

Indirect Taxes

Government enable the facility of filing NIL Form GSTR-3B return through SMS

1. In a significant move towards taxpayer facilitation, the Government has allowed filing of NIL GST monthly return in FORM GSTR-3B through SMS. This would substantially improve ease of GST compliance for those registered taxpayers who had to otherwise log into their account on the GST common portal and then file their NIL returns every month. Now, these taxpayers with NIL liability need not log on to the GST Portal and may file their NIL returns through a SMS.

2. Who can file NIL Form GSTR-3B through SMS?

- Taxpayer must be a registered as Normal Taxpayer/ Casual Taxpayer/SEZ Unit/SEZ Developer and must have a valid GSTIN.
- Authorized signatory and phone number must be registered on the GST Portal.
- There is no pending liability of tax, interest or late fee for previous periods.
- All previous GSTR-3B returns must be filed.
- No data should be in saved stage, in online version of Form GSTR-3B.

3. Following taxpayers are not eligible for filing NIL GSTR-3B through SMS.

- Who have made any supply of goods/services (including NIL rated, exempt and non-GST supplies).

- Who have any interest or late fee liability to be paid.
- Who have received any supplies liable to reverse charge during the tax period.

4. The functionality of filing NIL FORM GSTR-3B through SMS has been made available on GSTN portal with immediate effect.

The status of the returns so filed can be tracked on the GST Portal by logging in to GSTIN account and navigating to **Services > Returns > Track Return Status**.

5. Steps to file NIL GSTR-3B

(i) Send SMS message

NIL (space) **3B** (space) **GSTIN** (space) **Tax period** in **mmyyyy** format to **14409** from your registered mobile number.

(ii) You will receive a **06 digit** validation code.

(iii) Send SMS message

CNF (space) **3B** (space) **06 digit** verification code to 14409.

(iv) You will receive a success message with ARN No. indicating that NIL filing has been successful.

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