

Filing NIL Form GSTR-3B through SMS on GST Portal-Released by GSTN

1. A taxpayer may now file NIL Form GSTR-3B, through an SMS, apart from filing it through online mode, on GST Portal.
2. To file NIL Form GSTR-3B through SMS, the taxpayer must fulfill 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.
 - There is no pending tax liability for previous tax periods, interest or late fee.
 - All GSTR-3B returns for previous tax periods are filed.
 - No data should be in saved stage for Form GSTR-3B on the GST Portal, related to that respective month.
 - NIL Form GSTR-3B can be filed anytime on or after the 1st of the subsequent month for which the return is to be filed.
3. NIL Form GSTR-3B for a tax period must be filed if the taxpayer:
 - Has NOT made any Outward Supply
 - Do NOT have any reverse charge liability
 - Do NOT intend to take any Input tax credit; and
 - Do NOT have any liability for that particular or previous Tax Periods.
4. All the authorized representatives, for a particular GSTIN can file NIL Form GSTR-3B through SMS.
 - If more than one authorized representative/ signatory have the same mobile number registered on the GST Portal, such SMS requests will not be accepted for filing NIL Form GSTR-3B.
 - An SMS and e-mail will be sent on the e-mail and mobile number of the primary authorized signatory.
 - In case, filer of NIL Form GSTR-3B is an authorized signatory, SMS will be sent to his/her mobile number also.
5. Taxpayer can file NIL Form GSTR-3B, through SMS for all GSTINs, for whom they are an Authorized Signatory, using same mobile number.

For FAQ- https://tutorial.gst.gov.in/userguide/returns/index.htm#t=faq_nilreturngstr3b.htm

For CBT- <https://www.gst.gov.in/help/video/gstr3bnilsms>