

ADVISORY FOR FILING NIL FORM GSTR-1 THROUGH SMS ON GST PORTAL BY GSTN

Team TRD

1. A taxpayer may now file NIL Form GSTR-1, through an SMS, apart from filing it through online mode, on GST Portal.
2. To file NIL Form GSTR-1 through SMS, the taxpayer must fulfil following conditions:
 - They must be registered as Normal taxpayer/ Casual taxpayer/ SEZ Unit / SEZ Developer.
 - They have valid GSTIN.
 - Phone number of Authorized signatory is registered on the GST Portal.
 - No data should be in saved or submitted stage for Form GSTR-1 on the GST Portal, related to that respective month.
 - NIL Form GSTR-1 can be filed anytime on or after the 1st of the subsequent month for which the return is to be filed.
 - Taxpayer should have opted for the filing frequency as either monthly or quarterly.
3. NIL Form GSTR-1 for a tax period must be filed by the taxpayer if:
 - There are no Outward Supplies (including supplies on which tax is to be charged on reverse charge basis, zero rated supplies and deemed exports) during the month or quarter for which the return is being filed.
 - No Amendments is to be made to any of the supplies declared in an earlier return.
 - No Credit or Debit Notes to be declared/amended.
 - No details of advances received for services to be declared or adjusted.
4. **Steps to File Nil Form GSTR 1 through SMS is as below:**
 - Send SMS to **14409** number to file Nil Form GSTR-1 –

SMS Body

NIL <space> R1<space> GSTIN <space> Return Period

Example

FOR Filling NIL GSTR 1 for April 2020

NIL <space> R1 <space> 19BVHSR0184D1ZH <space> 042020

FOR Filling NIL GSTR 1 for January-March 2020

NIL <space> R1 <space> 19BVHSR0184D1ZH <space> 032020

Confirmation SMS Body (it will remain valid for 30 minutes)

CNF <space> R1<space> Code

Example

CNF <space> R1<space> 56789

- After successful validation of "Verification Code", return will be filed and Taxpayer will receive ARN to same mobile number and on registered e-mail ID of the taxpayer
5. All the authorized representatives, for a particular GSTIN can file NIL Form GSTR-1 through SMS.

FAQ: https://tutorial.gst.gov.in/userguide/returns/index.htm#t=faq_nilreturngstr1.htm