



SIMPLIFICATION OF PAN APPLICATION AND ALLOTMENT PROCEDURE FOR INCORPORATING LLP ELECTRONICALLY

Circular: F. No. DGIT(S)/ADG(S)- I /FiLLiP' form for LLP/2022-231

New Delhi, dated: July 26, 2022

The DGIT in exercise of the powers conferred vide notification G.S.R. No. 117(E) dated 9/02/2017, to it by the CBDT has notified a simplified procedure for application and allotment of PAN for a specific class of people. The details of the same are as follows-

1. Applicable Class- Newly incorporated Limited Liability Partnership (LLP)
2. Applicable form- 'form FiLLiP' by Ministry of Corporate Affairs notified under G.S.R. 173(E), dated 4th March, 2022
3. Procedure- fill form FiLLiP for application of allotment using Digital Signatures. Once the Limited Liability Partnership Identification number (LLPIN) has been generated, the data will be forwarded from form 49A to the Income Tax Authority, Class 2/Class 3 of MCA.
4. The format of the filing would be in XML format

Form 'FiLLiP' is a simplified e-form where the newly formed LLP can avail multiple services starting from allotment of name to Designated Partnership Identification (DPIN) and also PAN/TAN allocation.





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