

Migration of Existing taxpayers to QRMP Scheme

Question

What are the rules based on Annual Aggregate Turnover (AATO) by which the existing taxpayers will be assigned to QRMP Scheme by the GST system?

Answer

The existing taxpayers will be migrated to the QRMP scheme, based on the following criteria of annual aggregate turnover.

S.No.	Class of taxpayers with annual aggregate turnover (AATO) of	Return option assigned by GST System
1	Up to Rs 1.5 Cr. in preceding FY, who have furnished Form GSTR-1 on quarterly basis in current FY	Quarterly
2	Up to Rs 1.5 Cr. in preceding FY, who have furnished Form GSTR-1 on monthly basis in current FY	Monthly
3	More than Rs 1.5 Cr. and up to Rs 5 Cr. in preceding FY	Quarterly

Note: In case your return in Form GSTR-3B for the month of Oct. 2020 is not filed by 30th November 2020, GST Portal will migrate your profile to Monthly Return filing option.

Quarterly Return and Monthly Payments Scheme (QRMP)

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Question

Before commencement of QRMP scheme, will the GST system assign the existing taxpayers to this scheme?

Answer

Yes, for the Quarter Jan to Mar 2021, all the registered taxpayers:

- whose Annual Aggregate Turnover (AATO) in the FY 2019-20 was up to ₹ 5 Crore and has not exceeded ₹ 5 Crore turnover in current FY i.e. 2020-21,
- who have furnished their return in Form GSTR-3B for the month of October 2020 by 30th November 2020, will be assigned to QRMP scheme by the GST system.



Quarterly Return and Monthly Payments Scheme (QRMP)