

- In case registration of a taxpayer under QRMP Scheme is cancelled, with effective date of cancellation being any date after 1st day of Month 1 of a quarter, they would be required to file Form GSTR-1 for the complete quarter, as the last applicable return.
- Example: if the taxpayer's registration is cancelled w.e.f. 1st of April, they are not required to file Form GSTR-1 for Apr-June quarter and Form GSTR-1 for Jan-Mar Quarter will become the last applicable return.
- However, if the registration is cancelled on a later date during the quarter, the taxpayer would be required to file Form GSTR-1 for Apr-June quarter. In such a case the facility for filing the form will open on 1st of month following the month with cancellation date i.e. if cancellation has taken place on 20th May, Form GSTR-1 for Quarter Apr-June can be filed anytime on or after 1st of June.