Advisory on reporting values in Table 3.2 of GSTR-3B

Reporting values in Table 3.2 of GSTR-3B

Non-Editable Auto-Population of GSTR-3B

As per the advisory on table 3.2 of GSTR-3B, issued on 11th April 2025, wherein it was informed that, from April 2025 tax period, inter-State supplies auto-populated in Table 3.2 of GSTR-3B on the GST portal would be made non-editable and GSTR-3B must be filed with system-generated values only. However, implementation of this functionality was deferred earlier and table 3.2 was made editable in the interest of taxpayer's convenience and smooth filing of GSTR-3B.
It may be notes that the changes shall be re-introduced on the GST portal from July 2025 tax period.

Rectification if values if incorrect values have been auto-populated after April 2025 period onwards due to incorrect reporting of the same through GSTR-1?

Taxpayers need to correct the values by making amendments through Form GSTR-1A or through Form GSTR-1/IFF filed for subsequent tax periods.

How to ensure accurate reporting in Table 3.2 of GSTR-3B

Taxpayers should ensure that the inter-state supplies are reported correctly in their GSTR-1, GSTR-1A, or IFF. This will ensure that the accurate values are auto-populated in Table 3.2 of GSTR-3B.

Time period for amending values furnished in GSTR-1 through Form GSTR-1A

GSTR-1A can be filed after filing Form GSTR-1and till the time of filing Form GSTR-3B. Hence, any amendment required in auto-populated values of table 3.2, same can be carried out through Form GSTR-1A till the moment of filing GSTR-3B.