

FAQs > Filing Nil Form GSTR-3B through Online

1. What Nil Form GSTR-3B is filed?

Form GSTR-3B can be filed as a nil return if there are no outward supplies as well as liability (including reverse charge liability) in the month, for which the return is being filed for. This form can be filed nil, in both online mode and in offline mode (by SMS).

2. Who can file Nil Form GSTR-3B?

Nil Form GSTR-3B for a tax period can be filed, if you:

- Have NOT made any Outward Supply and
- Do NOT have any reverse charge liability
- Do NOT intend to take any Input tax credit and
- Do NOT have any Liability for that particular Tax Period.

For example, if your answer to any of below questions is in affirmative, your GSTR-3B return for a particular tax period will not be a nil return:

1. Have you made any supply of goods/services (including nil rated, exempt and non-GST supplies) or received any supplies liable to reverse charge or exempt, nil rated and non-GST inward supplies during this tax period?
2. Have you made any inter-state supplies to unregistered persons, composition taxable persons or UIN holders?
3. Do you intend to reverse Input Tax Credit (ITC)?
4. Do you have any interest or late fee (including carry forward late-fee) liability to be paid?
5. Do you have any tax liability, due to Form GST TRAN-1?
6. Any other liability which is liable to be paid by you, while filing your return?

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

Filing of Form GSTR-3B is mandatory for all normal 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 is satisfied).

4. By when can I file Nil Form GSTR-3B?

A taxpayer may file Nil Form GSTR-3B, anytime on or after the 1st of the subsequent month for which the return is being filed for.

For example, for the month of April 2020, nil return can be filed only on or after 1st May 2020.

5. How can I file Nil Form GSTR-3B?

You can file nil Form GSTR-3B by navigating to **Services > Returns > Returns Dashboard**. Select the **Financial Year** and **Returns Filing Period** and click the **GSTR3B** tile.

Select **Yes** for option A '**Do you want to file Nil return?**'. You can file nil Form GSTR-3B by affixing the applicable signature.