

## Form 8

### INSTRUCTIONS FOR FILLING OF EFORM – 8 (For filing statement of Account & Solvency with the Registrar)

**NOTE:**

- After the eForm has been filled, click the **Prescrutiny** button to pre-scrutinise the eForm. If the eForm is not pre-scrutinised, it shall be rejected when you attempt to upload the eForm.
- This eForm shall be taken on record through electronic mode without any processing at the office of Registrar. Ensure that all particulars in the eForm are correct. There is no provision for resubmission of this eForm.

Refer the relevant provisions of the Limited liability Partnership (LLP) Act, 2008 and rules made there under with respect to the matter dealt in this eForm.

**Note:**

- Instructions are not provided for the fields which are self-explanatory.
- 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.

**Detailed Instructions**

- Select 'Annual' or 'Interim' for information to be provided in statement of Account & Solvency. In case 'Interim' is selected, 'Appendix to statement of account and solvency' is to be filled in the form.

**Statement of Account & Solvency**

This is applicable in case of 'Annual' statement of account & solvency.

- The information to be provided in the eForm should be as on March 31 of the year for which the statement is being filed.
- Enter Limited Liability Partnership identification number (LLPIN) or Foreign Limited Liability Partnership identification number (FLLPIN) and click on Pre-Fill button.
- System will automatically display the name, registered office address (in case of LLP) or name, address of principal place of business in India (in case of FLLP) and email ID of the LLP or FLLP. In case there is any change in the email ID, enter the new valid email ID.
- System will also display 'Total monetary value of obligation of contribution' as on the date for which the statement is being filed.

**Part A-** Select the relevant check boxes.

**Part B-** All figures are to be entered in Rupees only. Please convert the figures from crores, millions, lakhs, thousands or hundreds into rupees before entering the figures.

In case any field is not applicable, zero may be entered.

Enter the amount of 'contribution received by all partners' of LLP. This amount should be same as amount of contribution received as entered in eForm 11 (Annual Return) in respect of the corresponding financial year.

In case the LLP or FLLP is filing its first Statement of Account, then zero is to be entered in figures for the previous financial year.

If any item of Statement of Account does not cover in the heads mentioned in eForm, those items can be written in Others field, mentioning the nature of item and the amount.

**Attachments**

- Disclosure under Micro, Small and Medium Enterprises Development Act, 2006 is a mandatory attachment.
- In case contingent liabilities exists; Statement of contingent liabilities to be attached.
- Any other information can be provided as an optional attachment.

Digital signature	The eForm should be digitally signed by minimum two Designated Partners of LLP or Authorised Representatives of FLLP. Enter the Designated partner identification number (DPIN) in case the person digitally signing the eForm is DP.
	Enter income-tax PAN in case the person signing the eForm is authorised representative.
Certification	In case total turnover of the LLP/ FLLP exceeds Rs. 40 lakhs or partner's obligation of contribution exceeds Rs. 25 lakh, then the eForm should be certified by the auditor of the LLP/ FLLP. In other cases, the eForm is to be certified by the Designated Partner in case of LLP and by Authorised Representative in case of FLLP.  Enter the details of person certifying the eForm. Enter the DPIN in case the certificate is given by Designated partner, income tax PAN in case of authorised representative or membership number in case of auditor.  System shall automatically display the name and address of the designated partner or authorised representative. In case of auditor, these details shall have to be entered.
Professional Certification	In case the form is certified by a designated partner or authorised representative (i.e. total turnover of the LLP/ FLLP does not exceed Rs. 40 lakhs and partner's obligation of contribution does not exceed Rs. 25 lakh) then the eForm is to be additionally certified by a practicing professional. 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 practicing professional is a company secretary (in whole-time practice); enter the certificate of practice number. Professional certification in Form 8 includes  (i) Verification of particulars filled in the forms from the records of the LLP or FLLP as true and correct;  (ii) Verification that the statement of assets & liabilities and income and expenditure and other documents attached with the forms are true, correct and complete; and (iii) All the required attachment(s) have been completely attached to the forms.

#### Appendix to statement of account and solvency

S. No.	Detailed Instructions
This is applicable in case of 'Interim' statement of account & solvency.	
1	In case of LLP, enter the 'Limited Liability Identification Number' (LLPIN). In case of FLLP, enter the 'Foreign Limited Liability Identification Number' (FLLPIN).
2	(a) to (c) Click the 'Pre-fill' button. System will automatically display the name, registered office address (in case of LLP) or name, address of principal place of business in India (in case of FLLP) and email ID of the LLP or FLLP. In case there is any change in the email ID, enter the new valid email ID.
3	(a) to (d) Select the purpose of the form i.e. whether eForm is being filed for creation of charge or for modification of charge or for satisfaction of charge. For the purpose of modification or satisfaction of charge, enter charge creation identification number allotted at the time of registration of the charge.  <b>Note that approval of this eForm shall not be allowed in case any other eForm is pending for payment of fee or is under processing in respect of the charge ID entered in the form.</b>  Click the "Pre-fill" button. In case the eForm is to be filed for modification or satisfaction of charge, Whether charge is modified in favor of asset reconstruction company (ARC) or assignee and Whether charge holder is authorized to assign the charge as per the charge agreement.is prefilled.
4	In case of creation of charge, select one or more option for the type of charge. If option 'Others' is selected, then specify the details for the same. In case of modification or satisfaction of charge, the type of charge is prefilled.

S. No.		Detailed Instructions
5,6		In case of creation of charge, select whether consortium finance (i.e. If there are more than one charge holders) is applicable or not. Select whether joint charge is applicable or not. Enter the total number of charge holders. In case of modification or satisfaction of charge, these fields are prefilled.
7		In case of creation, enter details of the charge holder. In case charge is modified in favour of ARC or assignee, enter details of ARC or assignee. In case of consortium finance and/ or joint charge, enter details of the lead charge holder only and provide the details of the other charge holder(s) as an attachment. Select the category of the charge holder. If the charge holder is an Indian company, enter the CIN of the company. <ul style="list-style-type: none"> <li>You may find CIN by entering existing registration number or name of the company in the 'Find CIN/GLN' service at the MCA21 portal Click the "Pre-fill" button.</li> </ul> System will automatically display the name, registered office address and email ID of the charge holder. Please enter the complete address in case the displayed address is incomplete. Further, in case the displayed address is not correct or address other than the registered office address of the charge holder is to be entered, then you can edit the address as displayed on pre-fill. If the charge holder is other than an Indian company, enter its name, address and email ID (CIN is not a mandatory field) In case of modification or satisfaction of charge, all the details are prefilled
9		In case of creation of charge, enter the date of creation of charge. In case of modification and satisfaction of charge, system shall automatically display this date. In case of modification of charge, enter the date of modification of charge. In case of satisfaction of charge, system shall automatically display this date.
11	(a) to (c)	In case of creation of charge, enter the total amount secured by the charge. In case of modification of charge, all the details are prefilled or you may enter the total amount secured by the charge after such modification. If there is no modification in the charge amount, then enter the amount secured by the charge prior to such modification. Based on the amount entered, system shall automatically display the amount in words. In case the amount is in foreign currency, enter its rupee equivalent and mention details of the foreign currency.
12	(a) to (e)	Enter the details of creation or modification of the charge. In case of modification of charge, enter the particulars as applicable after such modification.
16		Enter the particulars of the present modification. This field is applicable only in case of modification of charge. Ensure that correct particulars are entered as the same shall be displayed in the certificate of modification.
17		Enter the date of satisfaction in full. This is applicable only in case of satisfaction of charge.
Attachments		<ul style="list-style-type: none"> <li>Instrument(s) of creation or modification of charge is a mandatory attachment in case of creation or modification of charge.</li> <li>In case of acquisition of property, already subjected to charge; instrument evidencing creation or modification of charge is a mandatory attachment in case of creation or modification of charge.</li> <li>In case of joint charge and consortium finance; particulars of other charge holders should be attached.</li> <li>Letter of charge holder stating that the amount has been satisfied (Mandatory in case of satisfaction of charge)</li> <li>Any other information can be provided as an optional attachment.</li> </ul>
Digital Signature		The eForm should be digitally signed by the charge holder and by the following – <ul style="list-style-type: none"> <li>In case of LLP by the designated partner of the LLP.</li> <li>In case of a FLLP by an authorized representative.</li> <li>In case the charge is modified in favor of the asset reconstruction company (ARC) or assignee then; the eForm should also be digitally signed by such ARC or assignee. In such case, the digital signature of the DP or authorized representative is optional.</li> </ul>

<b>S. No.</b>	<b>Detailed Instructions</b>
Designation	<p>In case of LLP, enter the DPIN of DP and in case of FLLP, enter income-tax PAN of authorized representative, if applicable.</p> <p>In case of charge holder, ARC or assignee; enter the designation of the person digitally signing the eForm.</p>
Certification	<p>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</p>
<b>S. No.</b>	<b>Detailed Instructions</b>
	<p>Digitally signing the eForm.</p> <p>Select the relevant category of the professional and whether he/ she is an associate or fellow.</p> <p>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 practicing professional is a company secretary (in whole-time practice); enter the certificate of practice number.</p>

**Common Instruction Kit**