

¹[Rule 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.]

¹ Rule 67A substituted by [Noti. No. 79/2020–Central Tax, dt. 15-10-2020](#) w.e.f. 15-10-2020. It is made effective from 08-06-2020 by Noti. No. 44/2020–Central Tax, dt. 08-06-2020. Earlier to substitution it read as under:

"A[Rule 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.]"

A Earlier rule 67A substituted by [Noti. No. 58/2020–Central Tax, dt. 01-07-2020](#) w.e.f. 01-07-2020. Earlier to substitution it read as under:

"B[Rule 67A : Manner of furnishing of return 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** for a tax period, any reference to electronic furnishing shall include furnishing of the said return through a short messaging service using the registered mobile number and the said return shall be verified by a registered mobile number based One Time Password facility.

Explanation : For the purpose of this rule, a Nil return shall mean a return under section 39 for a tax period that has nil or no entry in all the Tables in **FORM GSTR-3B**.]"

B Earlier rule 67A inserted by [Noti. No. 38/2020–Central Tax, dt. 05-05-2020](#) w.e.f. 08-06-2020.