

सेवा में

सचिव,
लेखा मानक बोर्ड
भारतीय सनदी लेखाकार संस्थान

विषय: Exposure Draft on Accounting Standards for Limited Liability Partnerships for comments

महोदया,

मुझे उपरोक्त विषय पर Shri Deepak Kapoor, Director General (Commercial) के Exposure Draft on Accounting Standards for Limited Liability Partnerships (LLPs) पर निम्नलिखित comments भेजने का आदेश प्राप्त हुआ है |

- (i) The classification of LLPs proposed in the Exposure Draft for applicability of accounting standards does not appear to be in accordance with the categories of LLPs prescribed in the LLP Act, 2008.
- (ii) In case any exemption/relaxation appears reasonable for a particular class of LLP in applying accounting standards after classifying the LLPs as per LLP Act, 2008, then justification for providing such exemptions/relaxations may be considered to include in the Exposure Draft on Accounting Standards for LLPs.

भवदीय,

नरेंद्र
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