

## **Circular No. 143/2020**

**Dated - 10<sup>th</sup> November, 2020**

### **provisions relating to Quarterly Return Monthly Payment Scheme**

As a trade facilitation measure and in order to further ease the process of doing business, its 42nd the GST Council meeting held on 05.10.2020, had recommended that registered person having aggregate turnover up to five (5) crore rupees may be allowed to furnish return on quarterly basis along with monthly payment of tax, with effect from 01.01.2021. Government has issued notifications to implement the Scheme of quarterly return filing along with monthly payment of taxes referred to as “QRMP Scheme/ Scheme”

For more details, please follow: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/Circular Refund 143 11 2020.pdf>