

Contents

MCA UPDATES FOR THE MONTH OF MARCH 2022.....	2
NOTIFICATION .....	2
The Limited Liability Partnership (Second Amendment) Rules, 2022.....	2
(March 04, 2022) .....	2
The Companies (Accounts) Second Amendment Rules, 2022.....	3
(Notification dated March 31, 2022) .....	3

MCA UPDATES FOR THE MONTH OF MARCH 2022

**NOTIFICATION**

**The Limited Liability Partnership (Second Amendment) Rules, 2022  
(March 04, 2022)**

MCA has amended the Limited Liability Partnership Rules, 2009 vide the Limited Liability Partnership (Second Amendment) Rules, 2022.

The amendments have been made in the below mentioned rules:

1. In Rule 11, 19, 24, 25, 34, 36, 37.
2. The following forms have been amended:

RUN LLP, FiLLiP, Form 3, Form 4, Form 5, Form 8, Form 9, Form 11, Form 12, Form 15, Form 16, Form 17, Form 18, Form 22, Form 23, Form 24, Form 25, Form 27, Form 28, Form 31 and Form 32.

For more information visit

<https://www.mca.gov.in/bin/dms/getdocument?mds=exbTDlw1OEWz%252F3AxLHz%252F%252Fw%253D%253D&type=open>

**The Companies (Accounts) Second Amendment Rules, 2022**  
**(Notification dated March 31, 2022)**

MCA has amended the Companies (Accounts) Rules 2014 vide the Companies (Accounts) Second Amendment Rules 2022.

1. Proviso to Rule 3 (1) has been amended:

As per the amendment, **on or after 1<sup>st</sup> April, 2023 (earlier April 01, 2022)**, every company which uses accounting software for maintaining its books of account, shall use only such accounting software which has a feature of recording audit trail of each and every transaction, creating an edit log of each change made in books of account along with the date when such changes were made and ensuring that the audit trail cannot be disabled.

In simple words, the newly prescribed accounting software is now mandated to be used from April 01, 2023 onwards.

2. Extension for form CSR-2 for the F.Y. 2020-21

For the preceding financial year (**2020-2021**), Form **CSR-2** shall be filed separately on or before **31st May 2022 (earlier March 31, 2022)**, after filing Form AOC-4 or AOC-4 XBRL or AOC-4 NBFC (Ind AS), as the case may be.

For more information visit:

<https://www.mca.gov.in/bin/dms/getdocument?mds=3kjEo3H12bPQqpt2k18OTw%253D%253D&type=open>

Hope the information will assist you in your Professional endeavours. In case of any query / information, please do not hesitate to write back to us at E: [chinki.singhal@csassociate.com](mailto:chinki.singhal@csassociate.com) and M: +91 9050320565.

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Best Regards



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