

FAQs > Furnishing Documents in Invoice Furnishing Facility (IFF) under QRMP Scheme

Overview

1. What is Invoice Furnishing Facility (IFF)?

Invoice Furnishing Facility (IFF) is a facility provided to quarterly taxpayers who are in QRMP scheme, to file their details of outward supplies in first two months of the quarter (M1 and M2), to pass on the credit to their recipients. IFF consists of the following Tables of FORM GSTR-1:

- a. 4A, 4B, 4C, 6B, 6C – B2B Invoices
- b. 9B – Credit/ Debit Notes (Registered)
- c. 9A – Amended B2B Invoices
- d. 9C – Amended Credit/ Debit Notes (Registered)

IFF is an optional facility provided to quarterly taxpayers only. If IFF is in Submitted status, then filing of IFF is mandatory. In case, submitted IFF is not filed then taxpayer cannot file their Form GSTR-1 for the quarter.

2. Do I need to compulsorily file my invoices in M1 and M2 of every quarter in the IFF?

No, IFF is an *optional* facility provided to quarterly taxpayers in QRMP Scheme.

3. What is the due date for filing IFF? Can I file IFF after due date?

For M1 and M2 (first two months of the quarter), IFF is to be filed by 13th of succeeding month. The facility to Save/Submit details in IFF remains open till 13th of the succeeding month and such details can be filed even after 13th. The remaining outward supplies which remain to be filed can be reported in next month's IFF or in the quarterly Form GSTR-1, as applicable. It may be noted that if IFF is not Submitted/Filed till the Due Date, the same will expire after the Due Date of IFF and the quarterly taxpayers, who are in QRMP scheme, cannot pass on credit to their recipients for that month.

4. Will invoices reported in IFF reflect in my recipient's Form GSTR-2A / 2B?

Yes, all invoices saved/submitted/filed in IFF will flow to Form GSTR-2A of your recipient and upon filing will reflect in Form GSTR-2B of your recipient.

5. Is there any late fee applicable on late filing of IFF?

No, there will be no late fee applicable on late filing of IFF, as IFF is neither mandatory nor allowed to be filed after the due date.

Pre-requisites

6. What are the pre-requisites for filing IFF?

Pre-requisites for filing IFF are:

- a. The taxpayer must be a registered taxpayer who has opted for *quarterly* filing in the QRMP.
- b. The taxpayer must have opted out of composition scheme and simultaneously opted for *quarterly filing* in QRMP scheme.
- c. The taxpayer must have filed their latest applicable monthly/ quarterly return before opting in for QRMP Scheme on the Portal.
- d. The taxpayer must have a valid User ID and password.
- e. The taxpayer must have opted to file both Form GSTR-1 and Form GSTR-3B, on quarterly frequency.

Login and Navigate to IFF page

7. Where can I view the IFF form to be filled for a month?

To view the IFF form for M1 and M2 of any month, login to GST portal using your valid credentials and navigate to **Returns > Services > Returns Dashboard**.

The File Returns page is displayed. Select the **Financial Year & Return Filing Period (Any of first two months of the quarter)** for which you want to file the return from the drop-down list and click the **SEARCH** button. The pending IFF forms for M1 and M2 will get displayed.

8. Will IFF option be available every month?

No, IFF option will be available for month M1 and M2 (first two months) for every quarter. The option to file such invoices will expire by the 13th of the next month. For example, the facility for the month of January will expire by 13th of February.

Enter Details in Various Tables

9. Do I have to re-enter the details already entered in invoice furnishing facility while filing Form GSTR-1 for the relevant quarter?

Invoices reported in the Invoice Furnishing Facility (IFF), for the first and second months of a quarter, are not required to be entered again while preparing the Form GSTR-1 for the said quarter. .

10. Does IFF include all the tables that are there in Form GSTR-1?

No, IFF includes that only the following B2B tables, in which you can fill details.

- a. 4A, 4B, 4C, 6B, 6C - B2B Invoices
- b. 9B - Credit / Debit Notes (Registered) - CDNR
- c. 9A - Amended B2B Invoice - B2BA
- d. 9C - Amended Credit/ Debit Notes (Registered) – CDNRA

11. What happens if I miss the end date of IFF?

Post IFF due date, you will be able to only view or download the IFF form and not Save or Submit the form. However, submitted IFF can be filed even after the due date. Further, you can reset the details filled and saved before the end date by clicking the **RESET** button on GSTR-1/ IFF page.

12. Where can I view the filed IFF forms?

You can view the filed IFF forms under the '**View Filed returns**' and '**Track return status**' option.

RESET Function

13. For which months of a quarter will I be able to delete saved data using the RESET button?

You can use the **RESET** button to delete the entire saved data, for the specific return period, but not yet submitted or filed in their Form GSTR-1/IFF, irrespective of your filing preference or profiles (monthly or quarterly taxpayers). RESET button will also enable taxpayers to delete Saved records in expired IFF, which is not Submitted or Filed. RESET button will be disabled once IFF is submitted.

13. What will happen once taxpayer resets data in M1/M2 of IFF?

IFF records which were auto-populated in recipient's Form GSTR-2A will be deleted, once the taxpayer resets their IFF for M1/M2.

14. I have submitted IFF details, will I still be able to delete the details using RESET button?

No, you cannot delete the submitted IFF details. The **RESET** button can be used to delete only the Saved records, and not the records which are Submitted or Filed details.

Generate IFF Summary

15. How can I view the summary of details that I entered in different tiles of IFF?

You can click the **GENERATE IFF SUMMARY** button available at the end of tiles on IFF dashboard page, to generate and view summary of details entered. Navigate to **Services > Returns > Returns Dashboard > Select the Financial Year, Quarter and Period (Month) > PREPARE ONLINE > GENERATE IFF SUMMARY** option.

16. How frequently can I generate the summary of details using GENERATE IFF SUMMARY button?

The summary is generated by the GST Portal automatically at an interval of every <30 minutes>.

In case you want to see the summary immediately after you have added the invoices, you can also generate the summary by clicking the **GENERATE IFF SUMMARY** button. However, summary can be generated only at interval of 10 minutes. In case you attempt to generate summary, before expiry of 10 minutes from previous attempt, you will notice an error message on top of the page.

Preview IFF

17. Do I have any option to view details filled in IFF form, before submitting it?

Yes, you can click the **PREVIEW IFF** button available at the bottom of the GSTR-1/ IFF page to view the details that you entered in the IFF form.

Acknowledge and Submit IFF

18. I have filled details in all the relevant tables of IFF for M1/M2. How do I submit the details?

You can submit the details by clicking the **SUBMIT** button available at the bottom of the GSTR-1/ IFF page, provided data filled in each Table was saved by you.

19. I have submitted my Form GSTR-1/ IFF for a month, can I make changes in the form before filing IFF for that month?

The submit button will freeze the invoices uploaded in the Form GSTR-1/ IFF for that particular month. You will be not able to upload any further invoices for that month. In case you have missed adding any invoice or want to edit already filed records, you can upload/edit those records in the next months of Form GSTR-1 or IFF.

File Form IFF

20. Is filing of Form IFF form different from filing Form GSTR-1 or any other return/statement?

No, the filing of Form IFF form is similar to filing any other return/statement.

21. Which filing options can I use to file Form GSTR-1/ IFF?

You can use either of File with DSC or File with EVC options to file Form GSTR-1/ IFF.

Taxable Value Exceeds 50 Lakh

22. I am not able to file Form IFF, as the status on submission says "Error in submission". What does the error imply?

The Error in submission implies that the Cumulative value of all records reported in this IFF may be more than Rs.50,00,000. If the prescribed value in Form IFF is more than Rs. 50 Lakh, the system will not allow you to file the IFF. To correct the error in submission status, certain records may be removed, so that the cumulative value of invoices in this period is not more than Rs. 50 lakhs.