

Attention – Hard - Locking of auto-populated values in GSTR-3B

Oct 17th, 2024

1. In order to assist taxpayers in filing their returns and minimizing human errors, GSTN has continuously improved the GST return filing process and in this endeavor the GST Portal now provides a pre-filled GSTR-3B form, where the tax liability is auto-populated from the declared supplies in GSTR-1/ GSTR-1A/ IFF, while the Input Tax Credit (ITC) is auto-populated from GSTR-2B. A detailed system generated pdf of the auto populated GSTR-3B is also provided to all the taxpayers.

2. Now, taxpayers also have a facility to amend their incorrectly declared outward supplies in GSTR-1/IFF through GSTR-1A, allowing them an opportunity to correct their liabilities before filing their GSTR-3B. Additionally, to manage inward supplies and ensure accurate ITC claims in GSTR-3B, taxpayers have the option to take informed actions of accept/reject/pending on inward supplies via the Invoice Management System (IMS) which is now available to the taxpayers.

3. It may be noted that tentatively from January 2025 tax period, the GST Portal is going to restrict making changes in auto-populated values in pre-filled GSTR-3B from GSTR-1/1A/IFF or GSTR-2B to further enhance accuracy in return filing system. It is once again suggested hereby that in case any change is required in auto-populated values, the same may please be handled through GSTR-1A or IMS.

Thanking You,
Team GSTN