

FAQs > Filing Nil Form GSTR-1 through SMS

About Nil Form GSTR-1

1. When can Form GSTR-1 be filed as Nil?

Form GSTR-1 can be filed as a nil return 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 for .

2. Who can file Nil Form GSTR-1?

Nil Form GSTR-1 for a tax period can be filed, 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 for
- No Amendments is to be made to any of the supplies declared in an earlier return
- No Credit or Debit Notes is to be declared / amended
- No details of advances received for services is to be declared or adjusted

3. Is filing of Form GSTR-1 as Nil return mandatory?

Filing of Form GSTR-1 is mandatory for all normal (including SEZ Unit & SEZ developer) and casual taxpayers, even if there is no business activity in any particular tax period. So, for such tax period(s), the return can be filed as NIL (if all conditions for filing Nil return are satisfied).

4. From when can I file Nil Form GSTR-1 for a tax period?

A taxpayer can file Nil Form GSTR-1, anytime from 1st of the month subsequent of the tax period onwards. For example, Form GSTR-1 for the calendar month of April, can be filed from 1st May onwards. Form GSTR-1 for the quarter of April to June can be filed from 1st July onwards.

About Filing Nil Form GSTR-1 through SMS

5. Can I file Nil Form GSTR-1 through SMS, instead of filing online through GST Portal?

Yes, you can file Nil Form GSTR-1 through SMS, instead of filing it through online mode on GST Portal.

6. Who is eligible to file Nil Form GSTR-1 through SMS?

Any taxpayer who fulfills below conditions, are eligible to file Nil Form GSTR-1, through SMS:

- Taxpayer must be registered as Normal taxpayer/ Casual taxpayer/ SEZ Unit / SEZ Developer and must have a valid GSTIN
- Taxpayer must have opted for the filing frequency as either monthly or quarterly on the GST Portal.
- Authorized signatory and his/ her phone number must be registered on the GST Portal.

- There must not be any data in saved or submitted stage in online version of Form GSTR-1, on the GST Portal.

7. Who is authorized to file Nil Form GSTR-1 through SMS, on behalf of the taxpayer?

All the authorized representatives, for a particular GSTIN, are allowed to file Nil Form GSTR-1 through SMS.

Note:

- If more than one Authorized Signatories/ Representatives have the same mobile number registered on the GST Portal, such Authorized Signatories cannot file Nil Form GSTR-1 through SMS. In such scenario, Authorized Signatory first need to update their mobile number on the GST Portal, through non-core amendment process, by giving unique mobile number for every authorized signatory for that requested GSTIN.
- Any Authorized Signatory/ Representative with unique mobile number registered on the GST Portal, can file Nil Form GSTR-1 through SMS.

8. I am an Authorized Signatory and my mobile number has been registered for more than one GSTIN. Can I file Nil Form GSTR-1, through SMS for all GSTINs?

Yes, you can file Nil Form GSTR-1, through SMS for all GSTINs, for whom you are an Authorized Signatory, from the same mobile number.

9. My Authorized Signatories have been reset by the Tax Official. Can I file Form GSTR-1 Nil return through SMS?

In case, your Authorized Signatories have been reset by the Tax Official, you need to first reactivate your User ID by navigating to **GST Portal > Login > here** link. Click [here](#) to know more about it.

Post reactivating your User ID, you can file Nil Form GSTR-1 through SMS.

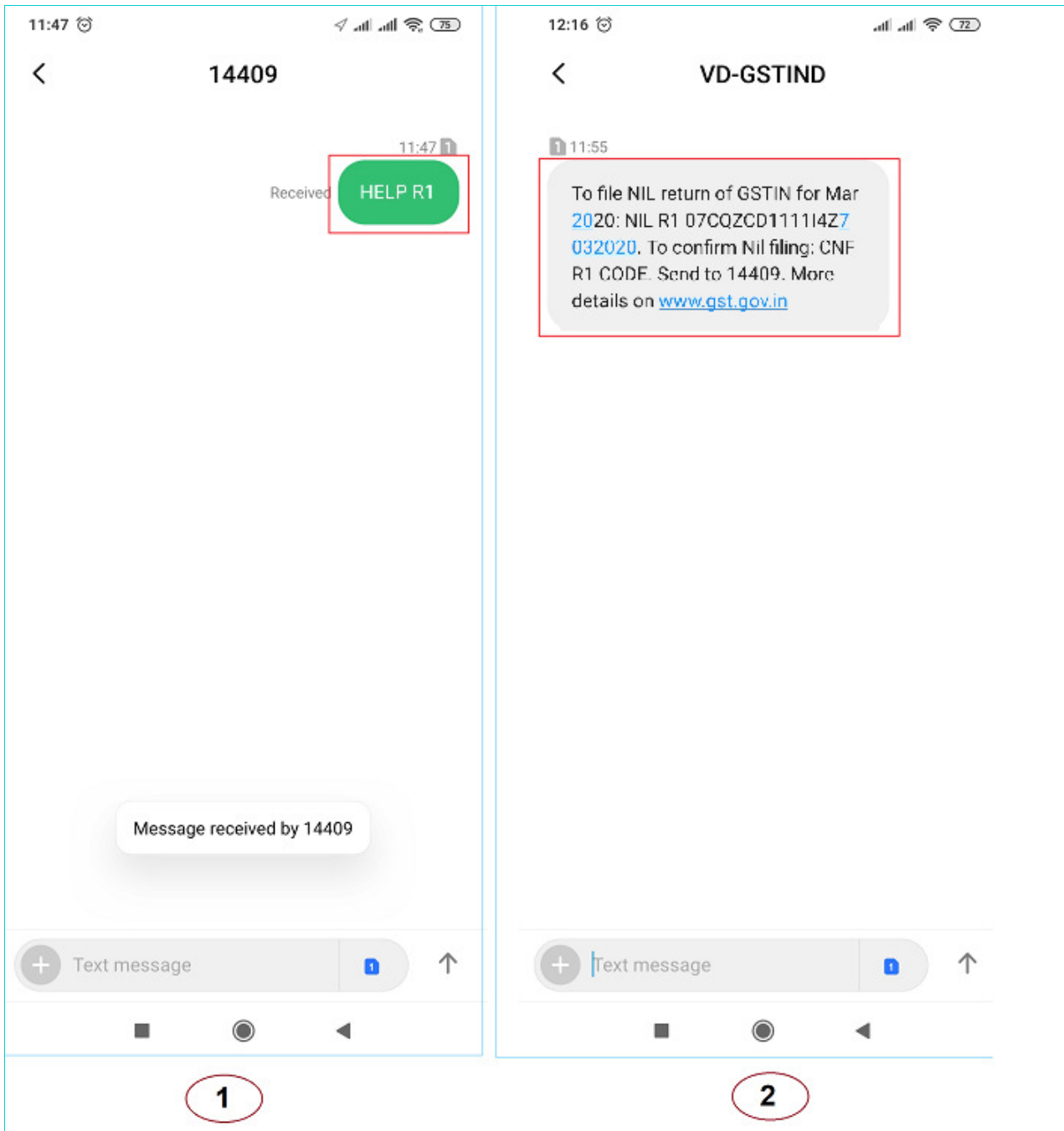
Help SMS Format

10. How do I get help on Nil Form GSTR-1 filing through SMS?

You need to send SMS in below format to get help related to filing Nil Form GSTR-1 through SMS to 14409:

SMS Format: **HELP** space<**Return Type**>

Example: HELP R1



Filing Nil Form GSTR-1 through SMS

11. How can I file Nil Form GSTR-1 through SMS?

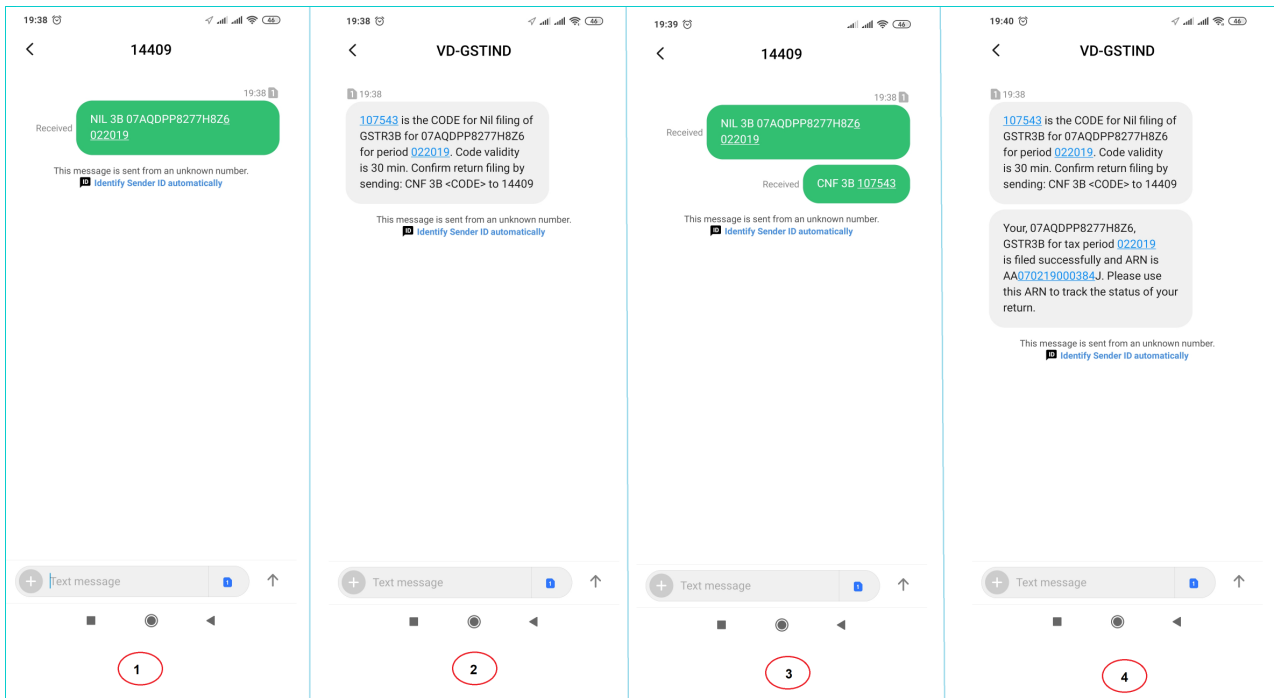
To file Nil Form GSTR-1 through SMS, follow the below mentioned steps. Let's take an example that you need to file Nil Form GSTR-1 through SMS for a GSTIN 07AQDPP8277H8Z6 for tax period April 2020 (monthly).

Note: The example also contains steps for filing Form GSTR-1 for quarter April to June 2020 for the same GSTIN for user information.

S.No.	Step-List	SMS Format	Example
1.	Send SMS to 14409 number to file Nil Form GSTR-1.		

		NIL space<Return Type> space<GSTIN>space<Return Period>	For Monthly Filing of Nil Form GSTR-1 for Tax Period April 2020: NIL R1 07AQDPP8277H8Z6 042020 For Quarterly Filing of Nil Form GSTR-1 for Tax Period Apr-Jun 2020: NIL R1 07AQDPP8277H8Z6 062020
2.	After receiving the SMS, GST Portal will check for the validations. Note: <ul style="list-style-type: none"> • If validations for filing Nil Form GSTR-1 are satisfied, you will receive a “Verification CODE” on the same mobile number from which you have sent the SMS to complete the filing. • If validations for Nil filing are not satisfied, you will receive appropriate response/ error message to the same mobile number from which you have sent the SMS. Note: Verification Code is usable only once and will expire within 30 minutes. Please do not share it with anyone.		
3.	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. Note: Taxpayers are required to compose a new text message to send it to 14409.	CNF space<Return Type>space<Code>	CNF R1 324961
4	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 .		

The above is illustrated as texts images as given below:



12. I have saved my data/summary for a particular return period on the GST Portal. Can I file Nil Form GSTR-1 through SMS for that period?

You cannot file Nil Form GSTR-1 through SMS, for the tax period, for which you have saved data/summary on the GST Portal. If you have some saved data in your Form GSTR-1 on GST Portal, you need to either file your Form GSTR-1 through online mode on GST Portal or delete the saved data from the portal and then file Nil Form GSTR-1 through SMS.

13. Is there any difference in filing Nil Form GSTR-3B and Form GSTR-1 through SMS?

There is no difference in filing Nil Form GSTR-3B and Form GSTR-1 through SMS except the return type format. Return type format for Form GSTR-3B is **3B** and for Form GSTR-1 is **R1**.

Send SMS to 14409 for	Filing Form GSTR-1	Filing Form GSTR-3B
Getting Help Assistance	Help R1	Help 3B
Filing Nil Return	Monthly Filing - NIL R1 07AQDPP8277H8Z6 042020 Quarterly Filing - NIL R1 07AQDPP8277H8Z6 062020	NIL 3B 07AQDPP8277H8Z6 042020
Sending Verification Code	CNF R1 324961	CNF 3B 324961

For help on filing Nil Form GSTR-3B by SMS, click [here](#).

Verification Code

14. What is the validity of Verification Code?

Verification Code is valid for 30 minutes.

15. Verification Code consists of how many digits?

Verification Code consists of 6 numeric digits only.

16. Can I use Verification Code multiple times?

No, Verification Code is usable only once.

17. Is SMS text case sensitive, in case of filing Nil Form GSTR-1 through SMS?

No, SMS text is not case sensitive.

18. I have received a message that my mobile number has been blocked for 24 hours. Why?

In case, incorrect Verification Code is provided more than three times during a day, the GSTIN and Mobile number combination for that particular day, will be blocked for filing of Nil Form GSTR-1 through SMS. You can try filing Nil Form GSTR-1, through SMS, after 24 hours.

However, you can login to the GST Portal to continue filing of Nil Form GSTR-1, through online mode. You can file Nil Form GSTR-1 for another GSTIN, if you the authorized signatory for those GSTINs.

19. I have sent correct Verification Code, but I have received SMS that the code is not valid. Why?

It is possible that your Verification Code has expired. You can send SMS again, in the desired format, to receive a new Verification Code. To send SMS again please wait for at least 5 minutes after generating of any new Verification Code.

Note: When you generate fresh Verification Code, previous Verification Code becomes invalid. In such case, you will have to provide new Verification Code to file Nil Form GSTR-1 through SMS.

Post Filing of Nil Form GSTR-1 through SMS

20. What will happen after successful filing of Nil Form GSTR-1, through SMS?

After successful filing of Nil Form GSTR-1, through SMS:

- ARN will get generated.
- The status of Form GSTR-1 is changed to Filed on GST Portal.
- An SMS and e-mail will be sent to the e-mail and mobile number of the primary authorized signatory.
- In case, sender is an authorized signatory but not the primary authorized signatory, SMS will be sent to his/her mobile number also.

21. I have filed Nil Form GSTR-1 through SMS. Do I need to login again to the GST Portal to file Nil Form GSTR-1?

Once you have filed Nil Form GSTR-1 through SMS, you do not need to login to the GST Portal again to file Nil Form GSTR-1. After successful filing of Nil Form GSTR-1, through SMS, the status of Form GSTR-1 is changed to **Filed** on GST Portal.

22. I have filed Nil Form GSTR-1 through SMS. Can I revise the filed return for the requested tax period?

No, you cannot revise filed Nil Form GSTR-1, for the requested tax period, after filing it through SMS.

23. From where can I track the status of my filed Form GSTR-1 return?

Navigate to **Services > Returns > Track Return Status** option to track the status of your filed Form GSTR-1 return on the GST Portal.

Error Messages, Description and Solution

24. What are the various error messages, their description and solution?

S.No.	Error/Information message	Error/ Information Description	Solution
1	Invalid input. For Help on GSTR-1, send: HELP R1 For Help on GSTR-3B, send: HELP 3B To 14409.	This message is received when the Keyword (NIL, CNF or HELP) is not as per standard format i.e. there is an issue with keyword NIL, CNF or HELP.	Once you receive this message, you need to send the message in correct format for keyword NIL, CNF or HELP, as given below. <ul style="list-style-type: none">• NILspace<Return Type>space<GSTIN>space<Return Period>• CNFspace<Return Type>space<Code>• HELPspace<Return Type>
2	Request failed. Incorrect message format. Retry as: NIL <Return Type> <GSTIN> <Period> To file NIL 3B for Mar 2020: NIL 3B 07CQZCD1111I4Z7 032020. Send to 14409.	This message is received when NIL message contents are not as per standard format when return type can be determined, like: <ul style="list-style-type: none">a. GSTIN structure; orb. Return period; orc. Return type	Once you receive this message, you need to send NIL message again as per below format: NIL space<Return Type>space<GSTIN>space<Return Period> And send it to 14409 with correct GSTIN Structure, Return Period or Return Type.
3	Request failed. Incorrect return type. Retry as: NIL <R1 or 3B> <GSTIN>	This message is received when NIL message contents are not as per standard format when return type cannot be determined, like:	Once you receive this message, you need to send NIL message again as per below format:

	<Period>. To file NIL 3B for Mar 2020: NIL 3B 07CQZCD11114Z7 032020. Send to 14409.	a. GSTIN structure; or b. Return period; or c. Return type	NIL space<Return Type>space<GSTIN>space<Return Period> And send it to 14409 with correct GSTIN Structure, Return Period or Return Type.
4	Request failed. Mobile number not registered for 11AAAAA1111A1ZA. Please retry with registered mobile number or update mobile number on GST Portal.	This message is received when Mobile number is not registered for that particular GSTIN.	Once you receive this message, you need to initiate Nil filing of Form GSTR-1 through SMS from the registered mobile number of the persons authorized to file returns for that particular GSTIN. Or, you can update the mobile number of the authorized signatory on the GST Portal, through non-core amendment process.
5	Request failed. Same mobile number is registered for multiple signatories of 11AAAAA1111A1ZA. Please retry post updating mobile number on GST portal.	This message is received when Mobile number is registered for more than one authorized signatory for that particular GSTIN.	Same mobile number can't be used by multiple authorized signatories, for the requested GSTIN, for filing Nil Form GSTR-1. In such scenario, you first need to update the mobile number of the authorized signatory on the GST Portal, through non-core amendment process, by giving unique mobile number for every authorized signatory for that requested GSTIN. Note: Same mobile number can be used for filing Nil Form GSTR-1 for other GSTINs.
6	Request failed. Invalid GSTIN. Please retry registered GSTIN.	This message is received when GSTIN format is correct, but GSTIN is not registered on the GST Portal.	Once you receive this message, you need to send SMS with valid GSTIN, which is registered on the GST Portal.
7	Request failed. Incorrect format or Code Mismatch. Retry as: CNF R1 <CODE> Send to 14409. Mobile no. would be blocked for 24hrs in case of 3 continuous failure.	This message is received when taxpayer sends SMS in invalid format or with incorrect code.	Once you receive this message, you need to send the SMS in prescribed format and with correct Validation Code, to file Nil Form GSTR-1. In case, mismatch for Verification Code happens for 3 times continuously, then that particular mobile number will be blocked for 24 hours.
8	Request failed. GSTR1 for requested tax period 042020 is already submitted/filed for 11AAAAA1111A1ZA. Please retry with	This message is received when GSTIN and period for which Nil return is attempted to be filed through SMS, is either submitted or already filed for the tax period provided.	If the taxpayer has already submitted or filed Form GSTR-1 for the requested tax period, then Nil Form GSTR-1 can't be filed again through SMS for that particular return period.

	different GSTIN or tax period.		
9	123456 is the CODE for Nil filing of R1 for 11AAAAA1111A1ZA for period 012020. Code validity is 30 min. Confirm return filing by sending: CNF R1 <CODE> to 14409	This message is received when you send a SMS in format as NIL space< Return Type >space< GSTIN >space< Return Period > to initiate filing of Nil Form GSTR-1 and all the validations are successful.	Once you receive this message, you need to send a SMS in format as CNF space< Return Type >space< Code > confirm filing of Nil Form GSTR-1.
10	You have exceeded maximum number of attempts for <GSTIN>. Please try again after 24hrs. Continue filing return for another GSTIN or on www.gst.gov.in	This message is received when incorrect code is provided continuously for 3 times. This combination of GSTIN and mobile number gets blocked for 24 hours.	You can try filing Nil Form GSTR-1, through SMS, after 24 hours. However, you can login to the GST Portal to continue filing of Nil Form GSTR-1, through online mode. You can continue filing return for another GSTIN from same mobile number.
11	Request failed. Invalid or expired Code. Retry as: NIL <R1 or 3B> <GSTIN> <Period>. To file NIL 3B for Mar 2020: NIL 3B 07CQZCD1111I4Z7 032020. Send to 14409.	This message is received in case you have sent SMS: <ul style="list-style-type: none"> • With Verification Code without creation of the request for filing Nil Form GSTR-1 or • With Verification Code post expiration of the code for filing Nil Form GSTR-1 	Once you receive this message, you need to send a SMS in format as NIL space< Return Type >space< GSTIN >space< Return Period > to initiate filing of Nil Form GSTR-1. In case, mismatch for Verification Code happens for 3 times continuously, then that particular mobile number and GSTIN combination will be blocked for 24 hours
12	Request failed. Incorrect form type. Please retry as: CNF R1 <CODE> Send to 14409. Mobile number would be blocked for 24hrs in case of 3 continuous failure.	This message is received, in case, return type sent with code is different from return type for which request was sent earlier. For example, the code was created against a Nil filing request for Form GSTR-1 but confirmation message received was used for filing Nil Form GSTR-3B.	Once you receive this message, you need to send a SMS in format as CNF space< Return Type >space< Code > confirm filing of Nil Form GSTR-1 on the code received.
13	Request Failed. Incorrect Message Format. Retry with correct format. For R1/3B: CNF <R1 or 3B> <CODE> Send to 14409.	This message is received when the CNF request is not sent in the correct format.	Once you receive this message, you need to send a SMS in format as CNF space< Return Type >space< Code > confirm filing of Nil Form GSTR-1 on the code received.
14	Request failed. You have exceeded maximum number of	This message is received when repeated SMS in incorrect format is sent from same mobile number for	You can try filing Nil Form GSTR-1, through SMS, after 24 hours. However, you can login to the GST Portal to

	attempts for the day. Please try again after 24hrs. You may continue to file return on www.gst.gov.in .	50 times and then mobile number gets blocked for 24 hours.	continue filing of Nil Form GSTR-1, through online mode.
15	Request failed. Quarterly taxpayers to file return for third month of quarter. Retry as: To file NIL R1 for Q1 2020: NIL R1 07CQZCD1111I4Z7 032020 Send to 14409.	This message is received when taxpayer has opted to file Form GSTR-1 on quarterly frequency, but is trying to file return for first two months of the quarter.	You need to file Form GSTR-1 on quarter frequency. For Quarterly Filing of Nil Form GSTR-1 f Tax Period Apr-Jun 2020: NIL R1 07AQDPP8277H8Z6 062020, i.e last month of the quarter is to be sent on mmyyyy format.
16	Taxpayer 11AAAAA1111A1ZA has not selected return filing frequency for the financial year. Select filing frequency by logging into www.gst.gov.in and try again.	This message is received when taxpayer has not selected the filing frequency for the relevant financial year on the GST Portal, pertaining to the tax period for which the request has been sent for return filing.	Login to the GST Portal and select the filing frequency for the relevant financial year belonging to the tax period for which the request has been sent for filing.
17	Your last request for 11AAAAA1111A1ZA, GSTR1, tax period 042020 is under process; generation of code may take up to 5 min.	This message is received when another request for Verification Code is sent by you when the previous request (GSTIN+Tax period) for Nil filing is still in process for the generation of code and code is not yet generated.	There may be a chance that the code is yet to be generated. Once you receive the message, you need to wait for 5 minutes to send another request for Verification Code. Even after waiting for 5 minutes, if you do not receive code, then you can request for a new code.
18	To file NIL return of GSTIN for Mar 2020: NIL R1 07CQZCD1111I4Z7 032020. To confirm Nil filing: CNF R1 CODE. Send to 14409. More details on www.gst.gov.in	This message is received when you send message for getting help related to filing Nil Form GSTR-1.	Once you receive this message, you can send a SMS in format NIL space<Return Type>space<GSTIN>space<Return Period> to initiate filing of Nil Form GSTR-1.
19	Request failed. An existing request is under process for 11AAAAA1111A1ZA, GSTR1 and tax period 032020. Please try again later.	This message is received, in case, two authorized signatories send parallel requests to file Nil Form GSTR-1 for same GSTIN and return period and the request sent earlier is still being processed.	Once 2 nd authorized signatory receives the message, he/she must wait for some time until the previous request sent by 1 st authorized signatory is processed to file Nil Form GSTR-1. You can also check with other authorized signatories, in case, they have sent the

			request for filing Nil Form GSTR-1 from their mobile number for that GSTIN.
20	Your, 11AAAAA1111A1ZA, GSTR1 for tax period 042020 is filed successfully and ARN is AAAAAAAAAAAAAA. Please use this ARN to track the status of your return.	This message is received on successful verification of code and filing of Nil Form GSTR-1.	Once you receive this message, it means that you have successfully filed Nil Form GSTR-1 through SMS. You can also logi to the GST Portal to check the status of your filed return.
21	Nil filing request for 11AAAAA1111A1ZA for period 042020 could not be processed. Please try again or continue to file return on www.gst.gov.in .	This message is received when Verification Code validation fails due to technical issues on GST Portal.	Once you receive this message, wait for some time and try filing Nil Form GSTR-again, if you do not receive any ARN for Nil Filing of Form GSTR-1.
22	Incorrect message format. For Help on GSTR-1, send : HELP R1. For Help on GSTR-3B, send: HELP 3B. Send To 14409.	This message is received, in case HELP keyword is sent in incorrect format to get Help related to filing Form GSTR-1.	Once you receive this message, you need to send a SMS in format as HELP space<Return Type> to get Help related to filing Nil Form GSTR-1.
23	Request failed. 11AAAAA1111A1ZA is not a regular taxpayer during the requested tax period. Please retry with another GSTIN or tax period.	This message is received if GSTIN mentioned in SMS is not registered as regular taxpayer for that particular return period, on GST Portal.	To file Nil Form GSTR-1 through SMS, GSTIN has to be registered as a regular taxpayer, for that particular return period You can check on the GST Portal, if the GSTIN, during the requested tax period registered as regular (normal/casual/SE; taxpayer. If taxpayer is registered as regular (normal/casual/SEZ) taxpayer, you can f Nil Form GSTR-1 through SMS for the requested tax period. If not, you can try filing Form GSTR-1 for another tax period where taxpayer is registered as regular (normal/casual/SE; taxpayer.
24	Request failed. 11AAAAA1111A1ZA was cancelled prior to requested tax period 042020. Please retry	This message is received, if the GSTIN registration was already cancelled, from a date prior to return period for which the Nil Form GSTR-1 is being filed.	Nil Form GSTR-1 cannot be filed for a particular tax period, if GSTIN registratio was cancelled from a date prior to the requested tax period. Try filing Nil Form

	with another GSTIN or tax period.		GSTR-1, for some other tax period, when GSTIN registration was active.
25	Request failed. Requested tax period 042020 is prior to date of registration for 11AAAAA1111A1ZA. Please retry with another GSTIN or tax period.	This message is received, if the period for which Nil Form GSTR-1 is being filed, is before the date of registration for the GSTIN.	Nil Form GSTR-1 cannot be filed for the period, if the requested tax period is prior to date of registration. Try filing Nil Form GSTR-1, for some other tax period, on or after the date by when registration was active.
26	Request failed. Please activate your User ID on GST portal. Retry as below: To file NIL R1 of GSTIN for Mar 2020: NIL R1 07CQZCD1111I4Z7 032020 Send to 14409	This message is received in case the taxpayer has not activated/reactivated their USER ID on the GST Portal.	If taxpayer has changed the authorized signatory, then he/she has to reactivate the USER ID on GST Portal, to file Nil Form GSTR-1 through SMS. Further, for a new taxpayer also, USER ID has to be activated on the GST Portal, before attempting to file Nil Form GSTR-1 through SMS.
27	Request failed. 11AAAAA1111A1ZA not eligible to file nil return for tax period 0402020 via SMS. Please continue return filing on the www.gst.gov.in	This message is received in case the GSTIN is not eligible for filing Nil Form GSTR-1.	Once you receive this message, you need to check the requirements for filing Nil Form GSTR-1. Post meeting all the requirements, you can initiate filing Nil Form GSTR-1 through SMS, again.
28	Request failed. Saved data exist for tax period 042020 for 11AAAAA1111A1ZA. Please continue return filing on www.gst.gov.in .	This message is received in case: <ul style="list-style-type: none"> • GSTIN provided is not eligible for filing Nil Form GSTR-1, due to saved data in your Form GSTR-1, on GST Portal during NIL request or • GSTIN provided is not eligible for filing Nil Form GSTR-1 due to saved data in your Form GSTR-1, on GST Portal during CNF request 	Once you receive this message, it means that you have some saved data in your Form GSTR-1, on GST Portal. Therefore you need to continue filing of your Form GSTR-1 through online mode on GST Portal after log in or delete the saved data from GST Portal and then initiate Nil Form GSTR-1 filing through SMS.
29	Request failed. GSTR1 can be filed only on or after 1st of month following the tax period 042020. Please try with another GSTIN or tax period.	This message is received in case you try to file Nil Form GSTR-1 before 1 st of the month following the month/quarter for which the return is being filed.	Once you receive this message, you need to file Nil Form GSTR-1 on or after 1 st of the month following the month/quarter for which the return is being filed. For example, for the month of April 2020 nil return can be filed only on or after 1 st May 2020.
30			

<p>Please confirm the Nil filing using code received. In case of non-receipt of code please try again after 5 min.</p>	<p>This message is received when the request for Verification Code is sent again by you within 5 minutes of sending the SMS for generation of code and code is already sent by the GST portal.</p>	<p>Once you receive this message, you need to wait for 5 minutes before sending a request for generation of code, as the GST portal has already generated the code and has sent it to your mobile number.</p>
--	--	---