

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

Key Change

Pre-filled GSTR-3B Form: The GST Portal provides a pre-filled GSTR-3B form.

Tax liability in GSTR-3B is auto-populated from supplies declared in GSTR-1/GSTR-1A/IFF by the supplier.

Amendments to Outward Supplies: Taxpayers now have the facility to amend incorrectly declared outward supplies in GSTR-1/IFF through GSTR-1A. This allows them an opportunity to correct their liabilities before filing their GSTR-3B, within the same return period.

Non-Editable Liability: A significant upcoming change is that from the July 2025 tax period (for which GSTR-3B will be furnished in August 2025), the auto-populated liability in GSTR-3B will become non-editable. Consequently, taxpayers will be required to amend their auto-populated liability by making corrections through Form GSTR-1A for the same tax period before filing their GSTR-3B.

Steps to Be Taken

It is important to stay closely updated with GST portal notifications regarding the deployment date. Until the new system is active, continue filing GSTR-3B using the existing format. After the new system has been activated we need to carefully file the GSTR -1 returns as to avoid any further consequences.