

# UPDATES IN FORMS GSTR-1, GSTR-3B AND MATCHING OFFLINE TOOL FOR TAXPAYERS IN QRMP SCHEME

With effect from 1st January, 2021, all taxpayers with Annual Aggregate Turnover up to Rs 5 Crore have been given an option to file their Form GSTR-1 Statement and Form GSTR-3B return on a quarterly basis. They also have an option to file B2B invoice details in Invoice Furnishing Facility (IFF) for months 1 and 2 (eg. Jan and Feb) of the quarter in order to pass on the credit, whereas the remaining invoices have to be declared in the Quarterly Form GSTR-1 of Month 3 (e.g. March).

I. The salient points related to filing of Form GSTR-1 Statement & auto-population of liability in Form GSTR-3B for taxpayers under QRMP Scheme **for the quarter Jan-Mar., 2021**, are summarized below:

a) Before filing Form GSTR-1, taxpayers may note the following:

Period	Type of Statement	If in saved state	If in submitted state	After filing
Jan. & Feb., 2021	IFF	RESET to delete the saved records and then add these details in Form GSTR-1 (Quarterly) before filing	File IFF before filing Form GSTR-1 (Quarterly)	Invoices filed in IFF in Jan and Feb need not be entered again in Form GSTR-1. If these are entered again, portal will give an error at save stage itself.

b) Liability in Table-3 [except 3.1(d)] of Form GSTR-3B, for the taxpayers under QRMP Scheme, will be auto-populated on the basis of IFF filed, if any, for the Jan and Feb months and quarterly Form GSTR-1 for the Quarter. Liability on account of inward supplies attracting reverse charge in Table 3.1 (d) is auto-populated from the taxpayer's FORM GSTR 2B. The System computed liability will also be made available in PDF format on taxpayer's GSTR-3B (Quarterly) dashboard. Note: Data in Saved/ Submitted stage in Form GSTR-1 or in IFF, will not be auto-populated as Liability, in Table-3 of Form GSTR 3B.

## II. Matching Offline Tool

a) The Matching Offline Tool has been updated for taxpayers under QRMP Scheme. In the Matching tool dashboard page, an option to select the quarter has been provided and in the purchase register, quarters Apr-Jun, Jul-Sep, Oct-Dec and Jan-Mar have been added to the tax periods.

b) The system generated Form GSTR-2B JSON file can be used for matching details with their purchase register, using the updated Matching Offline Tool. Taxpayers can now navigate **Services > Returns > Returns Dashboard**, select the **Financial Year** and **Return Filing Period > SEARCH** and click on **Download button** on **Auto – drafted ITC Statement – GSTR -2B** tile to download system generated Form GSTR-2B JSON file.

The above is for your information and necessary action please.