

2 - Return Module

S.No.	Form	Functionality released and available for taxpayers/registered person
1	Quarterly Returns Monthly Payment (QRMP) Scheme	<ul style="list-style-type: none"> Taxpayers whose Aggregate Annual Turnover (AATO) during previous FY and current FY was up to Rs 5 Cr. would become eligible to file quarterly returns and pay tax on monthly basis w.e.f. 01.01.2021, under QRMP Scheme. A profiling option has been enabled on the GST Portal for all such taxpayers to choose between quarterly / monthly option for a quarter as per the scheme. For qtr. Jan., 2021 to March, 2021, all Registered Persons (RPs) whose AATO for the FY 2019-20 is up to Rs 5 Cr. and have furnished the return in Form GSTR-3B for the month of October, 2020 by 30th Nov., 2020, has been migrated by default in the GST system under the scheme as follows: <ul style="list-style-type: none"> Up to Rs 1.5 Cr., who have furnished Form GSTR-1 on quarterly basis in current FY- Qtrly Up to Rs 1.5 Cr., who have furnished Form GSTR-1 on monthly basis in current FY- Monthly More than Rs 1.5 Cr. and up to Rs 5 Cr. in preceding FY-Qtrly The option to avail this scheme can be availed GSTIN wise by a taxpayer (if the taxpayer is otherwise eligible for the scheme). Therefore, few GSTINs for same PAN can opt for the Scheme and remaining GSTINs can remain out of the Scheme. Taxpayer can login to the GST portal and then navigate to Services > Returns > Opt-in for Quarterly Return option to opt in or opt out of the QRMP scheme. Click here for details - https://www.gst.gov.in/newsandupdates/read/417 Click here for UM & FAQ - https://tutorial.gst.gov.in/userguide/returns/index.htm#t=manual_change_profile.htm & https://tutorial.gst.gov.in/userguide/returns/index.htm#t=FAQs_change_profile.htm
2	Import of e-invoice data into Form GSTR-1 of the taxpayers	<ul style="list-style-type: none"> The relevant details from the e-invoices, as uploaded by the taxpayers (for whom it is mandatory) on Invoice Registration Portal (IRP), will get auto-populated in their Form GSTR-1. This will ease the process for the taxpayers from uploading the transaction details again on the GST portal, while filing Form GSTR-1 and also to avoid errors caused due to manual entry. For details click link https://www.gst.gov.in/newsandupdates/read/421
3	Authentication through EVC, for filing of returns through GSPs, for taxpayers for whom DSC is not mandatory	<ul style="list-style-type: none"> Earlier, returns filed for any taxpayer by Goods and Services Tax Suvidha Providers (GSPs) were accepted on the GST System, only if the same were authenticated through DSC by GSPs. The functionality of authentication of the Returns through EVC, by the GSPs has been enabled on the GST Portal, if the returns are filed of those taxpayers, who have been provided a facility to file their return through EVC on the GST Portal. Thus DSC is required to be used by GSP only if the taxpayers is required to file their returns on GST Portal through DSC, otherwise GSP can now file return through EVC for other taxpayers.
4	Auto-populated Form GSTR-3B in PDF format for the taxpayers	<ul style="list-style-type: none"> GSTN has now introduced auto-populated Form GSTR-3B in PDF format, for benefit of the taxpayers. The auto-populated PDF of Form GSTR-3B will consist of:- <ul style="list-style-type: none"> Liabilities in Table 3.1 (a, b, c and e) and Table 3.2 from Form GSTR-1 Liability in Table 3.1 (d) and Input Tax Credit (ITC) in Table 4 from auto-drafted ITC Statement from Form GSTR-2B. This facility is made available in Form GSTR 3B dashboard from October 2020 tax period onwards. This facility will become available for taxpayers who are registered as Normal taxpayer, SEZ Developer, SEZ unit and casual taxpayer. The system generated PDF will be made available on GSTR-3B dashboard. Taxpayers will be able to access their Form GSTR-3B (PDF) through: Login to GST Portal > Returns Dashboard > Select Return period > GSTR-3B> System Generated 3B.
5	Interest payable in Form GSTR-3B under the CGST and SGST/UTGST heads can now be different	<ul style="list-style-type: none"> In consonance with recent changes in the law which provide for applicability of interest on delayed payment of tax only on the tax component paid from cash ledger, the validation on the amount of interest under CGST and SGST/UTGST being equal has now been removed. The interest payable in Form GSTR-3B under the CGST and SGST/UTGST heads can now be different. This has been implemented for both Online and Offline filing.

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6	Filing NIL Form GST CMP 08 through SMS, on GST Portal	<ul style="list-style-type: none"> A Composition taxpayer can now file NIL statement in Form GST CMP-08 for a quarter, through an SMS, apart from filing it through online mode, on GST Portal. To file NIL Form GST CMP-08 through SMS, the taxpayer must fulfil following conditions: <ul style="list-style-type: none"> Taxpayer must be registered as composition taxable person (by filing Form GST REG-01) or the taxpayer might have opted for composition levy (by filing Form GST CMP-02). Taxpayer must have filed all the applicable statement(s) in Form GST CMP-08 for the previous quarter(s). Authorized signatory and his/ her phone number must be registered on the GST Portal. There must not be any data in save stage, in online version of Form GST CMP-08, on the GST Portal. NIL Form CMP-08 for a tax period must be filed by the taxpayer, if there is no: <ul style="list-style-type: none"> outward supplies; liability due to reverse charge (including import of services); and other tax liability for the quarter, for which the statement is being filed. Steps to File Nil Form GST CMP-08 through SMS are as below: <ul style="list-style-type: none"> Send SMS to 14409 number to file Nil Form CMP-08 ie NIL space Return Type space GSTIN space Return Period (For example for NIL Filing for Tax Period Apr-Jun 2020: NIL C8 07AQDPP8277H8Z6 062020) Send SMS again on the same number 14409 with Verification Code to confirm filing of Nil Form CMP-08 (For Example: If Verification Code received here is 324961: CNF space Return Type space Code - CNF C8 324961) After successful validation of "Verification Code", GST Portal will send back ARN to same mobile number and on registered e-mail ID of the taxpayer to intimate successful Nil filing of Form GST CMP-08. All the authorized representatives for a particular GSTIN, with unique mobile number can file NIL Form GST CMP-08 through SMS. The due date for filing of Form GST CMP-08 is 18th of the month following the quarter. <p><u>For more details on filing Nil Form GST CMP-08 on the GST Portal</u> <u>Click this link: https://bit.ly/35piwtr</u></p> <p>Note: The facility of Nil filing for FORM GSTR-3B & GSTR 1 through SMS is already available to the taxpayers.</p>