



3 YEARS OF
GOOD AND SIMPLE TAX

NEWSLETTER

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THE INSTITUTE OF
Company Secretaries of India

भारतीय कम्पनी सचिव संस्थान

IN PURSUIT OF PROFESSIONAL EXCELLENCE

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(Under the jurisdiction of Ministry of Corporate Affairs)



One Nation, One Tax, One Market

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GST DAY CELEBRATIONS 2020 HELD ON 1ST JULY, 2020

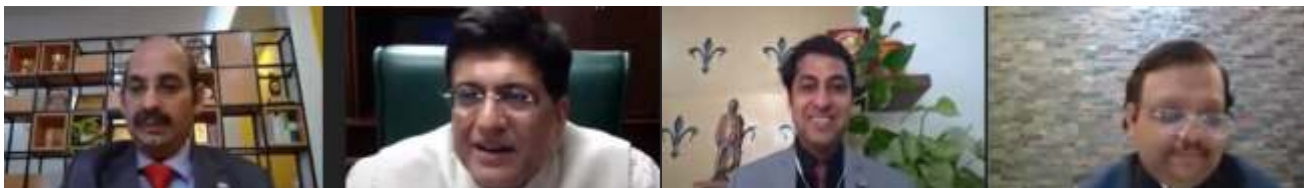
To commemorate the third anniversary of the introduction of the **Goods and Services Tax**, a mega programme was organised on 1st July 2020 through live webinar mode. Shri Piyush Goyal, Hon'ble Minister of Railways and Commerce and Industry presided over as the Chief Guest at the Inaugural Session. A special interactive session with Shri Sushil Kumar Modi, Hon'ble Deputy Chief Minister of Bihar along with President, Vice-President and other Council Members, ICSI was also organised on the occasion.

A video on "ICSI unlocking the opportunities in the Lockdown" was also released during the Inaugural Session along with the GST Newsletter and Info Capsule.

INAUGURAL SESSION

CS Deepak Khaitan, Council Member and Chairman, Practicing Company Secretaries Committee, ICSI briefed about the series of events for the day and welcomed the guests for the day which was followed by a brief introduction of the Chief Guest by CS Nagendra D. Rao, Vice President, ICSI.

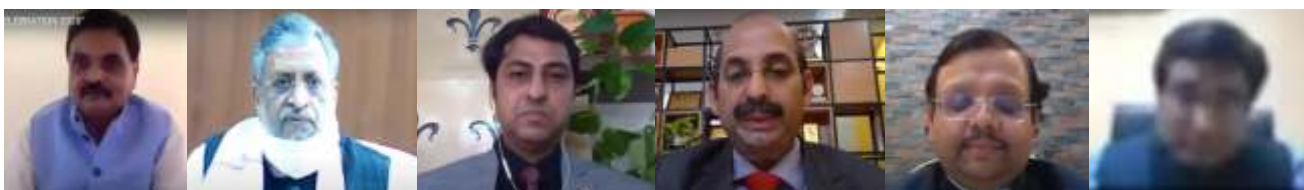
CS Ashish Garg, President, ICSI informed the participants that the Institute has been taking several initiatives since the introduction of GST in the year 2017 and constantly representing before the Government seeking recognitions for the Company Secretaries in the GST domain. He also apprised that the Institute has been bringing out various publications on GST and issues Educational series and monthly Newsletter and that ICSI also has the distinction of holding the largest GST taxation class at Jaipur, which is an unchallenged Guinness World Record till date.



Shri Piyush Goyal, Hon'ble Minister of Railways and Commerce and Industry extended his wishes on GST Day while paying homage to late Arun Jaitley, the architect of GST and hailed the contribution of ICSI in disseminating GST laws and framework to all stakeholders. He said that Company Secretaries have moved from their traditional role to much bigger role towards providing advisory and compliance services to companies and Company Secretaries have come to be known as Corporate Secretary.

He further said that the government is making significant efforts to bring changes in terms of integrity and how the businesses work for promoting EODB and improving lives of Indians by making India a US \$5 Trillion economy by 2025 and US \$10 Trillion economy by 2030. He also said that Professionals have a big role to play in Atmanirbhar Bharat mission and that we all should use Indian goods to infuse demand for Indian goods leading to capacity building of Indian industry and reduction in production cost.

SPECIAL INTERACTIVE SESSION



Shri Vijay Kumar Jhalani, Former Council Member (Govt. Nominee), ICSI, while introducing Shri Sushil Kumar Modi said that ICSI is the only professional body among the three sister bodies which is celebrating GST Day. He hailed the contribution made by Shri Sushil Kumar Modi alongside Jaitley Ji in the introduction of GST in 2017. He urged upon Shri Modi to pursue allowing conduct of GST Audit by Company Secretaries.

Shri Sushil Kumar Modi, Deputy Chief Minister of Bihar congratulated ICSI for celebrating GST Day. He said GST is a result of determination and efforts of consensus builder late Arun Jaitley. GST subsumed multiple taxes and duties and its introduction was a Herculean task. GST has led to formalisation of tax regime, curbing of corruption. GSTN is the largest network in the world. He urged Company Secretaries to suggest measures to come out of the

situation that is posed by pandemic which has led to decline in GST collections.

CS Vineet K. Chaudhary, Council Member ICSI, while conveying vote of thanks said that GST Council has made tremendous effort in implementation of GST. He thanked the Hon'ble Ministers and other distinguished panellists for sparing their valuable time and sharing their views on GST Day.

TECHNICAL SESSION-1: "GST- THE WAY FORWARD"



Moderator and Vote of Thanks: CS Manish Gupta, Council Member, ICSI

Panellists: Mr. Prakash Kumar, CEO of GSTN, CS Bimal Jain, Executive Director, A2Z Taxcorp LLP and CS Vikas Khare, Former Vice President, ICSI.

CS Ashish Garg, President released the GST Newsletter-June, 2020 issue and also released the Info Capsule.

Mr. Prakash Kumar in his address deliberated upon the GST statistics in recent years. He also informed the participants about SMS based filing of NIL GSTR-3B return and SMS based filing of NIL GSTR-1 return.

CS Bimal Jain spoke about issues like taxable event in the GST, subjective nature of the same and dependability on individual to individual. He opined that TRAN-1 should have been filed by 27th December, 2017 but till now so many litigations/cases are pending in the Court regarding this.

TECHNICAL SESSION-2: "PERTINENT ISSUES AND PROFESSIONAL OPPORTUNITIES IN GST"



Moderator: CS Praveen Soni, Council Member, ICSI

Panellists: CS V S Datey, Renowned author of Indirect Tax Laws, CS Shubham Khaitan, Partner - S. Khaitan & Associates, CS Udit Jalan, Founder & CEO - File IT India & CFO- Taaza TV, CA Gagan Kedia, Managing Partner- MRG Kedia & Co.

Vote of Thanks: CS Chetan Patel, Council Member, ICSI

CS Udit Jalan rephrasing the statement of Mr. Piyush Goyal in his own words, observed that it is important to have more equipped professionals to ensure compliance of various statutes and thus help in achieving the difficult tasks.

CS V S Datey highlighted the issue of "Applicability of GST on sale of developed land". The panellists deliberated in detail about the issue of filing the returns, and other related aspects.

TECHNICAL SESSION-3: "CONTEMPORARY ISSUES IN WRIT JURISDICTION IN GST"



Moderator and Vote of Thanks: CS B. Narasimhan, Council Member, ICSI

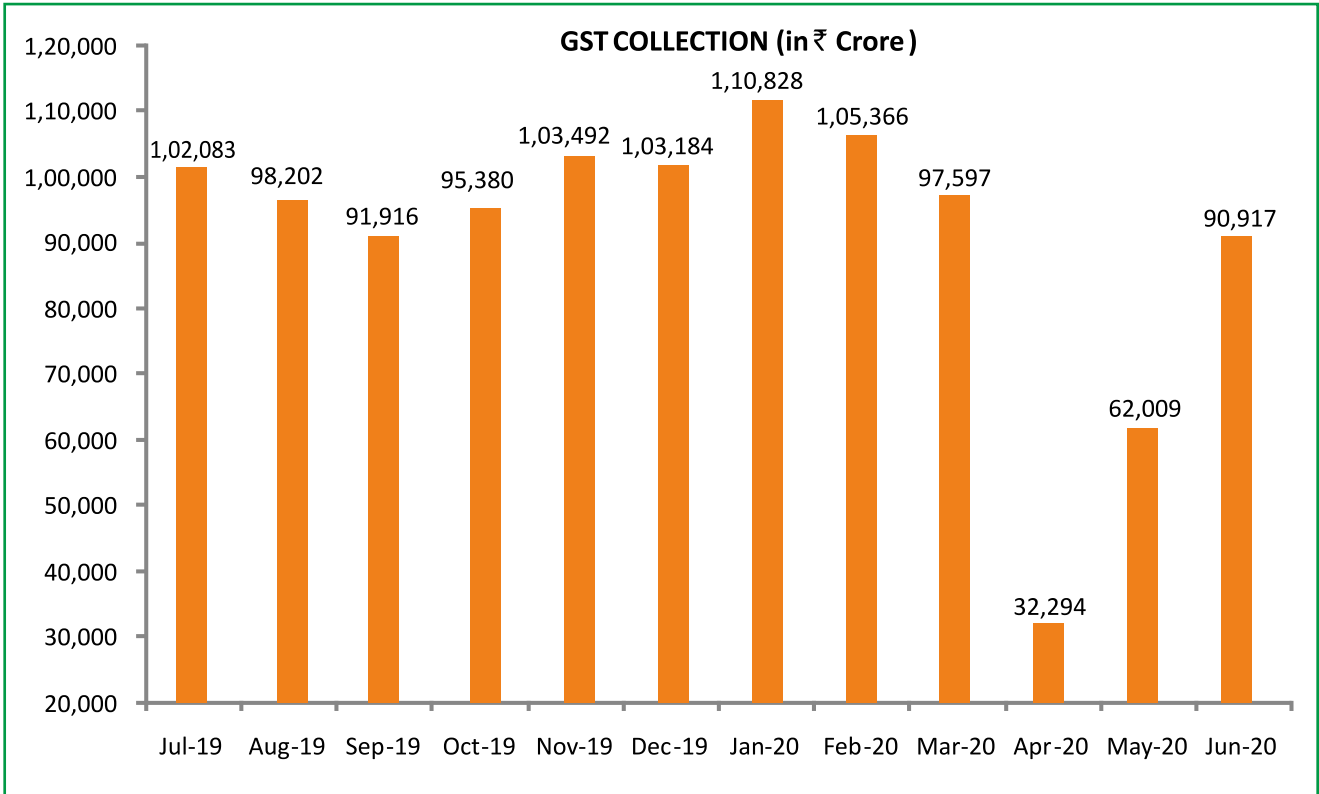
Speaker: Mr. Vinay Shraff, Advocate, High Court & Supreme Court

Mr. Shraff made a brief presentation on kinds of remedies writ court offers; issues in Transitional Credit; Judgements on some important issues; Contemporary and/or contentious issues in GST which can be addressed through writ petition before High Courts.

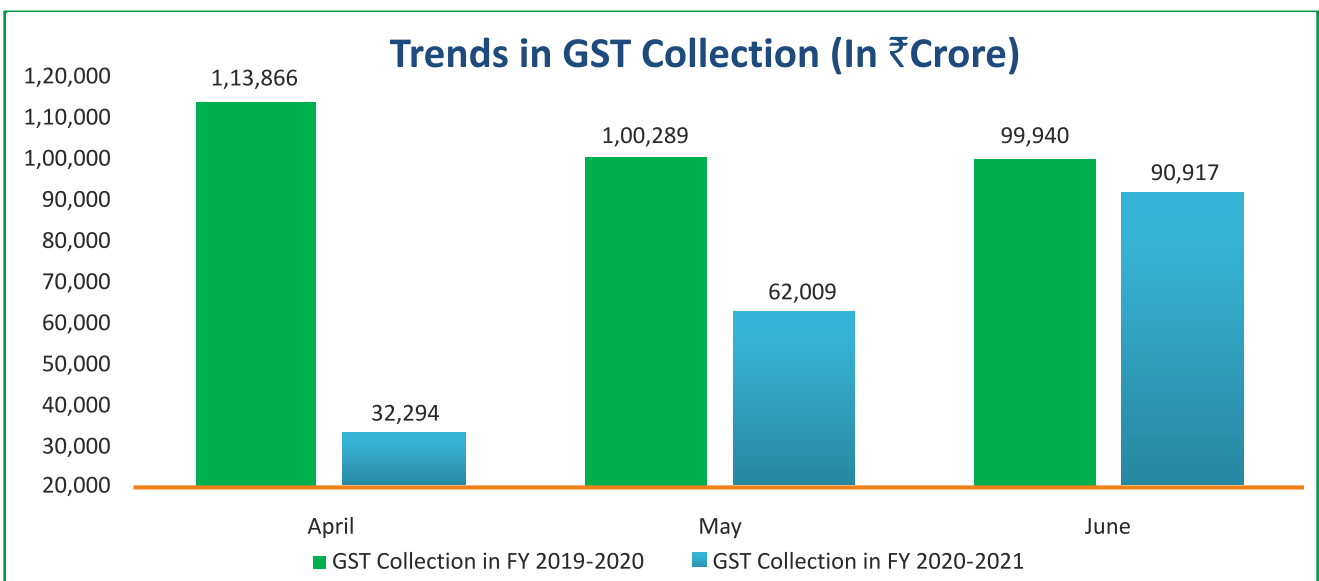
GST STATISTICAL UPDATES

GST COLLECTIONS

GST Revenue collection in the month of **June, 2020** is ₹ **90,917 Crore**.



TRENDS IN GST COLLECTION



Source: <https://pib.gov.in/PressReleasePage.aspx?PRID=1635572>

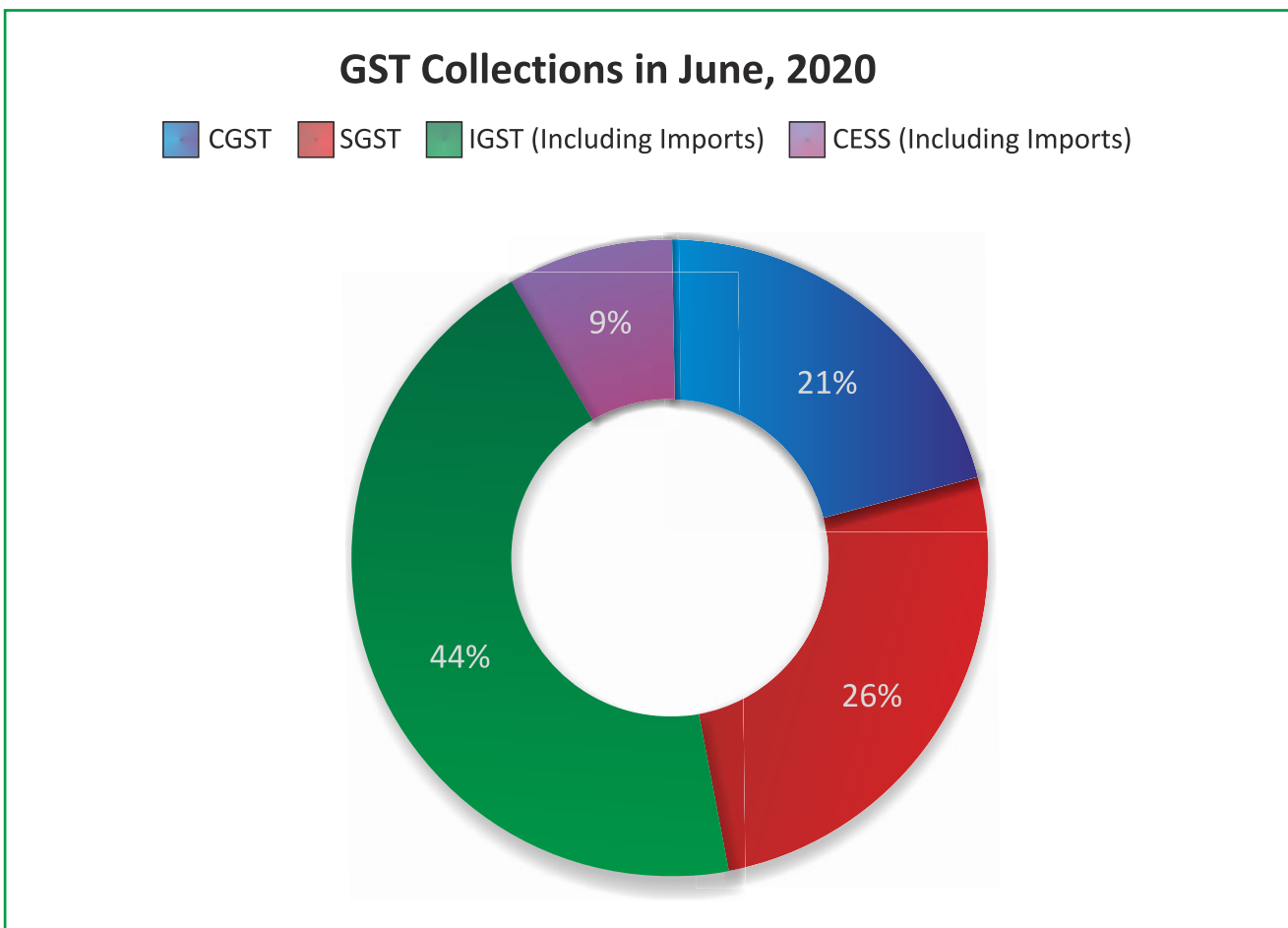
BREAK-UP OF GST COLLECTION

Out of total GST collection of ₹ 90,917 crore, in the month of **June, 2020** CGST is ₹18,980 crore, SGST is ₹23,970 crore, IGST is ₹40,302 crore (including ₹15,709 crore collected on imports) and Cess is ₹7,665 crore (including ₹607 crore collected on imports).

The government has settled ₹13,325 crore to CGST and ₹11,117 crore to SGST from IGST as regular settlement. The total revenue earned by Central Government and the State Governments **after regular settlement** in the month of **June, 2020** is ₹32,305 crore for CGST and ₹35,087 crore for the SGST.

During the month of **June**, returns of February, March, and April 2020 have also been filed in addition to some returns of May 2020 since Government has allowed a relaxed time schedule for filing of GST returns.

The revenues during the financial year has been impacted due to **COVID-19**, firstly due to the economic impact of the pandemic and secondly due to the relaxations given by the Government in filing of returns and payment of taxes due to the pandemic. However, figures of past three months show recovery in GST revenues. The GST collections for the month of **April** was ₹ 32,294 crore which was 28% of the revenue collected during the same month of the last year and the GST collections for the month of **May** was ₹ 62,009 crore which was 62% of the revenue collected during the same month of the last year.



Source: <http://pib.gov.in>

COMPLIANCE CALENDER

Forms	Period	Due Date	Remarks
GSTR-1	June-2020	5 th August, 2020	Turnover greater than ₹1.50 Crore or opted to file monthly Return
GSTR-1	Jan-Mar, 2020 April-June,2020	17 th July, 2020 3 rd August, 2020	Quarterly return for registered persons with aggregate turnover up to ₹1.50 Crores
GSTR-3B	June-2020	20 th July, 2020, 23 rd Sept, 2020 & 25 th Sept, 2020	All registered Persons required to pay GST and file Monthly GST Return
GSTR-4	2019-20	31 st Aug, 2020	All taxable Persons registered under composition scheme required to file Annual Return
GSTR-5	June-2020	31 st Aug, 2020	For non-resident persons required to pay GST and file Monthly GST Return
GSTR-5A	June-2020	31 st Aug, 2020	Non-resident OIDAR services providers required to file Monthly GST Return
GSTR-6	June-2020	31 st Aug, 2020	Every Input Service Distributor (ISD Return)
GSTR-7	June-2020	31 st Aug, 2020	Filed by person liable to deduct TDS
GSTR-8	June-2020	31 st Aug, 2020	Filed by E-Commerce Operators liable to deduct TCS
GSTR-9& GSTR-9C	2018-19	30 th Sept, 2020	Annual Returns Filed by Regular Taxpayer & Reconciliation statement & Certification
CMP-08	Jan-Mar, 2020 April-June,2020	7 th July, 2020 18 th July, 2020	Statement for payment of self- assessed tax
RFD-10	-	-	Eighteen months after end of the quarter for which refund is to be claimed

Source: <http://gst.gov.in>



**FILING NIL FORM GSTR-1
THROUGH SMS ON GST PORTAL**

**FAQs ON FILING NIL FORM GSTR-1
THROUGH SMS ON GST PORTAL**



FILING NIL FORM GSTR-1 THROUGH SMS ON GST PORTAL

1. A taxpayer may now file NIL Form GSTR-1, through an SMS, apart from filing it through online mode, on GST Portal.
2. To file NIL Form GSTR-1 through SMS, the taxpayer must fulfil following conditions:
 - They must be registered as Normal taxpayer/ Casual taxpayer/ SEZ Unit / SEZ Developer.
 - They have valid GSTIN.
 - Phone number of Authorized signatory is registered on the GST Portal.
 - No data should be in saved or submitted stage for Form GSTR-1 on the GST Portal, related to that respective month.
 - NIL Form GSTR-1 can be filed anytime on or after the 1st of the subsequent month for which the return is to be filed.
 - Taxpayer should have opted for the filing frequency as either monthly or quarterly.
3. NIL Form GSTR-1 for a tax period must be filed by the taxpayer if:
 - There are 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.
 - No Amendments is to be made to any of the supplies declared in an earlier return.
 - No Credit or Debit Notes to be declared/ amended.
 - No details of advances received for services to be declared or adjusted.
4. Steps to File Nil Form GSTR 1 through SMS is as below:
 - Send SMS to **14409** number to file Nil Form GSTR-1 - **NIL** space **Return Type** space **GSTIN** space **Return Period**
 - **For Monthly Filing for Tax Period April 2020:** NIL R1 07AQDPP8277H8Z6 042020
 - **For Quarterly Filing for Tax Period Apr-Jun 2020:** NIL R1 07AQDPP8277H8Z6 062020
 - Send SMS again on the same number **14409** with Verification Code (For Example: Verification Code received here is 324961) to confirm filing of Nil Form GSTR-1- **CNF** space **Return Type** space **Code** - CNF R1 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 GSTR-1 .
5. All the authorized representatives, for a particular GSTIN can file NIL Form GSTR-1 through SMS

Source: <https://www.gst.gov.in/newsandupdates/read/388>

FAQs ON FILING NIL FORM GSTR-1 THROUGH SMS ON GST PORTAL

1. When can Form GSTR-1 be filed as Nil?

Form GSTR-1 can be filed as a nil return if there are 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 .

2. Who can file Nil Form GSTR-1?

Nil Form GSTR-1 for a tax period can be filed, if:

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

3. Is filing of Form GSTR-1 as Nil return mandatory?

Filing of Form GSTR-1 is mandatory for all normal (including SEZ Unit & SEZ developer) 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 are satisfied).

4. From when can I file Nil Form GSTR-1 for a tax period?

A taxpayer can file Nil Form GSTR-1, anytime from 1st of the month subsequent of the tax period onwards. For example, Form GSTR-1 for the calendar month of April, can be filed from 1 st May onwards. Form GSTR-1 for the quarter of April to June can be filed from 1st July onwards.

5. Can I file Nil Form GSTR-1 through SMS, instead of filing online through GST Portal?

Yes, you can file Nil Form GSTR-1 through SMS, instead of filing it through online mode on GST Portal.

6. Who is eligible to file Nil Form GSTR-1 through SMS?

Any taxpayer who fulfills below conditions, are eligible to file Nil Form GSTR-1, through SMS:

- Taxpayer must be registered as Normal taxpayer/ Casual taxpayer/ SEZ Unit / SEZ Developer and must have a valid GSTIN
- Taxpayer must have opted for the filing frequency as either monthly or quarterly on the GST Portal.
- Authorized signatory and his/ her phone number must be registered on the GST Portal.
- There must not be any data in saved or submitted stage in online version of Form GSTR-1, on the GST Portal.

7. Who is authorized to file Nil Form GSTR-1 through SMS, on behalf of the taxpayer?

All the authorized representatives, for a particular GSTIN, are allowed to file Nil Form GSTR-1 through SMS.

Note:

- If more than one Authorized Signatories/ Representatives have the same mobile number registered on the GST
- Portal, such Authorized Signatories cannot file Nil Form GSTR-1 through SMS. In such scenario, Authorized Signatory first need to update their mobile number on the GST Portal, through non-core amendment process, by giving unique mobile number for every authorized signatory for that requested GSTIN.
- Any Authorized Signatory/ Representative with unique mobile number registered on the GST Portal, can file Nil Form GSTR-1 through SMS.

8. I am an Authorized Signatory and my mobile number has been registered for more than one GSTIN. Can I file Nil Form GSTR-1, through SMS for all GSTINs?

Yes, you can file Nil Form GSTR-1, through SMS for all GSTINs, for whom you are an Authorized Signatory, from the same mobile number.

9. My Authorized Signatories have been reset by the Tax Official. Can I file Form GSTR-1 Nil return through SMS?

In case, your Authorized Signatories have been reset by the Tax Official, you need to first reactivate your User ID by navigating to GST Portal > Login > here link.

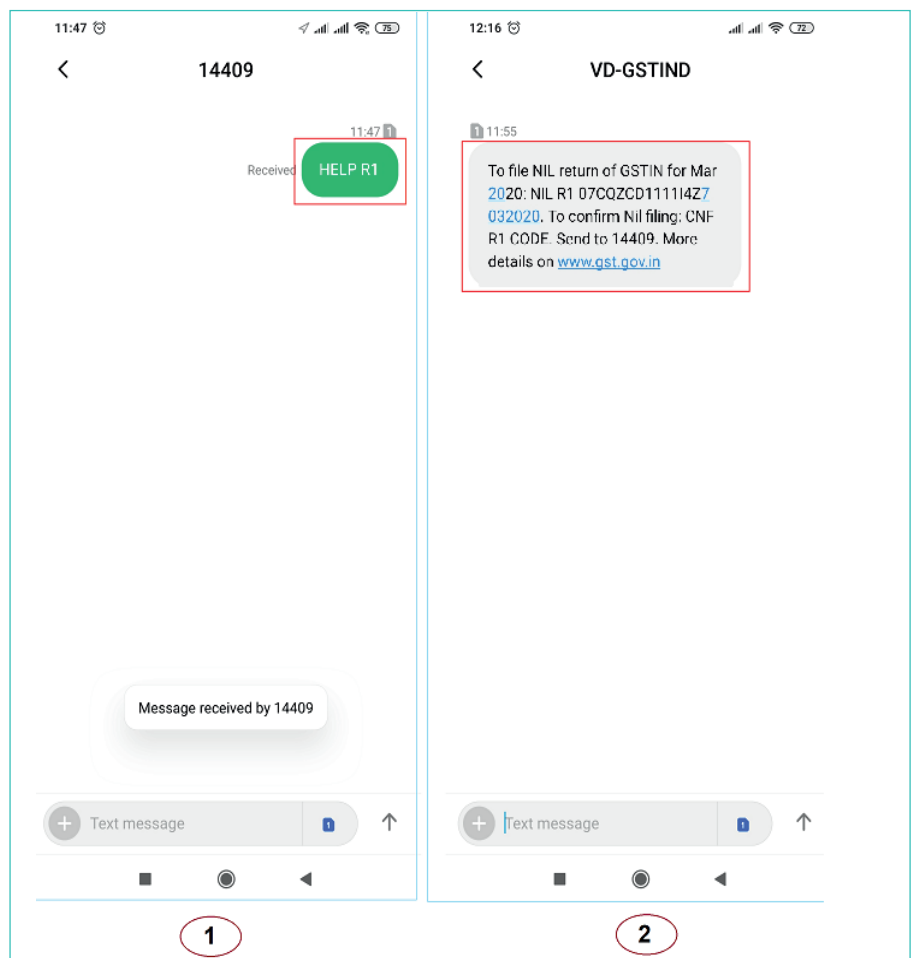
Post reactivating your User ID, you can file Nil Form GSTR-1 through SMS.

10. How do I get help on Nil Form GSTR-1 filing through SMS?

You need to send SMS in below format to get help related to filing Nil Form GSTR-1 through SMS to 14409:

SMS Format: HELP
space<Return Type>

Example: HELP R1



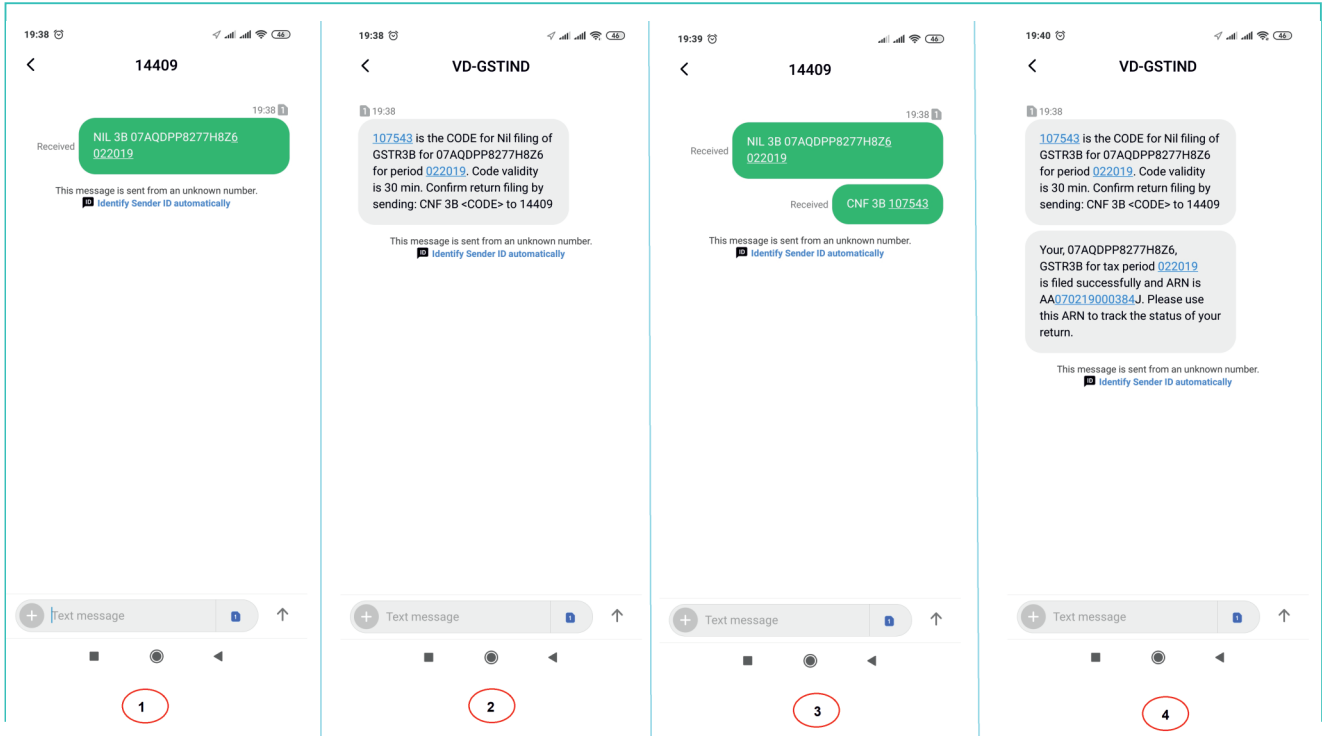
11. How can I file Nil Form GSTR-1 through SMS?

To file Nil Form GSTR-1 through SMS, follow the below mentioned steps. Let's take an example that you need to file Nil Form GSTR-1 through SMS for a GSTIN 07AQDPP8277H8Z6 for tax period April 2020 (monthly).

Note: The example also contains steps for filing Form GSTR-1 for quarter April to June 2020 for the same GSTIN for user information.

S.No.	Step-List	SMS Format	Example
1.	Send SMS to 14409 number to file Nil Form GSTR-1.	<code>NILspace<ReturnType>space<GSTIN>space<Return Period></code>	For Monthly Filing of Nil Form GSTR-1 for Tax Period April 2020: NIL R1 07AQDPP8277H8Z6 042020 For Quarterly Filing of Nil Form GSTR-1 for Tax Period Apr-Jun 2020: NIL R1 07AQDPP8277H8Z6 062020
2.	After receiving the SMS, GST Portal will check for the validations. Note: <ul style="list-style-type: none"> If validations for filing Nil Form GSTR-1 are satisfied, you will receive a "Verification CODE" on the same mobile number from which you have sent the SMS to complete the filing. If validations for Nil filing are not satisfied, you will receive appropriate response/ error message to the same mobile number from which you have sent the SMS. Note: Verification Code is usable only once and will expire within 30 minutes. Please do not share it with anyone.		
3.	Send SMS again on the same number 14409 with Verification Code (For Example: Verification Code received here is 324961) to confirm filing of Nil Form GSTR-1. Note: Taxpayers are required to compose a new text message to send it to 14409.	<code>CNFspace<Return Type>space<Code></code>	CNF R1 324961
4.	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 GSTR-1 .		

The above is illustrated as text images as given below:



12. I have saved my data/summary for a particular return period on the GST Portal. Can I file Nil Form GSTR-1 through SMS for that period?

You cannot file Nil Form GSTR-1 through SMS, for the tax period, for which you have saved data/summary on the GST Portal. If you have some saved data in your Form GSTR-1 on GST Portal, you need to either file your Form GSTR-1 through online mode on GST Portal or delete the saved data from the portal and then file Nil Form GSTR-1 through SMS.

13. Is there any difference in filing Nil Form GSTR-3B and Form GSTR-1 through SMS?

There is no difference in filing Nil Form GSTR-3B and Form GSTR-1 through SMS except the return type format. Return type format for Form GSTR-3B is **3B** and for Form GSTR-1 is **R1**

Send SMS to 14409 for	Filing Form GSTR-1	Filing Form GSTR-3B
Getting Help Assistance	Help R1	Help 3B
Filing Nil Return	Monthly Filing - NIL R1 07AQDPP8277H8Z6 042020 Quarterly Filing - NIL R1 07AQDPP8277H8Z6 062020	NIL 3B 07AQDPP8277H8Z6 042020
Sending Verification Code	CNF R1 324961	CNF 3B 324961

14. What is the validity of Verification Code?

Verification Code is valid for 30 minutes.

15. Verification Code consists of how many digits?

Verification Code consists of 6 numeric digits only.

16. Can I use Verification Code multiple times?

No, Verification Code is usable only once.

17. Is SMS text case sensitive, in case of filing Nil Form GSTR-1 through SMS?

No, SMS text is not case sensitive.

18. I have received a message that my mobile number has been blocked for 24 hours. Why?

In case, incorrect Verification Code is provided more than three times during a day, the GSTIN and Mobile number combination for that particular day, will be blocked for filing of Nil Form GSTR-1 through SMS. You can try filing Nil Form GSTR-1, through SMS, after 24 hours.

However, you can login to the GST Portal to continue filing of Nil Form GSTR-1, through online mode. You can file Nil Form GSTR-1 for another GSTIN, if you the authorized signatory for those GSTINs.

19. I have sent correct Verification Code, but I have received SMS that the code is not valid. Why?

It is possible that your Verification Code has expired. You can send SMS again, in the desired format, to receive a new Verification Code. To send SMS again please wait for at least 5 minutes after generating of any new Verification Code.

Note: When you generate fresh Verification Code, previous Verification Code becomes invalid. In such case, you will have to provide new Verification Code to file Nil Form GSTR-1 through SMS.

20. What will happen after successful filing of Nil Form GSTR-1, through SMS?

After successful filing of Nil Form GSTR-1, through SMS:

- ARN will get generated.
- The status of Form GSTR-1 is changed to Filed on GST Portal.
- An SMS and e-mail will be sent to the e-mail and mobile number of the primary authorized signatory.
- In case, sender is an authorized signatory but not the primary authorized signatory, SMS will be sent to his/her mobile number also.

21. I have filed Nil Form GSTR-1 through SMS. Do I need to login again to the GST Portal to file Nil Form GSTR-1?

Once you have filed Nil Form GSTR-1 through SMS, you do not need to login to the GST Portal again to file Nil Form GSTR-1. After successful filing of Nil Form GSTR-1, through SMS, the status of Form GSTR-1 is changed to Filed on GST Portal.

22. I have filed Nil Form GSTR-1 through SMS. Can I revise the filed return for the requested tax period?

No, you cannot revise filed Nil Form GSTR-1, for the requested tax period, after filing it through SMS.

23. From where can I track the status of my filed Form GSTR-1 return?

Navigate to **Services > Returns > Track Return Status** option to track the status of your filed Form GSTR-1 return on the GST Portal.

Source: https://tutorial.gst.gov.in/userguide/returns/index.htm#t=faq_nilreturngstr1.htm

24. What are the various error messages, their description and solution?

S.No.	Error/Information message	Error/ Information Description	Solution
1.	Invalid input. For Help on GSTR-1, send: HELP R1 For Help on GSTR-3B, send: HELP 3B To 14409.	This message is received when the Keyword (NIL, CNF or HELP) is not as per standard format i.e. there is an issue with keyword NIL, CNF or HELP.	Once you receive this message, you need to send the message in correct format for keyword NIL, CNF or HELP, as given below. <ul style="list-style-type: none"> NILspace<Return Type> space<GSTIN> space <ReturnPeriod> CNFspace<Return Type>space <Code> HELPSpace<Return Type>
2.	Request failed. Incorrect message format. Retry as: NIL <Return Type> <GSTIN> <Period> To file NIL 3B for Mar 2020: NIL3B 0 7 C Q Z C D 1 1 1 1 4 Z 7 032020. Send to 14409.	This message is received when NIL message contents are not as per standard format when return type can be determined, like: <ol style="list-style-type: none"> GSTIN structure; or Return period; or Return type 	Once you receive this message, you need to send NIL message again as per below format: NILspace<Return Type>space <GSTIN>space<Return Period> And send it to 14409 with correct GSTIN Structure, Return Period or Return Type.
3.	Request failed. Incorrect return type. Retry as: NIL <R1 or 3B> <GSTIN> <Period>. To file NIL 3B for Mar 2020: NIL 3B 0 7 C Q Z C D 1 1 1 1 4 Z 7 032020. Send to 14409.	This message is received when NIL message contents are not as per standard format when return type cannot be determined, like: <ol style="list-style-type: none"> GSTIN structure; or Return period; or Return type 	Once you receive this message, you need to send NIL message again as per below format: NILspace<Return Type>space<GSTIN>space<Return Period> And send it to 14409 with correct GSTIN Structure, Return Period or Return Type.
4.	Request failed. Mobile number not registered for 11AAAAA1111A1ZA. Please retry with registered mobile number or update mobile number on GST Portal.	This message is received when Mobile number is not registered for that particular GSTIN.	Once you receive this message, you need to initiate Nil filing of Form GSTR-1 through SMS from the registered mobile number of the persons authorized to file returns for that particular GSTIN. Or, you can update the mobile number of the authorized signatory on the GST Portal, through non core amendment process.

S.No.	Error/Information message	Error/ Information Description	Solution
5.	Request failed. Same mobile number is registered for multiple signatories of 11AAAAA1111A1ZA. Please retry post updating mobile number on GST portal.	This message is received when Mobile number is registered for more than one authorized signatory for that particular GSTIN.	Same mobile number can't be used by multiple authorized signatories, for the requested GSTIN, for filing Nil Form GSTR1. In such scenario, you first need to update the mobile number of the authorized signatory on the GST Portal, through non-core amendment process, by giving unique mobile number for every authorized signatory for that requested GSTIN. Note: Same mobile number can be used for filing Nil Form GSTR-1 for other GSTINs.
6.	Request failed. Invalid GSTIN. Please retry registered GSTIN.	This message is received when GSTIN format is correct, but GSTIN is not registered on the GST Portal.	Once you receive this message, you need to send SMS with valid GSTIN, which is registered on the GST Portal.
7.	Request failed. Incorrect format or Code Mismatch. Retry as: CNF R1 <CODE> Send to 14409. Mobile no. would be blocked for 24hrs in case of 3 continuous failure.	This message is received when taxpayer sends SMS in invalid format or with incorrect code.	Once you receive this message, you need to send the SMS in prescribed format and with correct Validation Code, to file Nil Form GSTR-1. In case, mismatch for Verification Code happens for 3 times continuously, then that particular mobile number will be blocked for 24 hours.
8.	Request failed. GSTR1 for requested tax period 042020 is already submitted/filed for 11AAAAA1111A1ZA. Please retry with different GSTIN or tax period.	This message is received when GSTIN and period for which Nil return is attempted to be filed through SMS, is either submitted or already filed for the tax period provided.	If the taxpayer has already submitted or filed Form GSTR-1 for the requested tax period, then Nil Form GSTR-1 can't be filed again through SMS for that particular return period.
9.	123456 is the CODE for Nil filing of R1 for 11AAAAA1111A1ZA for period 012020. Code validity is 30 min. Confirm return filing by sending: CNF R1 <CODE> to 14409	This message is received when you send a SMS in format as NILspace<Return Type>space<GSTIN>space<Return Period> to initiate filing of Nil Form GSTR-1 and all the validations are successful.	Once you receive this message, you need to send a SMS in format as CNFspace<Return Type>space<Code> to confirm filing of Nil Form GSTR-1.
10.	You have exceeded maximum number of attempts for <GSTIN>.	This message is received when incorrect code is provided continuously for 3 times. This	You can try filing Nil Form GSTR-1, through SMS, after 24 hours. However, you can login to the GST Portal to

S.No.	Error/Information message	Error/ Information Description	Solution
	Please try again after 24hrs. Continue filing return for another GSTIN or on www.gst.gov.in	combination of GSTIN and mobile number gets blocked for 24 hours.	continue filing of Nil Form GSTR-1, through online mode. You can continue filing return for another GSTIN from same mobile number.
11.	Request failed. Invalid or expired Code. Retry as: NIL <R1 or 3B> <GSTIN> <Period>. To file NIL 3B for Mar 2020: NIL 3B 07CQZCD111114Z7 032020. Send to 14409.	This message is received in case you have sent SMS: <ul style="list-style-type: none"> With Verification Code without creation of the request for filing Nil Form GSTR-1 or With Verification Code post expiration of the code for filing Nil Form GSTR-1 	Once you receive this message, you need to send a SMS in format as NILspace<Return Type>space <GSTIN>space<Return Period> to initiate filing of Nil Form GSTR-1. In case, mismatch for Verification Code happens for 3 times continuously, then that particular mobile number and GSTIN combination will be blocked for 24 hours.
12.	Request failed. Incorrect form type. Please retry as: CNF R1 <CODE> Send to 14409. Mobile number would be blocked for 24hrs in case of 3 continuous failure.	This message is received, in case, return type sent with code is different from return type for which request was sent earlier. For example, the code was created against a Nil filing request for Form GSTR-1 but confirmation message received was used for filing nil Form GSTR-3B.	Once you receive this message, you need to send a SMS in format as CNFspace<Return Type>space<Code> to confirm filing of Nil Form GSTR-1 on the code received.
13.	Request Failed. Incorrect Message Format. Retry with correct format. For R1/3B: CNF <R1 or 3B> <CODE> Send to 14409.	This message is received when the CNF request is not sent in the correct format.	Once you receive this message, you need to send a SMS in format as CNFspace<Return Type>space<Code> to confirm filing of Nil Form GSTR-1 on the code received.
14.	Request failed. You have exceeded maximum number of attempts for the day. Please try again after 24hrs. You may continue to file return on www.gst.gov.in.	This message is received when repeated SMS in incorrect format is sent from same mobile number for 50 times and then mobile number gets blocked for 24 hours.	You can try filing Nil Form GSTR-1, through SMS, after 24 hours. However, you can login to the GST Portal to continue filing of Nil Form GSTR-1, through online mode.
15.	Request failed. Quarterly taxpayers to file return for third month of quarter. Retry as: To file NIL R1 for Q 1 2020: NIL R1 07CQZCD111114Z7 032020 Send to 14409.	This message is received when taxpayer has opted to file Form GSTR-1 on quarterly frequency, but is trying to file return for first two months of the quarter.	You need to file Form GSTR-1 on quarterly frequency. For Quarterly Filing of Nil Form GSTR-1 for Tax Period Apr-Jun 2020: NIL R1 07AQDPP8277H8Z6 062020, i.e. last month of the quarter is to be sent on mmyyyy format

S.No.	Error/Information message	Error/ Information Description	Solution
16.	T a x p a y e r 11AAAAA1111A1ZA has not selected return filing frequency for the financial year. Select filing frequency by logging into www.gst.gov.in and try again.	This message is received when taxpayer has not selected the filing frequency for the relevant financial year on the GST Portal, pertaining to the tax period for which the request has been sent for return filing.	Login to the GST Portal and select the filing frequency for the relevant financial year belonging to the tax period for which the request has been sent for filing.
17.	Your last request for 11AAAAA1111A1ZA, GSTR1, tax period 042020 is under process; generation of code may take up to 5 min.	This message is received when another request for Verification Code is sent by you when the previous request (GSTIN+Tax period) for Nil filing is still in process for the generation of code and code is not yet generated.	There may be a chance that the code is yet to be generated. Once you receive this message, you need to wait for 5 minutes to send another request for Verification Code. Even after waiting for 5 minutes, if you do not receive code, then you can request for a new code.
18.	To file NIL return of GSTIN for Mar 2020: NIL R1 07CQZCD111114Z7 032020. To confirm Nil filing: CNF R1 CODE. Send to 14409. More details on www.gst.gov.in	This message is received when you send message for getting help related to filing Nil Form GSTR-1.	Once you receive this message, you can send a SMS in format NILspace<Return Type>space<GSTIN>space<Return Period> to initiate filing of Nil Form GSTR-1.
19.	Request failed. An existing request is under process for 11AAAAA1111A1ZA, GSTR1 and tax period 032020. Please try again later.	This message is received, in case, two authorized signatories send parallel requests to file Nil Form GSTR-1 for same GSTIN and return period and the request sent earlier is still being processed.	Once 2nd authorized signatory receives this message, he/she must wait for some time until the previous request sent by 1st authorized signatory is processed to file Nil Form GSTR-1. You can also check with other authorized signatories, in case, they have sent the request for filing Nil Form GSTR-1 from their mobile number for that GSTIN.
20	Your, 11AAAAA1111A1ZA, GSTR1 for tax period 042020 is filed successfully and A R N is AAAAAAAAAAAAAAAAAA. Please use this ARN to track the status of your return.	This message is received on successful verification of code and filing of Nil Form GSTR-1.	Once you receive this message, it means that you have successfully filed Nil Form GSTR-1 through SMS. You can also login to the GST Portal to check the status of your filed return.

S.No.	Error/Information message	Error/ Information Description	Solution
21.	Nil filing request for 11AAAAA1111A1ZA for period 042020 could not be processed. Please try again or continue to file return on www.gst.gov.in.	This message is received when Verification Code validation fails due to technical issues on GST Portal.	Once you receive this message, wait for some time and try filing Nil Form GSTR-1 again, if you do not receive any ARN for Nil Filing of Form GSTR-1.
22.	Incorrect message format. For Help on GSTR-1, send : HELP R1. For Help on GSTR-3B, send: HELP 3B. Send To 14409.	This message is received, in case HELP keyword is sent in incorrect format to get Help related to filing Form GSTR-1.	Once you receive this message, you need to send a SMS in format as HELPspace<Return Type> to get Help related to filing Nil Form GSTR-1.
23.	Request failed. 11AAAAA1111A1ZA is not a regular taxpayer during the requested tax period. Please retry with another GSTIN or tax period.	This message is received if GSTIN mentioned in SMS is not registered as regular taxpayer for that particular return period, on GST Portal.	To file Nil Form GSTR-1 through SMS, GSTIN has to be registered as a regular taxpayer, for that particular return period. You can check on the GST Portal, if the GSTIN, during the requested tax period is registered as regular (normal/casual/SEZ) taxpayer. If taxpayer is registered as regular (normal/casual/SEZ) taxpayer, you can file Nil Form GSTR-1 through SMS for the requested tax period. If not, you can try filing Form GSTR-1 for another tax period where taxpayer is registered as regular (normal/casual/SEZ) taxpayer.
24.	Request failed. 11AAAAA1111A1ZA was cancelled prior to requested tax period 042020. Please retry with another GSTIN or tax period.	This message is received, if the GSTIN registration was already cancelled, from a date prior to return period for which the Nil Form STR-1 is being filed.	Nil Form GSTR-1 cannot be filed for a particular tax period, if GSTIN registration was cancelled from a date prior to the requested tax period. Try filing Nil Form GSTR-1, for some other tax period, when GSTIN registration was active.
25.	Request failed. Requested tax period 042020 is prior to date of registration for 11AAAAA1111A1ZA. Please retry with another GSTIN or tax period.	This message is received, if the period for which Nil Form GSTR-1 is being filed, is before the date of registration for the GSTIN.	Nil Form GSTR-1 cannot be filed for the period, if the requested tax period is prior to date of registration. Try filing Nil Form GSTR-1, for some other tax period, on or after the date by when registration was active.
26.	Request failed. Please activate your User ID on GST portal. Retry as below:	This message is received in case the taxpayer has not activated/reactivated their USER ID on the GST Portal.	If taxpayer has changed the authorized signatory, then he/she has to reactivate the USER ID on GST Portal, to file Nil Form GSTR-1 through SMS.

S.No.	Error/Information message	Error/ Information Description	Solution
	To file NIL R1 of GSTIN for Mar 2020: NIL R1 07CQZCD111114Z7 032020 Send to 14409		Further, for a new taxpayer also, USER ID has to be activated on the GST Portal, before attempting to file Nil Form GSTR-1 through SMS.
27.	Request failed. 11AAAAA1111A1ZA not eligible to file nil return for tax period 0402020 via SMS. Please continue return filing on the www.gst.gov.in	This message is received in case the GSTIN is not eligible for filing Nil Form GSTR-1.	Once you receive this message, you need to check the requirements for filing Nil Form GSTR-1. Post meeting all the requirements, you can initiate filing Nil Form GSTR-1 through SMS, again.
28.	Request failed. Saved data exist for tax period 042020 for 11AAAAA1111A1ZA. Please continue return filing on www.gst.gov.in.	This message is received in case: <ul style="list-style-type: none"> GSTIN provided is not eligible for filing Nil Form GSTR-1, due to saved data in your Form GSTR-1, on GST Portal during NIL request or GSTIN provided is not eligible for filing Nil Form GSTR-1 due to saved data in your Form GSTR-1, on GST Portal during CNF request 	Once you receive this message, it means that you have some saved data in your Form GSTR-1, on GST Portal. Therefore, you need to continue filing of your Form GSTR-1 through online mode on GST Portal after log in or delete the saved data from GST Portal and then initiate Nil Form GSTR-1 filing through SMS.
29.	Request failed. GSTR1 can be filed only on or after 1st of month following the tax period 042020. Please try with another GSTIN or tax period.	This message is received in case you try to file Nil Form GSTR-1 before 1st of the month following the month/quarter for which the return is being filed.	Once you receive this message, you need to Nil Form GSTR-1 on or after 1st of the month following the month/quarter for which the return is being filed. For example, for the month of April 2020, nil return can be filed only on or after 1st May 2020.
30.	Please confirm the Nil filing using code received. In case of non-receipt of code please try again after 5 min.	This message is received when the request for Verification Code is sent again by you within 5 minutes of sending the SMS for generation of code and code is already sent by the GST portal.	Once you receive this message, you need to wait for 5 minutes before sending a request for generation of code, as the GST portal has already generated the code and has sent it to your mobile number.

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

NOTIFICATIONS



NOTIFICATIONS

Notification no. 58/2020- Central Tax dated 1st July, 2020

In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely: -

- (1) These rules may be called the Central Goods and Services Tax (Eighth Amendment) Rules, 2020.
(2) They shall come into force from 1st July, 2020.
- In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), for the rule 67A, the following rule shall be substituted, namely:-

“67A. Manner of furnishing of return or details of outward supplies by short messaging service facility.- Notwithstanding anything contained in this Chapter, for a registered person who is required to furnish a Nil return under section 39 in **FORM GSTR-3B** or a Nil details of outward supplies under section 37 in **FORM GSTR-1** for a tax period, any reference to electronic furnishing shall include furnishing of the said return or the details of outward supplies through a short messaging service using the registered mobile number and the said return or the details of outward supplies shall be verified by a registered mobile number based One Time Password facility.

Explanation - For the purpose of this rule, a Nil return or Nil details of outward supplies shall mean a return under section 39 or details of outward supplies under section 37, for a tax period that has nil or no entry in all the Tables in **FORM GSTR-3B** or **FORM GSTR-1**, as the case may be.”

Notification no. 59/2020- Central Tax dated 13th July, 2020

In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue). No. 21/2019- Central Tax, dated the 23rd April, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 322(E), dated the 23rd April, 2019, namely :-

In the said notification, in the third paragraph, in the first proviso, for the figures, letters and words "15th day of July, 2020". the figures, letters and words "31st day of August, 2020" shall be substituted.



1. Due date of FORM GSTR-4 for Financial year 2019-20 to be extended to _____.

- | | | | |
|----------------------|--------------------------|----------------------|--------------------------|
| A. 15th July, 2020 | <input type="checkbox"/> | C. 31st July, 2020 | <input type="checkbox"/> |
| B. 15th August, 2020 | <input type="checkbox"/> | D. 31st August, 2020 | <input type="checkbox"/> |

2. To file NIL FORM GSTR-1 through SMS, SMS Format should be _____.

- | | |
|--|--------------------------|
| A. NIL (space) Return Type (space) Return Period (space) GSTIN | <input type="checkbox"/> |
| B. NIL (space) Return Period (space) GSTIN (space) Return Type | <input type="checkbox"/> |
| C. NIL (space) Return Type (space) GSTIN (space) Return Period | <input type="checkbox"/> |
| D. NIL (space) GSTIN (space) Return Type (space) Return Period | <input type="checkbox"/> |

3. Due Date of FORM GSTR-1 for the month of June, 2020 is _____.

- | | | | |
|----------------------|--------------------------|----------------------|--------------------------|
| A. 31st August, 2020 | <input type="checkbox"/> | C. 31st July, 2020 | <input type="checkbox"/> |
| B. 5th August, 2020 | <input type="checkbox"/> | D. 20th August, 2020 | <input type="checkbox"/> |

4. For filing NIL FORM GSTR-1 through SMS, validity of the verification code is _____ minutes.

- | | | | |
|-------|--------------------------|-------|--------------------------|
| A. 30 | <input type="checkbox"/> | C. 60 | <input type="checkbox"/> |
| B. 15 | <input type="checkbox"/> | D. 45 | <input type="checkbox"/> |

Answer : Q1-D, Q2-C, Q3-B, Q4-A

Motto

सत्यं वद। धर्मं चर।

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