

- A Composition taxpayer can now file NIL statement in Form GST CMP-08 for a quarter, through an SMS, apart from filing it through online mode, on GST Portal.
- To file NIL Form GST CMP-08 through SMS, the taxpayer must fulfil following conditions:
 - Taxpayer must be registered as composition taxable person (by filing Form GST REG-01) or the taxpayer might have opted for composition levy (by filing Form GST CMP-02).
 - Taxpayer must have filed all the applicable statement(s) in Form GST CMP-08 for the previous quarter(s).
 - Authorized signatory and his/ her phone number must be registered on the GST Portal.
 - There must not be any data in save stage, in online version of Form GST CMP-08, on the GST Portal.
- NIL Form CMP-08 for a tax period must be filed by the taxpayer, if there is no:
 - outward supplies;
 - liability due to reverse charge (including import of services); and
 - other tax liability for the quarter, for which the statement is being filed.
- Steps to File Nil Form GST CMP-08 through SMS are as below:
 - Send SMS to 14409 number to file Nil Form CMP-08 ie NIL space Return Type space GSTIN space Return Period

(For example for NIL Filing for Tax Period Apr-Jun 2020: NIL C8 07AQDPP8277H8Z6 062020)
 - Send SMS again on the same number 14409 with Verification Code to confirm filing of Nil Form CMP-08

(For Example: If Verification Code received here is 324961: CNF space Return Type space Code - CNF C8 324961)
 - 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 GST CMP-08.
- All the authorized representatives for a particular GSTIN, with unique mobile number can file NIL Form GST CMP-08 through SMS.
- The due date for filing of Form GST CMP-08 is 18th of the month following the quarter.
- For more details on filing Nil Form GST CMP-08 on the GST Portal Click this link:

https://tutorial.gst.gov.in/userguide/returns/index.htm#t=FAQs_SMS.htm

Note: The facility of Nil filing for FORM GSTR-3B & GSTR 1 through SMS is already available to the taxpayers.