

**General Circular No. 13/2020**

**F.No. 17/61/2016-CL-V-Pt-I**

**GOVERNMENT OF INDIA  
MINISTRY OF CORPORATE AFFAIRS**

5th Floor, A Wing, Shastri Bhavan,  
Dr. R.P. Road, New Delhi,

**Dated: 30.03.2020**

To  
All Regional Director,  
All Registrars of Companies,  
All Stakeholders.

**Subject: LLP Settlement Scheme, 2020 -Modification- reg.**

Sir,

In continuation to Ministry's General Circular No.06/2020 dated 04.03.2020 and in order to support and enable Limited Liability Partnerships (LLPs) registered in India to focus on taking necessary measures to address the COVID-19 threat and to reduce their compliance burden, certain modifications to the said Circular have been decided to be implemented by this Ministry, with effect from 01.04.2020.

**2. Modification in Para no. 8 of the said Circular dated 04.03.2020, with effect from 01.04.2020**

- (a) Title of the para shall be read as "**The details of the original scheme are as under:**"
- (b). In sub-paras (i) and (vi), for the words, letters and figures, "13th June, 2020", the words, letters and figures, "31st March, 2020" shall be substituted.

**3. Insertion of para 8A after para 8 of the said Circular dated 04.03.2020, with effect from 01.04.2020**

The following para shall be inserted after para 8, namely:-

**"8A. The details of the scheme as modified, are as under:**

- (i) The scheme shall come into force with effect from 1<sup>st</sup> April, 2020 and shall remain in force upto 30<sup>th</sup> September, 2020.

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(ii) **Definitions:-** In this scheme, unless the context otherwise requires, -

(a) "Act" means the Limited Liability Partnership Act, 2008;

(b) "LLP" means a LLP as defined in Section 2 (n) of the Limited Liability Partnership Act, 2008;

(c) "defaulting LLP" means a LLP registered under the Limited Liability Partnership Act, 2008 which has made a default in filing of documents on the due date(s) specified under the LLP Act, 2008 and rules made there under;

(d) "belated documents" means all documents or forms which are required to be filed in the MCA-21 registry under the provisions of LLP Act, 2008 and the rules made thereunder

(iii) **Applicability:-** Any "defaulting LLP" is permitted to file belated documents, which were due for filing till **31<sup>st</sup> August, 2020** in accordance with the provisions of this Scheme.

(iv) **Manner of payment of fee on filing of belated documents for seeking immunity under the Scheme:-** The defaulting LLPs may themselves avail this scheme for filing documents which have not been filed or registered in time on the payment of fee as payable for filing of such document or return: Provided that no additional fees shall be payable for filing any belated documents under this scheme.

(v) **Immunity from prosecution in respect of document(s) filed under the scheme:-** The defaulting LLPs, which have filed their belated documents till 30<sup>th</sup> September, 2020 and made good the default, shall not be subjected to prosecution by the Registrar for such defaults.

(vi) **The Scheme not to apply:-** This Scheme shall not apply to LLPs which have made applications in Form 24 to the Registrar, for striking off their name from the register as per provisions of Rule 37(1) of the LLP Rules, 2009."

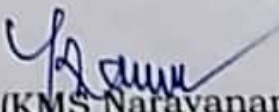
4. **Modification in Para no. 9 of the said Circular dated 04.03.2020, with effect from 01.04.2020**

(a) After the words "conclusion of the Scheme", the words, letters and figures "after 30<sup>th</sup> September, 2020" shall be inserted.

5. The other terms and conditions of the said circular shall remain unchanged.

6. This issues with the approval of the competent authority.

Yours faithfully,

  
(KMS Narayanan)

Assistant Director (policy)

Copy forwarded for information to:-E-Governance section and Guard file.