

# **Form LLP-11: Annual Return of LLP – A**

## **Detailed Guide**

(05<sup>th</sup> May 2025)  
Article No 981

### **SHORT SUMMARY:**

The Limited Liability Partnership (LLP) structure, governed by the Limited Liability Partnership Act, 2008, offers the benefits of limited liability to its partners while allowing the flexibility of a partnership. In line with corporate compliance norms, every LLP is mandated to file its Annual Return with the Registrar of LLPs using Form LLP-11.

This article provides a detailed understanding of Form LLP-11, its statutory background, contents, filing requirements, penalties for non-compliance, and answers to key questions frequently raised by stakeholders.

### **A. Statutory Provisions Governing LLP-11**

#### **Section 35 of LLP Act, 2008**

*"Every LLP shall file an annual return duly authenticated with the Registrar within sixty days of closure of its financial year."*

#### **Rule 25(1) of LLP Rules, 2009**

*"Every LLP shall file with the Registrar an annual return in Form 11 within 60 days of the end of the financial year."*

### **B. Applicability of LLP-11**

- **Applicable to:** All registered LLPs in India.
- **Filing Frequency:** Annually.
- **Due Date:** Within **60 days** from the close of the financial year i.e., by **30th May** every year.

### **C. Financial Year Consideration:**

- For LLPs incorporated **before 1st October**, the financial year ends on **31st March** of the next calendar year.
- For LLPs incorporated **on or after 1st October**, the first financial year can be extended to end on **31st March** of the year following the next.

### **D. Key Contents of Form LLP-11**

The form captures the following details:

#### **1. LLP Details**

- LLPIN
- Name of the LLP
- Registered Office Address
- Jurisdiction of Police Station

#### **2. Details of Partners/Designated Partners**

- Names and DPINs
- Number of Partners as on 31st March

#### **3. Capital Contribution**

- Total obligation of contribution by all partners
- Contribution received during the financial year

#### **4. Details of Other Bodies Corporate as Partners**

- CIN/LLPIN/FLLPIN/FCRN
- Name and address

#### **5. Summary of Changes (if any)**

- Changes in partners/designated partners
- Amendments to the LLP Agreement (if relevant)

#### **6. Details of Penalties and Compounding (if any)**

- Offence description and penalty status

#### **7. Digital Signatures**

- To be digitally signed by a Designated Partner (DP)

- Certification by a **Practicing Chartered Accountant / Company Secretary / Cost Accountant** in whole-time practice is mandatory

### E. Attachments Required

- Details of LLP and/or Company in which partners/designated partners are directors/partners (if any)
- Optional attachments, as applicable (e.g., Resolutions, Consents)

### F. Filing Fees for LLP-11

Filing fees depend on the contribution amount of the LLP:

<b>Contribution Slab</b>	<b>Filing Fee (₹)</b>
Up to ₹1 lakh	₹50
More than ₹1 lakh up to ₹5 lakhs	₹100
More than ₹5 lakhs up to ₹10 lakhs	₹150
More than ₹10 lakhs up to ₹25 lakhs	₹200
More than ₹25 lakhs up to ₹100 lakhs	₹400
Above ₹100 lakhs	₹600

### G. Consequences of Non-Filing

<b>Particulars</b>	<b>Penalty</b>
Failure to file Form LLP-11 by due date	₹100 per day (No upper ceiling till 2021; recent amendments may cap this for small LLPs under the <b>LLP (Amendment) Act, 2021</b> )

- Inactive LLPs may also be struck off by the Registrar for continuous non-compliance.

## H. Recent Developments / Amendments

- **Decriminalization of certain offences** under LLP (Amendment) Act, 2021.
- **Modified LLP Form-11** with additional disclosures regarding penalties and compounding.
- **Small LLPs** have been introduced, possibly allowing **lesser penalties and compliance relief**.

## I. High-Level FAQs on LLP-11

### 1. Is filing Form LLP-11 mandatory for LLPs with no operations or income?

Yes. Even dormant or non-operational LLPs must file Form LLP-11 annually.

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### 2. Can LLP-11 be revised after filing?

No. There is no provision for revising Form LLP-11 once filed. Any error must be rectified through other means (e.g., filing Form LLP-3 for agreement change, or compounding if required).

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### 3. What is the difference between Form LLP-8 and LLP-11?

- **LLP-8** is a Statement of Account & Solvency filed by **30th October** every year.
  - **LLP-11** is an Annual Return providing **partner and contribution details** to be filed by **30th May**.
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### 4. Can an LLP file Form LLP-11 without a DSC?

No. Digital Signature Certificate (DSC) of the designated partner and the certifying professional is mandatory.

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## **5. What if a partner has changed during the financial year?**

Such changes must be recorded via **Form LLP-3** before filing Form LLP-11, which reflects the position as on **31st March**.

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### **Conclusion**

Form LLP-11 plays a crucial role in the annual compliance framework of an LLP. Non-filing may not only attract daily penalties but also lead to the eventual striking off of the LLP. Practitioners must ensure timely filing, verify statutory registers, and keep clients informed about the consequences of non-compliance. Given recent regulatory amendments, a proactive approach to LLP compliance is more critical than ever.

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