

Filing of Refund application by taxpayers under QRMP scheme

- All taxpayers who have opted for or assigned quarterly filing of Form GSTR-3B in QRMP scheme, will now be allowed to claim refund on quarterly basis only.
- If such taxpayer chooses a period other than Quarterly, while filing a refund application, they will be shown an error message and will not be allowed to proceed with filing of Refund application on the GST Portal.