

## Filing NIL Form GSTR-1 through SMS on GST Portal

01/07/2020

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 - **NIL** space **Return Type** space **GSTIN** space **Return Period**
    - **For Monthly Filing for Tax Period April 2020:** NIL R1 07AQDPP8277H8Z6 042020
    - **For Quarterly Filing for Tax Period Apr-Jun 2020:** NIL R1 07AQDPP8277H8Z6 062020
  - Send SMS again on the same number **14409** with Verification Code (For Example: Verification Code received here is 324961) to confirm filing of Nil Form GSTR-1.- **CNF** space **Return Type** space **Code** - CNF R1 324961
  - After successful validation of "Verification Code", GST Portal will send back ARN to same mobile number and on registered e-mail ID of the taxpayer to intimate successful Nil filing of Form GSTR-1 .

5. All the authorized representatives, for a particular GSTIN can file NIL Form GSTR-1 through SMS.

6. Click links below on filing Nil Form GSTR-1 on the GST Portal, for details

For

FAQ: [https://tutorial.gst.gov.in/userguide/returns/index.htm#t=faq\\_nilreturngstr1.htm](https://tutorial.gst.gov.in/userguide/returns/index.htm#t=faq_nilreturngstr1.htm)

For CBT: <https://www.gst.gov.in/help/video/gstr1nilsms>

Thanking you,  
Team GSTN