

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

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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:
 1. They must be registered as Normal taxpayer/ Casual taxpayer/ SEZ Unit / SEZ Developer.
 2. They have valid GSTIN.
 3. Phone number of Authorized signatory is registered on the GST Portal.
 4. There is no pending tax liability for previous tax periods, interest or late fee.
 5. All GSTR-3B returns for previous tax periods are filed.
 6. No data should be in saved stage for Form GSTR-3B on the GST Portal, related to that respective month.
 7. 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:
 1. Has NOT made any Outward Supply
 2. Do NOT have any reverse charge liability
 3. Do NOT intend to take any Input tax credit; and
 4. 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.
 1. 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.
 2. An SMS and e-mail will be sent on the e-mail and mobile number of the primary authorized signatory.
 3. 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.
6.
 - Click links below on filing Nil Form GSTR 3B on the GST Portal, for details
 - 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>

Thanking you,
Team GSTN

Do you know? --You can remain updated on various functionalities on the GST portal, through the content hosted on GSTN dedicated YouTube channel (https://www.youtube.com/channel/UCFYpOk92qurlO5t-Z_y-bOQ). More than 200 Videos/ CBTs/ webinars/ Quick videos/ Interviews etc. in multiple languages, including Hindi, English, Tamil, Telugu, Malayalam and Marathi are already available for your view. The content is also regularly updated on the channel. The channel can also be viewed by clicking on the YouTube link, on the Home page of the GST common portal.