

New features of Form GSTR-2B & GSTR-3B made available to taxpayers under QRMP Scheme

13/04/2021

1. The new features related to filing of Statement/ Returns by taxpayers under QRMP Scheme, for the quarter Jan-Mar., 2021, which has been made available to them are summarized below.

2. **Auto Generation of Form GSTR-2B, for the QRMP taxpayers**
 - a) Form GSTR-2B contains details of filed IFFs (for Month M1 & M2) & filed Form GSTR 1 (for Month M3).
 - b) Form GSTR 2B has two sections of ITC i.e. ITC available and ITC not available (which flows from the supplier's filed IFF & Form GSTR-1, imports etc). It also contains tax liability of the taxpayer (which flows from the taxpayers own filed IFF & Form GSTR-1).
 - c) Taxpayers can view and download their system generated Quarterly Form GSTR-2B for Jan-March, 2021 quarter, by clicking on **Auto-drafted ITC statement for the quarter** on 14th April, 2021, by selecting the last month of the quarter (M3).
 - d) The default view of Form GSTR-2B is quarterly. However to view Form GSTR-2B of a particular month (M1, M2 or M3), taxpayer has an option to select appropriate month, from the view drop-down to view that month's data.
 - e) A hyperlink '**View advisory**' has also been provided, which on clicking displays the criteria/ cut-off dates considered for quarterly GSTR-2B as a pop-up, with details of **Supplies from/type** i.e. Monthly taxpayer, Taxpayer in QRMP Scheme, NRTP, ISD & Import from Overseas/SEZs, and 'From date' and 'To date' based on which Form GSTR-2B has been generated.

3. **Auto-population of ITC in Form GSTR-3B for the QRMP taxpayers**
 - a) Figures of ITC available and ITC to be reversed will now be auto-populated in Table 4 of Form GSTR-3B, for the QRMP taxpayers, from their system generated quarterly Form GSTR-2B.
 - b) On the GSTR-3B dashboard page, an additional button '**System computed GSTR-3B**' has also been provided, by clicking which system computed Form GSTR-3B can be downloaded in PDF format.
 - c) Taxpayer can edit the auto-drafted values as per their records and save the updated details.
 - d) The system will show a warning message to taxpayers in case ITC available is increased by more than 5% or ITC to be reversed is reduced even partially, by them. However, the system will not stop the filing of Form GSTR-3B in such cases.

The above is for your information and necessary action please.

Thanking you,

Team GSTN.