

FAQs > Form to Change Profile for Quarterly Return and Monthly Payments (QRMP) Scheme

Overview of QRMP Scheme

1. What is Quarterly Returns with Monthly Payment (QRMP) Scheme?

Quarterly Returns with Monthly Payment (QRMP) Scheme is for eligible taxpayers to file their Form GSTR-1 and Form GSTR-3B returns on quarterly basis, while paying their tax dues on monthly basis through a challan.

2. Who all are eligible for the QRMP scheme?

All taxpayers whose aggregate annual turnover (PAN based) is up to ₹ 5 Crore in the current financial year and the preceding financial year (if applicable) and have already filed their last due Form GSTR-3B return, are eligible for the QRMP scheme.

If your aggregate turnover (PAN based) for FY 2019-20 and current Financial year is up to ₹ 5 Crore and you have filed your FORM GSTR-3B for the month of October 2020 (let's say at least) by 30th November 2020, you will be assigned to QRMP scheme, by the GST system.

For example: A taxpayer's whose Annual aggregate turnover (AATO) was less than/ up to ₹ 5 Crore in preceding FY and has filed Form GSTR-3B for the period June 2021 (let's say at least) by last day of the first month of the next quarter ie by 31st July, 2021.

3. Is the QRMP scheme available to every taxpayer?

No, the QRMP scheme is not available to every taxpayer.

The QRMP scheme can be availed only by those taxpayers who are liable to file Form GSTR-1 and Form GSTR-3B returns and can be opted by:

- Registered taxpayer (Normal taxpayer, SEZ Developer, SEZ unit)
- Taxpayers who have opted out of composition scheme
- Persons applying for a fresh registration as Normal taxpayer

Note: The scheme is not available for taxpayers whose Annual aggregate turnover (AATO) is more than ₹ 5 Crores.

4. What are the pre-conditions for opting for QRMP scheme for a taxpayer?

Following pre-conditions must be fulfilled by a taxpayer to opt for QRMP scheme:

- Taxpayer must be registered as a regular taxpayer or opted out of composition scheme
- Taxpayer must have a valid User ID and password
- The Annual aggregate turnover (AATO) in current and preceding FY (if applicable) is up to ₹ 5 Cr.
- The Form GSTR-3B return for most recent tax period has been filed.

- There is no data saved on the portal in Form GSTR-1 for the applicable period (i.e. period for which you are opting for QRMP scheme).

Invoice Furnishing Facility (IFF)

5. What is IFF?

IFF stands for Invoice Furnishing Facility for taxpayers who have opted for QRMP scheme to declare outward supplies to a registered person for first two months of any quarter. It is an optional facility. The facility will be similar to Form GSTR-1. It allows filing for only B2B invoices, credit notes, debit notes etc. Last date of filing IFF for a month is the 13th of the next month. This will allow recipient taxpayers to take credit of these invoices in the same month, if reported in IFF, by the supplier taxpayer under QRMP scheme.

Opting for QRMP Scheme

6. Presently, I am filing Form GSTR-1 at quarterly frequency and Form GSTR-3B at monthly frequency, will I be able to opt out of the QRMP scheme?

Please note that from the quarter January – March 2021 onwards, you will be assigned to QRMP scheme by the GST System. You can choose to opt out from the QRMP scheme and if so, you would need to file both Form GSTR-1 and Form GSTR-3B on Monthly frequency.

However, you may continue to remain in the QRMP scheme and file both Form GSTR-1 and Form GSTR-3B at quarterly frequency.

7. From where can I opt in or opt out from the QRMP scheme?

Login to the GST portal using your valid credentials and then navigate to Services > Returns > Opt-in for Quarterly Return option to opt in or opt out of the QRMP scheme.

8. Can I avail the QRMP scheme at any point of time during a financial year?

You can opt in or opt out of the QRMP scheme as per the timelines mentioned in the table below:

S.No.	Quarter of a particular year	QRMP Scheme can be opted in or opted out during
1	Q1 (April – May – June)	1st February' to 30th April'

2	Q2 (July – August – September)	1st May' to 31st July'
3	Q3 (October – November – December)	1st August' to 31st October'
4	Q4 (January – February – March)	1st November' to 31st January of next year

9. Can a GST Practitioner opt in/ opt out of the QRMP scheme on behalf of taxpayer?

No, a GST practitioner cannot opt in/ opt out of the QRMP scheme on the behalf of taxpayer. A GST Practitioner can only view details.

10. I have multiple GSTINs on the same PAN in same/different States. Can I opt in for the QRMP scheme for some specific GSTINs only?

Yes, you may opt for the QRMP Scheme for certain GSTINs and remain out of the scheme for remaining GSTINs, registered on a common PAN.

Migration of Existing taxpayers to QRMP Scheme

11. Before commencement of QRMP scheme, will the GST system assign the existing taxpayers to this scheme?

Yes, for the Quarter Jan to Mar 2021, all the registered taxpayers whose Annual Aggregate Turnover (AATO) in the FY 2019-20 was up to ₹ 5 Crore and has not exceeded ₹ 5 Crore turnover in current FY i.e. 2020-21 and have furnished their return in Form GSTR-3B for the month of October 2020 by 30th November 2020, will be assigned to QRMP scheme by the GST system.

12. What are the rules based on Annual Aggregate Turnover (AATO) by which the existing taxpayers will be assigned to QRMP Scheme by the GST system?

The existing taxpayers will be migrated to the QRMP scheme, based on the following criteria of annual aggregate turnover.

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S.No.	Class of taxpayers with annual aggregate turnover (AATO) of	Return option assigned by GST System
1	Up to Rs 1.5 Cr. in preceding FY, who have furnished Form GSTR-1 on quarterly basis in current FY	Quarterly
2	Up to Rs 1.5 Cr. in preceding FY, who have furnished Form GSTR-1 on monthly basis in current FY	Monthly
3	More than Rs 1.5 Cr. and up to Rs 5 Cr. in preceding FY	Quarterly

Note: In case your return in Form GSTR-3B for the month of Oct. 2020 is not filed by 30th November 2020, GST Portal will migrate your profile to Monthly Return filing option.

Changing Profile After Opting for QRMP Scheme

13. Can I change and save my profile for two consecutive quarters in a year?

No, you cannot take actions for two consecutive quarters simultaneously on the GST Portal. At any given point of time, you can opt in/ opt out for a single quarter only.

Note: The option selected in the current quarter will continue to be the option for the subsequent quarters also.

14. I have saved Form GSTR-1 for this quarter but filing of Form GSTR-3B return is pending. Can I opt for the scheme now?

No, you cannot opt for the QRMP scheme, if you have saved any details in Form GSTR-1 for that particular quarter. You can delete the saved records in Form GSTR-1 and then choose to opt into the scheme.

15. As part of transition to the scheme, my GSTIN was migrated to the QRMP scheme for the Quarter Jan-Mar 2021. Do I need to again opt for the scheme for next quarter(s)?

No, once you have opted for QRMP scheme or have been assigned to QRMP scheme by the GST system, the same will continue for subsequent quarters (unless you want to opt out of the scheme or in case the aggregate turnover for current FY exceeds ₹ 5 Crore during a quarter).

16. I have opted for the QRMP scheme. Will I now be required to file both Form GSTR-1 and Form GSTR-3B on quarterly frequency?

Yes, if you opt for QRMP scheme, both Form GSTR-1 and Form GSTR-3B will be required to be filed at quarterly frequency. However, Payment needs to be made every month, for tax dues on monthly basis through a challan.

17. I am a new registered taxpayer; will I be able to opt for the QRMP scheme?

Yes, new registered taxpayer whose AATO is up to ₹ 5 Crores can opt for the QRMP scheme based on the following conditions:

1. The registration is granted on any date during the first month of a quarter will be able to opt for QRMP scheme from the beginning itself.

For example, a person granted registration upto 31st January, 2021, will be able to opt for QRMP Scheme from the quarter Jan-Mar, 2021 itself by 31st January, 2021.

2. If, however, the registration is granted on any of the dates during latter 02 months of a quarter, they will be able to opt for QRMP scheme only from next quarter onwards.

For example, a person granted registration on or after 1st February, 2021, will be able to opt for QRMP Scheme only from Quarter Apr-June, 2021 onwards and will have to file Form GSTR-1 and Form GSTR-3B returns monthly, for the months of February and March, 2021.

18. Whether it is required to exercise the option every quarter / year?

No, registered persons are not required to exercise the option every quarter. Where such option has been exercised once, they will continue to furnish the return as per the selected option for future tax periods, unless they revise the said option or their AATO exceeds ₹ 5 Crore.

19. If a tax payer has opted for QRMP scheme and his AATO exceeds ₹ 5 Crores, then will the scheme be valid?

No, in case the AATO of a taxpayer exceeds the limit of ₹ 5 Crores, the tax payer will not be eligible for the QRMP scheme.