

The taxpayers under QRMP Scheme have been provided with an optional Invoice Furnishing Facility (IFF), to furnish details of their B2B Invoices and amendments thereto, for first two months of a quarter. Following enhancements have been made in IFF:

- Taxpayers can now *MOVE* the records saved in their IFF of first month of a quarter (if the time for filing it has expired) to IFF of second month of the quarter.
- Taxpayers can also *MOVE* the records saved in IFF of first month & second month of the quarter (if the time for filing it has expired) *to* their quarterly Form GSTR-1 (of the same quarter). Please note that the records can be moved only within a quarter.
- While preparing IFF/GSTR-1 (of later months of same quarter) online, in case of saved records, taxpayers will get a pop-up prompting them to either *MOVE* the records by selecting *YES* or delete them by selecting *NO*.

*Note: Records under submitted (or filed) stage cannot be moved by above functionality.*