

F. No. DGIT(S)/ADG(S)-1/FiLLiP form for LLP/2022-23/

Government of India  
Ministry of Finance  
Central Board of Direct Taxes  
Directorate of Income-tax (Systems)

Notification 04 of 2022.

New Delhi, <sup>4</sup>~~26~~ of July, 2022;

**Subject: Procedure of PAN application & allotment through Simplified Proforma for incorporating Limited Liability Partnerships (LLPs) electronically {Form: FiLLiP} of Ministry of Corporate Affairs.**

Proviso to sub-rule (1) to rule 114 of Income Tax Rules, 1962 notified vide notification G.S.R. No. 117(E) dated 9/02/2017, states that:

“an applicant may apply for allotment of permanent account number through a common application form notified by the Central Government in the Official Gazette, and the Principal Director General of Income Tax (Systems) or Director General of Income-tax (Systems) shall specify the classes of persons, forms and format along with procedure for safe and secure transmission of such forms and formats in relation to furnishing of Permanent Account Number (PAN)”.

2. A Common Application Form (CAF) in the form of Simplified Proforma for incorporating Limited Liability Partnership (LLP) (Form – FiLLiP) has been notified by the Ministry of Corporate Affairs vide notification G. S. R. 173(E), dated 4/03/2022.

3. In exercise of the powers delegated by the Central Board of Direct Taxes vide notification G.S.R. No. 117(E) dated 9/02/2017, the Director General of Income-tax (Systems) lays down the classes of persons, forms, format and procedure for Permanent Account Number (PAN) as under:

S. No.	Particulars	
1.	Classes of persons to which FiLLiP form will apply	Newly incorporated Limited Liability Partnership (LLP)
2.	Applicable form	Simplified Proforma for incorporating Limited Liability Partnerships (Form : FiLLiP) of Ministry of Corporate Affairs (MCA) notified vide notification G.S.R. 173(E), dated 4 <sup>th</sup> March, 2022
3.	Procedure	Application for allotment of Permanent Account Number (PAN) will be filed in FiLLiP form using Digital Signature of the applicant as specified by

		the Ministry of Corporate Affairs. After generation of Limited Liability Partnership Identification Number (LLPIN), MCA will forward the data in form 49A to the Income-tax Authority under its Digital signature, Class 2/Class 3 of MCA.
4.	Format	Xml

*JTTF-2*  
(Govind Lal)

Director General of Income-tax (Systems)  
New Delhi.

**Copy to:**

1. Chairman and Members, CBDT, North Block, New Delhi.
2. Web Manager, "incometaxindia.gov.in" for hosting on the website.
3. Database cell for uploading on [www.irsofficersonline.gov.in](http://www.irsofficersonline.gov.in) and in DGIT (S) corner.
4. ITBA publisher for uploading on ITBA portal.
5. Ministry of Corporate Affairs.
6. Guard file.



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