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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