

# ROC Compliance for LLP:

## Introduction

A **Limited Liability Partnership (LLP)** is one of the most preferred business structures in India due to its flexibility, limited liability protection, and comparatively lower compliance burden. However, every LLP registered under the **Ministry of Corporate Affairs (MCA)** is required to comply with certain annual filing requirements to maintain its active status and avoid penalties.

Non-compliance can lead to heavy additional fees, penalties, and difficulties in obtaining loans, government registrations, and business contracts. Therefore, understanding ROC compliance for LLPs is essential for every designated partner.

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## What is ROC Compliance for LLP?

ROC (Registrar of Companies) compliance refers to the statutory filings and disclosures that an LLP must submit to the Registrar under the **Limited Liability Partnership Act, 2008** and related rules.

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## Mandatory Annual ROC Compliances for LLP

### 1. Filing of LLP Annual Return (Form 11)

Every LLP must file an Annual Return in **Form 11** with the ROC.

#### Purpose:

- Details of partners and designated partners.
- Contribution received by the LLP.
- Summary of management structure.

#### Due Date:

- 30th May every year.

#### Applicability:

- Mandatory for all LLPs, even if there is no business activity during the year.
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## 2. Filing of Statement of Account and Solvency (Form 8)

Form 8 contains the financial details of the LLP and a declaration regarding its solvency.

### Purpose:

- Statement of assets and liabilities.
- Income and expenditure details.
- Solvency declaration by designated partners.

### Due Date:

- 30th October every year.

### Applicability:

- Mandatory for all LLPs, irrespective of turnover.
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## 3. Income Tax Return Filing

Apart from ROC compliance, LLPs must file their Income Tax Return with the Income Tax Department.

### Form:

- ITR-5

### Due Date:

- 31st July (generally, where audit is not applicable).
  - As prescribed by the Income Tax Department where audit is applicable.
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## LLP Audit Requirements

An LLP is required to get its accounts audited if:

- Annual turnover exceeds ₹40 lakh, or
- Partner's contribution exceeds ₹25 lakh.

If both limits are below the prescribed threshold, audit may not be mandatory, subject to applicable legal provisions.

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## **Event-Based ROC Compliances**

Apart from annual filings, LLPs must file certain forms whenever changes occur.

### **Change in LLP Agreement**

#### **Form 3**

- To be filed within 30 days of amendment.

### **Change in Partners**

#### **Form 4**

- Admission, resignation, or change in partner details.

### **Change in Registered Office**

#### **Form 15**

- To intimate ROC regarding office address change.

### **Change in LLP Name**

#### **Form 5**

- Filed after obtaining approval for name change.

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## **Consequences of Non-Compliance**

Failure to comply with ROC requirements may result in:

- Additional filing fees.
  - Monetary penalties on LLP and designated partners.
  - Difficulty in obtaining loans and government approvals.
  - Risk of LLP being marked non-compliant in MCA records.
  - Legal complications during business expansion or closure.
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# Documents Required for Annual LLP Compliance

Generally, the following documents are required:

- PAN of LLP
  - LLP Agreement
  - Certificate of Incorporation
  - Financial Statements
  - Bank Statements
  - Details of Partners and Designated Partners
  - Digital Signature Certificates (DSC)
  - Books of Accounts
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## Benefits of Timely ROC Compliance

### Legal Compliance

Ensures adherence to MCA regulations.

### Better Business Credibility

Enhances trust among clients, banks, and investors.

### Easy Funding and Loans

Financial institutions prefer compliant entities.

### Avoidance of Penalties

Timely filing helps avoid additional fees and legal consequences.

### Smooth Business Operations

Maintains active status of the LLP in government records.

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## Conclusion

ROC compliance is a crucial responsibility for every LLP in India. Although LLPs enjoy a simpler compliance framework compared to companies, annual filing of **Form 11**, **Form 8**, and

**Income Tax Returns** remains mandatory. Timely compliance not only helps avoid penalties but also strengthens the LLP's credibility and legal standing.

Businesses should maintain proper books of accounts, monitor filing deadlines, and seek professional assistance whenever required to ensure smooth and hassle-free compliance throughout the year.