

**EXTENSION OF TIME IN FILING OF ANNUAL RETURN BY LIMITED  
LIABILITY PARTNERSHIPS (LLPs)**

**CIRCULAR NO. 15/2012, DATED 29-6-2012**

In continuation of this Ministry's Circular No 13/2012, dated 6-6-2012 on the subject cited above, it is stated that the time for filing the Annual Return by LLPs (*i.e.* Form 11) has been extended up to 31st July, 2012.

**2.** In order to have better understanding of the circular, it is clarified that the time limit of 60 days shall be read as 122 days for filing of Form 11 by LLPs in respect of the Financial Year ending on 31-3-2012. This circular shall be effective from 30-6-2012.