

Important changes related to QRMP Scheme implemented on the GST Portal for the taxpayers declared by GSTN

Few important changes related to QRMP Scheme implemented on the GST Portal for the taxpayers are as given below:

A. Auto population of GSTR-3B liability from IFF and Form GSTR 1 : A taxpayer under QRMP Scheme can declare their liability through optional IFF for Month 1 and Month 2 of a quarter & Form GSTR-1 for Month 3 of that quarter. Declaration of liability in these forms would now be auto-populated in their Form GSTR-3B (Quarterly) for that quarter, based on their filed Form GSTR-1 and IFF. These fields are editable and in case their values are revised upwards or downwards, the edited field(s) would be highlighted in red colour and a warning message will be displayed to the taxpayer. However, the system would not prevent taxpayer from filing of Form GSTR-3B with edited values.

B. Nil filing of Form GSTR-1 (Quarterly) through SMS : Nil filing of Form GSTR-1 (Qtrly) through SMS has been enabled for taxpayers under QRMP Scheme. They can now file it by sending a message in specified format to 14409. The format of the message is < **NIL** > space < **Return Type (R1)** > space< **GSTIN** > space < **Return Period (mmyyyy)** > .

Example: NIL R1 07XXXXX1234H8Z6 062020 (where return period must be last month of the quarter)

However, NIL filing through SMS can't be done in following scenarios:

- If IFF for Month 1 or 2 of a quarter is in Submitted stage, but not Filed.
- If invoices are Saved in IFF for Month 1 or 2 of a quarter, which was not submitted or filed by due date.

C. Impact of cancellation of registration on liability to file Form GSTR-1 : In case registration of a taxpayer under QRMP Scheme is cancelled, with effective date of cancellation being any date after 1st day of Month 1 of a quarter, they would be required to file Form GSTR-1 for the complete quarter, as the last applicable return. For example if the taxpayer's registration is cancelled w.e.f. 1st of April, he/she is not required to file Form GSTR-1 for Apr-June quarter and Form GSTR-1 for Jan-Mar Quarter shall become the last applicable return. However, if the registration is cancelled on a later date during the quarter, the taxpayer would be required to file Form GSTR-1 for Apr-June quarter. In such cases the filing will become open on 1st of month following the month with cancellation date i.e. if cancellation has taken place on 20th May, Form GSTR-1 for Quarter Apr-June can be filed anytime on or after 1st of June.

D. For more details, please click on:

- 1)https://tutorial.gst.gov.in/userguide/returns/index.htm#t=FAQs_IFF.htm
- 2)https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Manual_IFF.htm
- 3)https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Creation_of_Outward_Supplies_Return_in_GSTR-1.htm
- 4)https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Create_and_Submit_GSTR3B.htm