

# A2Z Taxcorp LLP

## CBIC amended CGST Rules w.r.t. filing of nil GSTR 1 or GSTR 3B or CMP 08 through SMS

The CBIC vide **Notification No. 79/2020- Central Tax dated October 15, 2020** substituted Rule 67A of the Central Goods and Services Tax Rules, 2017 (“CGST Rules”) to extend the facility of furnishing nil statement through short message service facility to Form GST CMP-08. Now it reads as under:

*“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 or a Nil statement in FORM GST CMP-08 for a tax period, any reference to electronic furnishing shall include furnishing of the said return or the details of outward supplies or statement through a short messaging service using the registered mobile number and the said return or the details of outward supplies or statement 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 or Nil statement shall mean a return under section 39 or details of outward supplies under section 37 or statement under rule 62, for a tax period that has nil or no entry in all the Tables in FORM GSTR-3B or FORM GSTR-1 or FORM GST CMP-08, as the case may be.”*

The Notification can be accessed at: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-79-central-tax-english-2020.pdf;jsessionid=C3DBB60FFA692973D3A4642FCD0D8D17>

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