



F.No.662/Govt. Ref/GSTC/2020
Office of the Goods & Services Tax Council

Tower-II, 5th Floor, Jeevan Bharti Building,
Connaught Place, New Delhi
Dated:08.12.2020

To,

Shri Devendra Kumar Singh, IAS
Additional Secretary, MSME
Udyog Bhawan, Rafi Marg, New Delhi - 110011

Sir,

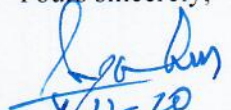
Subject: Quarterly filing of the returns by MSME-reg

Please refer to your query sent on the above subject issue.

2. In this regard, it is submitted that as a trade facilitation measure and in order to further ease the process of doing business, the GST Council in its 42nd meeting held on 05.10.2020 recommended that registered person having aggregate turnover up to five (5) crore rupees may be allowed to furnish return on quarterly basis along with monthly payment of tax, with effect from 01.01.2021.
3. Further, in order to explain the Scheme in simple terms, CBIC has clarified various issues in this regard vide Circular No. 143/13/2020-GST dated 10th November, 2020, copy of which is enclosed for kind reference.
4. A power point presentation explaining the QRMP scheme is also enclosed for your kind perusal.

Encl: As above

Yours sincerely,


8/12/20
(S.K. Rahman)
Joint Secretary