

To account for any extensions in the due date for filing of Form GST PMT-06, filed by taxpayers who have opted for QRMP scheme for discharging their tax liability for Month 1 and Month 2 of a quarter, certain few generic messages on the GST PMT-06 challan page have been update as under (changes highlighted in red):

- Please note that when taxpayer exercises 35% challan option, No interest shall be levied for the selected month if payment is made by 25th of the next month or the extended date, if any.
- Interest will be levied on payment made through 'Challan on self-assessment basis' (other than 35% challan) in case of delayed payment (after due date of 25th of next month or the extended date, if any) or short payment.