

Sec 52

TLS

CROSS-BORDER

ECON

COSTS

Recipient

End of next month.

Art ledg

Supplier

PAT

TLS

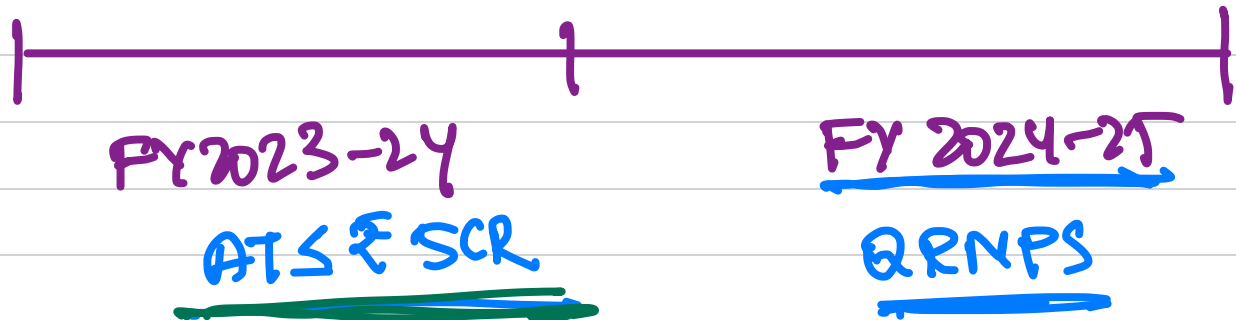
5 0 5

QUARTERLY RETURN MONTHLY PAYMENT SCHEME

①

Eligible to opt

Sec 80(17) Provision Tax Due last of financial year
 GSTR I + 3B (QRNP)
 Quarterly



Self Asses
 Fixed sum
Netted

②

IFF Facility available with QRNP (1st 2 mths of a quarter)



2CR
 50%
 50%

IFF
 upto
 50%
 PM

IFF
 50%
 PM

13/11/24
 13/12/24

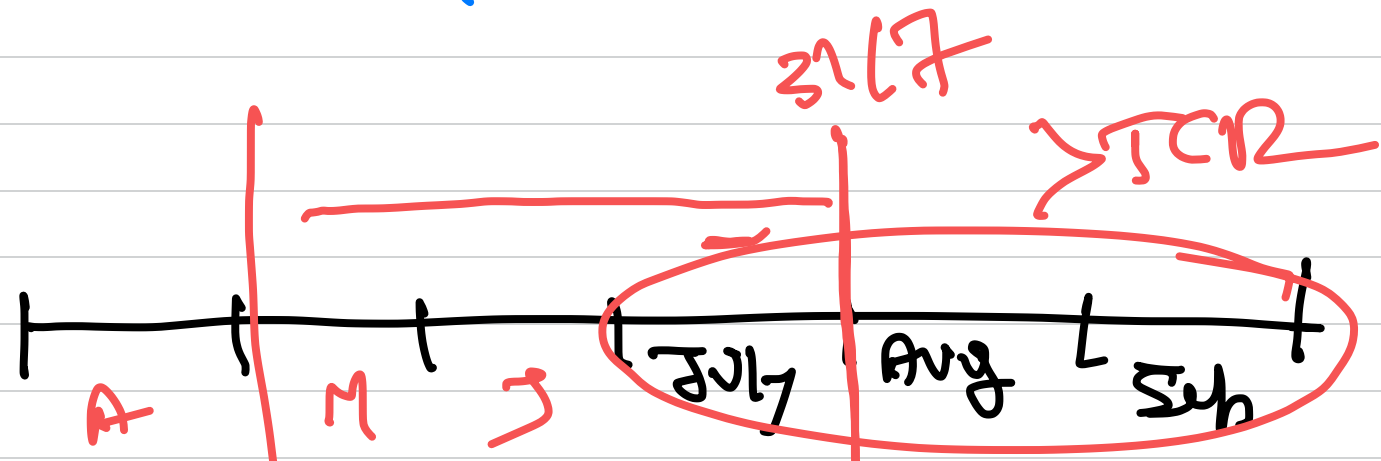
24/1
 24/2

Q57E2B

Q57E2B

2B

③ w/br



2nd month
CAST
QUARTER

Till

current
quarter
1st month on 2

PAYMENT OF GST

Cash ledger

QNT-09

| | Tax | Int | P | UP |
|------|-------------------|--------|---|----|
| CGST | 10,000 | | | |
| CGST | 10,000 | | | |
| SGST | X | 10,000 | | |

tlb

- 1) Pay 10,000 CGST TAX
- 2) Rebund claim, subject to future.

CTR-3B

LIAB

Tax

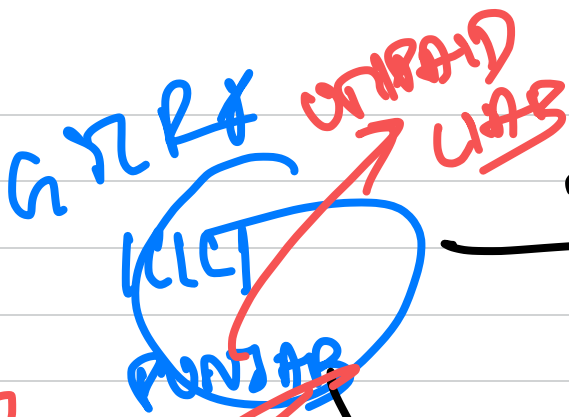
CGST
10000

CGST
10000

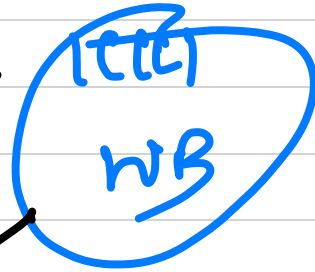
Kindly deposit
SGST
TAX
10000

CASH L

12 conch



District
PERSONS



CASH L
10000

RP

CASH 1457

~~SUS~~

District
PERSONS



District
PERSONS

CASH L
49000

RP

CREDIT
Cedors

ITC
(DULHATI)

Set-off

~~Self-
Assessed~~

~~TAX
(DUCHIE)~~

Return

~~Self-Assessed~~

CIT STT

Int +
Penalty +
CIF +
others

INTEREST
SEC SO

SEC SO (1)

SO (2)

SO (3)

DELAY
IN PAYMENT
OF GST

→ Rate

18%
p.a

UNDE/ EXCESS
ITC AVAILED
& UTILISED

PROVISO: If return is filed
after due date then interest

GROSS
10L

NET
10L

ON net
LIAB (10L)
payable using
CASH

(As per
rule)

RCM

~~24%~~
18%

Output
70%

⇒ ITC $\frac{7L}{10L}$
GROSS

$\frac{7L}{NET 3L}$ → CASH

INT ON
WRONGLY
AVAILABLE &
UTILISED
ITC

