

TAX INFO

S. No. 070 Dated:27.01.2025

Latest update on GST Law: **Advisory regarding Hard-Locking of GSTR-3B on Common Portal Via Advisory dated 17.10.2024 and 27.01.2025**

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ADVISORY - Hard - Locking of auto-populated liability in GSTR-3B (Dated 17.10.2024)

1. Contents of the Case: The GST Portal now offers a pre-filled GSTR-3B form, auto-populating tax liabilities from GSTR-1/GSTR-1A/IFF and Input Tax Credit (ITC) from GSTR-2B.

2. Facilities Provided:

- Taxpayers can amend incorrectly declared outward supplies in GSTR-1/IFF via GSTR-1A to correct their liabilities before filing GSTR-3B.
- For inward supplies, taxpayers can manage ITC claims through the Invoice Management System (IMS), where they can take actions like accept, reject, or mark as pending.

3. Restriction Imposed:

- From the January 2025 tax period, the GST Portal will restrict changes to auto-populated values in the pre-filled GSTR-3B, which were sourced from GSTR-1/1A/IFF or GSTR-2B.
- Any necessary changes to these auto-populated values must now be made through GSTR-1A or IMS instead.

4. Conclusion:

- The advisory highlights that to ensure accurate filing and minimize errors, changes in the auto-populated GSTR-3B should now be handled through GSTR-1A or IMS, effective from January 2025.

5. Final Conclusion via Advisory Dated 27.01.2025:

- The restriction on editing auto-populated liabilities in GSTR-3B will not be implemented from the January 2025 tax period.
- The change will be introduced at a later date, and taxpayers will be informed accordingly.

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