

LLP Form 3
INSTRUCTIONS FOR FILLING OF LLP EFORM – 3
(Information with regard to limited liability partnership agreement and changes, if any, made therein)

S. No.	Detailed Instructions
	<p>Note:</p> <ol style="list-style-type: none"> 1. Instructions are not provided for the fields which are self-explanatory 2. 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 eForm.
	<p>Please note the following:</p> <ul style="list-style-type: none"> • In case of change in LLP agreement due to appointment or cessation of designated partner(s)/ partner(s), eForm 4 (Notice of appointment, cessation, change in name/ address/ designation of a designated partner or partner and consent to become a partner/ designated partner) should be filed together at the time of filing of eForm 3. • <u>In case the number of designated partners and partners exceeds two hundred (200)</u> Details of each partner including their profit sharing details should be updated through the screen for Updating partners' detail at LLP portal. This is applicable both in case of initial LLP agreement or any changes thereto. These details are required to be provided in the screen before filling this eForm. Once the details are updated on the LLP portal, a service request number (SRN) shall be generated by the system and the same shall have to be mentioned at the time of filing of this form. Please note that filing of this form shall not be allowed in case there is any other eForm 3 pending for payment of fee or any other eForm 3 is under processing or already approved in respect of the SRN. • In case of changes in LLP Agreement, filing of this form shall not be allowed in case there is any eForm 4 (Notice of appointment, cessation and change in designation of a designated partner or partner) pending for payment of fee or any eForm 4 is under processing in respect of the LLP. • The Stamp Duty payable of LLP Agreement is a State subject and same may be paid as per the State Stamp Act. Till the time specific Stamp Duty is prescribed in respective Stamp Act, the Stamp duty on LLP Agreement may be paid as per the stamp duty payable on partnership agreement in view of the Finance Bill, 2009.
	<p>Please note the following in case your LLP Forms 3 & 4 are pending for payment or for processing:</p> <ul style="list-style-type: none"> • In case you have already filed both LLP Forms 3 & 4 and your LLP Form(s) are either pending for payment or for processing by MCA, you can inform MCA along with documentary evidence about any further changes in LLP agreement and/ or changes in appointment/cessation/ change of directors by using the Enter Form 3 Or Form 3&4 Details For LLP Filing user service available at www.mca.gov.in. This service can be accessed only by a Director or a Professional User. • After approval of both LLP Form 3 & 4 which were in progress, you can refile LLP Form 3 or LLP Form 3 & 4 again with latest information. There will be no additional fees levied for this change, if the change is informed within 30 days of the event date (as referred in LLP Form 3 & 4). • However, if you inform the Ministry (using the Enter Form 3 Or Form 3&4 Details For LLP Filing user service available at www.mca.gov.in) after 30 days of the event date (as referred in LLP Form 3 & 4), the additional fees will be calculated for the period after 30 days of the event date (as referred in LLP Form 3 & 4). • If you don't file LLP Form 3 & 4 with 3 months of informing the Ministry (using the Enter Form 3 Or Form 3&4 Details For LLP Filing user service available at www.mca.gov.in), the details saved using this service will be lost. The subsequent filing of LLP Form 3 or 3 & 4 will be considered as fresh filing with additional fee.

	<p>Let's us understand with help of an example.</p> <p>ABC LLP filed LLP Form 3 on 1st March, 2016. The LLP Form 3 & 4 are pending for approval.</p> <p>On 10th April, there were changes made to LLP agreement and share of partners. ABC LLP wants to refile the LLP Form 3 & 4. However, they cannot do so because their previously filed eForm are still pending.</p> <p>LLP representatives inform the Ministry (using the Enter Form 3 Or Form 3&4 Details For LLP Filing user service available at www.mca.gov.in) on 29th April, 2016 about the change in LLP agreement and share of partners.</p> <p>Their LLP Form # and 4 that were filed on 1st March, 2016 were approved by MCA on 4th May, 2016. The LLP representatives refile the LLP Form 3 & 4 on 10th May, 2016 and no additional fee is levied.</p> <p>Consider another example, where LLP Form 3 & 4 that were filed on 1st March, 2016 were approved on 4th May, 2016. The LLP representatives refile the LLP Form 3 & 4 on 10th August, 2016 and additional fee is levied for the entire period starting 11th May, 2016 (10th April + 30 days) to 10th August, 2016.</p>
	Refer the relevant provisions of the Limited Liability Partnership (LLP) Act, 2008 and rules made there under with respect to the matter dealt in the eForm.
1	Select option for 'Filing information with regard to LLP Agreement' or 'Filing information with regard to changes in LLP Agreement'.
	<p>In case of filing information with regard to initial LLP Agreement, fields 2, 3, 4 and part A (fields 5 to 17) are required to be filled.</p> <p>In case of filing information with regard to changes in LLP Agreement, fields 2, 3, 4 and part B (18 to 22) are required to be filled.</p>
2, 3, 4	4(a), 4(b) Enter Limited liability partnership identification number (LLPIN). Click the "Pre-fill" button System will automatically display the name, address of the registered office and the email ID of the LLP. In case there is any change in the email ID, enter the new valid email ID.
Part A- For filing information with regard to LLP Agreement	
5	Enter the place and date of agreement. In case the date of agreement is prior to date of incorporation, date of ratification (acceptance) of LLP agreement is mandatory to enter.
6	System will display the business activities to be carried out by the LLP on incorporation based on the LLPIN
7	System will display the total number of partners. In case the number of partners in the LLP is less than two hundred (200), click the Pre-fill button. System will display the details of the partners along with total monetary value of each partner's

S. No.	Detailed Instructions
	<p>contribution. Enter the '% of profit sharing' for each partner.</p> <p>In case the number of partners in the LLP is more than the two hundred (200), enter the service request number (SRN) of details updated through the screen.</p>
8 to 17	Enter the details as per LLP agreement.
Part B- For Filing information with regard to changes (addition, omission or alteration) in the LLP Agreement.	

18		<p>Enter the date of modification in LLP agreement.</p> <p>You can file the modifications in the LLP agreement through this form only if these changes are within 30 days of the filing date. If any change(s) are beyond 30 days, then separate form is to be filed for every such change in the LLP agreement.</p> <p>In case of multiple changes in LLP agreement, date of earliest modification should be entered.</p>
19		<p>Select the reason(s) for change in LLP agreement. Multiple check boxes can be selected.</p> <p>In case 'Change in business activities' is selected, details are required to be filled in field 20.</p> <p>In case 'Change in partner(s)' is selected, 'Change in partner's contribution and % of profit sharing' shall also be selected. Details are required to be filled in field 21. In this case, eForm 4 should also be filed together at the time of filing eForm 3.</p> <p>In case 'Change in partner's contribution and % of profit sharing' is selected, details are required to be filled in field 21.</p> <p>In case 'Change in details pertaining to each field at serial number 8 to 17' is selected, details are required to be filled in field 22.</p>
20	a, b, c	<p>Enter the business activities to be carried out by LLP after the change in LLP agreement.</p> <p>Based on the new business activities of the LLP, please enter the main division of industrial activity as per National Industrial Classification (NIC)-2004 given below in Annexure A. The main division should be selected based on relevant sub-class and description applicable to the LLP given in NIC-2004.</p> <p>The details of main division, sub-class and description of National Industrial Classification-2004 are also available under 'information' link on the MCA21 portal</p>
21	a, b, c, d	<p>System will automatically display the total number of existing designated partners and partners of the LLP. Enter the number of designated partners and partners being appointed.</p> <p>In case the summation of existing designated partners/ partners and designated partners/ partners appointed is less than 200, click the Pre-fill button.</p> <p>System will automatically display the partners' details as per the existing information in the LLP system.</p> <p>Select the type of change for each of the partner. In case there is no change in details of a particular partner, 'No Change' should be mentioned.</p> <p>However, in case there is 'No Change' but the existing details i.e. Form of contribution, Monetary value of Contribution or % of profit sharing is/are not displayed or the displayed details needs to be updated, enter the updated value(s).</p> <p>In case there is change in the form of contribution, its monetary value and % of profit sharing, select 'Change' in type of change and enter the details as per new LLP agreement.</p> <p>In case of appointment of new partner/ designated partner, provide the unique identifier of partner/ designated partner. Click the 'Pre-Fill All' button.</p> <p>System will automatically display the name of partners in case designated partner identification number (DPIN) is entered. Enter the other required particulars of the partner.</p> <p>In case the summation of existing designated partners/ partners and designated partners/ partners appointed is more than the 200, enter the SRN of details updated through the screen.</p>
Attachments		<p>③ Initial LLP Agreement or Supplementary/ amended LLP agreement containing changes</p> <p>③ Any other information can be provided as an optional attachment</p>
Digital signature		eForm should be digitally signed by a designated partner of the LLP. In such case, the person signing the form should be different from the person in whose respect the form is being filed.
Certificate		The eForm should be certified by a chartered accountant (in whole-time practice) or cost accountant (in whole-time practice) or company secretary (in whole-time practice) by digitally

S. No.	Detailed Instructions
--------	-----------------------

signing the eForm.

Select the relevant category of the professional and whether he/ she is an associate or fellow.

In case the professional is a chartered accountant (in whole-time practice) or cost accountant (in whole-time practice), enter the membership number. In case the practising professional is a company secretary (in whole-time practice), enter the certificate of practice number.

Annexure A – List of main divisions of industrial activities

Categories	Divisions (Codes)
Agriculture and Allied Activities	Agriculture, Hunting and related Service activities (01); Forestry, logging and related Service activities(02); Fishing, Operation of fish hatcheries and fish farms; Service activities incidental to fishing (05)
Mining & Quarrying	Mining of coal and lignite, extraction of peat (10); Extraction of crude petroleum and natural gas, service activities incidental to oil and gas extraction excluding surveying (11); Mining of uranium and thorium ores (12); Mining of metal ores (13); Other Mining and Quarrying (14)
Manufacturing (Food stuffs)	Manufacture of food products and beverages (15); Manufacture of tobacco products (16)
Manufacturing (Textiles)	Manufacture of textiles (17); Manufacture of wearing apparel, dressing and dyeing of fur (18)
Manufacturing (Leather & products thereof)	Tanning and dressing of leather, manufacture of luggage handbags, saddlery & harness and footwear (19)
Manufacturing (Wood Products)	Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plating materials (20)
Manufacturing (Paper & Paper products; Publishing, printing and reproduction of recorded media)	Manufacture of paper and paper products (21); Publishing, printing and reproduction of recorded media (22)
Manufacturing (Metals & Chemicals, and products thereof)	Manufacture of coke, refined petroleum products and nuclear fuel (23); Manufacture of chemicals and chemical products (24); Manufacture of rubber and plastic products (25); Manufacture of other non-metallic mineral products (26); Manufacture of basic metals (27); Manufacture of fabricated metal products, except machinery and equipments (28)
Manufacturing (Machinery & Equipments)	Manufacture of machinery and equipment n.e.c (29); Manufacture of office, accounting and computing machinery (30); Manufacture of electrical machinery and apparatus n.e.c (31); Manufacture of radio, television and communication equipment and apparatus (32); Manufacture of medical, precision and optical instruments, watches and clocks (33); Manufacture of motor vehicles, trailers and semi-trailers (34); Manufacture of other transport equipment (35)

Page 4 of 6

Categories	Divisions (Codes)
Manufacturing (Others)	Manufacture of furniture; manufacturing n.e.c (36); Recycling (37)

Electricity, Gas & Water companies	Electricity, gas, steam and hot water supply (40); Collection, purification and distribution of water (41)
Construction	Construction (45)
Trading	Sale, maintenance and repair of motor vehicles and motor cycles; retail sale of automotive fuel (50); Wholesale trade and commission trade, except of motor vehicles and motorcycles (51); Retail trade, except of motor vehicles and motorcycles, repair of personal and household goods (52); Hotels and Restaurants (55)
Transport, storage and Communications	Land transport; transport via pipelines (60); Water Transport (61); Air Transport (62); Supporting and auxiliary transport activities, activities of travel agencies (63); Post and telecommunications (64)
Finance	Financial intermediation, except insurance and pension funding (65); Activities auxiliary to financial intermediation (67)
Insurance	Insurance and pension funding, except compulsory social security (66)
Real Estate and Renting	Real estate activities (70); Renting of machinery and equipment without operator and of personal and household goods (71)
Business Services	Computer and related activities (72); Other Business Activities (74)
Community, personal & Social Services	Research and Development (73); Public Administration and Defence, compulsory social security (75); Education (80); Health and Social Work (85); Sewage and refuse disposal, sanitation and similar activities (90); Activities of membership organizations n.e.c. (91); Recreational, cultural and sporting activities (92); Other Service activities (93); Activities of private households as employers of domestic staff (95); Undifferentiated goods-producing activities of private households for own use (96); Undifferentiated service-producing activities of private households for own use (97); Extra territorial organizations and bodies (99)

Common Instruction Kit

Buttons	Particulars
Pre-fill	<p>When the user clicks the Pre-fill button after entering the limited liability partnership identification number in eForm (excepting eForm 1), the name and address is displayed by the system.</p> <p>This button may appear more than once in eForm, and shall be required to be clicked for displaying the data pertaining to that field.</p> <p>You are required to be connected to the internet for pre-filling.</p>
Attach	<p>You have to click the attach button corresponding to the document you are making an attachment. In case you wish to attach any other document, please click the optional attach button.</p>
Remove attachment	<p>You can view the attachments added to eForm in the rectangle box provided next to the list of attachment. If the user wants to remove or delete any attachment, select the attachment to be removed and press the "Remove attachment" button.</p>
Check Form	<p>Once the form is filled up. The user is required to press the Check Form button. When this button is pressed form level validation is done such as, Whether all the mandatory fields are filled up or not. If an error is displayed after pressing the button the user is required to correct the mistake and again press the "Check Form" button. When all the form level validation is done. A message is displayed that "Form level pre scrutiny is successful". The Check Form is done without being connected to the internet.</p>
Modify	<p>"Modify" button gets enabled after the check form is done. By pressing this button the user can make the changes in the filled in form. If the user makes any change in the form again the user is required to press the "Check Form" button.</p>
Pre scrutiny	<p>Once the check form is done the user is required to Pre scrutinize the eForm. This requires being connected to the MCA21 site for uploading the form. On pre-scrutiny the system level check is performed and if there are any errors it is displayed to the user and once the error is corrected and again on Pre scrutiny if the message displayed is "No errors found. Click on the button below to "Get Form". Press the Get Form button and make the required corrections.</p> <p>Note: before submitting/ uploading the eForm attach the digital signature by clicking on the box appearing <input type="text"/> on the signature field</p>
Upload eForm	<p>After pre scrutiny is done the user is required to submit the form. This requires being connected to the MCA21 site for uploading the form.</p> <p>Once the form is submitted the fee is displayed to the user. When the user press the "Pay" button the mode of payment option is displayed. For online payment option (Credit Card or Net banking), user shall be redirected to pay the filing fees.</p> <p>On challan payment option, a challan is generated displaying the amount of filing fee to be paid. The user is required to take the print out of three copies of both challans and submit the payment at authorized bank branch. The user has to submit three copies at bank and user shall receive one copy with bank acknowledgment for user's record.</p>

Note: User is advised to refer to eForm specific instruction kit.