

Compliance Calendar for LLP

MANDATORY COMPLIANCES FOR AN LLP

Registered LLP'S with the Ministry of Corporate Affairs (MCA) needs to file the following mandatory compliance requirements:

SR. NO.	Particulars	Form	Due Date
1.	Annual Return	e- Form 11	Within 60 days of closer of financial year
2.	Statement of Account & Solvency	e- Form 8	within a period of 30 days from the end of six months of the financial year

EVENT BASED COMPLIANCE TO BE DONE BY LLP:

SR. No.	Agenda	Particulars	E-Forms
1.	Change In Partner	Any change in Partner and Designated Partner (Admission, Resignation, Cessation, Death, and Expulsion) should be filed within 30 days of change.	e-Form- 4
2.	Supplementary LLP Agreement	Any change in the original LLP agreement needs to be drafted in Supplementary LLP Agreement and such change is required to file within 30 days of change.	e-Form-3
3.	Change In Name	Any change in name of LLP should be filed within 30 days of change.	e-Form-5
4.	Change In Registered Office	Any change in place of registered office of LLP should be filed within 30 days of change.	e-Form- 15

INCOME TAX RETURN DUE DATES FOR BY LLP:

LLP can file its return of income in **ITR 5**. It is mandatory for LLP to file return of income electronically under digital signature if its accounts are required to be audited under section 44AB

SR. No.	Income Tax Return Particulars	Due Date
1.	In case Audit is not required (Those LLPs whose annual turnover does not exceeds Rs. 40 lakh or partner's obligation of contribution exceeds Rs. 25 lakh are required to file their Income Tax. They are not required to get their accounts audited by their Auditor)	31st July of every year
2.	In Case Audit is required	30th September of

	(Those LLPs whose annual turnover exceeds Rs. 40 lakh or partner's obligation of contribution exceeds Rs. 25 lakh are required to file their Income Tax. They are required to get their books audited under the Income Tax Act.)	every year
3.	LLPs Involved in International Transaction (LLPs that entered into an international transaction with associated enterprises or undertook certain Specified Domestic Transactions are required to file Form 3CEB. Form 3CEB must be certified by a Chartered Accountant.)	30th November of every year

APPLICABILITY OF TAX AUDIT ON LLP:

- As Per Section 44AB Of Income Tax Act -1961
- If LLP is carrying on Business –Total sales/Turnover Exceed Rs 1 Crore
- If LLP is carrying on Profession –Gross Receipt Exceeds Rs 50

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