

- Nil filing of Form GSTR-1 (Qtrly) through SMS has been enabled for taxpayers under QRMP Scheme. They can now file it by sending a message in specified format to 14409. The format of the message is < **NIL** > space < **Return Type** (R1) > space< **GSTIN** > space < **Return Period** (mmyyyy) >.

Example: NIL R1 07XXXXXX1234H8Z6 062020 (where return period must be last month of the quarter)

- However, NIL filing through SMS can't be done in following scenarios:
 - If IFF for Month 1 or 2 of a quarter is in Submitted stage, but not Filed.
 - If invoices are Saved in IFF for Month 1 or 2 of a quarter, which was not submitted or filed by due date.