chartered Accountants of India (“ICAI”) through its Corporate Laws and Corporate Governance Committee (“CL&CGC”) has endeavoured to bring out a series of publications on MCA forms and this “Technical Guide on Filing Forms for LLPs and Companies # 1 Form-11 (Annual Return of LLPs)” is the first of the series

This guide on LLP Form-11 is prepared with an objective to creating user awareness and also to provide detailed guidance on the procedural aspects relating to filing of Form- 11 that we hope will enable higher levels of user accuracy.

We wish to place on record our gratitude to the President ICAI, CA (Dr.) Debashis Mitra, and the Vice President ICAI, CA. Aniket Sunil Talati for their constant support and encouragement throughout this MCA21 Project and in bringing out this publication.

We would also like to thank Shri Rakesh Sehgal, Director and CA. Sarika Singhal, Secretary to the Committee and team members Ms Seema Jangid, CA Shakun Goel, CA. Nikita Aggarwal, CA Urvashi Nagpal and CA Mudita Maheshwari for their inputs and support.

This publication is also aided by the hands on experience that the CL&CGC team has obtained in supporting the system testing and User Acceptance Testing project of the MCA and we are thankful to the Ministry in accepting our offer to support the MCA – Version 3 project.

We are sure that the members and other interested readers would find the publication immensely useful.

CA. Sripriya Kumar
Chairperson,
Corporate Laws & Corporate
Governance Committee

CA Priti Savla
Vice-Chairperson,
Corporate Laws & Corporate
Governance Committee

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Chapter-I

Background/ Introduction

The Ministry of Corporate Affairs as its pilot project aiming at Ease of Doing Business (EoDB) has migrated from version 2 to version 3 portal of MCA 21. As part of this launch, the LLP forms have been migrated to Version 3 and the Company Forms are in line to be migrated to V3 as well.

Extreme enhancements have been made in the migrated version i.e. Version 3 of MCA 21 using Artificial Intelligence, Machine Learning etc. due to which significant changes have been made and in turn due to which difficulties are being faced by the stakeholders at large either due to lack of user awareness of the new portal or due to certain issues at the technical end.

In light of the same, the Ministry of Corporate Affairs in order to make the users abreast of all the latest enhancements and change in procedure for filing has issued FAQs on its website and has also organised various sessions jointly with the ICAI on process of filing all the LLP forms.

As we all know the LLP Form-11 is one of the most important forms which is to be filed by every LLP and it has been observed that many of the users are finding difficulty in successfully submitting this form due to lack of user awareness.

Therefore, in furtherance of the objective to create user awareness, the Institute of Chartered Accountants of India (ICAI) through its CL&CGC has decided to bring out this publication which may help the user in understanding the process of filing form-11, prerequisites before filing this Form and understand the difference of requirements in Version-2 v/s Version-3 to be able to successfully upload it.

Chapter-II

Detailed Description of LLP Form-11

A. Form-11 (Annual Return of Limited Liability Partnership)

1. Purpose

This form is for filing annual return of LLP with the Registrar. This form is required to be filed every year within 60 days of closure of its financial year

2. Reference to the law governing the e-form

This form is required to be filed pursuant to Section 35(1) read with rule 25(1) of the LLP Rules, 2009

Extract of the law is stated below:

Section 35(1)- *“Every limited liability partnership shall file an annual return duly authenticated with the Registrar within sixty days of closure of its financial year in such form and manner and accompanied by such fee as may be prescribed”*

Rule 25(1)- *“For the purpose of sub-section 1 of section 35, every Limited Liability Partnership shall file an annual return with the Registrar in Form-11”*

3. Due date of filing the e-form

The due date to file e-form 11 for FY 2021-22 is 30th May 2022, i.e. within 60 days of closure of financial year.

4. Change in timelines due to difficulties faced in filing the eforms

The Ministry of Corporate Affairs vide Ministry's General Circular No- 07/2022 dated 29th June 2022 had extended the due date of filing LLP Form-11 up to **15th July 2022** in view of the various difficulties being faced by the stakeholders in filing the LLP eforms.

Therefore, the stakeholders may file the LLP eform-11 by 15th July 2022 for FY 2021-22 without payment of any additional fees

Link:<https://www.mca.gov.in/bin/dms/getdocument?mids=jkZozlMem2jwa2SdhjEzzq%253D%253D&type=open>

5. Enclosures to be made

The following enclosures are required to be made to the form-11:

- Details of LLP and/ or company in which partner/ designated partner are a director/ partner (It is mandatory to attach this detail in case any partner/ DP is a partner in any LLP and/ or director in any company)
- Any other information can be provided as an optional attachment

6. DSC requirement

The e-form needs to be digitally signed by a designated partner (DP) of the LLP.

7. Certification requirement

The e-form 11 shall be certified by a DP in case total obligation of contribution of partners of the LLP does not exceed INR 50 lakhs and turnover of LLP does not exceed INR. 5 crores.

And if any of the above limit exceeds the threshold then the e-form needs to be certified by a Company Secretary in whole-time practice.

8. Important Check Points while filling 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 the MCA portal before filing the webform.
- Please note that the LLP for which the webform is being filed shall be registered with MCA and shall have a valid and approved LLPIN.
- Please note that every LLP is required to file annual return within 60 days of closure of its financial year.
- Please note that filing of this form shall not be allowed in case there is any LLP Form No. 4 (Notice of appointment, cessation, change in name/ address/designation of a Designated Partner or partner and consent to become a partner/Designated Partner) pending for payment of fee or is under processing in respect of the LLP.
- Please ensure that the DSC attached in the webform is associated with the LLP for which the webform is being filed. (This shall not be

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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 webform.
- Please note that the signing authority of the webform shall have valid and non-expired/non-revoked DSC or valid DIN/DPIN/PAN.
- 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 note that the signing authority of the webform shall have an approved DPIN or valid PAN/Membership Number, as applicable.
- Please note that revised filing of annual return shall be allowed only once for a financial year.
- 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.

9. Procedural Requirements

The user has to login to the portal using the login credentials, then search for the form-11 from MCA services tab, on clicking the same, Form-11 will be opened as a web-based form.

The user is required to start filling the details as asked for in the form. (Most of the fields are self-explanatory and for the rest of the fields “Instruction Kit” of the respective form may be referred which is available at the upper right hand corner of the form), thereafter, it is required to be saved and submitted, upon which the SRN will get generated, the same needs to be noted.

Thereafter, a pdf will be generated, the same needs to be downloaded and DSC has to be affixed in that pdf after which it has to be further uploaded.

Upon successful uploading, the user needs to make payment for the same and save the acknowledgement so generated.

10. Procedure to upload the belated forms

The procedure to upload the belated forms is similar to the procedure as mentioned above.

11. Fees Payable

The fees payable for the form depends on the contribution the LLP and on the basis of it, the fees range between INR 50 to INR 600.

The fees shall be:

- a) INR 50/- if the contribution of the LLP does not exceed INR 1 Lakh,
- b) INR 100/- if the contribution of the LLP exceeds INR 1 Lakh but does not exceed INR 5 Lakhs,
- c) INR 150/-if the contribution of the LLP exceeds INR 5 Lakhs but does not exceed INR 10 Lakhs,
- d) INR 200/-if the contribution of the LLP exceeds INR 10 Lakhs but does not exceed INR 25 Lakhs,
- e) INR 400/-if the contribution of the LLP exceeds INR 25 Lakhs but does not exceed INR 1 Crore,
- f) INR 600/-if the contribution of the LLP exceeds INR 1 Crore.

12. Consequences for delay

In case the LLP/FLLP does not file the form within the prescribed due date, then in addition to the normal filing fees, late filing fees of INR 100/- for every day of such delay shall be payable.

In case, the LLP/FLLP does not file the form within the prescribed due date, then in addition to the normal filing fees, late filing fees shall be payable which is categorised differently for small LLPs and other than small LLPs.

The late which shall be applicable is tabulated as under:

S No	Period of delay	Additional fee payable for Small LLPs (INR)	Additional fee payable for Other than Small LLPs (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

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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	25 times of normal filing fees	50 times of normal filing fees

It may be noted that a Small LLP is as defined under Section 2(1)(ta) of the LLP Act, 2008 which states that Small Limited Liability Partnership” means a limited liability partnership:

- (i) the contribution of which, does not exceed twenty-five lakh rupees or such higher amount, not exceeding five crore rupees, as may be prescribed; and
- (ii) the turnover of which, as per the Statement of Accounts and Solvency for the immediately preceding financial year, does not exceed forty lakh rupees or such higher amount, not exceeding fifty crore rupees, as may be prescribed; or
- (iii) which meets such other requirements as may be prescribed, and fulfils such terms and conditions as may be prescribed.

Chapter-III

Understanding the procedure of filing Form-11 under MCA21 V2 portal vis-a vis MCA21 V3 portal

As the users cum stakeholders must be aware that the Ministry of Corporate Affairs has migrated to an upgraded version of MCA21 Version 3 platform.

Pursuant to such change, certain enhancements have been made in the portal such as the forms have been made web-based, PAN has been linked to unique user id, DSC Association has been made as a post login service, few forms have been merged into one and various other notable modifications.

Accordingly, it is pertinent to note the difference between the procedure adopted in the earlier version vis-à-vis the newer version for filing of LLP Form-11, so as to correctly file the Form without any difficulty.

Below mentioned is the broad-based procedure to file LLP Forms on MCA 21 Version 2 v/s Version 3 platform.

Step	Procedure to file LLP Forms on MCA21 V2 (Earlier) Platform	Procedure to file LLP Forms on MCA21 V3 (Newer) Platform
1	Go to MCA portal (login not required)	Go to MCA portal and enter your login credentials and click on Login for LLP Filing (Please ensure that you are registered as a "Business User")
2	Go to MCA Service->LLP Forms Download, to download the form to be filed	Go to MCA Service->LLP e-Filing ->Select form-11 (Forms have been made web-based in V3)
3	Extract the zip file which has been downloaded and fill up the pdf form	Fill in the requisite details and documents asked for in the form and submit the form (Please note DSC will not be required to be affixed on this stage)

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4	After entering all the requisite details in the form, affix the DSC and scrutinize the form and save the form	After submitting the form, an option will be generated to download the PDF, click on the same and pdf will be generated and saved in the system. (Please ensure that pop-up is enabled so that the pdf can be downloaded and saved in the system)
5	Login to the MCAV2 portal using the login credentials and upload the form	Open the pdf and affix the DSC on the same and save the file.
6	Upon successfully uploading, proceed for payment and make the payment	Go to MCA portal again, under my application history, click on the edit button and upload the form (upload option would be appearing next to the download pdf option)
7	Save the SRN and receipt for future correspondence.	Upon successfully uploading, proceed for payment and make the payment (Please ensure before making payment that the pop-ups are not blocked for the website) (In case the receipt does not get generated, the same may be downloaded through BharatKosh website using the email id or mobile number vide which the login was created and used for filing)

Chapter-IV

Detailed Procedure to file Form-11

Once the user is aware of the broad-based procedure to file the Form-11, he/she is required to possess the complete detailed knowledge of the procedure to file Form-11.

Therefore, in order to make the users abreast of the procedure to file LLP Form-11 in the upgraded MCA 21 V3 portal, user guidance has been provided which has been divided into 3 sections viz:

- a) Prerequisite for filing the Form-11: This relates to some of the requirements that the users need to adhere to before accessing and filing the Form-11.
- b) Step by Step Procedure to access and file the Form-11: To access and file the forms, the steps which needs to be undertaken have been mentioned in this section.
- c) Field level instructions to the users filing the LLP Form 11: Detailed user instructions relating to the important fields of the Form-11 is covered under this Section.

A. Prerequisite for filing the Form-11

Before proceeding to file Form-11, the user should ensure the following prerequisites so that he may not encounter any issues at a later stage:

- The user should ensure that the applicant of the webform is registered as a **Business User** at the MCA portal before filing the webform.

The Ministry of Corporate Affairs has hosted a detailed FAQs on the same as to how the user can be registered/upgraded as a Business User.

Link for the FAQs hosted by the MCA is as follows:

https://www.mca.gov.in/content/dam/mca/pdf/V3_Consolidated_FAQ_Dated_26042022.pdf

The ICAI has also hosted certain **alerts** addressing the common issues faced by the users while registering as Business User, associating the DSC etc. The same may be referred at:

Link: <https://www.icai.org/post/alerts-on-mca-21-version>

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It is sincerely requested that the users should visit the aforementioned links and understand the basics of the MCA21 Version 3 platform and registration process and requirements. This is extremely important to understand before filing any of the LLP Forms on the MCA 21 Version 3 portal.

- Once the User is registered/migrated as Business User, **the DSC of the Professional/Designated Partner** whose DSC has to be affixed in the eform-11 **needs to be associated on the MCA 21 Version3 platform.**

The user needs to ensure that the DSC attached in the webform is associated with the LLP for which the webform is being filed. (This shall not be applicable for interim resolution professional/ Resolution professional/ liquidators/ LLP administrator/ certificate by professional.)

Also it is to be ensured that the DSC attached in the webform is registered on MCA portal against the DIN/DPIN/PAN/ Membership number as provided in the webform.

Further, the signing authority of the webform shall have valid and non-expired/non-revoked DSC or valid DIN/DPIN/PAN.

The Ministry of Corporate Affairs has also issued detailed FAQs explaining the process of associating the DSC and other important system requirements etc.

Link for the FAQs hosted by the MCA is as follows:

https://www.mca.gov.in/content/dam/mca/pdf/V3_Consolidated_FAQ_Dated_26042022.pdf

Further, the **alert issued by ICAI for DSC Association** may be referred at the link: <https://resource.cdn.icai.org/70610clcg56542-5.pdf>

- It should also be ensured before proceeding to fill Form-11 that no LLP **Form No. 4** (Notice of appointment, cessation, change in name/ address/designation of a Designated Partner or partner and consent to become a partner/Designated Partner) is pending for payment of fee or is under processing in respect of the LLP.

B. Step by Step Procedure to access and file the Form-11

Once, the user has undertaken all the pre-requisite steps before accessing LLP Form-11, he may take one of the two-options as mentioned below to access the webform-11 for filing.

I. 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 “Form 11”
- Step 5: Access “Annual Return of Limited Liability Partnership (LLP)”
- Step 6: Enter LLP Information²
- Step 7: Search LLPIN using the search option (optional)³
- Step 8: Select LLPIN from 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

¹In case Option 1 is selected, the user will have an option to either login immediately after accessing the MCA homepage, or login after selecting “Annual Return of Limited Liability Partnership (LLP)” in case the user is not already logged in

² In case the user filling the webform is an LLP user then, LLPIN and LLP 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 LLPIN basis name of LLP.

⁴ In case the user filing the webform is any other business user, a dropdown option containing a list of all the LLPINs’ and corresponding LLP name for LLP’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 “LLPIN” .

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II. Option 2

- Step 1: Access MCA homepage
- Step 2: Access LLP Form No. 11 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 using the search option (optional)³
- Step 6: Select LLPIN from 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
- 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

C. Field level instructions to the users filing the LLP Form 11

Once the form is opened, the user is required to fill in the information in the form. Few of the information asked for in the form is self-explanatory. Rest of the fields which needs further explanation is covered under this section.

Upon going through this section, the user will be able to understand the different fields of form-11 and detailed instructions for the fields explaining the requirements which is given as under:

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.

Detailed Procedure to file Form-11

Field No.	Field Name	Instructions
2	Limited Liability Partnership Identification Number (LLPIN)	<ul style="list-style-type: none"> i. Enter a valid and approved LLPIN. ii. The field to enter the LLPIN shall be prefilled on the LLP information entered by the user. iii. A search option shall also be provided to search the LLPIN basis the name of the LLP. Either the full name of the LLP or partial name can be used to search the LLPIN. iv. Please note that in case the field is being prefilled the user shall not be allowed to edit this field.
3 (a)	Name of the Limited Liability Partnership (LLP)	<ul style="list-style-type: none"> i. These fields shall be prefilled based on the LLPIN entered in field number 2 i.e. 'Limited Liability Partnership Identification Number (LLPIN)'. ii. Please note that the user shall not be allowed to edit these fields. iii. Field number 3 (d) i.e. 'Other address if declared under section 13(2) for service of documents' and 3 (e) i.e. 'Jurisdiction of Police Station for the other address' shall be applicable only in case LLP Form No. 12 is filed by the LLP. iv. In case field number 3 (c) i.e. 'Jurisdiction of Police Station for the registered office' and field number 3 (e) i.e. 'Jurisdiction of Police Station for the other address' is not being prefilled then the user shall have to manually enter the details in these fields.
3 (b)	Address of the registered office of the LLP	
3 (c)	Jurisdiction of Police Station for the registered office	
3 (d)	Other address if declared under section 13(2) for service of documents	
3 (e)	Jurisdiction of Police Station for the other address	
3 (f)	e-mail ID	
4	Business Classification	Please select the business classification of the LLP from the dropdown list provide under this field.

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5	Principal business activities of the LLP	<p>i. Principal business activities of the LLP shall be pre-filled based on the business activities to be carried on by LLP at the time of incorporation or description of business activities, after change as per LLP Form No. 3, whichever is later.</p> <p>ii. Please note that the user shall not be allowed to edit this field.</p>
6	Details as on 31st March of the period for which annual return is being filed	<p>i. Details displayed in field number 6 (a) i.e. 'Total number of Designated Partners' to field number 6 (c) i.e. 'Total obligation of contribution of partners of the LLP (in Rs.)' shall be as on 31st March of the period for which annual return is being filed, as specified in field number 1.</p> <p>ii. Fields 6 (a) i.e. 'Total number of Designated Partners' to field number 6 (c) i.e. 'Total obligation of contribution of partners of the LLP (in Rs.)' shall be pre-filled based on the LLPIN entered in field number 2 'Limited Liability Partnership Identification Number (LLPIN)'.</p> <p>iii. Please note that the user shall not be allowed to edit these fields.</p>
6 (a)	Total number of Designated Partners	
6 (b)	Total number of partners	
6 (c)	Total obligation of contribution of partners of the LLP (in Rs.)	
6 (d)	Total contribution received from all the partners of the LLP (in Rs.)	<p>i. Value entered in this field shall be greater than or equal to zero.</p> <p>ii. Please ensure that the amount entered in this field is less than amount entered in field number 6 (c) i.e. 'Total obligation of contribution of partners of the LLP (in Rs.)'.</p> <p>iii. Please note "Contribution received" should be same as amount of contribution received as entered in LLP Form No. 8 (Statement of</p>

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		Account & Solvency and Charge filing) in respect of the corresponding financial year.
7	Detail of individual(s) as partners	<ul style="list-style-type: none"> i. Block of fields from 7 (a) i.e. 'Designation' to 7 (q) i.e. 'Name of Company/LLP' (sub fields of field 7) shall be regenerated and details of all individual Designated Partners/ individual partners (Fields 'Designation' to 'Obligation of contribution') associated with the LLPIN at any time during the period mentioned in field number 1 shall be displayed/ prefilled. ii. Details of Designated Partners shall be displayed first. iii. In case of multiple associations of a partner, multiple blocks shall be displayed. iv. Please note that in case the fields are being prefilled the user shall not be allowed to edit these fields.
7 (i)	Obligation of contribution	This field shall be prefilled and non-editable based on value entered in field 7 (b) i.e. 'Designated Partner Identification number (DPIN)/ Income tax permanent account number (Income-tax PAN)/ Passport number'.
7 (j)	Contribution received and accounted for	Please provide the amount of Contribution received and accounted for in this field.
7 (k)	Whether resident in India	<ul style="list-style-type: none"> i. Please select 'whether he/ she is resident in India or not'. Resident of India means a person who has stayed in India not less than 182

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		<p>days during immediately preceding 1 year.</p> <p>ii. This field shall be prefilled based on DPIN/ Income-tax PAN/ Passport number as provided in field number 7 (b) i.e. 'Designated Partner Identification number (DPIN)/ Income tax permanent account number (Income-tax PAN)/ Passport number'.</p> <p>iii. User will not be allowed to edit this field.</p> <p>iv. This field shall be disabled in case Cessation is applicable.</p> <p>v. In case this detail does not exist in the MCA database with respect to the DPIN, filing of this form shall not be allowed.</p>
7 (l)	Number of limited liability partnership(s) in which he/she is a partner	<p>i. Please provide the number of LLPs in which user is partner and number of companies in which user is director in respect of each partner in the respective fields.</p>
7 (m)	Number of company(s) in which he/she is a director	<p>ii. This field shall be prefilled based on DPIN/ Income-tax PAN/ Passport number as provided in field number 7 (b) i.e. 'Designated Partner Identification number (DPIN)/ Income tax permanent account number (Income-tax PAN)/ Passport number'.</p> <p>iii. This field shall be disabled in case Cessation is applicable.</p>
8	Details of bodies corporate as partners	<p>i. Block of fields from field number 8 (a) i.e. 'Type of body corporate' to field number 8 (w) i.e. 'Name of Company/ LLP' shall be regenerated and details of all bodies corporate as Designated</p>

Detailed Procedure to file Form-11

		<p>Partners/ partners associated with the LLPIN at any time during the period mentioned in field number 1 i.e. 'Financial year (From date)' and field number 1 (b) 'Financial year (To date)' shall be displayed.</p> <p>ii. Details of Designated Partners shall be displayed first.</p> <p>iii. In case of multiple associations of a partner, multiple blocks shall be displayed.</p> <p>iv. Please note that in case the fields are being prefilled the user shall not be allowed to edit them.</p>
8 (q)	Whether resident in India	<p>i. Please select 'whether he/ she is resident in India or not'. Resident of India means a person who has stayed in India not less than 182 days during immediately preceding 1 year.</p> <p>ii. This field shall be pre-filled based on DPIN/ Income-tax PAN/ Passport number entered in field number 8 (j) i.e. 'DPIN/ Income-tax PAN/ Passport number'.</p> <p>iii. User will not be allowed to edit this field.</p> <p>iv. This field shall be disabled in case Cessation is applicable.</p> <p>v. In case this detail does not exist in the MCA database with respect to the DPIN, filing of the webform shall not be allowed.</p>
9	Summary of Designated Partner(s)/partner(s) as on 31st March of the period for which	<p>i. Fields from 9 (a) i.e. 'Individual' to 'Total' shall be repeated four times in the tabular format.</p> <p>ii. Details of all Designated Partners/ partners associated with the LLPIN</p>

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	annual return is being filed	entered in field number 2 i.e. 'Limited Liability Partnership Identification Number (LLPIN)' at any time during the period mentioned in field number 1 (a) i.e. 'Financial year (From date)' and field number 1 (b) 'Financial year (To date)' shall be displayed.
10 (A)	Particulars of penalties imposed on the:	Please provide details of penalties imposed on the LLP and its partners, designated partners, and other persons in the respective fields displayed under this label from field 'Number of rows required' to field 'In case appeal has been filed then please state the status of final order'.
10 (i)	Limited liability partnership	
10 (ii)	Partners/ Designated Partners/ other persons	
10 (B)	Particulars of prosecution imposed on the:	Please provide details of prosecution imposed on the LLP and its partners, designated partners, and other persons in the respective fields displayed under this label from field 'Number of rows required' to field 'In case appeal/revision has been filed then please state complete details including present status of such appeal/ revision'.
10 (i)	Limited liability partnership	
10 (ii)	Partners/ Designated Partners/ other persons	
11	Particulars of compounding offences	Please provide the details of offences compounded by the LLP and its partners, designated partners, and other persons in the respective fields displayed under this label from field 'Number of row required' to field 'Amount of compounding fee paid (in Rs.)'.
11 (i)	Limited liability Partnership	

Detailed Procedure to file Form-11

11 (ii)	Partners/ Designated Partners/ other persons	
	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	<ul style="list-style-type: none"> 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.
	Verification	Please select the checkbox under this field.
	<p>To be digitally signed by</p> <p>Particulars of the person signing and submitting the form</p> <p>Name Designation</p>	<ul style="list-style-type: none"> i. Please provide the particulars of the person signing and submitting the form such as 'Name' and 'Designation' under this field. ii. Select the relevant designation from the options provided in the form of a dropdown under the field 'Designation'. iii. Please note that in case the status of the LLP is 'Under CIRP' or 'Under Liquidation', only Interim Resolution Professional (IRP)/Resolution Professional (RP)/Liquidator/LLP Administrator can be selected in the field 'Designation'.
	<p>DPIN of the Designated Partner/ Income-tax PAN in case of Interim Resolution Professional (IRP)/ Resolution Professional (RP) /Liquidator /LLP Administrator</p>	<ul style="list-style-type: none"> i. Enter a valid and approved DPIN in case 'Designation' selected is 'Designated Partner'. ii. Enter a valid Income-tax PAN in case 'Designation' selected is Interim Resolution Professional (IRP)/Resolution professional (RP)/Liquidator/LLP Administrator.

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	Certificate	
	I certify that Annual Return contains true and correct information. To be digitally signed by Designated Partner DPIN of the Designated Partner	<ul style="list-style-type: none"> i. This field shall be enabled and mandatory in case total obligation of contribution of partners of the LLP does not exceed Rs. 50 lakhs or turnover of LLP does not exceed Rs. 5 crores. ii. Enter a valid DPIN of the DP.
	Certificate	
	It is hereby certified that I have verified the above particulars (including attachment(s)) from the records of <Name of the LLP> and found them to be true and correct. I further certify that all the required attachment(s) have been completely attached to this form.	<ul style="list-style-type: none"> i. This field shall be enabled and mandatory in case total obligation of contribution of partners of the LLP is greater than or equal to Rs. 50 lakhs or turnover of LLP greater than or equal to Rs. 5 crores, then the webform needs to be certified by a Company Secretary in whole time practice. ii. Enter the certificate of practice number of the Company Secretary and select whether he/ she is associate or fellow.
	Company Secretary in practice	
	Certificate of Practice Number	
	Whether associate or fellow	

It is to be noted that LLP Form No. 11 shall be processed in STP mode and shall be taken on record through electronic mode without any processing at the Registrar office.

Detailed Procedure to file Form-11

Therefore, users shall ensure that all particulars in the form are correct.

Further, there is no provision for resubmission of this form.

Also, no attachment is allowed to be submitted through the addendum webform in respect of this form.

Chapter-V

Important Points to be Taken Care of

Important Points to be taken care of:

There are certain commonly found errors made by the users that have been observed w.r.t. filing webform-11 due to which the users are facing immense difficulty at either of the stages of the form viz accessing or submitting or uploading the form etc.

In order to avoid repeating those errors or mistakes the user needs to keep the following points in mind.

I. Points to be ensured before accessing the webform-11 for filing:

- The user should register or upgrade himself/ itself to the Business User Role in the MCA21 V3 portal.

For details on how to register/upgrade to Business User Role, you may please refer [Part A, first bullet of Chapter-IV of this booklet.](#)

- The User should associate the DSC of the Designated Partner/Professional whose DSC needs to be affixed in the form before accessing the webform-11.

For details on how to associate the DSC, you may please refer [Part A, second bullet of Chapter-IV of this booklet.](#)

It is to be noted that in the MCA21 Version 3 platform, DSC association is a post login service and also multiple DSC associations cannot be done using one user id. Therefore, every person's whose DSC is required to be affixed needs to create a fresh registration or if already registered in the MCA 21 Version2 platform then need to migrate the user to Business User in Version 3 portal and thereafter associate the DSC.

- The user is required to ensure that no form-4 (Notice of appointment, cessation, change in name/ address/designation of a Designated Partner or partner and consent to become a partner/Designated Partner) is pending for payment of fee or is under processing in respect of the LLP, otherwise the user will not be allowed to file Form-11.

II. Issues while filling the details in the webform-11:

- Users are advised not to manually enter the dates in the webform and to use the calendar only for entering the dates.
- Users are also advised to use Microsoft Edge and ensure to use its updated version.
- Further, updated version of Windows needs to be used.
- In case filing while filling the dates for the financial year in field 1, following error as shown in the image below is being shown or any other similar issue, then user is advised to ignore the error message and proceed further.

Further, it is to be noted that aforementioned date fields remain disabled unless the user enters the LLPIN in the form.

The screenshot displays the top section of the LLP Form No. 11 webform. It includes the Government of India logo, the text 'LLP Form No. 11', and the subtitle 'Annual Return of Limited Liability Partnership (LLP)'. There are also links for 'Form language' (English and Hindi) and 'Refer instruction kit for filing the form'. Below this is a progress bar with three steps: 'LLP Details', 'Attachment & Declaration', and 'Review & Submit'. The main content area shows a message: 'All fields marked * are mandatory'. Under the 'LLP details' section, there are two date fields: '(a) *Financial year (From date)' with the value '01/04/2021' and '(b) *Financial year (To date)' with the value '31/03/2022'. A red error message is displayed below the second date field: 'Date should not be less than date of incorporation. Please enter a valid date'. At the bottom, there is a note: 'Please click on Refresh button or refresh the page to file form with another LLPIN.'

- It is pertinent to be noted that there are two different terminologies used in the webform-11 which is often confused by the users. Following is the description of the same.

The “Total obligation of contribution of partners of the LLP” at field (6c) is the sum total of (7i) and (8f) which is “Obligation of contribution” i.e. Obligation of contribution of Partner be it individual or Body Corporate. All these fields get prefilled upon entering the LLPIN.

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/mca/global/en/mca/llp-e-filing/Form-11.html

6 Details as on 31st March of the period for which annual return is being filed

(a) *Total number of designated partners	(b) *Total number of partners	(c) *Total obligation of contribution of partners of the LLP (in Rs.)
<input type="text"/>	<input type="text"/>	<input type="text"/>
(d) *Total contribution received from all the partners of the LLP (in Rs.)		
Enter Here <input type="text"/>		

Contribution received = Summation of Contribution received and accounted for from all partners (individual and body corporate) as entered field 7j and 8g.

Individual Partner details

7 Detail of individual(s) as partners

(a) *Designation	(b) *Designated Partner Identification number (DPIN)/ Income tax permanent account Number (Income-tax PAN)/ Passport number	(c) *Name
<input type="text"/>	<input type="text"/>	<input type="text"/>
(d) *Date of Appointment DD/MM/YYYY	(e) Date of Cessation DD/MM/YYYY	(f) Date of change in designation DD/MM/YYYY
<input type="text"/>	<input type="text"/>	<input type="text"/>
(g) Previous Designation	(h) Previous Name, if any	(i) *Obligation of contribution
<input type="text"/>	<input type="text"/>	<input type="text"/>
(j) Contribution received and accounted for	(k) Whether resident in India <input type="radio"/> Yes <input type="radio"/> No	(l) Number of limited liability partnership(s) in which he/she is a partner
<input type="text"/>		Enter Here <input type="text"/>

Further, there is another filed (6d) i.e. Total contribution received from all the partners of the LLP, this is also a pre-filled field which gets filled on the basis of the summation of the value as entered in field 7j and 8g i.e. Contribution received and accounted for. Both the fields 7j and 8g are required to be manually filled.

/mca/global/en/mca/llp-e-filing/Form-11.html

(a) *Total number of designated partners	(b) *Total number of partners	(c) *Total obligation of contribution of partners of the LLP (in Rs.)
<input type="text"/>	<input type="text"/>	<input type="text"/>
(d) *Total contribution received from all the partners of the LLP (in Rs.)		
Enter Here <input type="text"/>		

Contribution received = Summation of Contribution received and accounted for from all partners (individual and body corporate) as entered field 7j and 8g.

Individual Partner details

7 Detail of individual(s) as partners

(a) *Designation	(b) *Designated Partner Identification number (DPIN)/ Income tax permanent account Number (Income-tax PAN)/ Passport number	(c) *Name
<input type="text"/>	<input type="text"/>	<input type="text"/>
(d) *Date of Appointment DD/MM/YYYY	(e) Date of Cessation DD/MM/YYYY	(f) Date of change in designation DD/MM/YYYY
<input type="text"/>	<input type="text"/>	<input type="text"/>
(g) Previous Designation	(h) Previous Name, if any	(i) *Obligation of contribution
<input type="text"/>	<input type="text"/>	<input type="text"/>
(j) Contribution received and accounted for	(k) Whether resident in India <input type="radio"/> Yes <input type="radio"/> No	(l) Number of limited liability partnership(s) in which he/she is a partner
Enter Here <input type="text"/>		Enter Here <input type="text"/>

Important Points to be Taken Care of

- It has to be noted that the DSC is not required to be affixed at the time of filling in the details of the webform-11, rather it is required to be affixed in the pdf file which is being generated after submitting the form.
- In case an error stating “Revised filing of annual return shall be allowed only once for a financial year” is appearing, the user is advised to go to My Application History and check if any Form-11 is pending for that particular financial year. Please refer FAQ-3 as mentioned in the next chapter of this booklet.
- The user should not refresh the screen while filing the webform before saving the draft, otherwise enter data as entered will be lost.

III. Issues that may be faced after filling the details in the webform-11 and generation of SRN of the form:

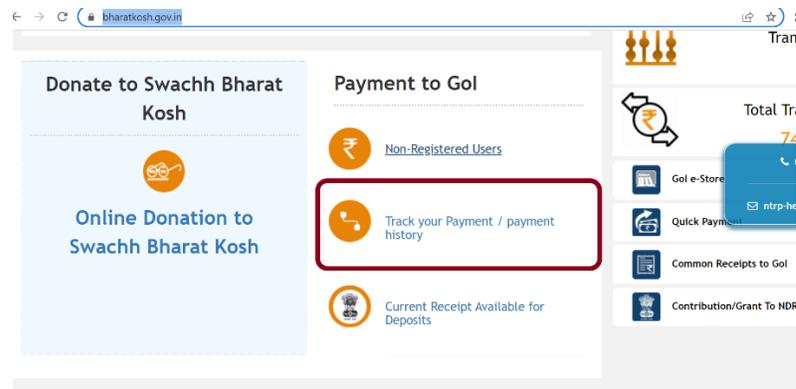
- User should ensure to enable the pop-ups before downloading the pdf. Else, the pdf would not get saved in the system automatically. The pop-up can be enabled by clicking on the enable pop-up option as appearing in the top right side of the screen.
- There have been certain instances where the user has attached the attachments in the web form, but while uploading the same at the MCA portal, the attachments are not visible in the form. In such a case, user is advised to raise a ticket at the MCA helpdesk and keep note of the same and proceed with filing the form ignoring the fact that the attachments are not visible in the form.
- In most of the cases, the challan is not getting generated upon making payment of the form. Therefore, in such a case, the user is advised to save the SRN of the form and as a proof of payment, he may download the acknowledgement receipt from the BharatKosh website using the email id or phone no which was used at the time of creating login credentials at the MCA 21 Version 3 platform.

Detailed procedure may be referred below:

Step-1: Visit <https://bharatkosh.gov.in/>

Step-2: Scroll down the screen and click on the Track your payment option as appearing in the screenshot below.

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Step-3: Thereafter, fill in the email id or phone number as used while creating login credentials for registering/migrating to MCA 21 V3 portal. Then select the date range of the SRN to generate the acknowledgement receipt.

Step-4: Click on the receipt and the same will get downloaded in pdf format.

- In case the user faces any issue relating to pre-filing. For example: incorrect details are showing in the form related to partners of the LLP or any other incorrect or incomplete information, then the same may be reported to the Ministry of Corporate Affairs by raising a ticket at the MCA helpdesk or the user may also report the issue along with the ticket no of complaint so generated at the Google Link mentioned below to the ICAI, so that the same may be escalated to the technical team of L&T and may be resolved at the earliest.

ICAI's Google Form Link for reporting any issues faced while filing webform-11 or any other form of LLP:

<https://docs.google.com/forms/d/e/1FAIpQLSfq1oHMfJfpuWLN24INV9FLwO5Uu5NOGqryjPZmiB1XV-5kw/viewform>

Frequently Asked Questions related to Form-11

Frequently Asked Questions: Form-11

Ques 1. In Form 11 LLP, the field no. 6(d) i.e. “Total contribution received from all the partners of the LLP (in Rs.)” is disabled field. How to fill the information of this field to proceed with the form?

Ans 1. The field no. 6(d) i.e. “Total contribution received from all the partners of the LLP (in Rs.)” is the summation of ‘Contribution received and accounted for’ from all partners (individual and body corporate) as entered field 7j and 8g of the form.

The amount that the users provide in field 7j and 8g of the form for all the Partners/Designated Partners of the LLP, will be added and pre-filled in the field 6(d) of the form.

6 Details as on 31st March of the period for which annual return is being filed

(a) *Total number of designated partners <input type="text"/>	(b) *Total number of partners <input type="text"/>	(c) *Total obligation of contribution of partners of the LLP (in Rs.) <input type="text"/>
--	---	---

(d) *Total contribution received from all the partners of the LLP (in Rs.)

Contribution received = Summation of 'Contribution received and accounted for' from all partners (individual and body corporate) as entered field 7j and 8g.

Individual Partner details _____

7 Detail of individual(s) as partners

TG on Filing Forms for LLPs & Companies # 1: Form-11 (Annual Return of LLPs)

7 Detail of individual(s) as partners

(a) *Designation [Text Field]	(b) *Designated Partner Identification number (DPIN)/ Income tax permanent account Number (Income-tax PAN)/ Passport number [Text Field]	(c) *Name [Text Field]
(d) *Date of Appointment DD/MM/YYYY [Calendar Icon]	(e) Date of Cessation DD/MM/YYYY [Calendar Icon]	(f) Date of change in designation DD/MM/YYYY [Calendar Icon]
(g) Previous Designation [Text Field]	(h) Previous Name, if any [Text Field]	(i) *Obligation of contribution [Text Field]
(j) Contribution received and accounted for Enter Here [Text Field]	(k) Whether resident in India <input type="radio"/> Yes <input type="radio"/> No	(l) Number of limited liability partnership(s) in which he/she is a partner Enter Here [Text Field]
(m) Number of company(s) in which he/she is a director [Text Field]		

8 Details of bodies corporate as partners

(a) *Type of body corporate [Text Field]	(b) *Corporate identity number (CIN) or Foreign company registration number (FCRN) or Limited liability partnership identification number (LLPIN) or Foreign Limited liability partnership identification number (FLPIN) or any other identification number [Text Field]	
(c) *Name of the body corporate [Text Field]	(d) *Full address of the registered office or principal place of business in India [Text Field]	(e) *Country where registered India [Text Field]
(f) *Obligation of contribution [Text Field]	(g) Contribution received and accounted for Enter Here [Text Field]	(h) Name and particulars of person signing on behalf of body corporate as nominee [Text Field]
(i) *Name [Text Field]	(j) *DPIN/ Income-tax PAN/ [Text Field]	(k) *Designation [Text Field]

Ques 2. In Form 11 LLP, the field no. 1(a) and 1(b) i.e. “Financial year (From date)” and “Financial year (To date)” are disabled field. How to fill the information of this field to proceed with the form?

Ans 2. The field no. 1(a) and 1(b) of Form 11 LLP are mandatory fields. These fields remain disabled till the time user provides the Limited Liability Partnership Identification Number (LLPIN) in field 2 of the form.

As soon as the user provides the LLPIN, the related information gets pre-filled in the forms with respect to the LLPIN and field no. 1(a) and 1(b) gets enabled for the users to fill.

Frequently Asked Questions related to Form-11

LLP details

1(a) *Financial year (From date) DD/MM/YYYY

1(b) *Financial year (To date) DD/MM/YYYY

OR

2 *Limited Liability Partnership Identification Number (LLPIN)

Enter LLP Name to find LLPIN

Enter at least 3 characters

3(a) *Name of the Limited Liability Partnership (LLP)

3(b) *Address of the registered office of the LLP

3(c) *Jurisdiction of Police Station for the registered office

Enter Here

(d) Other address if declared under section 13(2) for service of documents

(e) Jurisdiction of Police Station for the other address

(f) *e-mail ID

LLP details

1(a) *Financial year (From date) DD/MM/YYYY

This is required field

1(b) *Financial year (To date) DD/MM/YYYY

This is required field

OR

2 *Limited Liability Partnership Identification Number (LLPIN)

Enter LLP Name to find LLPIN

Enter at least 3 characters

3(a) *Name of the Limited Liability Partnership (LLP)

3(b) *Address of the registered office of the LLP

3(c) *Jurisdiction of Police Station for the registered office

Enter Here

(d) Other address if declared under section 13(2) for service of

(e) Jurisdiction of Police Station for the other address

(f) *e-mail ID

Ques 3. I am not able to submit my Form 11 LLP as the system is showing error “The revised filing of annual return is allowed only once for a financial year”. What should I do?

Ans 3. If a user has Form 11 LLP for a particular financial year in his “My Application” tab in any of the following states, the system will show error if a fresh Form 11 LLP is attempted to be filed by the user for the same financial year:

- 1) **Approved:** This means the user has already filed Form 11 LLP for the same financial year and the same has been approved.
- 2) **Pending for DSC Upload and Payment:** This means that the final PDF of the web form has been generated and thereby SRN has been generated for the form. The user is now required to

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affix the requisite DSCs on the form and upload them and make payment.

- 3) **Pending for Payment:** This means that the DSC affixed PDF form has been uploaded by the user, only payment is required to be made.

In case Form 11 LLP of a particular LLP is in any of the above states for a particular financial year, the user will not be allowed to file a fresh Form 11 LLP for the same LLP for that financial year.

What to do in such cases?

The users are required to follow the below steps:

- 1) Login and access the application history in 'My Application' tab;
- 2) For the respective Form 11 LLP which is available in your application history in any of the above status, please scroll right to see the action buttons available for the form;
- 3) In case you want to edit anything in the form, please click 'Edit' and the prefilled form will be opened. The user can change the details till the time payment has been made for any form. Upon click of submit, a fresh PDF of the form, with revised details, will be generated for filing;
- 4) In case you want to directly upload the DSC affixed PDF, please click on 'Upload PDF';
- 5) In case you want to directly make the payment, please click on payment option and make the payment.

Users are not required to fill a fresh Form 11 LLP in case there is a Form 11 LLP available in the application history of the user in any of the above states for the same LLP and same financial year.

