

# FAQs > Furnishing Documents in Invoice Furnishing Facility (IFF) under QRMP Scheme

## Overview

### 1. What is Invoice Furnishing Facility (IFF)?

Invoice Furnishing Facility (IFF) is a facility provided to quarterly taxpayers to file their details of outward supplies in first two months of the quarter (M1 and M2). The facility will be similar to FORM GSTR-1 but will allow filing for only following tables:

- a. 4A, 4B, 4C, 6B, 6C – B2B Invoices
- b. 9B – Credit/ Debit Notes (Registered)
- c. 9A – Amended B2B Invoices
- d. 9C – Amended Credit/ Debit Notes (Registered)

### 2. Do I need to compulsorily file my invoices in M1 and M2 of every quarter in the IFF?

No, IFF is an optional facility provided to quarterly taxpayers only.

### 3. Can I late file my invoices after the 13th of the month?

No, the option to upload details by IFF will end after the 13th of the month. Any invoices remaining may be filed using the IFF of the subsequent month or in the quarterly Form GSTR-1.

### 4. Will my recipient view these invoices in his Form GSTR-2A / 2B?

Yes, all invoices filed by you via IFF will flow in Form GSTR-2A and GSTR-2B of the recipient.

### 5. Is there any late fee applicable on late filing of IFF?

No, there will be no late fee applicable on late filing of IFF as the taxpayer will not be allowed to file IFF after the end date.

## Pre-requisites

### 6. What are the pre-requisites for filing IFF?

Pre-requisites for filing IFF are:

- a. The taxpayer should be a registered taxpayer as regular or opted in or opted out of composition.
- b. The taxpayer should have a valid User ID and password.
- c. The taxpayer should have opted to file GSTR-1 on quarterly frequency.

## Login and Navigate to IFF page

### 7. Where can I view the IFF form to be filled for a month?

To view the IFF form for M1 and M2 of any month, login to GST portal using your valid credentials and the navigate to **Returns > Services > Returns Dashboard**.

The File Returns page is displayed. Select the **Financial Year & Return Filing Period (Month1 of a quarter)** for which you want to file the return from the drop-down list and click the **SEARCH** button. The pending IFF forms for M1 and M2 will get displayed.

### 8. Will IFF option be available every month?

No, IFF option will be available for month M1 and M2 for every quarter. The option to file such invoices will expire by the 13th of the next month. For example, the facility for the month of January will expire by 13th of February.

## Enter Details in Various Tables

### 9. Do I have to re-enter the details entered through invoice furnishing facility in the GSTR-1 for the quarter?

No, once details have been filed in IFF, the same need not be filed again in GSTR-1 for the quarter.

## 10. Does IFF include all the tables that are there in Form GSTR-1/ IFF?

No, IFF includes that only the following tables, in which you are expected to fill details.

- a. 4A, 4B, 4C, 6B, 6C - B2B Invoices
- b. 9B - Credit / Debit Notes (Registered) - CDNR
- c. 9A - Amended B2B Invoice - B2BA
- d. 9C - Amended Credit/ Debit Notes (Registered) – CDNRA

## 11. What happens if I miss the End date of IFF?

Post IFF end date, you will be able to only view or download the IFF form and not Save or Submit the form. However, submitted IFF can be filed even after IFF end date. Further, you can reset the details filled and saved before the end date by clicking the **RESET** button on GSTR-1/ IFF page.

## 12. Where can I view the filed IFF forms?

You can view the filed IFF forms under the 'View Filed returns' and 'Track return status' option.

## RESET Function

### 13. For which all months of a quarter will I be able to delete saved data using the RESET button?

You can use the **RESET** button to delete all the saved data for all the return periods, irrespective of your filing preference or profiles (monthly or quarterly taxpayers).

### 14. I am not a quarterly profile taxpayer; will I still be able to view and click the RESET button to delete details?

Yes, the **RESET** button is available for all the taxpayer profile.

### 15. I have submitted IFF details, will I still be able to delete the details using RESET button?

No, you cannot delete the submitted IFF details. The **RESET** button is used to delete only the saved details and not submitted or filed.

## Generate IFF Summary

### 16. How can I view the summary of details that I entered in different tiles of IFF?

You can click the **GENERATE IFF SUMMARY** button available at the end of tiles on IFF dashboard page, to generate and view summary of details entered.

### 17. How frequently can I generate the summary of details using GENERATE IFF SUMMARY button?

The summary is generated by the GST Portal automatically at an interval of every <30 minutes>.

In case you want to see the summary instantly, after you have added the invoices, you can also generate the summary by clicking the **GENERATE IFF SUMMARY** button. However, summary can be generated only at interval of 10 minutes. In case you attempt to generate summary, earlier than 10 minutes, you will notice an error message on top of the page.

## Preview IFF

### 18. Do I have any option to view details, that I filled in IFF form, before submitting the form?

Yes, you can click the **PREVIEW IFF** button available at the bottom of the GSTR-1/ IFF page to view the details that you entered in the IFF form.

## Acknowledge and Submit IFF

### 19. I have filled details in all the relevant tables of IFF for M1, how do I submit the details?

You can submit the details by clicking the **SUBMIT** button available at the bottom of the GSTR-1/ IFF page.

### 20. I have submitted my GSTR-1/ IFF for a month, can I make changes in the form before filing IFF of that month?

The submit button will freeze the invoices uploaded in the GSTR-1/ IFF for that particular month. You will be not able to upload any further invoices for that month. In case you have missed adding any invoice, you can upload those invoices in the next month.

## File GSTR-1/ IFF

### 21. Is filing of GSTR-1/ IFF form is different from filing GSTR-1 or any other return?

No, the filing of GSTR-1/ IFF form is similar to filing any other return form.

### 22. Which call options can I use to file GSTR-1/ IFF?

You can use either of File with DSC or File with EVC options to file GSTR-1/ IFF form.