LLP ACT PROFESSIONAL CORPUS · BATCH 01

Rules, Notifications, Circulars and Amendment Master

Chronological source register and current-law reconciliation controls.

Source review: 2026-07-18India-first legal implementationAuthors: CA Nikhil Gupta · Kajri Singh
Source status: This publication maps the current consolidated Act structure and the identified central instruments. The official India Code/Gazette and current MCA form prevail. Exact offline statutory text is not represented as fully certified until the source-hash ledger marks the relevant Act/Rule text “local exact verified”.
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Finin2min Summary — Chapter in 2 Minutes

- Chronological source register and current-law reconciliation controls.
- Treat the master as a controlled legal register with source and review dates.
- Separate central law, State law, portal practice and contractual allocation.
- Assign owners, escalation and evidence retention.
- Revalidate against Gazette/MCA/India Code before live deployment.

Section-by-section provision map

Provision	Subject	Legal effect / rule	Implementation	Evidence
2009-04-01	Limited Liability Partnership Rules, 2009	G.S.R. 229(E)	Base procedural rules; subsequent amendments must be read into the operative text.	Official Gazette/ India Code source and supersession check
2009-06-04	LLP (Amendment) Rules, 2009	G.S.R. 385(E)/ 386(E)	Early form/rule changes.	Official Gazette/ India Code source and

Provision	Subject	Legal effect / rule	Implementation	Evidence
				supersession check
2010-03-30	LLP Winding Rules, 2010	G.S.R. 266(E)	Historical winding instrument; later 2012 rules and current insolvency framework require reconciliation.	Official Gazette/ India Code source and supersession check
2010-11-11	LLP (Amendment) Rules, 2010	G.S.R. 24(E)	Amendment instrument.	Official Gazette/ India Code source and supersession check
2010-11-15	LLP (Second Amendment) Rules, 2010	G.S.R. 914(E)	Amendment instrument.	Official Gazette/ India Code source and supersession check
2011-07-05	LLP Rules Amendment, 2011	G.S.R. 506(E)	Amendment instrument.	Official Gazette/ India Code source and supersession check
2011-09-14	LLP (Second Amendment) Rules, 2011	G.S.R. 680(E)	Amendment instrument.	Official Gazette/ India Code source and supersession check
2011-11-04	LLP (Amendment) Rules, 2011	G.S.R. 796(E)	Inserted proviso under rule 24(4).	Official Gazette/ India Code source and supersession check
2012-06-05	LLP (Amendment) Rules, 2012	G.S.R. 430(E)	Amendment instrument.	Official Gazette/ India Code source and supersession check
2012-06-21		G.S.R. 485(E)	Corrigendum must be read with G.S.R. 430(E).	Official Gazette/ India Code

Provision	Subject	Legal effect / rule	Implementation	Evidence
	Corrigendum to 2012 Amendment			source and supersession check
2012-07-10	LLP (Winding up and Dissolution) Rules, 2012	G.S.R. 550(E)	Winding-up and dissolution procedure.	Official Gazette/ India Code source and supersession check
2015-10-15	LLP (Amendment) Rules, 2015	—	Amendment instrument listed in India Code notifications.	Official Gazette/ India Code source and supersession check
2016-04-13	LLP (Amendment) Rules, 2016	G.S.R. 418(E)	Rule/form amendments.	Official Gazette/ India Code source and supersession check
2016-06-10	LLP (Second Amendment) Rules, 2016	G.S.R. 593(E)	Rule/form amendments.	Official Gazette/ India Code source and supersession check
2017-05-16	LLP (Amendment) Rules, 2017	—	Rule/form amendments.	Official Gazette/ India Code source and supersession check
2018-06-14	LLP (Amendment) Rules, 2018	—	Rule/form amendments.	Official Gazette/ India Code source and supersession check
2018-09-19	LLP (Second Amendment) Rules, 2018	—	Rule/form amendments.	Official Gazette/ India Code source and supersession check
2022-02-11		—		

Provision	Subject	Legal effect / rule	Implementation	Evidence
	LLP (Amendment) Rules, 2022		Implemented 2021 Act reforms and revised framework.	Official Gazette/ India Code source and supersession check
2022-03-04	LLP (Second Amendment) Rules, 2022	—	Further rule/form changes.	Official Gazette/ India Code source and supersession check
2023-06-02	LLP (Amendment) Rules, 2023	G.S.R. 411(E)	Rule/form changes.	Official Gazette/ India Code source and supersession check
2023-10-27	LLP (Third Amendment) Rules, 2023	G.S.R. 803(E)	Partner register and beneficial-interest declarations.	Official Gazette/ India Code source and supersession check
2023-11-09	LLP (Significant Beneficial Owners) Rules, 2023	G.S.R. 832(E)	SBO identification, declaration, reporting and restriction framework.	Official Gazette/ India Code source and supersession check
2024-08-05	LLP (Amendment) Rules, 2024	—	Rule 37/CPACE strike-off processing changes; operative date requires Gazette reading.	Official Gazette/ India Code source and supersession check

Finin2min clause-by-clause decode

Trigger

Identify the precise transaction/event and applicable central, State, tax and contractual rules.

Authority

Verify who may decide, execute, certify, file and receive notices.

Execution

Use the current instrument, stamp/registration treatment, delivery method and effective date.

Closure

Verify portal/public records, money/asset movement, stakeholder notices and retained evidence.

Finin2min implementation explanation

Convert the master into an assigned workflow with named owners, source dates, legal gates, evidence standards and maintenance frequency.

Practical examples and calculations

Example A: Practical control

A team proceeds from commercial approval without checking the agreement, prescribed form or State stamp. The correct sequence is legal classification, authority, instrument, filing, evidence and post-closing verification.

Calculation/control: Exposure and timing must be computed from the actual statutory trigger, days of delay, prescribed caps, consideration/contribution, tax base and State duty schedule; retain the calculation sheet and source date.

Practical transaction application

Use the master as a mandatory intake and closing checklist, not as background reading.

Authority, consent and execution controls

Evidence the competent decision-maker, delegated authority, conflicts, signatory identity and professional certification.

Stamp duty and registration alerts

Perform State-specific instrument classification before execution, filing or registration.

Evidence and document-retention checklist

- Current statutory source and amendment log
- Stamped LLP agreement and every amendment
- Partner/designated-partner consent and KYC
- Authority/reserved-matters matrix
- Signed forms and attachments
- SRN, challan and acknowledgement
- Books, bank and tax/GST reconciliation
- Contracts, invoices, delivery and acceptance
- Notices and proof of service
- Valuation/title/security documents
- Legal opinions, orders and appeal records
- Exception, correction and mitigation log

Preserve source instruments, legal research, signed approvals, filings, financial records, notices, delivery proof and final orders.

Performance, delivery and payment controls

Set measurable owners, milestones, maker-checker controls and exception escalation.

Breach, loss, mitigation and remedy framework

Contain loss, preserve evidence, correct public records, assess remedies/penalties and document mitigation.

Limitation and forum controls

Create a matter-specific limitation and forum note at the first notice of dispute or default.

Arbitration and mediation interface

Separate contractual ADR from non-derogable statutory jurisdiction and public-law remedies.

Company, partnership, GST and tax overlays

Apply corporate, partnership, contract, stamp, registration, tax, GST, FEMA, IBC, employment, DPDP and sector-law overlays.

Central Rules and amendments register

2009-04-01 — Limited Liability Partnership Rules, 2009 G.S.R. 229(E)

Base procedural rules; subsequent amendments must be read into the operative text.

2009-06-04 — LLP (Amendment) Rules, 2009 G.S.R. 385(E)/386(E)

Early form/rule changes.

2010-03-30 — LLP Winding Rules, 2010 G.S.R. 266(E)

Historical winding instrument; later 2012 rules and current insolvency framework require reconciliation.

2010-11-11 — LLP (Amendment) Rules, 2010 G.S.R. 24(E)

Amendment instrument.

2010-11-15 — LLP (Second Amendment) Rules, 2010 G.S.R. 914(E)

Amendment instrument.

2011-07-05 — LLP Rules Amendment, 2011 G.S.R. 506(E)

Amendment instrument.

2011-09-14 — LLP (Second Amendment) Rules, 2011 G.S.R. 680(E)

Amendment instrument.

2011-11-04 — LLP (Amendment) Rules, 2011 G.S.R. 796(E)

Inserted proviso under rule 24(4).

2012-06-05 — LLP (Amendment) Rules, 2012 G.S.R. 430(E)

Amendment instrument.

2012-06-21 — Corrigendum to 2012 Amendment G.S.R. 485(E)

Corrigendum must be read with G.S.R. 430(E).

2012-07-10 — LLP (Winding up and Dissolution) Rules, 2012 G.S.R. 550(E)

Winding-up and dissolution procedure.

2015-10-15 — LLP (Amendment) Rules, 2015

Amendment instrument listed in India Code notifications.

2016-04-13 — LLP (Amendment) Rules, 2016 G.S.R. 418(E)

Rule/form amendments.

2016-06-10 — LLP (Second Amendment) Rules, 2016 G.S.R. 593(E)

Rule/form amendments.

2017-05-16 — LLP (Amendment) Rules, 2017

Rule/form amendments.

2018-06-14 — LLP (Amendment) Rules, 2018

Rule/form amendments.

2018-09-19 — LLP (Second Amendment) Rules, 2018

Rule/form amendments.

2022-02-11 — LLP (Amendment) Rules, 2022

Implemented 2021 Act reforms and revised framework.

2022-03-04 — LLP (Second Amendment) Rules, 2022

Further rule/form changes.

2023-06-02 — LLP (Amendment) Rules, 2023 G.S.R. 411(E)

Rule/form changes.

2023-10-27 — LLP (Third Amendment) Rules, 2023 G.S.R. 803(E)

Partner register and beneficial-interest declarations.

2023-11-09 — LLP (Significant Beneficial Owners) Rules, 2023 G.S.R. 832(E)

SBO identification, declaration, reporting and restriction framework.

2024-08-05 — LLP (Amendment) Rules, 2024

Rule 37/CPACE strike-off processing changes; operative date requires Gazette reading.

Circular register

- **2011-05-26** — Clarification regarding “body corporate” for Companies Act auditor-disqualification context
- **2011-07-08** — DIN/DPIN circular and integration
- **2012-03-01** — Registration of LLPs with professional objects
- **2012-06-06** — Extension for filing annual return
- **2012-06-29** — Further annual-return extension
- **2013-04-30** — Conversion of firm into LLP clarification
- **2013-07-29** — HUF/Karta as partner or designated partner clarification
- **2014-02-11** — Use of “National” in company/LLP names
- **2014-10-14** — Trust/trustee as LLP partner clarification
- **2016-05-31** — Relaxation/additional-fee extension for Form 11

Commencement and other notification register

- **2009-03-31** — Initial commencement notification S.O. 891(E); specified sections and First Schedule
- **2009-05-22** — Commencement of rules 32, 33 and 38–40
- **2009-05-22** — Commencement of sections 55–58 and Second–Fourth Schedules
- **2010-01-06** — Application of specified Companies Act, 1956 provisions under section 67
- **2010-06-09** — First Appellate Authority notification
- **2012-07-10** — Amendment to S.O. 891(E)
- **2015-04-29** — Application of section 458 of Companies Act, 2013 to LLPs
- **2020-01-30** — Section 67 notification applying Companies Act provisions
- **2022-02-11** — Appointment of Registrars as adjudicating officers
- **2022-02-11** — Delegation of section 17 powers to Regional Directors
- **2022-02-11** — Commencement of sections 1–29 of LLP (Amendment) Act, 2021
- **2022-02-11** — Section 67 notification applying Companies Act provisions to LLPs

Finin2min Q&A

What is the first control before acting?

Identify the exact current Act section, amended Rule/form, LLP agreement clause, authority and State-law instrument requirement.

Can additional fee cure the entire default?

No. It may permit delayed filing, but substantive contravention, false statement, civil penalty, criminal exposure or transaction defects require separate analysis.

Does MCA acceptance prove legal validity?

No. Acceptance is important evidence, but it does not automatically cure authority, stamping, registration, tax, fraud or inaccurate disclosure.

Can the LLP agreement override the Act?

It can structure inter se rights where the Act permits, but cannot override mandatory statutory duties, public filings or regulatory powers.

What should be retained?

Keep signed source documents, approvals, filings and receipts, accounting/tax trail, notices, delivery evidence and the legal source/version relied on.

Can every dispute be arbitrated?

No. Contractual partner/LLP disputes may be arbitrable, while Registrar, adjudication, criminal, Special Court and Tribunal powers remain statutory.

Chapter-specific decision flowchart

Decision flowchart for Rules, Notifications, Circulars and Amendment Master
← LLP (Amendment) Rules, 2024 — CPACE and Rule 37LLP Forms, Filing and Evidence Master →