

Give effect to the provisions of Rule 67A for furnishing a nil return in FORM GSTR-3B by SMS

Notification No: 44/2020 – CT**Classification: Rules****Date: 08-06-2020**

G.S.R (E).— In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with rule 3 of the Central Goods and Services Tax (Fifth Amendment) Rules, 2020 (hereinafter referred to as the rules), made vide notification No. [38/2020 – Central Tax](#), dated the 5th May, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 272(E), dated the 5th May, 2020, the Government, hereby appoints the 8th day of June, 2020, as the date from which the said provisions of the rules, shall come into force.