Advisory regarding non-editable of auto-populated liability in GSTR-3B

Jun 7th, 2025

- 1.GST Portal provides a pre-filled GSTR-3B, where the tax liability gets auto-populated based on the outward supplies declared in GSTR-1/ GSTR-1A/ IFF. As of now taxpayers can edit such auto populated values in form GSTR 3B itself.
- 2. With introduction of form GSTR 1A, taxpayer now has 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 in the same return period.
- 3.In view of the same, from **July,2025 tax period** for which form GSTR 3B will be furnished in August,2025 such auto populated liability will become non editable. Thus, taxpayers will be allowed to amend their auto populated liability by making amendments through form GSTR 1A which can be filed for the same tax period before filing of GSTR 3B.
- 4.For more details, kindly refer to the <u>advisory dated January 27, 2025</u> and <u>advisory dated October 17, 2024</u>, issued by GSTN on this issue.

Thanking You, Team GSTN