



Single Click NIL filing of GSTR-1

It has been constant endeavor to improve the user experience and performance of GSTR-1/IFF filing and hence significant improvements in Summary Generation process, quicker response time and enhanced user-experience for the taxpayers have been achieved. In order to further simplify the return filing experience a single click NIL filing of GSTR-1 has been introduced on GST Portal. Taxpayers can now file NIL GSTR-1 return by simply ticking the check box *File NIL GSTR-1* available at GSTR-1 dashboard.

Eligibility to file NIL GSTR-1: Taxpayers may file NIL GSTR-1 if they have:

- 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 form is being filed for,
- No Amendments** to be made to any of the supplies declared in an earlier form,
- No Credit or Debit Notes** to be declared / amended,
- No details of advances received** for services is to be declared or adjusted

Steps to file NIL GSTR-1:

Taxpayers shall login to GST portal and navigate to online form GSTR-1 by selecting relevant GSTR-1 period in Returns dashboard (Services > Returns > Returns Dashboard > Form GSTR-1 > Prepare Online).

- Select File NIL GSTR-1 checkbox:** In the GSTR-1 dashboard, a File NIL GSTR-1 checkbox shall be available at the top. If the taxpayer is eligible to file NIL GSTR-1, they can select the *File NIL GSTR-1* checkbox. On click of the checkbox, system will show a note related to NIL filing and all the tiles/tables shall be hidden.

The screenshot displays the GST Portal interface for the GSTR-1 dashboard. At the top, there is a navigation bar with options like Dashboard, Services, GST Law, Downloads, Search Taxpayer, Help and Taxpayer Facilities, and e-Invoice. Below this, the breadcrumb trail shows Dashboard > Returns > GSTR-1/IFF. The main heading is 'GSTR-1 - Details of outward supplies of goods or services'. A table below the heading shows GSTIN (FY - 2021-22), Legal Name (Tax Period - August), Trade Name (GSTN Status - Not Filed), and a note about mandatory fields (Due Date - 11/09/2021). A red box highlights the 'File Nil GSTR-1' checkbox, which is checked. Below the checkbox, a note states: 'Note: NIL Form GSTR-1 can be filed by you if you have:'. The note lists four conditions: a. No Outward Supplies, b. No Amendments, c. No Credit or Debit Notes, and d. No details of advances received. At the bottom, there is an 'E-INVOICE DOWNLOAD HISTORY' section with buttons for BACK, DOWNLOAD DETAILS FROM E-INVOICES (EXCEL), RESET, and FILE STATEMENT. A red arrow points to the RESET button.

- **Nil filing of GSTR-1 will not be allowed in case there is already saved records in GSTR-1. The taxpayers are advised to delete already saved records or reset GSTR-1 data by clicking RESET button available on GSTR-1 dashboard before filing NIL GSTR-1. (Above image)**

2. **File Statement:** To file Nil GSTR-1, taxpayer need to click File Statement button, which shall be available at the bottom of the GSTR-1 dashboard page. On clicking of 'File Statement' button, taxpayers will be navigated to the filing page to file GSTR-1/IFF using DSC/EVC.

Returns Filing for GST GSTR1

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

BACK FILE WITH DSC FILE WITH EVC

DSC Usage Steps:

- Run the emsigner as Administrator.
- open the portal,fill the appropriate Details go to till Update Register DSC
- Open a separate tab in same browser and type <https://127.0.0.1:1585>
- Click on Advanced
- Click proceed to 127.0.0.1(unsafe)
- Come back to GST portal, refresh the page
- Click on register DSC

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