

Invoice Furnishing Facility (IFF) for Taxpayers under QRMP Scheme

06/01/2021

1. An Invoice Furnishing Facility (IFF) facility has been provided to taxpayers under QRMP Scheme (Quarterly filers of Form GSTR-1 and also of Form GSTR-3B returns), as per sub-rule (2) of Rule-59 of the CGST Rules, 2017. Taxpayers who have opted for quarterly filing frequency under the scheme can file their details of outward supplies (B2B invoices only) for first two months of a quarter (M1 and M2 respectively of a Quarter) in IFF. For e.g. for Apr-June qtr., B2B invoices only for the months of April (M1) and May (M2) can be filed in IFF by a taxpayer.
2. The IFF is a facility similar to Form GSTR-1, and it allows filing of details of B2B invoices in following tables only:
 - a. 4A, 4B, 4C, 6B, 6C - B2B Invoices
 - b. 9B - Credit / Debit Notes (Registered) - CDNR
 - c. 9A - Amended B2B Invoice - B2BA
 - d. 9C - Amended Credit/ Debit Notes (Registered) - CDNRA
3. The option to upload details in IFF can be availed till 13th of the subsequent month. Any invoices remaining to be furnished, can be filed using the IFF in the subsequent month IFF or in the quarterly Form GSTR-1. For e.g. for Apr-June qtr., B2B invoices for the month of April (M1) can be filed in IFF by a taxpayer till 13th May. Any IFF which is not filed till the due date of 13th of the subsequent month will expire.
4. To file the IFF form for M1 and M2 of the month, login to GST Portal and navigate to *Returns > Services > Returns Dashboard > File Returns* and then oSelect the **Financial Year & Return Filing Period** (M1/M2 of a quarter) and click on **SEARCH** button to file the IFF forms for M1 or M2 month.
5. IFF is an optional facility provided to taxpayers under QRMP scheme to pass on Input Tax Credit (ITC) to their recipients for M1 and M2 months of a quarter. However, filing of Form GSTR-1 for M3 month of a quarter is mandatory.
 - a. Records uploaded in IFF by the Supplier will reflect in Form GSTR-2A/2B of the Recipient.
 - b. Supplier Taxpayers can also upload details in their IFF, through **JSON** file, generated using Returns Offline Tool.
 - c. Records filed in IFF need not be filed again in Form GSTR-1 of that quarter.
 - d. Only the details saved in IFF can be deleted/edited using RESET button. Once submitted or filed, these details can't be deleted.
6. For UM, click on https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Manual_IFF.htm

For FAQs, click on https://tutorial.gst.gov.in/userguide/returns/index.htm#t=FAQs_IFF.htm

Thanking You,
Team GSTN