

To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

MINISTRY OF CORPORATE AFFAIRS
NOTIFICATION

New Delhi, the 04th March, 2022

G.S.R.(E). - In exercise of the powers conferred by sub-sections (1) and (2) of section 79 of the Limited Liability Partnership Act, 2008 (6 of 2009), the Central Government hereby makes the following rules further to amend the Limited Liability Partnership Rules, 2009, namely: -

1. Short title and commencement. - (1) These rules may be called the Limited Liability Partnership (Second Amendment) Rules, 2022.
(2) They shall come into force from the date of its publication in the Official Gazette.
2. In the Limited Liability Partnership Rules, 2009 (hereinafter referred to as the said rules), in rule 11,-
 - (a) in sub-rule (1), in the second proviso, for the word "two", the word "five" shall be substituted;
 - (b) in sub-rule (3), after the word and figures "Form 16.", the following words shall be inserted, namely:-

"and shall mention Permanent Account Number and Tax Deduction Account Number issued by the Income Tax Department".
3. In rule 19 of the said rules, for sub-rule (4), the following sub-rule shall be substituted, namely:-

" (4)The person making the application shall attach a copy of the incorporation certificate of the limited liability partnership or the company or the registration certification of the entity, as the case may be."

4. In rule 24 of the said rules, for sub-rule (6) of, the following sub-rule shall be substituted, namely :-

"(6) Statement of Account and Solvency shall be signed on behalf of the limited liability partnership by its designated partners. Where the corporate insolvency resolution process has been initiated against the limited liability partnership under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) or the Limited Liability Partnership Act, 2008 (06 of 2009) has come under liquidation under the said Code, 2016 or the said Act, 2008, the said Statement of Account and Solvency may be signed on behalf of limited liability partnership by interim resolution professional or resolution professional, or liquidator or limited liability partnership administrator. ".

5. In rule 25 of the said rules, for sub-rule (2) of, the following proviso, shall be inserted, namely:-

" Provided that where the corporate insolvency resolution process has been initiated against the limited liability partnership under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) or the Limited Liability Partnership Act, 2008 (06 of 2009) having turnover upto five crore rupees during the corresponding financial year or contribution upto fifty lakh rupees has come under liquidation under the said Code, 2016 or the said Act, 2008, the said annual return may be signed on behalf of limited liability partnership by interim resolution professional or resolution professional, or liquidator or limited liability partnership administrator and no certification by a designated partner shall be required."

6. In rule 34 of the said rules,-

- (a) in sub-rule (3), in clause (ii), in sub-clause (c), for the word and figures "Form 29", the word and figures "Form 28" shall be substituted;
- (b) in sub-rule (8), for the word and figures "Form 29", the word and figures "Form 28" shall be substituted;

7. In rule 36 of the said rules, in sub-rule (6), after the word, brackets and figure "sub-rule (7)", the words and figures "in Form 32". shall be inserted;

8. In rule 37 of the said rules, in sub-rule (1A), in clause (II), for the words and figures "enclose along with Form 24", the words and figures "furnish in Form 24" shall be substituted.

9. In the said rules, for RUN LLP, FiLLiP, Form 3, Form 4, Form 5, Form 8, Form 9, Form 11, Form 12, Form 15, Form 16, Form 17, Form 18, Form 22, Form 23, Form 24, Form 25, Form 27, Form 28, Form 31 and Form 32, the following shall be substituted, namely,-