

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. In case of cancellation of registration of such person during any of the first two months of the quarter, he is still required to furnish return in **FORM GSTR-3B** for the relevant tax period.

Applicability of Interest:

(a) 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 by the due date. In other words, 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 on the tax liability net of ITC.

(b) 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 thereof (net of ITC) which remains unpaid / paid beyond the due date for the first two months of the quarter.

(c) Interest payable, if any, shall be paid through **FORM GSTR-3B**.

Applicability of Late Fee:

Late fee is applicable for delay in furnishing of return / details of outward supply as per the provision of Section 47 of the CGST Act. As per the Scheme, the requirement to furnish the return under the proviso to sub-section (1) of Section 39 of the CGST Act is quarterly. Accordingly, late fee would be the applicable for delay in furnishing of the said quarterly return / details of outward supply. It is clarified that no late fee is applicable for delay in payment of tax in first two months of the quarter.

Note: Circular No. 143/13/2020-GST along with Notifications No. 81/2020-CT, 82/2020-CT, 84/2020-CT and 85/2020-CT all dated 10.11.2020 may be referred for more details on the QRMP Scheme.



GST QRMP Scheme



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QRMP Scheme

An introduction:

As a trade facilitation measure and in order to further ease the process of doing business, the GST Council in its 42nd meeting held on 05th October, 2020 had recommended that registered persons having Aggregate Annual Turnover up to ₹ 5 Cr may be allowed to furnish return on quarterly basis along with monthly payment of tax, with effect from 01.01.2021. This scheme of quarterly return filing along with monthly payment of taxes is referred to as “QRMP Scheme”.

Eligibility for the Scheme:

In terms of Notification No. 84/2020- Central Tax, dated 10.11.2020, a registered person who is required to furnish a return in FORM GSTR-3B, and who has an Aggregate Annual Turnover of up to ₹ 5 Cr in the preceding financial year, is eligible for the QRMP Scheme.

The Aggregate Annual Turnover for the preceding financial year shall be calculated on the common portal taking into account the details furnished in the returns by the taxpayer for the tax periods in the preceding financial year. In case the Aggregate Annual Turnover exceeds ₹ 5 Cr during any quarter in the current financial year, the registered person shall not be eligible for the Scheme from the next quarter.

Eligibility for the Scheme:

- (a) Facility to avail the Scheme on the common portal is available throughout the year.
- (b) In terms of Rule 61A of the CGST Rules, a registered person can opt in for any quarter from the first day of the second month of preceding quarter to the last day of the first month of the quarter. In order to exercise this option, the registered person must have furnished the last return, as due on the date of exercising such option.

For example: A registered person intending to avail the Scheme for the quarter ‘July to September’ can exercise his option during 1st of May to 31st of July. If he is exercising his option on 27th July for the quarter (July to September), in such case, he must have furnished the return for the month of June which was due on 22nd/24th July.
- (c) Similarly, the facility for opting out of the Scheme for a quarter will

be available from first day of second month of preceding quarter to the last day of the first month of the quarter.

- (d) Registered persons are not required to exercise the option every quarter. Where such option has been exercised once, they shall continue to furnish the return as per the selected option for future tax periods, unless they revise the said option.
- (e) All persons who have obtained registration during any quarter or the registered persons opting out from paying tax under Section 10 of the CGST Act during any quarter shall be able to opt for the Scheme for the quarter for which the opting facility is available on the date of exercising option.
- (f) Such registered person, whose Aggregate Annual Turnover crosses ₹ 5 Cr during a quarter in current financial year, shall opt for furnishing of return on a monthly basis, electronically, on the common portal, from the succeeding quarter. In other words, in case the Aggregate Annual Turnover exceeds ₹ 5 Cr during any quarter in the current financial year, the registered person shall not be eligible for the Scheme from the next quarter.
- (g) The option to avail the QRMP Scheme is GSTIN wise and therefore, distinct persons as defined in Section 25 of the CGST Act (different GSTINs on same PAN) have the option to avail the QRMP Scheme for one or more GSTINs. In other words, some GSTINs for that PAN can opt for the QRMP Scheme and remaining GSTINs may not opt for the Scheme.

Furnishing of details of outward supplies under Section 37 of the CGST Act:

- (a) The registered person opting for the Scheme would be required to furnish the details of outward supply in **FORM GSTR-1** quarterly as per the Rule 59 of the CGST Rules.
- (b) For each of the first and second months of a quarter, such a registered person will have the facility (Invoice Furnishing Facility- IFF) to furnish the details of such 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. The said details of outward supplies shall, however, not exceed the value of ₹ 50 Lakh in each month. It may be noted that 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 has also been provided for the registered persons wherein they can 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 such supplies to be duly reflected in the **FORM GSTR-2A** and **FORM GSTR-2B** of the concerned recipient. For example, a registered person who has availed the Scheme wants to declare two invoices out of the total ten invoices issued in the first month of quarter since the recipient of supplies covered by those two invoices desires to avail ITC in that month itself. Details of these two invoices may be furnished using IFF. The details of the remaining 8 invoices shall be furnished in **FORM GSTR-1** of the said quarter. The two invoices furnished in IFF shall be reflected in **FORM GSTR-2B** of the concerned recipient of the first month of the quarter and remaining eight invoices furnished in **FORM GSTR-1** shall be reflected in **FORM GSTR-2B** of the concerned recipient of the last month of the quarter. The said facility would however be available, say for the month of July, from 1st August till 13th August. Similarly, for the month of August, the said facility will be available from 1st September till 13th September.

- (c) It is re-iterated that the IFF is not mandatory and is only an optional facility made available to the registered persons under the QRMP Scheme.
- (d) The details of invoices furnished using the IFF in the first two months are not required to be furnished again in **FORM GSTR-1**. Accordingly, the details of outward supplies made by such 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.

Monthly Payment of Tax:

- (a) 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 such month. While generating the challan, taxpayers should select “Monthly payment for quarterly taxpayer” as reason for generating the challan. The said person can use any of the following two options provided below for monthly payment of tax during the first two months –
 - **Fixed Sum Method:** A facility has been 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 such 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 said person, in any case, can pay the tax due by considering the tax liability on inward and outward supplies and the input tax credit available, 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.

- (b) The said registered person is free to avail either of the two tax payment method above in any of the two months of the quarter.
- (c) 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.
- (d) 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.

Quarterly filing of FORM GSTR-3B:

Such registered persons would be required to furnish **FORM GSTR-3B**, for each quarter, on or before 22nd or 24th day of the month succeeding such quarter. In **FORM GSTR-3B**, they shall declare the supplies made during the quarter, ITC availed during the quarter