

Comprehensive coverage of QRMP scheme, ITC utilization restriction

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Overview of QRMP (Quarterly Return Monthly Payment)

Delinking of Debit Notes

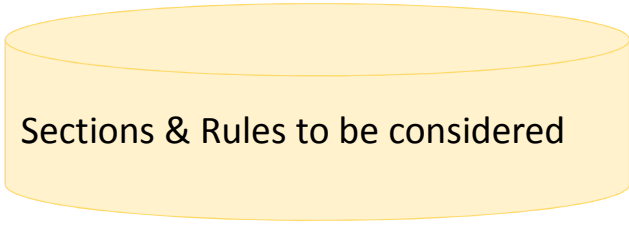
FA,2020

Document Type	Document date	Due date for availing credit
Before Amendment		
Debit note	15-08-2021 (Linked to Invoice dated 01-03-2021)	Return for the month of sept. 2021
Debit note	15-11-2021 (Linked to Invoice dated 01-03-2021)	Return for the month of sept. 2021. The credit was not getting availed for Debit notes issued after 6 months from end of Financial Year to which Invoice pertains to.
After amendment		
Debit note	15-08-2021 (Linked to Invoice dated 01-03-2021) Invoice Linkage became irrelevant	Return for the month of sept. 2022
Debit note	15-11-2021 (Linked to Invoice dated 01-03-2021) Invoice Linkage became irrelevant	Return for the month of sept. 2022. The credit which was earlier not getting availed for Debit notes issued after 6 months from end of Financial Year to which Invoice pertains to <u>will now be available</u> .

QRMP
Applicable
from
01.01.2021

Registered person having aggregate turnover
IN **preceding FY** up to **Five (5) crore rupees**

Sr. No.	Notification	Remarks
1	Notification No. 82/2020 – Central Tax, dated 10.11.2020.	Makes the Thirteenth amendment (2020) to the CGST Rules 2017.
2	Notification No. 84/2020 – Central Tax, dated 10.11.2020.	Notifies class of persons under proviso to section 39(1) of the CGST Act.
3	Notification No. 85/2020 – Central Tax dated 10.11.2020.	Notifies special procedure for making payment of tax liability in the first two months of a quarter



Sections & Rules to be considered

Section	Rules	Particulars
37	59	Furnishing details of outward supplies
38	59 and 60	Furnishing details of Inward supplies
39	61 to 67	Furnishing details of returns

Whether tax required to be paid if there is Nil liability in preceding quarter

Eligibility for QRMP Scheme



Switching from fixed method to self assessment method

Interest liability if amount deposited in first two months is less than actual liability

Refund if tax paid in first two months is more than actual tax liability

Late Fee on Delayed Payment of PMT-06

GSTR-1 monthly or quarterly

Conditions of scheme

RULE 61

Effective from 01.01.2021

Form & Manner of Furnishing Return

3B made quarterly for
• Agg Turnover upto
Rs. 5 cr. As per
84/2020

Monthly
Filing

20th of
Succeeding
Month

Pay Tax through GSTR-3B

Quarterly
Filing

Pay Tax for each of first
two months of the qtr =
Form GST PMT-06 by
25th day of succeeding
month

As per
States
22nd or 24th day of
month of
Succeeding quarter

- ❑ The **amount deposited** through PMT-06 for 1st and 2nd month will remain in the cash ledger and will be **adjusted on filing 3B** at the **end of Quarter**.
- ❑ Any claim of refund of such amount lying in balance in the electronic cash ledger, if any, out of the amount so deposited shall be permitted only after the return in **FORM GSTR-3B** for the said quarter has been filed.

SCREEN SHOT AGGREGATE TURNOVER

Aggregate annual turnover for the preceding financial year shall be calculated in the common portal taking into account the details furnished in the returns by the taxpayer for the tax periods in the preceding financial year

Ledger Balance | 27/12/2020 [Download](#)

	IGST (₹)	CGST(₹)	SGST (₹)	CESS (₹)
Electronic Liability Register (Return related)	0	0	0	0
Electronic Cash Ledger	0	14412	11626	0
Electronic Credit Ledger	40188	6673	6672	0

[View Profile](#)

[Notices/Orders](#)

[Saved Forms](#)

No record found

[FILE RETURNS >](#)

[PAY TAX >](#)

Annual Aggregate Turnover (includes all GSTINs of the related PAN)

Financial Year	Annual Aggregate Turnover
2019-20	Upto Rs.5 Cr*.

*For Turnover calculation methodology [Click here](#)

In case of any discrepancy in the turnover displayed, please lodge your grievance at selfservice.gstsystem.in



RULE 61A

Manner of opting for furnishing Quarterly Return-3B



Registered Person

Intending to
file

Return

U/s 39(1)
i.e. 3B

Quarterly

Indicate his preference for furnishing of return on a quarterly basis, electronically, on the common portal, from the 1st day of the second month of the preceding quarter till the last day of the first month of the quarter for which the option is being exercised:

Example:- Option for filing return for **Jan- March, 2022** is to be selected

Option to be selected on the portal from 1st Nov,2021 to 31st Jan 2022.(subject to conditions)

Fixed Quarters in GST

RULE 61A(1)

Manner of opting for furnishing Quarterly Return-3B

New Rule
Inserted

N. N. 84/2020-CT

Once option exercised, RP shall continue to furnish return on qtrly basis future tax periods unless

RP becomes **ineligible** for furnishing the return on a quarterly basis as per the conditions and restrictions notified in this regard

or

opts for furnishing of return on a monthly basis, electronically, on the common portal:

Condition

All Last returns due on the date of exercising such option must have been furnished.

example: A registered person intending to avail of the Scheme for the quarter 'July to September' can exercise his option during 1st of May to 31st of July. If he is exercising his option on 27th July for the quarter (July to September), in such case, he must have furnished the return for the month of June which was due on 22/24th July

RULE 61A(2)

If T.O. exceeds 5
crores being in
QRMP

RP shall opt for furnishing of return on a **monthly basis**
From the first month of the quarter, succeeding the quarter during which his aggregate turnover exceeds 5 crore rupees.

e.g. Apr,2021 to June ,2021 Quarterly filling but exceeded Rs. 5 cr in this quarter in May, from July shall opt monthly filling

Circular No. 143/13/2020- GST

Quarterly Return Monthly Payment Scheme

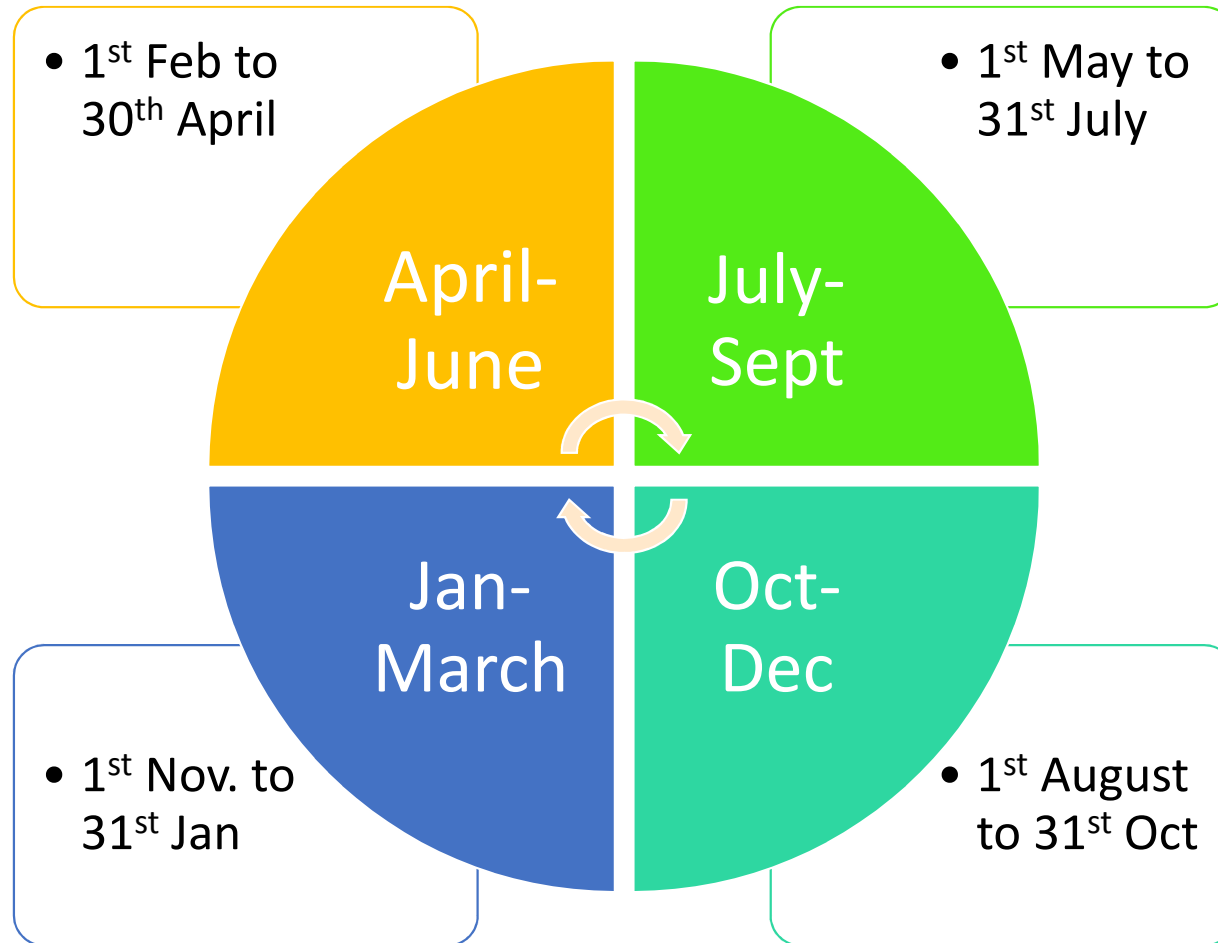
Registered persons are **not required to exercise the option every quarter**. Where such option has been exercised once, they shall continue to **furnish the return as per the selected option for future tax periods, unless they revise the said option**

Opting out of scheme

Opting out of the Scheme for a quarter will be available **from first day of second month of preceding quarter to the last day of the first month of the quarter**

QRMP Scheme is GSTIN wise and therefore, distinct persons as defined in Section 25 of the CGST Act (different GSTINs on same PAN) have the option to avail the QRMP Scheme for one or more GSTINs. In other words, some GSTINs for that PAN can opt for the QRMP Scheme and remaining GSTINs may not opt for the Scheme

Timeline for opting IN/OUT from QRMP Scheme



Notification 84/2020-CT

Deemed Option for
GSTR-3B based GSTR-1

RP furnished the return 3B for the tax period October, 2020 on or before 30th November, 2020

Sl. No.	Class of registered persons	Deemed option—3B
1	Aggregate turnover of up to 1.5 crore rupees, Form GSTR-1 ---Quarterly in C/Y	Quarterly return
2	Aggregate turnover of up to 1.5 crore rupees, Form GSTR-1 --- Monthly in C/Y	Monthly return
3	Aggregate turnover >1.5 crore rupees =< 5 crore rupees in P/Y	Quarterly return

RP may change default option electronically on the common portal, during the period from the 5th day of December, 2020 to the 31st day of January, 2021.

SCREEN SHOTS

How to opt the QRMP Scheme?

The screenshot displays the Goods and Services Tax (GST) portal interface. At the top, the header includes the GST logo, the text "Goods and Services Tax", and navigation links such as "Skip to Main Content", "A+", and "A-". A user profile icon and a notification bell with a "0" are also visible. The main navigation bar contains "Dashboard", "Services", "GST Law", "Downloads", "Search Taxpayer", "Help and Taxpayer Facilities", and "e-Invoice". The "Services" dropdown menu is open, showing options like "Registration", "Ledgers", "Returns", "Payments", "User Services", "Refunds", and "e-Way Bill System". The "Returns" sub-menu is further expanded, listing "Returns Dashboard", "Track Return Status", "ITC Forms", "TDS and TCS credit received", "View Filed Returns", "Transition Forms", "Annual Return", and "Tax liabilities and ITC comparison". The "Opt-in for Quarterly Return" link is highlighted with a blue border. Below the menu, there are several action buttons: "RETURN DASHBOARD >", "CREATE CHALLAN >", "VIEW NOTICE(S) AND ORDER(S) >", "ANNUAL RETURN >", and "Else Go to >> CONTINUE TO DASHBOARD >". A "Quick Links" section on the right includes "Check Cash Balance", "Liability ledger", and "Credit ledger".

How to opt the QRMP Scheme?

Skip to Main Content

Goods and Services Tax

Dashboard Services ▾ GST Law Downloads ▾ Search Taxpayer ▾ Help and Taxpayer Facilities e-Invoice

Dashboard > Returns > Opt-in for Quarterly Return English

Opt-in For Quarterly Return Help

Financial Year*
 Annual Aggregate Turnover (AATO) for FY 2019-20: <= ₹1.5 Cr. Advisory

Quarter	Selected Frequency	Action	Selection available from	Applicable return due dates			
				Form type	Month 1	Month 2	Month 3
Q4 - Jan-Mar	<input type="radio"/> Monthly	<input type="button" value="SAVE"/>	5 th Dec 2020 to 31 st Jan 2021	GSTR - 1	NA	NA	13/04/2021
	<input checked="" type="radio"/> Quarterly			GSTR - 3B	NA	NA	24/04/2021

How to opt the QRMP Scheme?

Dashboard > Returns > Opt-in for Quarterly Return English

Opt-in For Quarterly Return Help

Financial Year *

2020-21 **Annual Aggregate Turnover (AATO) for FY 2019-20: ₹1.5 Cr. to ₹5 Cr.** Advisory

Quarter	Selected Frequency	Action	Selection available from	Applicable return due dates			
				Form type	Month 1	Month 2	Month 3
Q4 - Jan-Mar	<input type="radio"/> Monthly	<input type="button" value="SAVE"/>	5 th Dec 2020 to 31 st Jan 2021	GSTR - 1	NA	NA	13/04/2021
	<input checked="" type="radio"/> Quarterly			GSTR - 3B	NA	NA	22/04/2021

PRACTICAL CASE STUDIES

Eligibility

Aggregate T.O.

Eligible

1

F.Y. 2019-20

4 Cr

F.Y. 2020-21
Up to Nov.

3.5 Cr

F.Y. 2019-20

4 Cr

2

F.Y. 2020-21
Up to Nov.

6.5 Cr



Deemed
Quarterly



Eligibility

Aggregate T.O.

Eligible

3

F.Y. 2019-20

6 Cr

F.Y. 2020-21
Up to Nov.

2 Cr



F.Y. 2019-20

4 Cr

4

F.Y. 2020-21

4.5 Cr

F.Y. 2021-22

Upto May 7 Cr

Upto 1st Qtr of 2021-22,
thereafter not eligible

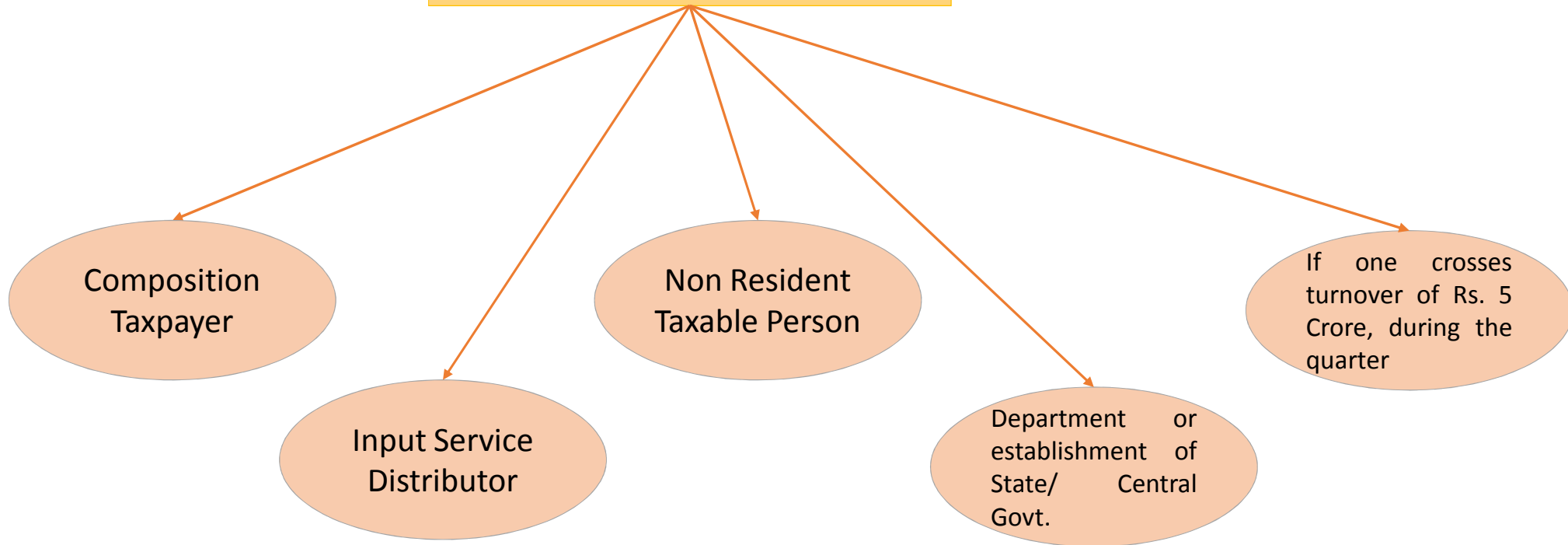
4/2/2021

CA ANCHAL KAPOOR

20

QRMP not eligible

Not eligible for QRMP



Method of payment

Notification 85/2020-CT

Monthly Deposit for Month 1 & Month 2

Fixed Sum Method

Available only if person was registered for complete preceding Tax Period

Qtrly 3B

35% of the tax paid in cash in the previous quarter

Monthly 3B

100% of tax paid in cash in last month of the previous quarter

Self Assessment Method

Actual Output less Input

RP is free to avail either of the two tax payment method above in any of the two months of the quarter.

Facilitate ITC calculations per GSTR-2B

Complete Tax Period for Fixed Sum Method

A complete tax period means a tax period in which the person is registered from the first day of the tax period till the last day of the tax period.

Example :- If one is opting for the scheme on 25th January for Jan-Mar, 2021 quarter, then if got registration on 10th December, then he cannot opt for Fixed Payment Method, as he was not registered on first day of Tax Period.

Consequences in case of cancellation of registration

- In case of **cancellation of registration,**
- such person during any of the **first two months of the quarter,**
- he is **still required to furnish return in Form GSTR-3B** for the relevant tax period.

Offsetting in 3B

- ✓ The Amount Deposited in First Two Months will be OFFSET ON FILLING OF GSTR-3B.
- ✓ Any claim of refund in respect of the amount deposited for the first two months of a quarter for payment of tax shall be permitted only after the return in FORM GSTR-3B for the said quarter has been furnished.
- ✓ Further, this deposit cannot be used by the taxpayer for any other purpose till the filing of return for the quarter

Deposit of an amount in the **electronic cash ledger equivalent** to, -

- i. **35%** of the tax liability paid by debiting the electronic cash ledger in the return for the **preceding quarter where the return is furnished quarterly**; **OR**
- ii. the **tax liability paid by debiting the electronic cash ledger** in the return **for the last month of the immediately preceding quarter where the return is furnished monthly**:

Provided that **no such amount may be required** to be deposited-

- a) for the first month of the quarter, **where the balance in the electronic cash ledger or electronic credit ledger is adequate for the tax liability for the said month** or where there is **nil tax liability**;
- b) for the **second month of the quarter**, where the balance in the **electronic cash ledger or electronic credit ledger is adequate for the cumulative tax liability for the first and the second month of the quarter** or where there is **nil tax liability**:

Provided further that **registered person shall not be eligible for the said special procedure unless he has furnished the return for a complete tax period preceding such month**.

Explanation- For the purpose of this notification, the expression — **a complete tax period means a tax period in which the person is registered from the first day of the tax period till the last day of the tax period**.

Effective from
01.01.2021

Notification No. 85/2020-CT

Payment system

Pay tax every month by way of making a deposit of an amount in the electronic cash ledger equivalent to,

- i. **thirty five per cent. of the tax liability paid by debiting the electronic cash ledger** in the return for the **preceding quarter where the return is furnished quarterly**; or
- ii. the **tax liability paid by debiting the electronic cash ledger in the return for the last month** of the immediately preceding quarter where the return is furnished monthly:

Proviso

no such amount may be required to be deposited-

(a) for the first month of the quarter, where the **balance in the electronic cash ledger**

Or

electronic credit ledger is adequate for the tax liability for the said month

Or

where there is nil tax liability ;

(b) for the second month of the quarter, **where the balance in the electronic cash ledger or electronic credit ledger is adequate for the cumulative tax liability for the first and the second month of the quarter or where there is nil tax liability:**

Monthly Payment of Tax

The registered person under the QRMP Scheme would be required to pay the tax **due in each of the first two months of the quarter by depositing the due amount in FORM GST PMT-06, by the twenty fifth day of the month succeeding such month.**

While generating the challan, taxpayers should select “Monthly payment for quarterly taxpayer” as reason for generating the challan

Methods for monthly payment of tax

Fixed Sum Method

A facility is being made available on the portal for **generating a pre-filled challan in FORM GST PMT-06** for an amount equal to

- 35% of the tax paid in cash in the preceding quarter where the return was furnished quarterly; or
- equal to the tax paid in cash in the last month of the immediately preceding quarter where the return was furnished monthly.

Self assessment Method

The said persons, in any case, can pay the tax due **by considering the tax liability on inward and outward supplies and the input tax credit available, in FORM GST PMT-06.**

In order to facilitate ascertainment of the ITC available for the month, **an auto-drafted input tax credit statement has been made available in FORM GSTR2B, for every month.**

In case the last return filed was on quarterly basis for Quarter Ending March, 2021:

Tax paid in Cash in Quarter (January - March, 2021)		Tax required to be paid in each of the months – April and May, 2021	
CGST	100	CGST	35
SGST	100	SGST	35
IGST	500	IGST	175
Cess	50	Cess	17.5

In case the last return filed was monthly for tax period March, 2021:

Tax paid in Cash in March, 2021		Tax required to be paid in each of the months – April and May, 2021	
CGST	50	CGST	50
SGST	50	SGST	50
IGST	80	IGST	80
Cess	-	Cess	-

Monthly tax payment through this method would not be available to **those registered persons who have not furnished the return for a complete tax period preceding such month.** A complete tax period means a tax period in which the person is registered from the first day of the tax period till the last day of the tax period

Return Filing Structure

Return Filing Structure

Existing till 31.12.2020



From 01.01.2021



Aggregate Turnover in previous Financial Year

Aggregate Turnover in previous Financial Year

More than 1.5 cr.

Up to 1.5 Cr.

More than 5 cr.

Up to 5 Cr.

GSTR-1--- Monthly
GSTR-3B--Monthly

GSTR-1--- Monthly
GSTR-3B--Monthly

GSTR-1--- Quarterly
GSTR-3B--Monthly

GSTR-1--- Monthly
GSTR-3B--Monthly

GSTR-1--- Monthly
GSTR-3B--Monthly

GSTR-1--- Quarterly
GSTR-3B--Quarterly

Head wise Payment issue

Preceding Month

Only Cash Paid in CGST/SGST

QRMP First month

Payment is required in IGST

What would be auto-generation of Challan by the portal if it generated for IGST or vice-versa and supply is otherwise?

- ✓ It will be CGST/SGST
- ✓ It is pertinent to note that FOR Cash payment to be utilized in other head, one can use PMT-09.

Nil Liability

- In case the balance in the electronic cash ledger and/or electronic credit ledger is adequate for the tax due (for the first month or cumulative dues in the second month) **Or**
- where there is a nil tax liability,
the registered person may not deposit any amount for the said months.

Example

Tax paid in Jan – Mar 2021 ----- 0.00
For Apr. 2021 not required to pay tax.

Returns under QRMP Scheme

The Form 'PMT 06' is required to be used for tax payment. The due date of the tax payment is the 25th of the succeeding month. While generating the challan, taxpayers should select "**Monthly payment for the quarterly taxpayer**" as a reason for generating the challan.

GSTR-3B

By 22nd or 24th of the month succeeding the quarter

For 1st Quarter of 2021-22 due date 22nd /24th July

GSTR-1

By 13th of the month succeeding the quarter

For 1st Quarter of 2021-22 due date 13th July

The registered persons opting for the Scheme would be required to furnish the details of an outward supply in FORM GSTR-1 quarterly as per rule 59 of the CGST Rule.

INTEREST APPLICABILITY

Interest Applicability

Fixed Sum Method

No interest would be payable in case the tax due is paid in the first two months of the quarter by way of depositing **auto-calculated fixed sum amount** as detailed in para 6.1(a) above by the due date.

In other words, if while furnishing return in FORM GSTR-3B, it is found that in any or both of the first two months of the quarter, **the tax liability net of available credit on the supplies made /received was higher than the amount paid in challan, then, no interest would be charged provided they deposit system calculated** amount for each of the first two months and discharge their entire liability for the quarter in the FORM GSTR-3B of the quarter by the due date.



In case such payment of tax by depositing the system calculated amount in **FORM GST PMT-06 is not done** by due date, **interest would be payable at the applicable rate**, from the due date of furnishing FORM GST PMT-06 till the date of making such payment.



Further, in **case FORM GSTR-3B for the quarter is furnished beyond the due date, interest would be payable** as per the provisions of Section 50 of the CGST Act for the tax liability net of ITC.



EXAMPLES

A registered person, who has opted for the Scheme, had paid a total amount of Rs. 100/- in cash as tax liability in the previous quarter of October to December.

He opts to pay tax under fixed sum method. He therefore pays Rs. 35/- each on 25th February and 25th March for discharging tax liability for the first two months of quarter viz. January and February.

In his return for the quarter, it is found that liability, based on the outward and inward supplies, for January was Rs. 40/- and for February it was Rs. 42/-.

No interest would be payable for the lesser amount of tax (i.e. Rs. 5 and Rs. 7 respectively) discharged in these two months provided that he discharges his entire liability for the quarter in the FORM GSTR-3B of the quarter by the due date.

A registered person, who has opted for the Scheme, had paid a total amount of Rs. 100/- in cash as tax liability in the previous quarter of October to December. He opts to pay tax under fixed sum method.

He therefore pays Rs. 35/- each on 25th February and 25th March for discharging tax liability for the first two months of quarter viz. January and February. In his return for the quarter, it is found that total liability for the quarter net of available credit was Rs. 125 but he files the return on 30th April.

Interest would be payable at applicable rate on Rs. 55 [Rs. 125 – Rs. 70 (deposit made in cash ledger in M1 and M2)] for the period between due date of quarterly GSTR 3B and 30th April

Interest under Fixed Sum Method

Tax due in 1 st month	PMT-06 filed on 25 th	Tax due for 2 nd month	PMT-06 filed on 25 th	Total Liability in the quarter(Net ITC)	Difference	GSTR 3B filed on due date	Interest Payable?	Remarks
35	Yes	35	Yes	150	80	Yes	No	-
35	No	35	Yes	150	80	Yes	Yes	Interest payable on 35 for no. of delay in filing 1 st month PMT-06
35	Yes	35	No	150	80	Yes	Yes	Interest payable on 35 for no. of delay in filing 2 nd month PMT-06
35	Yes	35	Yes	150	80	No	Yes	Interest payable on 80 for no. of days delay in filing 3B
35	No	35	No	150	80	No	Yes	Interest to be calculated separately for No. of days delay in 1 st month PMT-06, 2 nd month PMT-06 and GSTR 3B

Interest Applicability

Self Assessment method

Interest amount would be payable as per the provision of Section 50 of the CGST Act for tax or any part thereof (net of ITC) which remains unpaid / paid beyond the due date for the first two months of the quarter.

Interest calculation for self assessment

Total liability for month 1=100

ITC Available for Month 1=50

Net of cash =50

Total liability for month 2=150

ITC Available for Month 2=100

Net of cash =50

Total liability for month 3=200

ITC Available for Month 3=100

Net of cash =50

Interest will be calculated on

- Net of cash liability if not deposited by due date

OR

- If any amount is unpaid for any month



LATE FEE

Late Fee Under QRMP Scheme

Late Fee is applicable only for the delay in furnishing the GSTR 3B and GSTR 1

For Quarterly GSTR 3B filers, the late fee will apply only on the delay in furnishing the GSTR 3B for the quarter.

No late fee if the PMT-06 is filed beyond the due date during M1 and M2

Is scheme applicable GSTIN wise or PAN wise ?

- It is clarified that for calculating aggregate annual turnover, the turnover of PAN shall be considered. And while opting for the scheme, taxpayer can opt in as per GSTIN wise.

Example:- If ABC Ltd, is having PAN based turnover of Rs. 3.67 Crore, then it can opt for the scheme. Now, it's having 3 GSTIN A, B, C, then GSTIN A can opt for the scheme. It is not compulsory that all GSTIN should opt for the scheme.

Due Date for filling quarterly returns and payment of tax ?

Due date for filling GSTR 3B would be 22nd or 24th day of month succeeding such quarter. The due date for filling GSTR 1 would be 13th day of month succeeding such quarter. Also, the tax shall be paid by 25th day of the succeeding month due in each of the **first two months**.

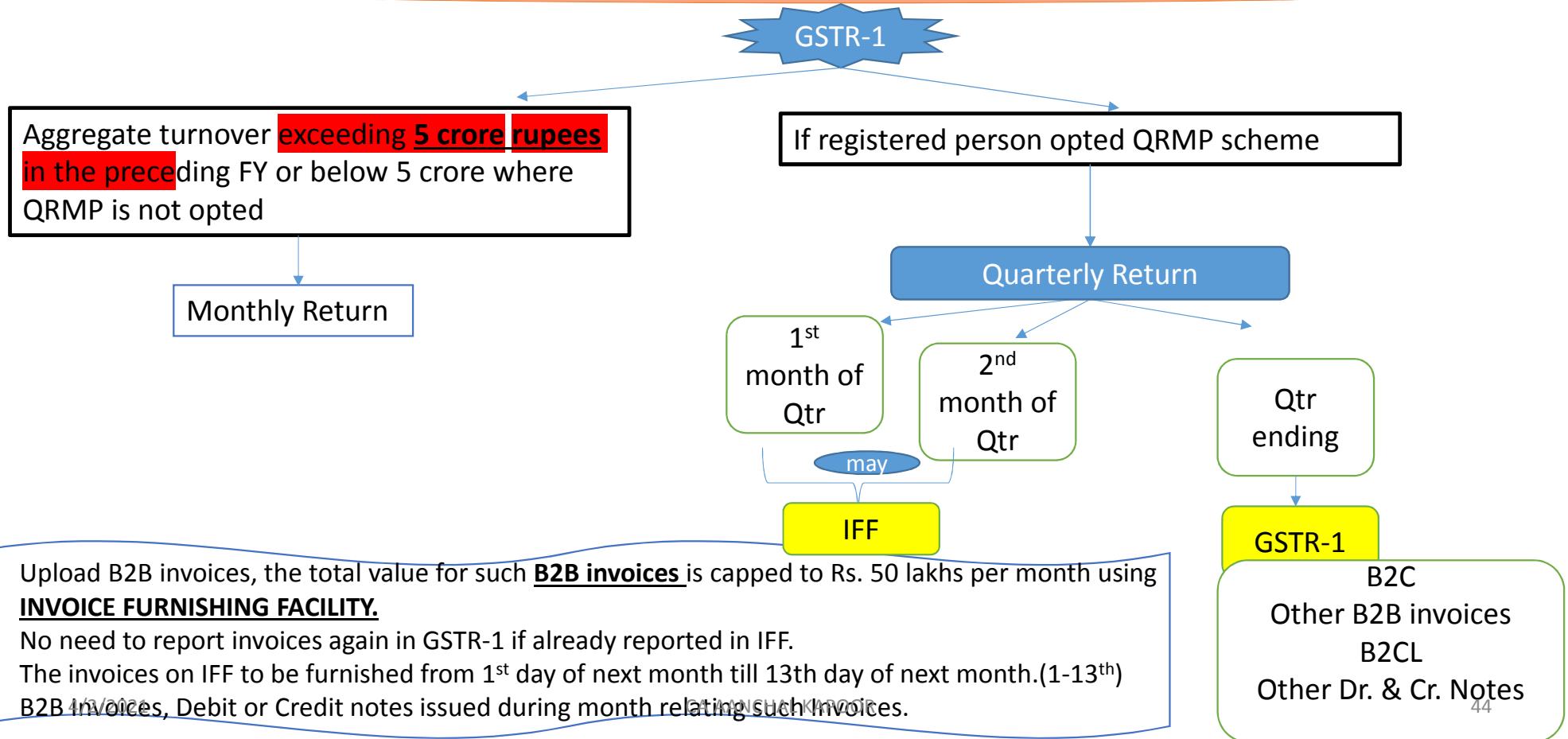
Notification No. 82/2020-CT(R) Dated 10.11.2020

Effective from 01.01.2021

RULE 59

GSTR 1

FORM & MANNER OF FURNISHING DETAILS OF OUTWARD SUPPLIES



- Upload B2B invoices, the total value for such **B2B invoices** is capped to Rs. 50 lakhs per month using **INVOICE FURNISHING FACILITY**.
- No need to report invoices again in GSTR-1 if already reported in IFF.
- The invoices on IFF to be furnished from 1st day of next month till 13th day of next month.(1-13th)
- B2B Invoices, Debit or Credit notes issued during month relating such Invoices.

Example of Timelines for IFF

For January

Upload invoices in IFF till 13th February

For February

Upload invoices in IFF till 13th March

For March

Upload invoices in GSTR 1 till 13th April

RULE 60

FORM & MANNER OF ASCERTAINING details of INWARD Supplies

Effective from 01.01.2021

Invoices
uploaded in
IFF will
appear in

PART A of GSTR 2A
Form GSTR-4A
Form GSTR-6A

Import of Goods by DTA from SEZ on Bill of Entry

PART D OF GSTR 2A

4/2/2021

CA AANCHAL KAPOOR

RULE 60 **FORM & MANNER OF ASCERTAINING details of INWARD Supplies**

Effective from 01.01.2021

Form GSTR-2B notified

Made available to RP EVERY MONTH

1st& 2nd month of Qtr

Day Immediately after Due Date of furnishing of IFF or FORM GSTR 1 for the month whichever is later

i.e 14th of Next Month

Qtr ending

Day Immediately after Due Date of furnishing of FORM GSTR 1 for the quarter

i.e 14th of Next Month after Qtr ending

Details in Form GSTR-2B

For his Supplier with Monthly Filling of GSTR1

Details uploaded from Day Immediately after Due Date of furnishing last GSTR 1 till due date of furnishing GSTR1 for the month

e.g For January 2021
12th Jan — 11th Feb
00:00 hours 23:59 hours

For his Supplier with Quarterly Filling of GSTR1

1st month of Qtr

Details uploaded from Day Immediately after Due Date of furnishing last GSTR 1 of quarter till due date of furnishing IFF

e.g For January 2021
14th Jan — 13th Feb
00:00 hours 23:59 hrs

2nd month of Qtr

Details uploaded from Day Immediately after Due Date of furnishing last IFF till due date of furnishing IFF for the month

e.g For Feb, 2021
14th Feb — 13th Mar
00:00 hours 23:59 hrs

3rd month of Qtr

Details uploaded from Day Immediately after Due Date of furnishing last IFF till due date of furnishing GSTR 1 for the quarter

e.g For Mar, 2021
14th Mar — 13th April
00:00 hours 23:59 hrs

GSTR-5 N RTP
GSTR-6 ISD

Import of Goods by DTA from SEZ on Bill of Entry

Return filing due dates w.e.f. 1st Jan 2021

Category of taxpayers	GSTR-1	Invoice facility filing	PMT-06 for Month 1	PMT-06 for month 2	GSTR 3B
Taxpayer who are required to file monthly return: Taxpayers whose aggregate turnover is over Rs. 5 crore	11 th of the following month	NA	NA	NA	20 th of the following month
Taxpayer who have opted for QRMP scheme	13 th day of the month following the quarter	1 st to 13 th day in Month 1 & Month 2	25 th day of the month following month 1	25 th day of the month following Month 2	22 nd or 24 th day of the month following the quarter.

Benefits of QRMP

*FAQ ON QRMP provided at the end of ppt (in last slides)

Benefits of QRMP

Compliance burden of the taxpayer will be reduced significantly

Taxpayer needs to file only 4 GSTR-3B returns instead of 12 GSTR 3B returns in a year.

Taxpayer would be required to file only 4 GSTR -1 returns since invoice filing facility is provided under the scheme

Pay the tax on monthly basis either by fixed sum method or self assessment method by generating pre filled challan selecting “Monthly payment for quarterly taxpayers”

Furnish invoice details in IFF depending upon the requirement of their recipient, for first two months of the quarter. The remaining invoice details can be furnished in the quarterly GSTR-1

Reason For Challan

HELP ?

Reason For Challan * :

- Monthly payment for quarterly return
- Any other payment

* indicates mandatory fields

Financial Year *

2020-21

Period *

January

Challan Type * :

- 35 % Challan
- Challan on self-assessment basis

VIEW LEDGER BALANCE ▾

PROCEED

Note: For taxpayer filing GSTR-3B on quarterly basis and intending to make payment for first and second months of the quarter, please select reason as Monthly Payment for quarterly return (GSTR-3B).

35 % Challan

Challan Amount Details

	Period	Tax Amount			
		Integrated Tax (₹)	Central Tax (₹)	State Tax (₹)	CESS (₹)
Tax paid in GSTR-3B	Oct-Dec 20	225000	44152	44152	0
Challan Amount	Jan 21	78750	15453	15453	0

Dec 2020
(Advisory Issued)

BACK

GENERATE 35% CHALLAN



THE RETURNS

Users who have selected quarterly return filing and has not filed GSTR-1 quarterly has been enabled. GSTR-2A can now be downloaded

• Indicates Mandatory Fields

Financial Year •

2020-21

Period •

January

SEARCH

No Tab GSTR-3B In
Jan 2021

Details of outward supplies of goods or services

Invoice Furnishing Facility

Optional

End Date - 13/02/2021

PREPARE

PREPARE OFFLINE

Auto Drafted details (For view only)

GSTR2A

VIEW

DOWNLOAD

Auto - drafted ITC Statement

GSTR2B

VIEW

DOWNLOAD

File Returns

dit Option for change in return frequency for normal taxpayers who has selected quarterly return filing and has not filed GSTR-1 quarterly has been enabled.

• Indicates Mandatory Fields

Financial Year •

2020-21

Period •

March

SEARCH

ⓘ You have selected to file the return on quarterly frequency and are required to file GSTR-1 and GSTR-3B for this period. ✕

Details of outward supplies of goods or services

GSTR1
Quarterly

Due Date - 13/04/2021

PREPARE ONLINE

PREPARE OFFLINE

Auto Drafted details (For view only)

GSTR2A

VIEW

DOWNLOAD

Auto - drafted ITC Statement for the month

GSTR2B

VIEW

DOWNLOAD

Auto - drafted ITC Statement for the quarter

GSTR-2B
Quarterly View

VIEW

DOWNLOAD

Quarterly Return

GSTR-3B
Quarterly

Due Date - 24/04/2021

PREPARE ONLINE

PREPARE OFFLINE

Quarterly GSTR-2B – Auto-drafted ITC Statement for the quarter ▲

GSTIN- [REDACTED]
Financial Year - 2020-21

Legal Name - [REDACTED]
Return Period - Jan-Mar

Trade Name - [REDACTED]
Generation date -

SUMMARY

ALL TABLES

View

Quarterly (Q4) ▾

View Advisory

FORM GSTR-2B shall be available only after last cutoff date i.e 13/04/2021

BACK TO DASHBOARD



GSTR-3BQ - Quarterly Return



GSTIN - [REDACTED]
FY - 2020-21

Legal Name - [REDACTED]
Return Period - Jan-Mar

Status - [REDACTED]
Due Date - 24/04/2021

Help

Please click on a box (tile) and enter relevant details therein. Save and click on the next box to enter relevant details. Once you have filled up the information relating to a tile, you will see gross (summary) figures on the tiles. You can view the preview by clicking on Preview button. You can click on Back button to go to previous screen anytime. Data saved by you will not be deleted.

[Click here](#) for system generated summary status for GSTR-3B.

[Help Manual](#)

3.1 Tax on outward and reverse charge inward supplies

Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	CESS
₹0.00	₹0.00

4. Eligible ITC

Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	CESS
₹0.00	₹0.00

Important Message

Once you have filled the relevant tables, please follow the following steps for filing:-

- Please click on 'Save GSTR3B' on the summary page.
- You may download and preview/save the draft GSTR-3B.

Filing GSTR-1 (Q) for Jan-Mar 2021 under QRMP Scheme

31/03/2021

The taxpayers under QRMP scheme have a facility to file Invoice Furnishing Facility (IFF) in first two months of the quarter and file Form GSTR-1 in third month of the quarter. As IFF is an optional facility it cannot be filed after the end date (13th of the month succeeding the IFF period). The document saved in IFF, where taxpayer has not filed by the end date, cannot be filed anymore. Hence taxpayers are requested to declare such document in the GSTR-1 for the quarter. Hence, before filing of GSTR-1 for Jan-Mar-2021 quarter, the taxpayer must ensure that:

1. Any saved but not Filed/Submitted IFF records for the first two months of the quarter i.e. month of Jan-2021 or Feb-2021 must be deleted using RESET button before filing GSTR-1 for Jan-Mar-2021 quarter. The deleted records should be added in GSTR-1 for Jan-Mar-2021 quarter after deleting the saved records from IFF. In future this may not be required as invoices already saved in any of the months on the quarter may be either deleted/moved to quarterly GSTR-1 by a functionality to be introduced shortly.
2. Any submitted but not filed IFF for the month of Jan-2021 or Feb-2021 must be filed before filing GSTR-1 for Jan-Mar-2021 quarter.

Thanking You,

Team GSTN

[VIEW ALL](#)



Important points regarding GSRT 1 (Notified vide NN 94/2020 CT dt 22-12-2020

- A registered person shall not be allowed to file GSTR-1 if he has not furnished the GSTR 3B for the preceding 2 months.
- **A registered person who opted for the QRMP scheme shall not be allowed to furnish the GSTR-1 or use the IFF , if he has not furnished the GSTR 3B for the preceding tax period.**
- A Registered person who is restricted from using the amount in the credit ledger in terms of Rule 86B shall not be allowed to be allowed to file the GSTR-1 or use the IFF if he has not furnished the GSTR 3B for the preceding tax period.
- With effect from Jan 2021 , where the value of taxable supply in a month exceeds Rs. 50 Lakhs (excluding exempt supply and zero-rated supply), the registered person shall be allowed to use the credit ledger only for discharge of 99% of the tax liability – (New Rule 86B inserted)(subject to Exceptions)

FAQ's on QRMP

What is QRMP scheme? What are its benefit?

- Quarterly Return, Monthly Payment of Taxes (QRMP) Scheme is a scheme to simplify compliance for small taxpayers.
- Under this scheme, **taxpayers having an aggregate turnover at PAN level up to Rs. 5 Crore** can opt for quarterly GSTR-1 and GSTR-3B filing. **Payment can be made in the first two months by a simple challan** in FORM GST PMT-06. For the ease of taxpayers, system has **assigned quarterly frequency to small taxpayers automatically.**

Why have I been assigned quarterly filing without opting for the same?

- Taxpayers eligible for the **simplified compliance scheme were assigned quarterly frequency by the GST system.** All taxpayers were informed regarding the **frequency assigned to them by e-mail and SMS.**

Why have I been assigned quarterly frequency by system even when my aggregate turnover on PAN is greater than Rs. 5 crore?

- For the purpose of determining the eligibility for QRMP, the turnover was determined on the basis of the values declared by taxpayers in **Table-3.1 of GSTR-3B** (except inward supplies attracting reverse charge) for the Financial Year **2019-20**. If a component of the turnover, like exempted or non-GST turnover, was not declared by a taxpayer in GSTR-3B or was declared in next financial year, then the turnover computed by the system for such taxpayers could be less than Rs. 5 crore. Such taxpayers may have been assigned to QRMP on the basis of values declared by them in GSTR-3B. Such taxpayers are advised to opt-out of scheme for quarter Apr-Jun'21 by 30 th April 2021.

Why have I been assigned monthly frequency by system even when my aggregate turnover on PAN is upto Rs. 5 crore?

At the time of assigning the frequency by the system, system considered the aggregate turnover of the taxpayer and the filing status of **FORM GSTR-3B for the month of October 2020**. If the said GSTR3B **was not filed till 30th November 2020**, the taxpayer were assigned to monthly frequency. The system allows the taxpayer to opt for QRMP scheme only if the last applicable return in FORM GSTR-3B, whose due date is over, is filed.

Illustration : If the taxpayer is trying to opt for QRMP Scheme on 25th Feb'21, from Quarter Apr-Jun'21 onwards then it will be allowed only if the return in form GSTR-3B is filed for the month Jan'21. If the taxpayer is trying to opt for QRMP Scheme on 19th Feb'21, from Quarter Apr-Jun'21 onwards then it will be allowed only if the return in form GSTR-3B is filed for the month Dec'20.

I want to opt-out of QRMP scheme and become monthly filer. Why the portal is not allowing me to do same for the quarter Jan-Mar, 2021?

The last date to choose or change the filing frequency for the quarter of January to March 2021 was **31st January, 2021**. After 31st January 2021, the filing frequency cannot be changed for the quarter January to March 2021.

However, for the quarter of April to June 2021, taxpayers may change their filing frequency from quarterly to monthly from 1st February, 2021 to 30 th April, 2021. It may be noted that profile selection is not a recurring requirement every quarter. Once a frequency has been opted for, it is applicable for all future periods unless changed further.

What is IFF? Is it another compliance requirement?

Invoice Furnishing Facility (IFF) is an optional facility made available as per Rule-59(2) of the CGST Rules, 2017. This is provided for those quarterly taxpayers who want to pass on input tax credit (ITC) to their recipients (buyers/customers) in first two months of a quarter. Since IFF is an optional facility, **it poses no additional compliance burden**. It is a facility for **those quarterly filers who intend to pass ITC to their recipients in first two months of the quarter**. It may be noted that since IFF is an optional facility, IFF for a month will expire after the due date of 13th of next month, and cannot be filed after this date.

Is filing IFF mandatorily or optional?

Invoice Furnishing Facility (IFF) is an optional facility **to those taxpayers who want to pass on input tax credit (ITC) to their recipients (buyers/customers) in first two months of a quarter**. Those taxpayers who do not have to pass credit to their recipients need not file IFF in the first two months of the quarter. They may declare their outward supplies in the quarterly FORM GSTR-1. It may be noted that since **IFF is an optional facility, IFF for a month will expire after the due date of 13th of next month, and cannot be filed after this date.**

How do I make payment of my liability in first two months of the quarter?

In first two months of the quarter, payment of liability can be made by either of the following two methods:

- a. Fixed Sum Method: Portal will generate a pre-filled challan in Form GST PMT-06. The system generated pre-filled challan in this case is commonly also known as 35% challan.
- b. Self-Assessment Method: The actual tax due is to be paid through challan, in Form GST PMT-06, by considering the tax liability on inward and outward supplies and the input tax credit available for the period as per law.

The due date for making payment by challan is 25th of the next month.

What is fixed sum method of payment?

In fixed sum method, the taxpayer is required to pay a system generated challan in the first two months of a quarter. The system generated pre-filled challan in this case is commonly also known as 35% challan. If fixed sum method is opted for by the taxpayer & there is no ITC to be passed in that month, then except for paying system generated challan, no other compliance requirement is there in the first two months of the quarter.

How is the 35% challan computed under the fixed sum method?

Under the fixed sum method, depending on the filing frequency in the previous quarter, the 35% challan is calculated by either of the following methods:

Method (a) : An amount which is equivalent to the amount paid as tax from electronic cash ledger in their GSTR-3B return for the last month of the immediately preceding quarter, where the GSTR-3B return was furnished on monthly basis.

OR

Method (b) : 35% of amount paid as tax from electronic cash ledger in their return for the preceding quarter, where the GSTR-3B return was furnished on quarterly basis; or

It may be noted that since QRMP scheme is introduced in January 2021, all taxpayers were monthly filers in December 2020. Hence, the 35% challan will be populated as per method (a) for the quarter of January to March 2021 for quarterly filers.

Illustration:

Method (a) : Taxpayer paid liability by cash amounting to Rs. 5500/- [IGST: Rs. 2,000/-, CGST: Rs. 1,000/-, SGST: Rs. 2,500/-] in monthly GSTR-3B for December 2020. The 35% challan generated as per the fixed sum method for January to March 2021 quarter will be of Rs. 5,500/- with the same head-wise break-up.

Method (b) : Taxpayer paid liability by cash amounting to Rs. 7000/- [IGST: Rs. 1,000/-, CGST: Rs. 2,000/-, SGST: Rs. 4,000/-] in quarterly GSTR-3B for January to March 2021. The 35% challan generated as per the fixed sum method for April to June 2021 quarter will be of Rs. 2,450/- [IGST: Rs. 350/-, CGST: Rs. 700/-, SGST: Rs. 1,400/-].

How do I declare B2C supplies in IFF for first two month of quarter if I have opted for QRMP?

Supplies made to unregistered persons (also called B2C supplies) are not required to be declared in IFF. These may be declared in FORM GSTR-1 for the quarter

How will I reconcile the values declared in IFF & GSTR-1 with quarterly GSTR-3B?

Taxpayers will be provided with a draft GSTR-3B, which will contain the details of the liability to be paid by taxpayers in the quarterly GSTR-3B. This will be prepared on the basis of the supplies declared in FORM GSTR-1 for the quarter. It will also contain data from the optional IFF, if any is filed in either of the first two months of the quarter. The said system computed values will also be autopopulated in quarterly GSTR-3B.

How do I claim ITC for the first two months of the quarter?

In first two months of the quarter, no declaration pertaining to ITC is required to be made. The available ITC for the entire quarter will be made available by the system in quarterly FORM GSTR-2B. This quarterly facility will be in addition to the FORM GSTR-2B being made available on monthly basis, which can still be used for doing self-assessment.

How do I again become a Monthly filer?

Filing frequency either monthly or quarterly can be selected as per timelines mentioned in below table.
Kindly navigate : Services > Returns > Opt-in for Quarterly Return

Effective Quarter (1)	Period during which filing frequency can be selected (2)	Last date for selecting the filing frequency (3)
January–February– March [#]	1 st November to 31 st January	31 st January
April – May – June	1 st February to 30 th April	30 th April
July – August – September	1 st May to 31 st July	31 st July
October – November – December	1 st August to 31 st October	31 st October

For the quarter of January to March 2021, this option was available from 5th December 2020 to 31st January 2021.

How do I again become a Monthly filer?

Filing frequency either monthly or quarterly can be selected as per timelines mentioned in below table.
Kindly navigate : Services > Returns > Opt-in for Quarterly Return

Effective Quarter (1)	Period during which filing frequency can be selected (2)	Last date for selecting the filing frequency (3)
January–February– March [#]	1 st November to 31 st January	31 st January
April – May – June	1 st February to 30 th April	30 th April
July – August – September	1 st May to 31 st July	31 st July
October – November – December	1 st August to 31 st October	31 st October

For the quarter of January to March 2021, this option was available from 5th December 2020 to 31st January 2021.

THANK YOU

Disclaimer

The views expressed are solely of the author and the content of this document is solely for information purpose and not to be construed as a professional advice. In cases where the reader has any legal issues, he/she must in all cases seek independent legal advice.



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