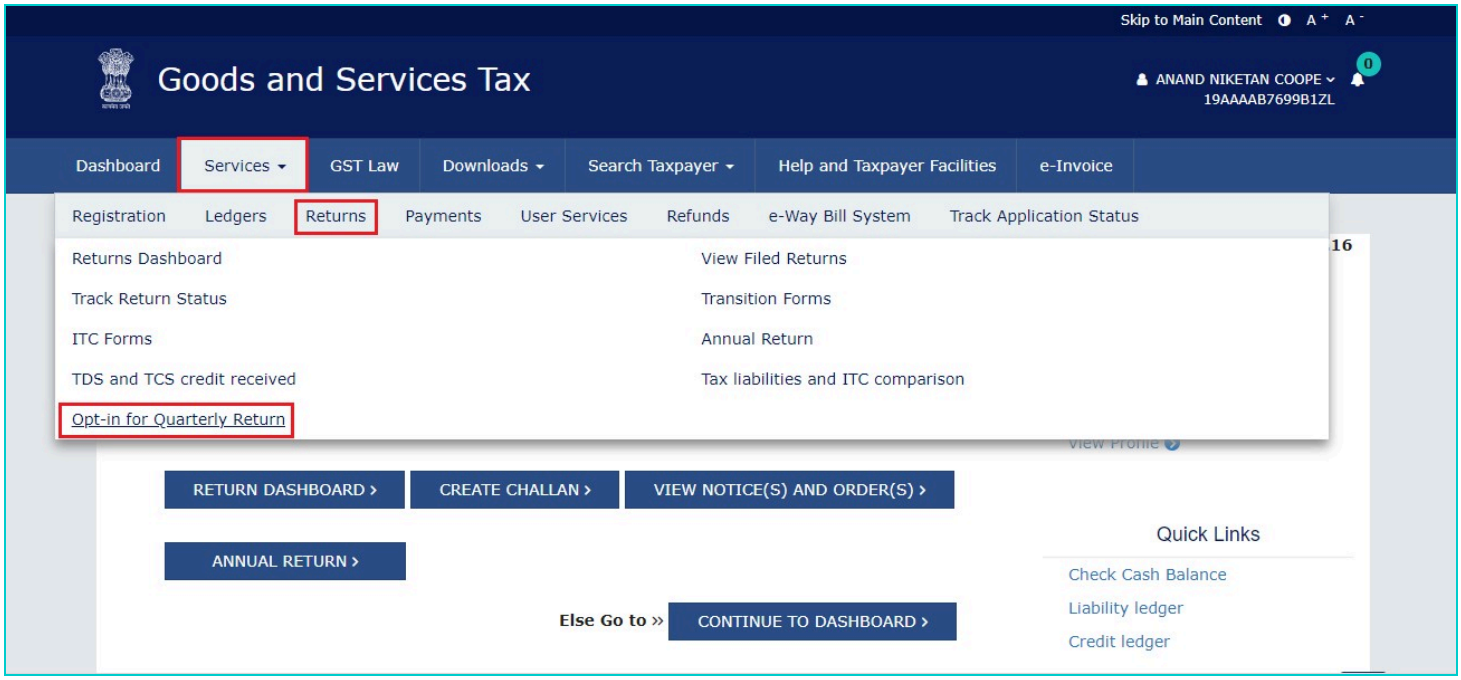
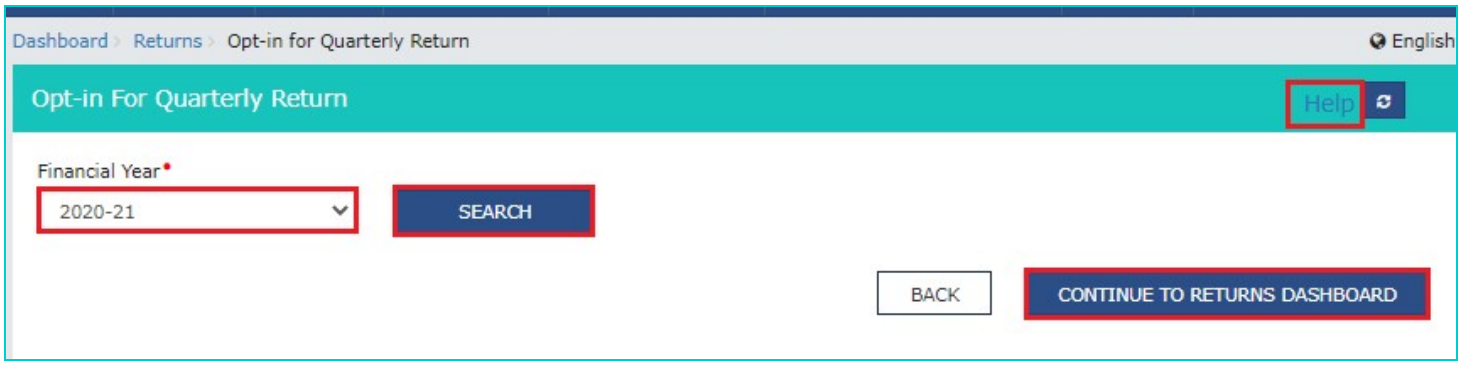
Manual > Form to Change Profile for Quarterly Return and Monthly Payments (QRMP) Scheme

To change or select filing frequency of Form GSTR-1 and Form GSTR-3B as per the Quarterly Return and Monthly Payments (QRMP) scheme, perform following steps:

1. Access the www.gst.gov.in URL. The **GST Home page** is displayed. Login to the GST Portal with valid credentials. Click the **Services** > **Returns** > **Opt-in for Quarterly Return** option.



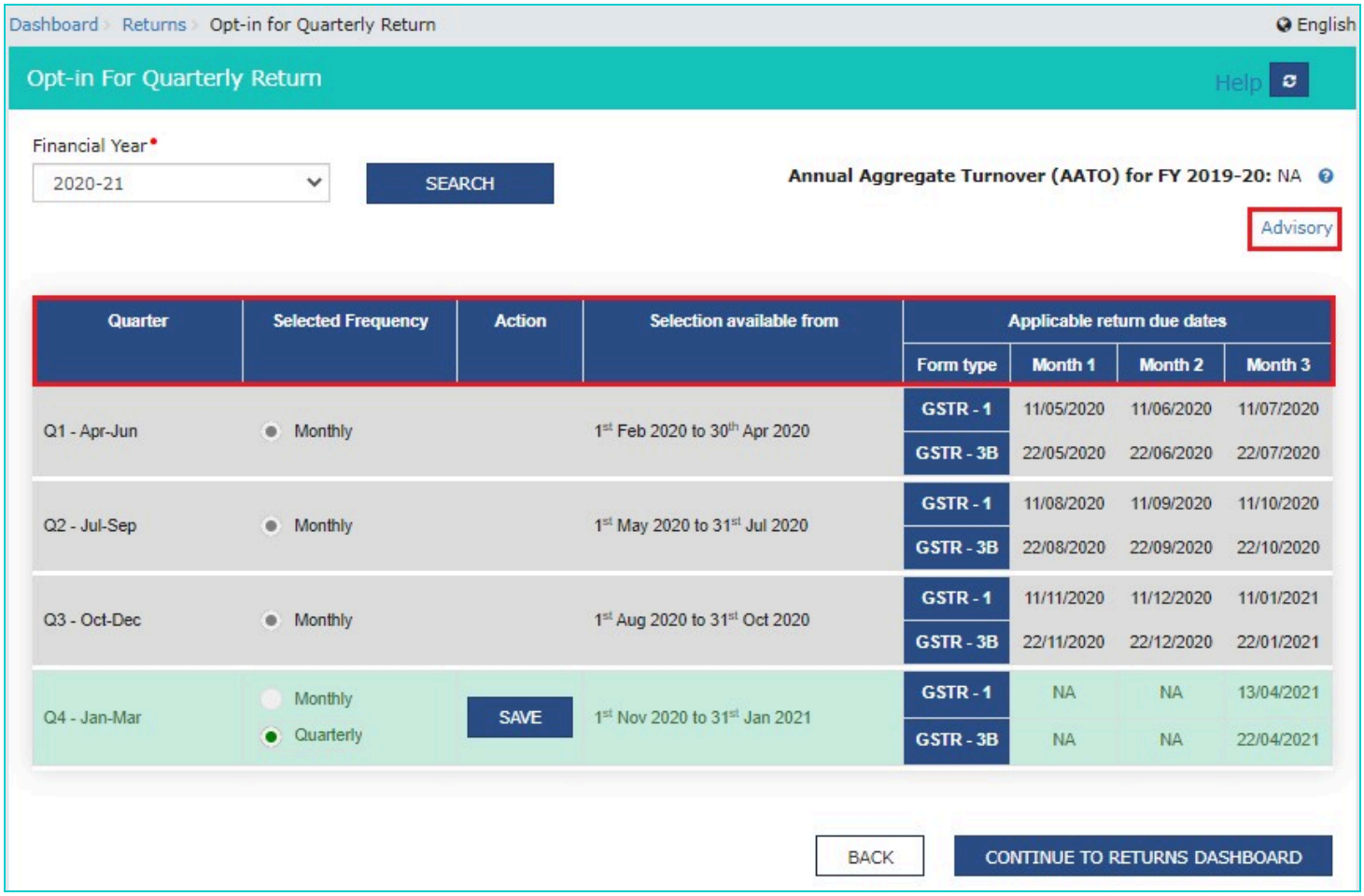
2. The **Opt-in for Quarterly Return** page is displayed. From the **Financial Year** drop-down list select the year for which you want to change the filing frequency and click the **SEARCH** button.



3. The following details are displayed on the screen.

- **Quarter**: Lists the four quarters of the selected financial year.
- **Selected Frequency:** Displays the option of **Monthly** and **Quarterly** that can be selected for the quarter. The Quarter which is open for selection is highlighted in green with **SAVE** button and the quarters which are not available for selection is highlighted in grey. For FY 2020-21 only one quarter will be open for selection and the remaining quarters will not be open.
- **Action**: Displays the **SAVE** button against the quarter for which the selection is applicable.
- **Selection available from**: Displays specific dates of the quarter during which the selection is made available from.

• **Applicable return due dates for Form GSTR-1 and Form GSTR-3B forms**: Displays the return due dates applicable for month 1, month 2 and month 3 of a quarter.



Note:

• To perform any task in the return's dashboard, for example, to refer to Form GSTR-1 or Form GSTR-3B, you can click **CONTINUE TO RETURNS DASHBOARD** button.

• The Annual Aggregate Turnover (AATO) of the taxpayer in the previous financial year is displayed. Click the icon to know more about it.

• You can click the **Advisory** button to view the advisory related to QRMP scheme in a PDF format.

Quarterly Returns with Monthly Payment Scheme

A. Eligibility and Opting for the scheme

1. **What is "Quarterly Returns with Monthly Payment (QRMP)" Scheme?**

   QRMP scheme is for small taxpayers to file their FORM GSTR-1 and FORM GSTR-3B returns on **quarterly** basis while paying their tax dues **monthly** through a simple challan.

2. **Is this scheme available to everyone?**

   No. This scheme is available only to those who are liable to file FORM GSTR-1 and FORM GSTR-3B returns.

3. **Am I eligible for the scheme?**

   All taxpayers whose aggregate turnover is up to Rs. 5 Crore in the current and preceding financial year and have filed their last due GSTR-3B return are eligible for this scheme.

4. **How do I avail this scheme?**

   Taxpayers can opt in (avail) the scheme and opt out (exit) if they don't wish to continue quarterly filing by navigating to -> Login-> Returns dashboard -> Opt-in for quarterly return

5. **Can I avail the scheme at any time?**

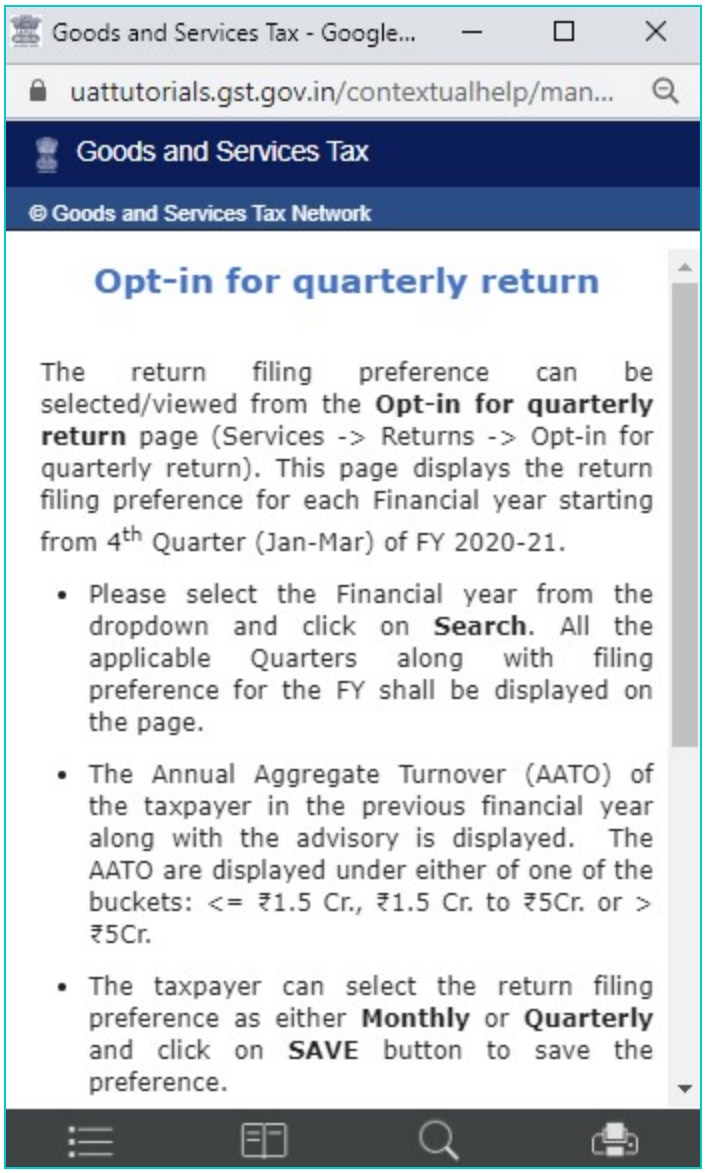
   You can opt in or opt out of the scheme as follows:-

Quarter	Between
Q1 (April –May - June)	1st February to 30th April
Q2 (July – August – September)	1st May to 31st July
Q3 (October – November – December)	1st August to 31st October
Q4 (January – February – March)	1st November to 31st January

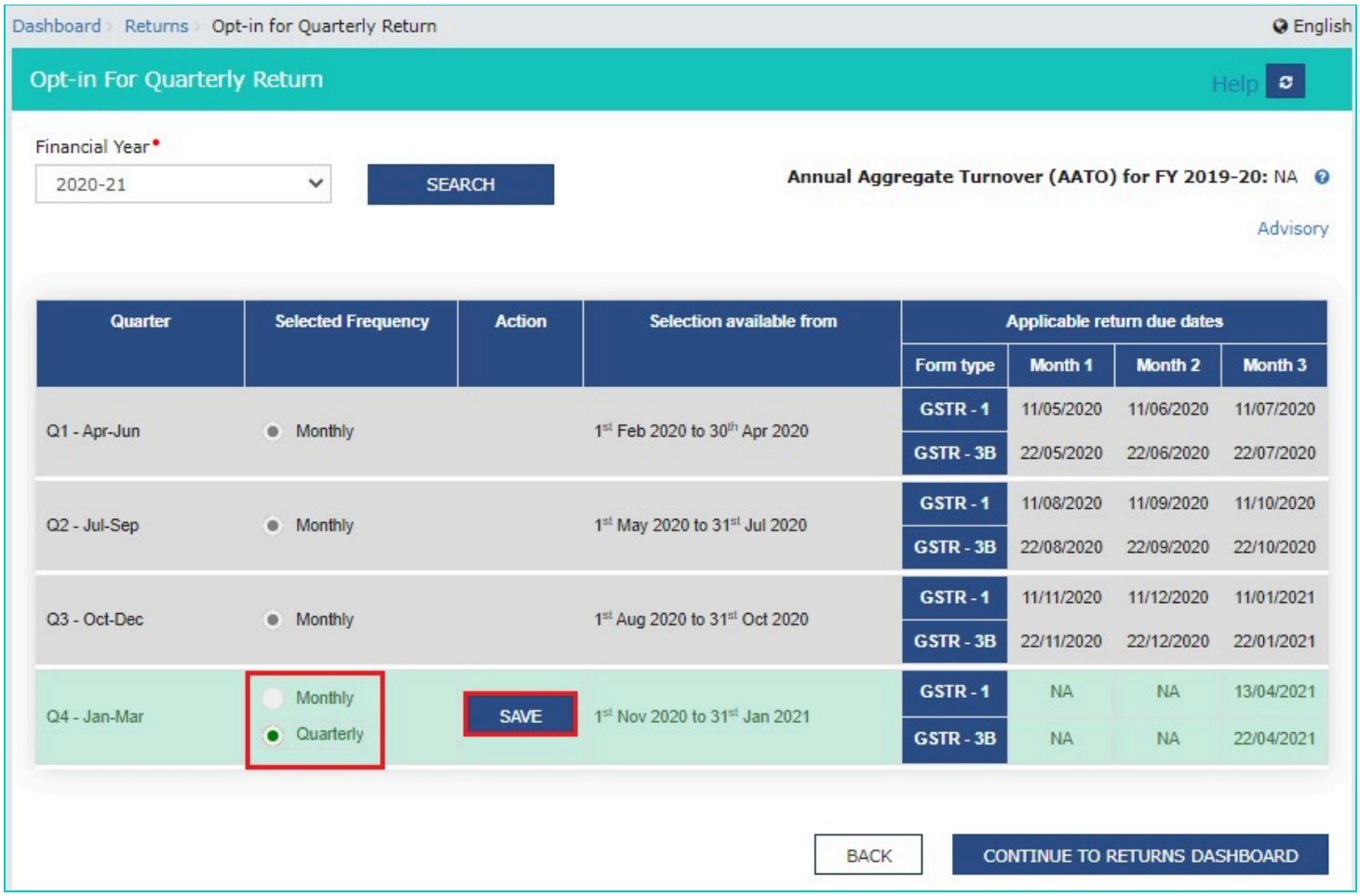
6. **Do I need to enter the scheme every quarter to avail its benefit?**

   No, once opted in, the scheme will continue for you, unless you decide to exit or opt out.

• You can click the Help button to view the Help related to this page.



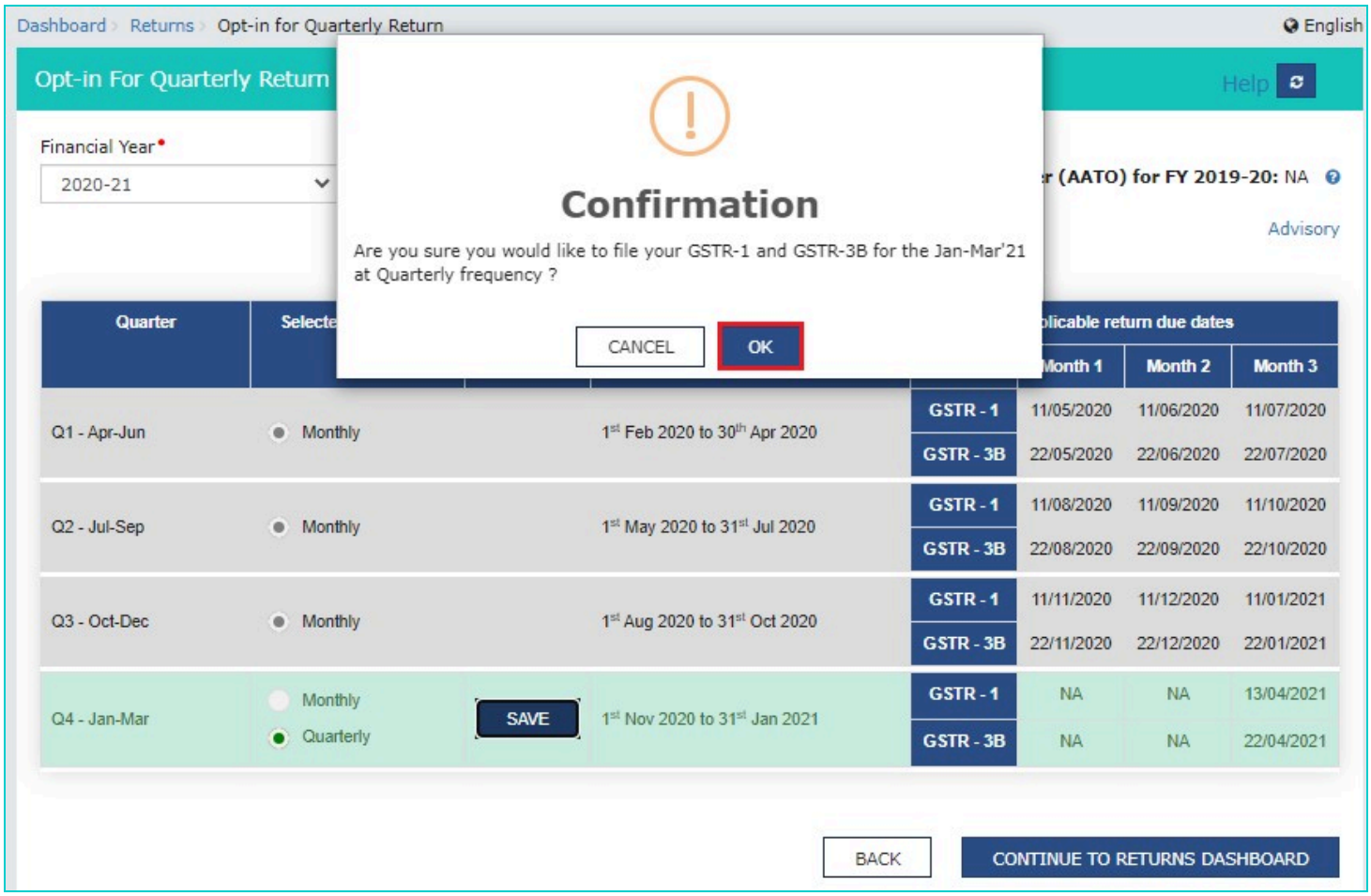
4. To change the filing frequency to Monthly or Quarterly, select the radio button corresponding to the quarter and click the **SAVE** button, to save the preference.



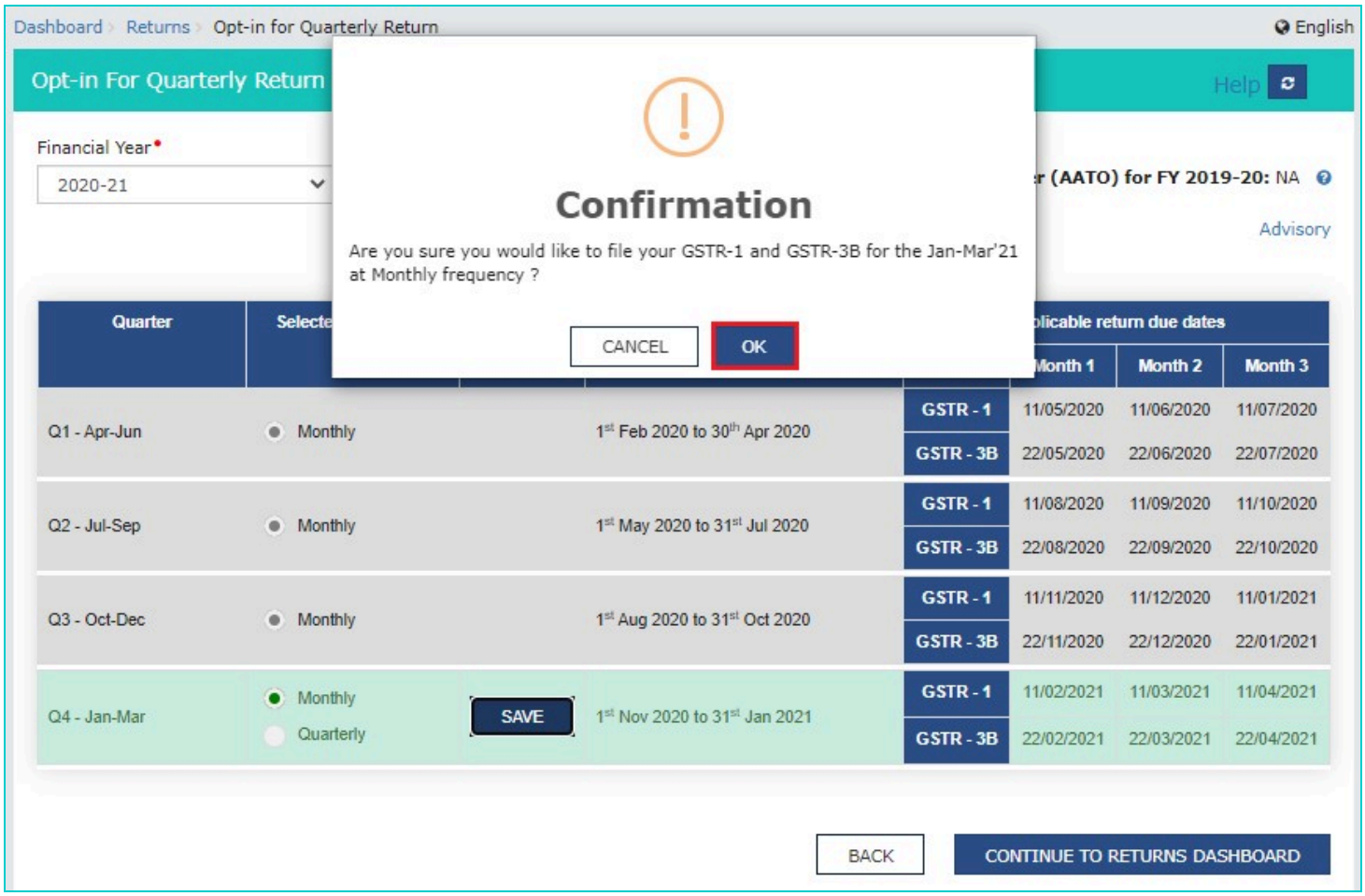
Note: For taxpayers whose Aggregate Annual Turnover (AATO) is greater than ₹5 Cr., the filing preference will be monthly only, and no option is provided to opt for quarterly return filing.

5. A confirmation message is displayed on the screen. Click the **OK** button.

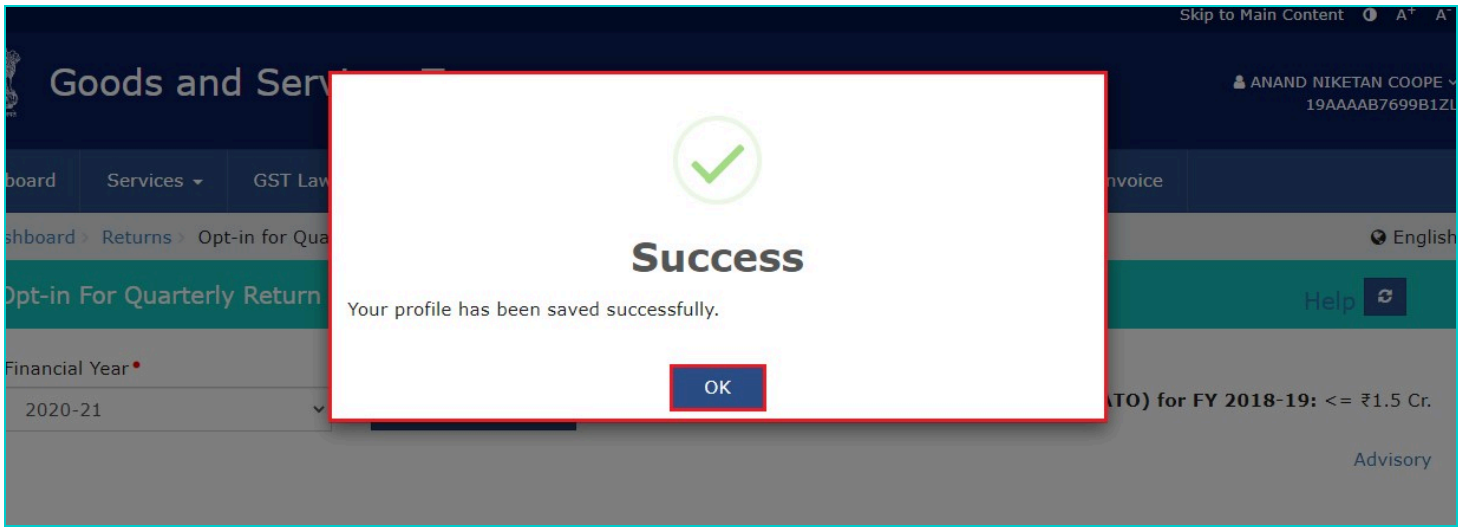
Note: Below screenshot is displayed when the taxpayer selects the filing frequency as Quarterly.



Note: Below screenshot is displayed when the taxpayer selects the filing frequency as Monthly.



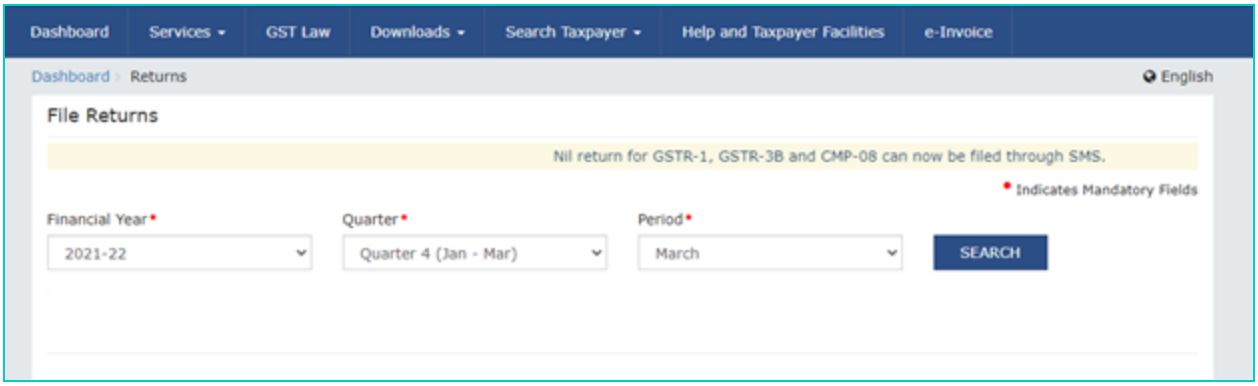
6. A success message is displayed that confirms successful change of profile to the selected filing frequency. Click the **OK** button.



7. Clicking the OK button displays the Opt-in for Quarterly Return page. The screen displays, the filing frequency has been set and the **SAVE** button is disabled.

Note: Once the Taxpayer opts in or opts out of the QRMP scheme, an Email and SMS is sent to the Primary Authorized Signatory of the taxpayer

Quarter	Selected Frequency	Action	Selection available from	Applicable return due dates			
				Form type	Month 1	Month 2	Month 3
Q1 - Apr-Jun	Quarterly		1st Feb 2020 to 30th Apr 2020	GSTR - 1	NA	NA	13/07/2020
				GSTR - 3B	NA	NA	24/07/2020
Q2 - Jul-Sep	Quarterly		1st May 2020 to 31st Jul 2020	GSTR - 1	NA	NA	13/10/2020
				GSTR - 3B	NA	NA	24/10/2020
Q3 - Oct-Dec	Quarterly		1st Aug 2020 to 31st Oct 2020	GSTR - 1	NA	NA	13/01/2021
				GSTR - 3B	NA	NA	24/01/2021
Q4 - Jan-Mar	Monthly Quarterly	SAVE	1st Nov 2020 to 31st Jan 2021	GSTR - 1	11/02/2021	11/03/2021	11/04/2021
				GSTR - 3B	24/02/2021	24/03/2021	24/04/2021

BACK | CONTINUE TO RETURNS DASHBOARD

8. Click the **CONTINUE TO RETURNS DASHBOARD** button to go to the returns page.