QRMP
Features enabled in GSTN

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Background

- As a trade facilitation measure and in order to ease the process of doing business, the GST Council in its 42nd meeting held on 05.10.2020, had recommended that registered person having aggregate turnover up to five (5) crore rupees be allowed to furnish return on quarterly basis along with monthly payment of tax, with effect from 01.01.2021.

- Towards fulfilling the recommendation, the Government has issued notifications and Circular to implement the Scheme of quarterly return filing along with monthly payment of taxes (hereinafter referred to as "QRMP Scheme"):

Notification for QRMP Scheme

- 1. Notification No. 81/2020 – Central Tax, dated 10.11.2020.
  - Notifies amendment carried out in sub-section (1), (2) and (7) of section 39 of the CGST Act vide Finance (No.2) Act, 2019.
- 2. Notification No. 82/2020 – Central Tax, dated 10.11.2020.
  - Makes the Thirteenth amendment (2020) to the CGST Rules 2017.
- 3. Notification No. 84/2020 – Central Tax, dated 10.11.2020.
  - Notifies class of persons under proviso to section 39(1) of the CGST Act.
- 4. 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
- Circular No. 143/13/2020- GST dated 10.11.2020

Default migration to QRMP Scheme

- For the first quarter of the Scheme i.e. for the January, 2021 to March, 2021,*all the registered persons, whose aggregate turnover for the FY 2019-20 is up to 5 crore rupees and who have furnished the return in FORM GSTR-3B for the month of October, 2020 by 30th November, 2020 and who have not opted have been migrated to QRMP Scheme and their GSTR-1/GSTR -3B filing has been modified in the portal.*

- Now it has happened to many without awareness of option available. This option can not be modified till April-2021

Where to find the option and period

Dash board >Return >Option in for quarterly return

Opt-in For Quarterly Return

Help

Financial Year*

2020-21

SEARCH

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	Quarterly		5th Dec 2020 to 31st Jan 2021	GSTR - 1/ IFF	13/02/2021	13/03/2021	13/04/2021
				GSTR - 3B	NA	NA	22/04/2021

BACK

CONTINUE TO RETURNS DASHBOARD

How to modify the option wef April-2021

2021-22 | SEARCH

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
Q1 - Apr-Jun	Monthly Quarterly	SAVE	1st Feb 2021 to 30th Apr 2021	GSTR - 1/ IFF	13/05/2021 (Optional)	13/06/2021 (Optional)	-
				GSTR - 3B	NA	NA	-
Q2 - Jul-Sep	Quarterly		1st May 2021 to 31st Jul 2021	GSTR - 1/ IFF	-	-	-
				GSTR - 3B	-	-	-
Q3 - Oct-Dec	Quarterly		1st Aug 2021 to 31st Oct 2021	GSTR - 1/ IFF	-	-	-
				GSTR - 3B	-	-	-
Q4 - Jan-Mar	Quarterly		1st Nov 2021 to 31st Jan 2022	GSTR - 1/ IFF	-	-	-
				GSTR - 3B	-	-	-

Select the option as Monthly for 2021-22 to modify the option

BACK | CONTINUE TO RETURNS DASHBOARD

Option modified for 2021-22

Quarter	Selected Frequency	Action	Selection available from	Applicable return due dates			
				Form type	Month 1	Month 2	Month 3
Q1 - Apr-Jun	Monthly (selected) Quarterly	SAVE	1st Feb 2021 to 30th Apr 2021	GSTR - 1	10/05/2021	10/06/2021	10/07/2021
				GSTR - 3B	-	-	-
Q2 - Jul-Sep	Monthly		1st May 2021 to 31st Jul 2021	GSTR - 1	-	-	-
				GSTR - 3B	-	-	-
Q3 - Oct-Dec	Monthly		1st Aug 2021 to 31st Oct 2021	GSTR - 1	-	-	-
				GSTR - 3B	-	-	-
Q4 - Jan-Mar	Monthly		1st Nov 2021 to 31st Jan 2022	GSTR - 1	-	-	-
				GSTR - 3B	-	-	-

Filing Invoice Furnishing Facility in place of GSTR-1

- The registered persons opting for the Scheme would be required to furnish FORM GSTR-1 quarterly.

- A facilitation measure registered person will have the facility (Invoice Furnishing Facility- IFF) to furnish the details of outward supplies to a registered person, as he may consider necessary, between the 1st day of the succeeding month till the 13th day of the succeeding month, for each of the first and second months of a quarter,

- The details of outward supplies shall not exceed the value of fifty lakh rupees in each month.

Filing GSTR-1 in QRMP Scheme

- After 13th of the month, this facility for furnishing IFF for previous month would not be available.

- As a facilitation measure, continuous upload of invoices would also be provided to save the invoices in IFF from the 1st day of the month till 13th day of the succeeding month.

- The facility of furnishing details of invoices in IFF has been provided so as to allow details of supplies to be duly reflected in the FORM GSTR-2A and FORM GSTR-2B of the concerned recipient.

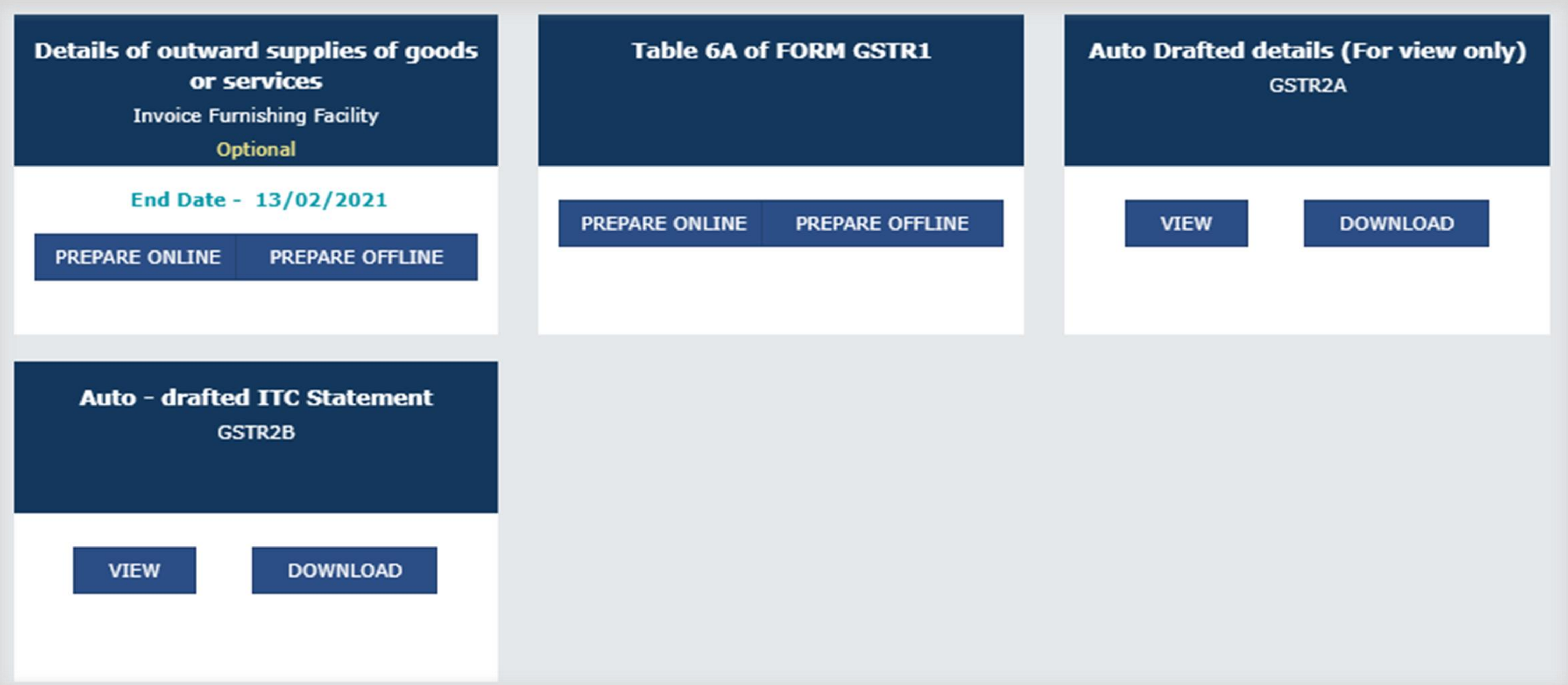
Invoice Furnishing Facility- IFF-Explained

- The details of invoices furnished using the facility in the first two months are not required to be furnished again in FORM GSTR-1.

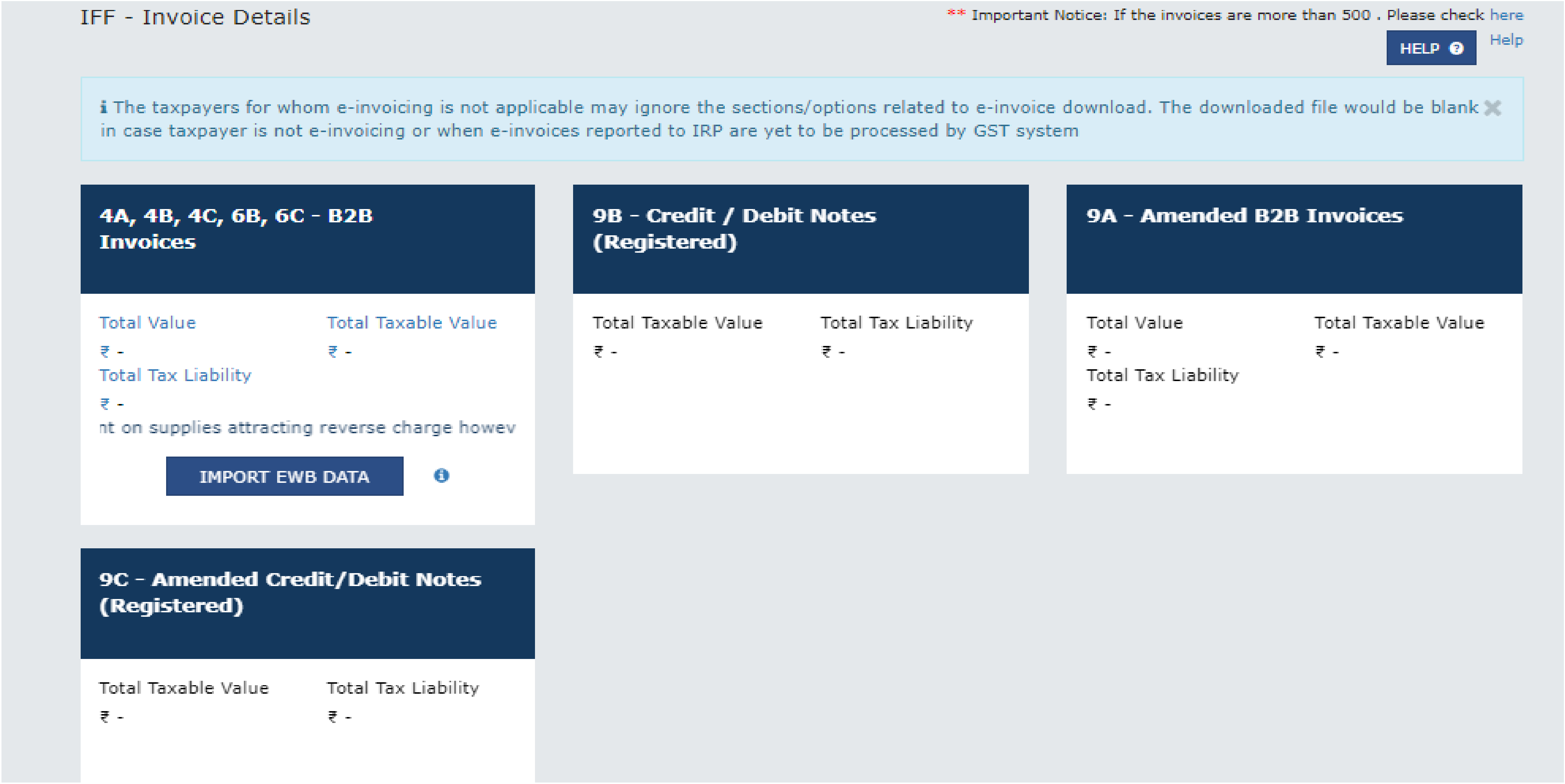
- The details of outward supplies made by a registered person during a quarter shall consist of details of invoices furnished using IFF for each of the first two months and the details of invoices furnished in FORM GSTR-1 for the quarter.

- At his option, a registered person may choose to furnish the details of outward supplies made during a quarter in FORM GSTR-1 only, without using the IFF.

New tile to upload IFF



QRMP- Upload only B2b



Release 3.0.0: IFF features has been added in the Offline tool

Monthly payment

Mode of payment

- —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 month.

- —While generating the challan, taxpayers should select "Monthly payment for quarterly taxpayer" as reason for generating the challan.

- —The person can use any of the following two options provided below for monthly payment of tax during the first two months –
  - (a) Fixed Sum Method
  - (b) Self-Assessment Method:
- —The registered person is free to avail either of the two tax payment method above in any of the two months of the quarter.

Fixed Sum Method-35%

- 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 thirty five per cent. 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.

- 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 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.

Self Assessment method

- The Registered persons has determine the tax liability on inward and outward supplies his books of accounts.

- The Registered persons has to deposit the tax due by considering the tax liability on inward and outward supplies and the input tax credit available from his books of accounts 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 GSTR- 2B, for every month.

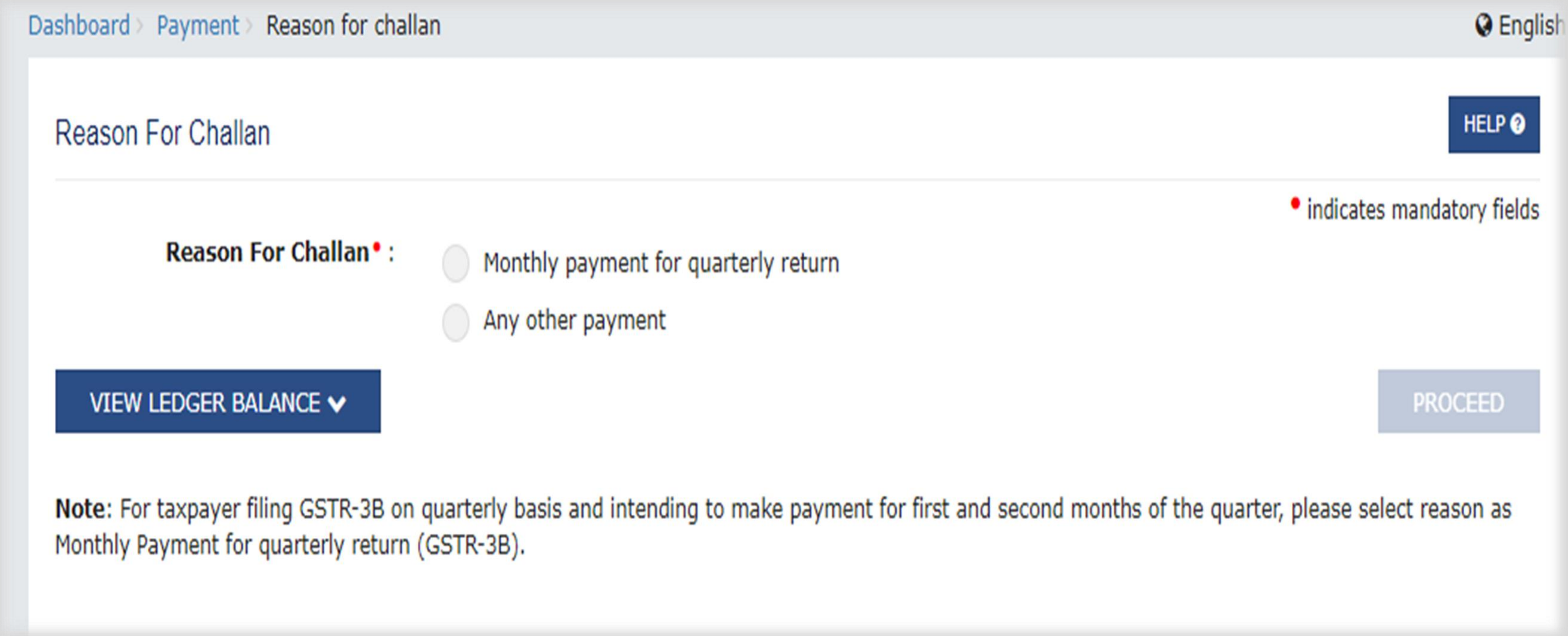
Clarification on payment

- In case the balance in the electronic cash ledger and/or electronic credit ledger is adequate for the tax due for the first month of the quarter or where there is nil tax liability, the registered person may not deposit any amount for the said month.

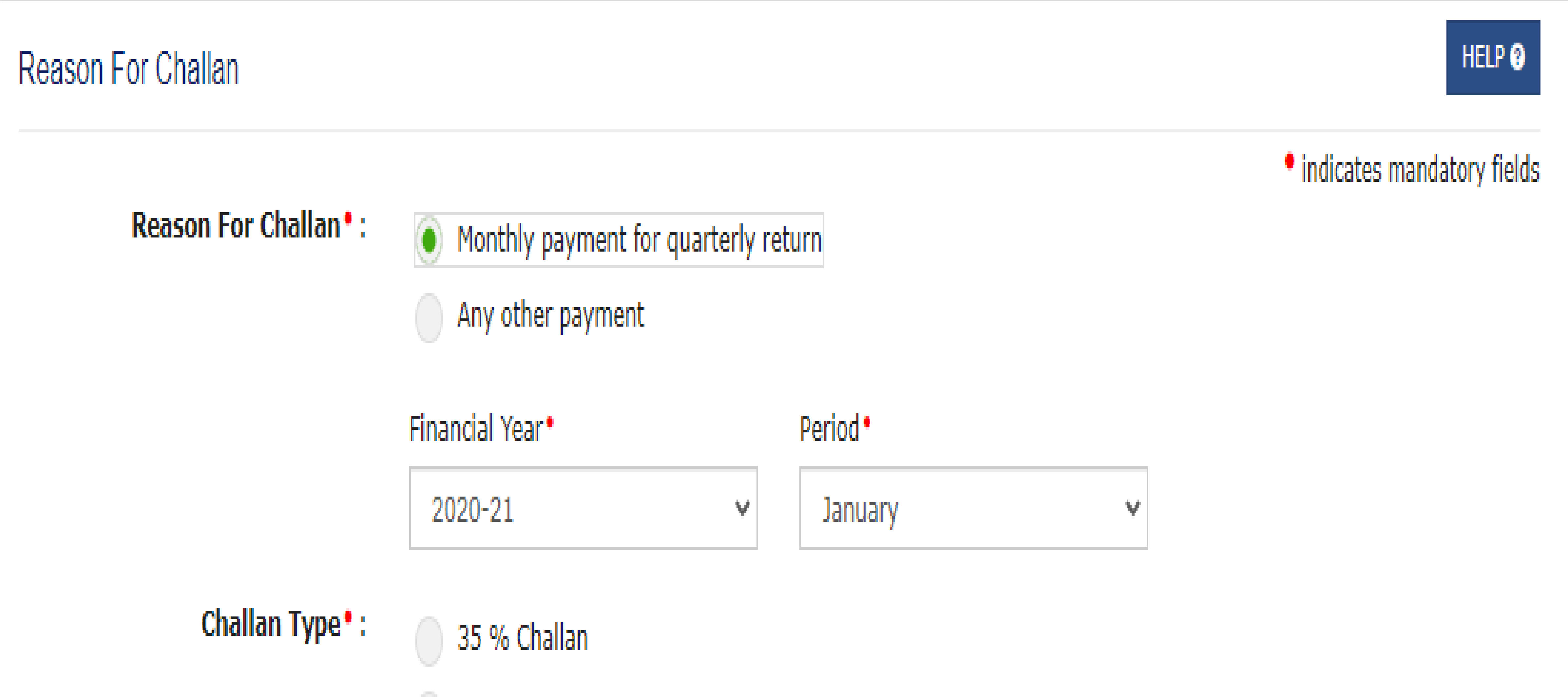
- Similarly, for the second month of the quarter, in case the balance in the electronic cash ledger and/or electronic credit ledger is adequate for the cumulative tax due for the first and the second month of the quarter or where there is nil tax liability, the registered person may not deposit any amount.

- 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.

Reason for challan



Period for the payment



View ledger balance

VIEW LEDGER BALANCE ^

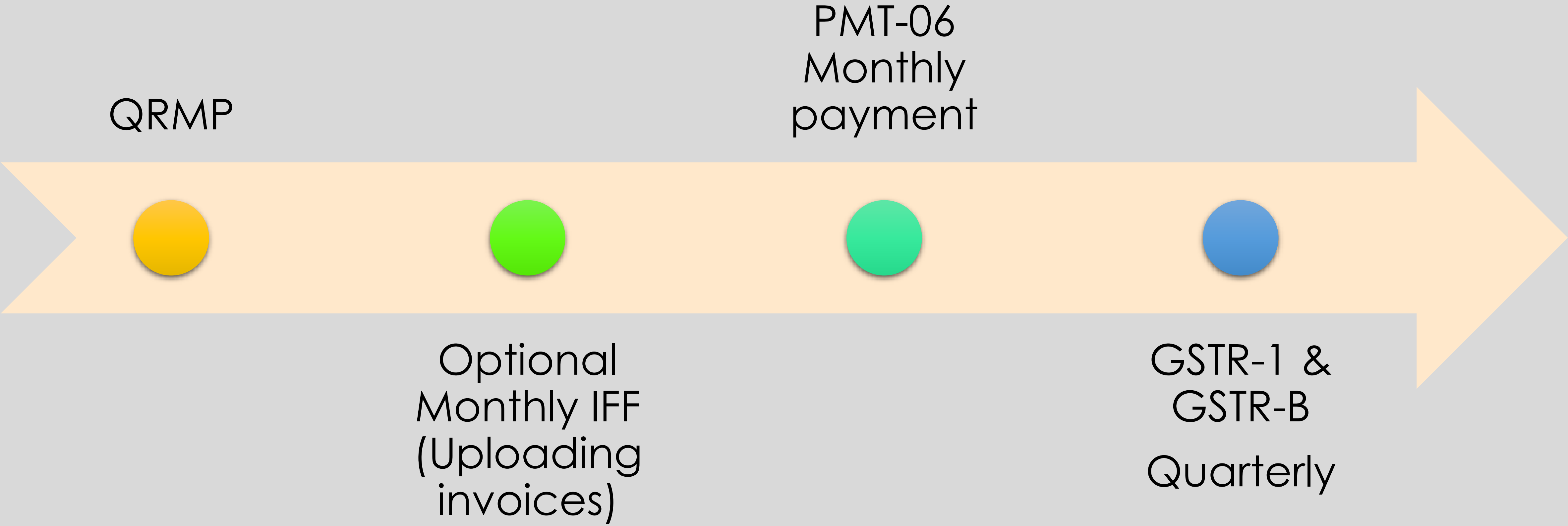
PROCEED

Ledger Balance as on date : 10-02-2021

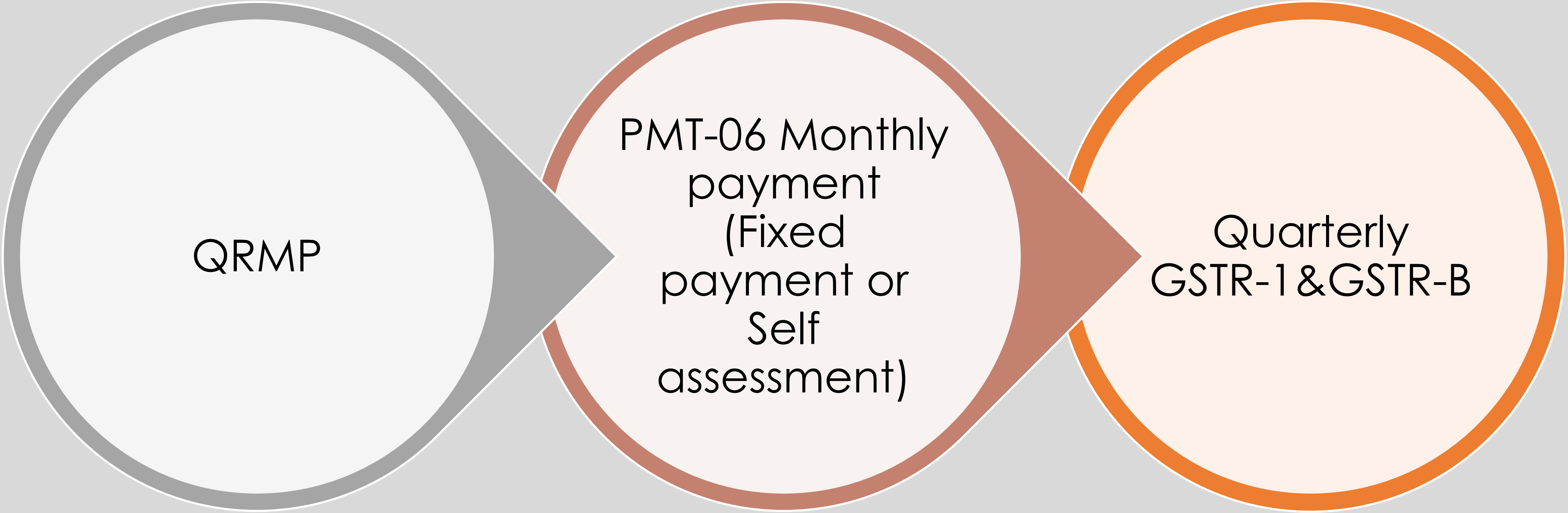
Type of Ledger	**Available Balance (₹)**				
	Integrated Tax (₹)	Central Tax (₹)	State Tax (₹)	CESS (₹)	Total (₹)
Electronic Cash Ledger	0.00	0.00	0.00	0.00	0.00
Electronic Credit Ledger	0.00	1,50,560.00	7,530.00	0.00	1,58,090.00

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).

Scheme-I


QRMP
Optional Monthly IFF (Uploading invoices)
PMT-06 Monthly payment
GSTR-1 & GSTR-B
Quarterly

Scheme-II


QRMP
PMT-06 Monthly payment (Fixed payment or Self assessment)
Quarterly GSTR-1&GSTR-B

Applicability of Interest

- For registered person making payment of tax by opting 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 by the due date.
  - Explanation:
    - 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 for interest liability

- For registered person making payment of tax by opting Self-Assessment Method:

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

- Interest payable, if any, be paid through FORM GSTR-3B.

Some FAQ

- Do I need to deposit GST under QRMP scheme even if balance in my electronic cash / credit ledger is adequate?
- Ans:
  - No, In case the balance in the electronic cash ledger and/or electronic credit ledger is adequate for the tax due for the first month of the quarter or where there is nil tax liability, the registered person may not deposit any amount for the said month. Similarly, for the second month of the quarter, in case the balance in the electronic cash ledger and/or electronic credit ledger is adequate for the cumulative tax due for the first and the second month of the quarter or where there is nil tax liability, the registered person may not deposit any amount.

FAQ

- How and when I need to file my GSTR-3B returns under QRMP Scheme?

- Ans:
  - The registered persons opting for QRMP scheme would be required to furnish FORM GSTR-3B, for each quarter, on or before 22nd / 24th day of the month succeeding such quarter (based on State / UT where its place of business is located).
  - In FORM GSTR-3B, they shall declare the supplies made during the quarter, ITC availed during the quarter and all other details required to be furnished therein. The amount deposited by the registered person in the first two months shall be debited solely for the purposes of offsetting the liability furnished in that quarter's FORM GSTR-3B. However, any amount left after filing of that quarter's FORM GSTR-3B may either be claimed as refund or may be used for any other purpose in subsequent quarters.

New Return GSTR-1E

- GSTR -1 E is new release by GSTN.
- This is for to give effect to Eleventh Amendment of CGST rules -96AWhich helps to exporters to get the refund of Tax (who has paid IGST on Exports).
- Exporter who wants to claim the refund, Need to fill GSTR-1E and Submit. Then, All details will be forwarded to Customs Website for verification of actual export and will be confirmed from there and Accordingly, Refund will initiate.
- Due to no. of extensions of in GSTR returns, Exporters are facing the problems in getting the refund.
- In order to expedite the process of refund, Govt. has introduced concept of GSTR-1E.. Details of Exports Invoices.
- Noting that, GSTR-1E submitted, all these details will automatically reflects in GSTR-1 for respective period.

—As per GSTN Tweet

GSTR-1E

Dashboard > Returns > GSTR-1E English

Exports Invoices - Summary

Uploaded by Taxpayer

Processed Invoices

Invoice No.	Invoice Date	GST Payment	Total Invoice Value (₹)	Total Taxable Value (₹)	Integrated Tax (₹)	Actions
25/2020-21	05/01/2021	With Payment of Tax	8,93,603.00	8,79,780.00	43,989.00	

BACK INITIATE NIL FILING PREVIEW FILE RETURN ADD DETAILS

Information entered in GSTR-1 Table 6A is auto populated. Further information is awaited from Dept on this new return. But at present it is not for QRMP Scheme

Issues noticed

- The MSME has to reconcile the monthly GSTR 1 reporting and quarterly GSTR 3B to work out the liability.

- No provision to enter Export details and Refund on Export could be delayed.
- Now the Department has to monitor Non payment of PMT 06 on monthly basis.

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