

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.

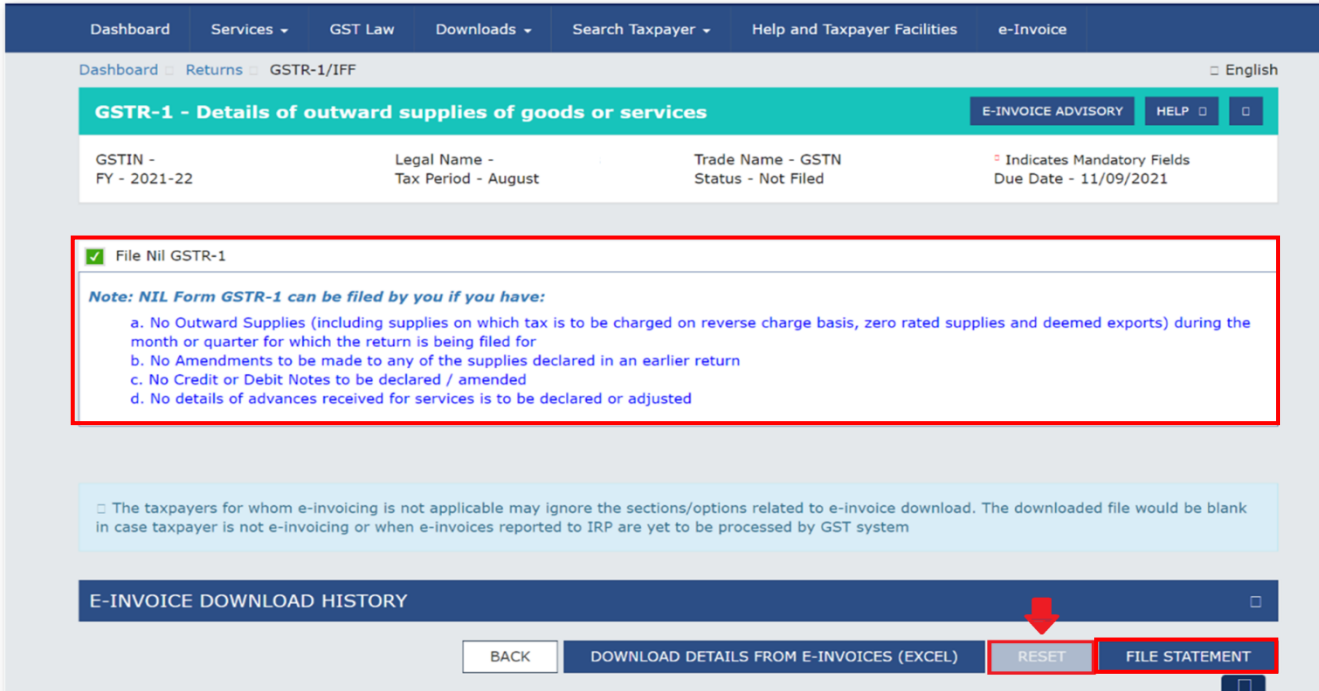
Eligibility to file NIL GSTR-1: Taxpayers may file NIL GSTR-1 if they have:

- 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, or
- 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 shows the GST Portal interface for the GSTR-1 dashboard. At the top, there is a navigation bar with links: Dashboard, Services, GST Law, Downloads, Search Taxpayer, Help and Taxpayer Facilities, and e-Invoice. Below this, the breadcrumb trail is: Dashboard > Returns > GSTR-1/IFF. The main heading is "GSTR-1 - Details of outward supplies of goods or services". Below the heading, there is a table with the following information:

GSTIN - FY - 2021-22	Legal Name - Tax Period - August	Trade Name - GSTN Status - Not Filed	Indicates Mandatory Fields Due Date - 11/09/2021
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Below the table, there is a checkbox labeled "File Nil GSTR-1" which is checked. Below the checkbox, there is a note: "Note: NIL Form GSTR-1 can be filed by you if you have:" followed by four bullet points:

- a. 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
- b. No Amendments to be made to any of the supplies declared in an earlier return
- c. No Credit or Debit Notes to be declared / amended
- d. No details of advances received for services is to be declared or adjusted

Below the note, there is a light blue box with the following text: "The taxpayers for whom e-invoicing is not applicable may ignore the sections/options related to e-invoice download. The downloaded file would be blank in case taxpayer is not e-invoicing or when e-invoices reported to IRP are yet to be processed by GST system". At the bottom, there is a section titled "E-INVOICE DOWNLOAD HISTORY" with a table containing the following buttons: 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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