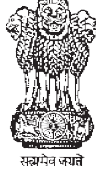


**PR-13**

**ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ  
ಅಧಿಸೂಚನೆ**

ಸಂಖ್ಯೆ: ಸಂವ್ಯಶಾಇ 35 ಕೇಶಾಪ್ರ 2021 ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 31.12.2021.

ದಿನಾಂಕ: 13.08.2021 ರಂದು ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ Part-II-Section-1 ರಲ್ಲಿ ಪ್ರಕಟವಾದ THE LIMITED LIABILITY PARTNERSHIP (AMENDMENT) ACT, 2021 (NO.31 OF 2021) ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರದಲ್ಲಿ ಮರು ಪ್ರಕಟಿಸಲಾಗಿದೆ,-



# भारत का राजपत्र The Gazette of India

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असाधारण

EXTRAORDINARY

भाग II — खण्ड 1

PART II — Section 1

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।  
Separate paging is given to this Part in order that it may be filed as a separate compilation.

## MINISTRY OF LAW AND JUSTICE

(Legislative Department)

*New Delhi, the 13th August, 2021/ Sravana 22, 1943 (Saka)*

The following Act of Parliament received the assent of the President on the 13th August, 2021, and is hereby published for general information:—

### THE LIMITED LIABILITY PARTNERSHIP (AMENDMENT) ACT, 2021

No. 31 OF 2021

[13th August, 2021.]

An Act to amend the Limited Liability Partnership Act, 2008.

BE it enacted by Parliament in the Seventy-second Year of the Republic of India as follows:—

1. (1) This Act may be called the Limited Liability Partnership (Amendment) Act, 2021.

Short title and commencement.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint and different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

6 of 2009.  
1 of 1956.  
18 of 2013.

2. Throughout the Limited Liability Partnership Act, 2008 (hereinafter referred to as the principal Act), for the words and figures “the Companies Act, 1956” wherever they occur, the words and figures “the Companies Act, 2013” shall be substituted.

Substitution of reference of certain expressions by certain other expressions.

Amendment  
of section 2.

**3. In section 2 of the principal Act, in sub-section (1),—**

(a) in clause (c), for the words, brackets, figures and letters “sub-section (1) of section 10FR”, the word and figures “section 410” shall be substituted;

(b) in clause (d), for the word and figure “section 3”, occurring at both the places, the words, brackets and figures “clause (20) of section 2” shall be substituted;

(c) in clause (e), for the words “and occupation”, the words “and occupation except any activity which the Central Government may, by notification, exclude” shall be substituted;

(d) after clause (r), the following clause shall be inserted, namely:—

‘(ra) “Regional Director” means a person appointed as such by the Central Government for the purposes of this Act or the Companies Act, 2013, as the case may be;’ 18 of 2013.

(e) for clause (s), the following clause shall be substituted, namely:—

‘(s) “Registrar” means a person appointed by the Central Government as Registrar, an Additional Registrar, a Joint Registrar, a Deputy Registrar or an Assistant Registrar, for the purposes of this Act or the Companies Act, 2013, as the case may be;’ 18 of 2013.

(f) after clause (t), the following clause shall be inserted, namely:—

‘(ta) “small limited liability partnership” means a limited liability partnership—

(i) the contribution of which, does not exceed twenty-five lakh rupees or such higher amount, not exceeding five crore rupees, as may be prescribed; and

(ii) the turnover of which, as per the Statement of Accounts and Solvency for the immediately preceding financial year, does not exceed forty lakh rupees or such higher amount, not exceeding fifty crore rupees, as may be prescribed; or

(iii) which meets such other requirements as may be prescribed,

and fulfils such terms and conditions as may be prescribed;’;

(g) in clause (u), for the words, brackets, figures and letters “sub-section (1) of section 10FB”, the word and figures “section 408” shall be substituted.

Amendment  
of section 7.

**4. In section 7 of the principal Act,—**

(a) in sub-section (1), in the *Explanation*, for the words “eighty-two days during the immediately preceding one year”, the words “twenty days during the financial year” shall be substituted;

(b) in sub-section (6), for the words, figures and letters “sections 266A to 266G”, the words and figures “sections 153 to 159” shall be substituted.

Amendment  
of section 10.

**5. In section 10 of the principal Act,—**

(a) in the marginal heading, the figure “8” shall be omitted;

(b) in sub-section (1), for the words “punishable with fine which shall not be less than ten thousand rupees, but which may extend to five lakh rupees”, the following shall be substituted, namely:—

“liable to a penalty of ten thousand rupees and in case of continuing contravention, with a further penalty of one hundred rupees for each day after the first during which such contravention continues, subject to a maximum of one lakh rupees for the limited liability partnership and fifty thousand rupees for every partner of such limited liability partnership.”;

(c) for sub-section (2), the following sub-sections shall be substituted, namely:—

“(2) If the limited liability partnership contravenes the provision of sub-section (4) of section 7, such limited liability partnership and its every designated partner shall be liable to a penalty of five thousand rupees and in case of continuing contravention, with a further penalty of one hundred rupees for each day after the first during which such contravention continues, subject to a maximum of fifty thousand rupees for the limited liability partnership and twenty-five thousand rupees for its every designated partner.

(3) If the limited liability partnership contravenes the provisions of sub-section (5) of section 7 or section 9, such limited liability partnership and its every partner shall be liable to a penalty of ten thousand rupees, and in case of continuing contravention, with a further penalty of one hundred rupees for each day after the first during which such contravention continues, subject to a maximum of one lakh rupees for the limited liability partnership and fifty thousand rupees for its every partner.”.

6. In section 13 of the principal Act, for sub-section (4), the following sub-section shall be substituted, namely:—

Amendment of section 13.

“(4) If any default is made in complying with the requirements of this section, the limited liability partnership and its every partner shall be liable to a penalty of five hundred rupees for each day during which the default continues, subject to a maximum of fifty thousand rupees for the limited liability partnership and its every partner.”.

7. In section 15 of the principal Act, in sub-section (2), for clause (b), the following shall be substituted, namely:—

Amendment of section 15.

“(b) identical or too nearly resembles to that of any other limited liability partnership or a company or a registered trade mark of any other person under the Trade Marks Act, 1999.”.

47 of 1999.

8. For section 17 of the principal Act, the following section shall be substituted, namely:—

Substitution of new section for section 17.

“17. (1) Notwithstanding anything contained in sections 15 and 16, if through inadvertence or otherwise, a limited liability partnership, on its first registration or on its registration by a new name, is registered by a name which is identical with or too nearly resembles to—

Rectification of name of limited liability partnership.

(a) that of any other limited liability partnership or a company; or

(b) a registered trade mark of a proprietor under the Trade Marks Act, 1999,

47 of 1999.

as is likely to be mistaken for it, then on an application of such limited liability partnership or proprietor referred to in clauses (a) and (b) respectively or a company, the Central Government may direct that such limited liability partnership to change its name or new name within a period of three months from the date of issue of such direction:

Provided that an application of the proprietor of the registered trade marks shall be maintainable within a period of three years from the date of incorporation or registration or change of name of the limited liability partnership under this Act.

(2) Where a limited liability partnership changes its name or obtains a new name under sub-section (1), it shall within a period of fifteen days from the date of such change, give notice of the change to Registrar along with the order of the Central Government, who shall carry out necessary changes in the certificate of incorporation and within thirty days of such change in the certificate of incorporation, such limited liability partnership shall change its name in the limited liability partnership agreement.

(3) If the limited liability partnership is in default in complying with any direction given under sub-section (1), the Central Government shall allot a new name to the limited liability partnership in such manner as may be prescribed and the Registrar shall enter the new name in the register of limited liability partnerships in place of the old name and issue a fresh certificate of incorporation with new name, which the limited liability partnership shall use thereafter:

Provided that nothing contained in this sub-section shall prevent a limited liability partnership from subsequently changing its name in accordance with the provisions of section 16.”.

Omission of section 18.

**9.** Section 18 of the principal Act shall be omitted.

Amendment of section 21.

**10.** In section 21 of the principal Act, for sub-section (2), the following sub-section shall be substituted, namely:—

“(2) If the limited liability partnership contravenes the provisions of this section, the limited liability partnership shall be liable to a penalty of ten thousand rupees.”.

Amendment of section 25.

**11.** In section 25 of the principal Act, for sub-sections (4) and (5), the following sub-sections shall be substituted, namely:—

“(4) If the limited liability partnership contravenes the provisions of sub-section (2), the limited liability partnership and its every designated partner shall be liable to a penalty of ten thousand rupees.

(5) If the contravention referred to in sub-section (1) is made by any partner of the limited liability partnership, such partner shall be liable to a penalty of ten thousand rupees.”.

Amendment of section 30.

**12.** In section 30 of the principal Act, in sub-section (2), for the words “two years”, the words “five years” shall be substituted.

Amendment of section 34.

**13.** In section 34 of the principal Act, for sub-section (5), the following sub-sections shall be substituted, namely:—

“(5) Any limited liability partnership which fails to comply with the provisions of sub-section (3), such limited liability partnership and its designated partners shall be liable to a penalty of one hundred rupees for each day during which such failure continues, subject to a maximum of one lakh rupees for the limited liability partnership and fifty thousand rupees for every designated partner.

(6) Any limited liability partnership which fails to comply with the provisions of sub-section (1), sub-section (2) and sub-section (4), such limited liability partnership shall be punishable with fine which shall not be less than twenty-five thousand rupees, but may extend to five lakh rupees and every designated partner of such limited liability partnership shall be punishable with fine which shall not be less than ten thousand rupees, but may extend to one lakh rupees.”.

	<p><b>14.</b> After section 34 of the principal Act, the following section shall be inserted, namely:—</p>	Insertion of new section 34A.
18 of 2013.	<p>“34A. The Central Government may, in consultation with the National Financial Reporting Authority constituted under section 132 of the Companies Act, 2013,—</p> <p>(a) prescribe the standards of accounting; and</p> <p>(b) prescribe the standards of auditing,</p> <p>as recommended by the Institute of Chartered Accountants of India constituted under section 3 of the Chartered Accountants Act, 1949, for a class or classes of limited liability partnerships.”.</p>	Accounting and auditing standards.
38 of 1949.	<p><b>15.</b> In section 35 of the principal Act, for sub-sections (2) and (3), the following sub-section shall be substituted, namely:—</p> <p>“(2) If any limited liability partnership fails to file its annual return under sub-section (1) before the expiry of the period specified therein, such limited liability partnership and its designated partners shall be liable to a penalty of one hundred rupees for each day during which such failure continues, subject to a maximum of one lakh rupees for the limited liability partnership and fifty thousand rupees for designated partners.”.</p>	Amendment of section 35.
	<p><b>16.</b> For section 39 of the principal Act, the following section shall be substituted, namely:—</p>	Substitution of new section for section 39.
2 of 1974.	<p>“39. (1) Notwithstanding anything contained in the Code of Criminal Procedure, 1973, the Regional Director or any other officer not below the rank of Regional Director authorised by the Central Government may compound any offence under this Act which is punishable with fine only, by collecting from a person reasonably suspected of having committed the offence, a sum which may extend to the amount of the maximum fine provided for the offence but shall not be lower than the minimum amount provided for the offence.</p> <p>(2) Nothing contained in sub-section (1) shall apply to an offence committed by a limited liability partnership or its partner or its designated partner within a period of three years from the date on which similar offence committed by it or him was compounded under this section.</p> <p><i>Explanation.</i>—For the removal of doubts, it is hereby clarified that any second or subsequent offence committed after the expiry of the period of three years from the date on which the offence was previously compounded, shall be deemed to be the first offence.</p> <p>(3) Every application for the compounding of an offence shall be made to the Registrar who shall forward the same, together with his comments thereon, to the Regional Director or any other officer not below the rank of Regional Director authorised by the Central Government, as the case may be.</p> <p>(4) Where any offence is compounded under this section, whether before or after the institution of any prosecution, intimation thereof shall be given to the Registrar within a period of seven days from the date on which the offence is so compounded.</p> <p>(5) Where any offence is compounded before the institution of any prosecution, no prosecution shall be instituted in relation to such offence.</p> <p>(6) Where the compounding of any offence is made after the institution of any prosecution, such compounding shall be brought by the Registrar in writing, to the notice of the court in which prosecution is pending and on such notice of the compounding of the offence being given, the offender in relation to which the offence is so compounded shall be discharged.</p>	Compounding of offences.

(7) The Regional Director or any other officer not below the rank of Regional Director authorised by the Central Government, while dealing with the proposal for compounding of an offence may, by an order, direct any partner, designated partner or other employee of the limited liability partnership to file or register, or on payment of fee or additional fee as required to be paid under this Act, such return, account or other document within such time as may be specified in the order.

(8) Notwithstanding anything contained in this section, if any partner or designated partner or other employee of the limited liability partnership who fails to comply with any order made by the Regional Director or any other officer not below the rank of Regional Director authorised by the Central Government, under sub-section (7), the maximum amount of fine for the offence, which was under consideration of Regional Director or such authorised officer for compounding under this section shall be twice the amount provided in the corresponding section in which punishment for such offence is provided.”.

Amendment  
of section 60.

**17.** In section 60 of the principal Act, for sub-section (4), the following sub-section shall be substituted, namely:—

“(4) If default is made in complying with the provisions of sub-section (3), the limited liability partnership and its every designated partner shall be liable to a penalty of ten thousand rupees, and in case of continuing default, with a further penalty of one hundred rupees for each day after the first during which such default continues, subject to a maximum of one lakh rupees for limited liability partnership and fifty thousand rupees for every designated partner.”.

Amendment  
of section 62.

**18.** In section 62 of the principal Act, for sub-section (4) and *Explanation* occurring after sub-section (4), the following sub-section and *Explanation* shall be substituted, namely:—

“(4) If default is made in complying with the provisions of sub-section (3), the limited liability partnership and its every designated partner shall be liable to a penalty of ten thousand rupees, and in case of the continuing default, with a further penalty of one hundred rupees for each day, after the first during which such default continues, subject to a maximum of one lakh rupees for limited liability partnership and fifty thousand rupees for every designated partner.

*Explanation.*—For the purposes of this section,—

(i) “property” includes property, rights and powers of every description and “liabilities” includes duties of every description;

(ii) a “limited liability partnership” shall not be amalgamated with a company.’.

Insertion of  
new sections  
67A, 67B and  
67C.

**19.** After section 67 of the principal Act, the following sections shall be inserted, namely:—

Establishment  
of Special  
Courts.

“67A. (1) The Central Government may, for the purpose of providing speedy trial of offences under this Act, by notification, establish or designate as many Special Courts as may be necessary for such area or areas, as may be specified in the notification.

(2) The Special Court shall consist of—

(a) a single Judge holding office as Sessions Judge or Additional Sessions Judge, in case of offences punishable under this Act with imprisonment of three years or more; and

(b) a Metropolitan Magistrate or a Judicial Magistrate of the first class, in the case of other offences,

who shall be appointed by the Central Government with the concurrence of the Chief Justice of the High Court:

18 of 2013. Provided that until Special Courts are designated or established under sub-section (1), the Courts designated as Special Courts in terms of section 435 of the Companies Act, 2013 shall be deemed to be Special Courts for the purpose of trial of offences punishable under this Act:

2 of 1974.  
18 of 2013. Provided further that notwithstanding anything contained in the Code of Criminal Procedure, 1973, any offence committed under this Act, which is triable by a Special Court shall, until a Special Court is established under this Act or the Companies Act, 2013, be tried by a Court of Sessions or the Court of Metropolitan Magistrate or a Judicial Magistrate of the first class, as the case may be, exercising jurisdiction over the area.

2 of 1974. 67B. (1) Notwithstanding anything contained in the Code of Criminal Procedure, 1973, all offences specified under sub-section (1) of section 67A shall be triable only by the Special Court established or designated for the area in which the registered office of the limited liability partnership is situated in relation to which the offence is committed or where there are more than one Special Courts for such area, by such one of them as may be specified in this behalf by the High Court concerned.

Procedure and powers of Special Court.

2 of 1974. (2) While trying an offence under this Act, a Special Court may also try an offence other than an offence under this Act with which the accused may, under the Code of Criminal Procedure, 1973 be charged at the same trial.

2 of 1974. (3) Notwithstanding anything contained in the Code of Criminal Procedure, 1973, the Special Court may, if it thinks fit, try in a summary way any offence under this Act which is punishable with imprisonment for a term not exceeding three years:

Provided that in the case of any conviction in a summary trial, no sentence of imprisonment for a term exceeding one year shall be passed:

Provided further that, when at the commencement of or in the course of a summary trial, it appears to the Special Court that the nature of the case is such that the sentence of imprisonment for a term exceeding one year may have to be passed or that it is, for any other reason, undesirable to try the case summarily, the Special Court shall, after hearing the parties, record an order to that effect and thereafter recall any witnesses who may have been examined and proceed to hear or re-hear the case in accordance with the procedure for the regular trial.

2 of 1974. 67C. The High Court may exercise, so far as may be applicable, all the powers conferred by Chapters XXIX and XXX of the Code of Criminal Procedure, 1973 on a High Court, as if a Special Court within the local limits of the jurisdiction of the High Court were a Court of Sessions trying cases within the local limits of the jurisdiction of the High Court.”

Appeal and revision.

**20.** After section 68 of the principal Act, the following section shall be inserted, namely:—

Insertion of new section 68A.

“68A. (1) For the purpose of exercising such powers and discharging such functions as are conferred on the Central Government by or under this Act or under rules made thereunder and for the purpose of registration of limited liability partnerships under this Act, the Central Government shall, by notification, establish such number of registration offices at such places as it thinks fit, specifying their jurisdiction.

Registration offices.

(2) The Central Government may appoint such Registrars, Additional Registrars, Joint Registrars, Deputy Registrars and Assistant Registrars as it considers necessary, for the registration of limited liability partnerships and discharge of various functions under this Act.



(3) The powers and duties of the Registrars referred to in sub-section (2) and the terms and conditions of their service shall be such as may be prescribed.

(4) The Central Government may direct the Registrar to prepare a seal or seals for the authentication of documents required for, or connected with the registration of limited liability partnerships.”.

Substitution of new section for section 69.

**21.** For section 69 of the principal Act, the following section shall be substituted, namely:—

Payment of additional fee.

“69. Any document or return required to be registered or filed under this Act with Registrar, if, is not registered or filed in time provided therein, may be registered or filed after that time, on payment of such additional fee as may be prescribed in addition to any fee as is payable for filing of such document or return:

Provided that such document or return shall be filed after the due date of filing, without prejudice to any other action or liability under this Act:

Provided further that a different fee or additional fee may be prescribed for different classes of limited liability partnerships or for different documents or returns required to be filed under this Act or rules made thereunder.”.

Amendment of section 72.

**22.** In section 72 of the principal Act, for sub-section (2), the following sub-sections shall be substituted, namely:—

“(2) Any person aggrieved by an order of Tribunal may prefer an appeal to the Appellate Tribunal:

Provided that no appeal shall lie to the Appellate Tribunal from an order made by the Tribunal with the consent of parties.

(3) Every appeal preferred under sub-section (2) shall be filed within a period of sixty days from the date on which the copy of the order of the Tribunal is made available to the person aggrieved and shall be in such form, and accompanied by such fees, as may be prescribed:

Provided that the Appellate Tribunal may entertain an appeal after the expiry of the said period of sixty days, but within a further period of not exceeding sixty days, if it is satisfied that the appellant was prevented by sufficient cause from filing the appeal within the period so specified.

(4) On the receipt of an appeal under sub-section (2), the Appellate Tribunal shall, after giving the parties to the appeal an opportunity of being heard, pass such orders thereon as it thinks fit, confirming, modifying or setting aside the order appealed against.

(5) The Appellate Tribunal shall send a copy of every order made by it to the Tribunal and the parties to the appeal.”.

Omission of section 73.

**23.** Section 73 of the principal Act shall be omitted.

Substitution of new section for section 74.

**24.** For section 74 of the principal Act, the following section shall be substituted, namely:—

General penalties.

“74. If a limited liability partnership or any partner or any designated partner or any other person contravenes any of the provisions of this Act or the rules made thereunder, or any condition, limitation or restriction subject to which any approval, sanction, consent, confirmation, recognition, direction or exemption in relation to any matter has been accorded, given or granted, and for which no penalty or punishment is provided elsewhere in this Act, the limited liability partnership or any partner or any designated partner or any other person, who is in the default, shall be liable to a

penalty of five thousand rupees and in case of a continuing contravention with a further penalty of one hundred rupees for each day after the first during which such contravention continues, subject to a maximum of one lakh rupees.”.

25. After section 76 of the principal Act, the following section shall be inserted, namely:—

Insertion of new section 76A.

“76A. (1) For the purposes of adjudging penalties under this Act, the Central Government may, by an order published in the Official Gazette, appoint as many officers of the Central Government, not below the rank of Registrar, as adjudicating officers in such manner as may be prescribed.

Adjudication of penalties.

(2) The Central Government shall, while appointing adjudicating officers, specify their jurisdiction in the order under sub-section (1).

(3) The adjudicating officer may, by an order—

(a) impose the penalty on the limited liability partnership or its partners or designated partners or any other person, as the case may be, stating therein any non-compliance or default under the relevant provisions of this Act:

Provided that in case default relates to non-compliance of sub-section (3) of section 34 or sub-section (1) of section 35 and such default has been rectified either prior to or within thirty days of the issue of the notice by the adjudicating officer, no penalty shall be imposed in this regard and proceedings under this section in respect of such default shall be deemed to be concluded:

Provided further that notwithstanding anything contained in this Act, if penalty is payable for non-compliance of any of the provisions of this Act by a small limited liability partnership or a start-up limited liability partnership or by its partner or designated partner or any other person in respect of such limited liability partnership, then such limited liability partnership or its partner or designated partner or any other person, shall be liable to a penalty which shall be one-half of the penalty specified in such provisions subject to a maximum of one lakh rupees for limited liability partnership and fifty thousand rupees for every partner or designated partner or any other person, as the case may be.

*Explanation.*—For the purposes of this proviso, the expression “start-up limited liability partnership” means a limited liability partnership incorporated under this Act and recognised as such in accordance with the notifications issued by the Central Government from time to time.

(b) direct such limited liability partnership or its partner or designated partner or any other person, as the case may be, to rectify the default, wherever he considers fit for reasons to be recorded in writing.

(4) The adjudicating officer shall, before imposing any penalty, give an opportunity of being heard to such limited liability partnership or its partner or designated partner or any other person, who is in default.

(5) Any person aggrieved by an order made by the adjudicating officer under sub-section (3) may prefer an appeal to the Regional Director having jurisdiction in the matter.

(6) Every appeal made under sub-section (5) shall be filed within a period of sixty days from the date on which the copy of the order made by the adjudicating officer is received by the aggrieved person and shall be in such form, manner and accompanied by such fees as may be prescribed:

Provided that the Regional Director may, for the reasons to be recorded in writing, extend the period of filing an appeal, under this sub-section, by not more than thirty days.

(7) The Regional Director may, after giving an opportunity of being heard to the parties to the appeal, pass such order as he thinks fit, confirming, modifying or setting aside the order appealed against.

(8) Where a limited liability partnership fails to comply with the order made under sub-section (3) or sub-section (7), as the case may be, within a period of ninety days from the date of receipt of the copy of the order, such limited liability partnership shall be punishable with fine which shall not be less than twenty-five thousand rupees, but may extend to five lakh rupees.

(9) Where a partner or designated partner of a limited liability partnership or any other person who is in default fails to comply with an order made under sub-section (3) or sub-section (7), as the case may be, within a period of ninety days from the date of receipt of the copy of the order, such partner or designated partner or any other person shall be punishable with imprisonment which may extend to six months or with fine which shall not be less than twenty-five thousand rupees but may extend to one lakh rupees, or with both.”.

Substitution of new sections for section 77.

**26.** For section 77 of the principal Act, the following sections shall be substituted, namely:—

Jurisdiction of Courts.

“77. Subject to the provisions contained in section 67A and section 67B, on and from the date of establishment or designation of Special Courts under this Act,—

(i) the Special Court referred to in clause (a) of sub-section (2) of section 67A shall have jurisdiction and power to impose punishment under section 30 of the Act; and

(ii) the criminal cases against the limited liability partnership or its partners or designated partners or any other person in default filed under this Act and pending before the court of Judicial Magistrate of the first class or Metropolitan Magistrate, as the case may be, shall be transferred to the Special Court referred to in clause (b) of sub-section (2) of section 67A.

Cognizance of offences.

77A. No court, other than the Special Courts referred to in section 67A, shall take cognizance of any offence punishable under this Act or the rules made thereunder save on a complaint in writing made by the Registrar or by any officer not below the rank of Registrar duly authorised by the Central Government for this purpose.”.

Amendment of section 79.

**27.** In section 79 of the principal Act, in sub-section (2),—

(i) for clause (a), the following clauses shall be substituted, namely:—

“(a) the contribution of such higher amount under sub-clauses (i) and (ii) of clause (ta) of section 2;

(aa) the terms and conditions to be fulfilled by class or classes of limited liability partnerships under long line to clause (ta) of section 2;

(ab) the form and manner of prior consent to be given by designated partner under sub-section (3) of section 7;”;

(ii) after clause (k), the following clause shall be inserted, namely:—

“(ka) the manner of allotting a new name to the limited liability partnership under sub-section (3) of section 17;”;

(iii) after clause (t), the following clause shall be inserted, namely:—

“(ta) the standards of accounting and auditing under section 34A;”;

(iv) after clause (zf), the following clauses shall be inserted, namely:—

“(zfa) the powers and duties to be discharged by the Registrars and the terms and conditions of their service under sub-section (3) of section 68A;

(zfb) the payment of additional fee for filing of document or return and the payment of different fee or additional fee under section 69;

(zfc) the form and fee for filing of appeal under sub-section (3) of section 72;”;

(v) after clause (zg), the following clauses shall be inserted, namely:—

“(zga) the manner of appointing adjudicating officers for adjudging penalty under sub-section (1) of section 76A;

(zgb) the form, manner and fee for filing an appeal against the order made by the adjudicating officer under sub-section (6) of section 76A;”;

(vi) in clause (zl), the word “and” occurring at the end shall be omitted;

(vii) after clause (zm), the following clause shall be inserted, namely:—

“(zn) any other matter which is to be, or may be, prescribed, or in respect of which provision is to be made by rules.”.

**28.** In section 80 of the principal Act, after sub-section (1), the following sub-section shall be inserted, namely:— Amendment of section 80.

“(1A) Notwithstanding anything contained in sub-section (1), if any difficulty arises in giving effect to the provisions of this Act as amended by the Limited Liability Partnership (Amendment) Act, 2021, the Central Government may, by order published in the Official Gazette, make such provisions not inconsistent with the provisions of this Act, as may appear to it to be necessary for removing the difficulty:

Provided that no such order shall be made under this section after the expiry of a period of three years from the date of commencement of the Limited Liability Partnership (Amendment) Act, 2021.”.

**29.** Section 81 of the principal Act shall be omitted. Omission of section 81.

ANOOP KUMAR MENDIRATTA,  
*Secretary to the Govt. of India.*

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ  
ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ

(ಆರ್. ಶ್ರೀನಿವಾಸ)  
ಸಹಾಯಕ ಪ್ರಾರೂಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ  
ಸರ್ಕಾರದ ಉಪ ಕಾರ್ಯದರ್ಶಿ  
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ಶಾಸನ ರಚನೆ ಇಲಾಖೆ