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## **FACILITY OF FILING OF NIL GST RETURN THROUGH SMS NOTIFIED BY CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS**

**Background:**

The Central Board of Indirect Taxes (the ‘**Board**’) vide Notification No. 38/2020-Central Tax dt. 05.05.2020, issued the Central Goods and Services Tax (Fifth Amendment) Rules, 2020 whereby Rule 67A was inserted in CGST Rules, 2017 which prescribed “Manner of furnishing of return by ‘short messaging service facility’ (‘**SMS**’)”.

**Overview of Amendments:**

The Board subsequently issued Notification No. 44/2020-Central Tax dt. 08.06.2020 whereby it appointed 08.06.2020 as the date from which Rule 67A shall come into force.

Subsequently, Press Release dt. 08.06.2020 was issued which provided that the functionality of filing Nil FORM GSTR-3B through SMS has been made available on the GSTN portal with immediate effect whilst also providing the procedure for filing NIL GSTR-3B returns through SMS.

The procedure to file NIL return is as under:

**Step 1: Initiate NIL Filing**

- 1.1** A SMS coded as “NIL<space>3B<space>GSTIN<space>Tax period” is required to be sent to 14409.
- 1.2** A code will be sent by VD-GSTIND with a 30 minute validity

**Step 2: Confirming Nil Filing**

- 2.1** The Code received from VD-GSTIND previously, is to be sent to 14409 via SMS coded as CNF <space>3B<space>Code
- 2.2** A SMS acknowledging the filing of return along with ARN Number will be received from VD-GSTIND

Further, the press release also provides for mechanism to seek help via SMS i.e. by sending HELP<Space>3B to 14409.

**VA Comments:**

- The aforesaid notification and press-release provides for ease of GST compliance for registered taxpayers filing NIL GSTR-3B returns.

**For any further information/ clarification, please feel free to write to:**

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