

NDA Update – Locking of auto-populated GSTR-3B Liability

Presently, GST Portal provides a pre-filled GSTR-3B form, where the tax liability is auto-populated from the declared supplies in GSTR-1/ GSTR-1A/ IFF by the supplier, while the Input Tax Credit (ITC) is auto-populated from GSTR-2B.

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 ensure accurate ITC claims in GSTR-3B, taxpayers have the option to accept/reject/pending on inward supplies via the Invoice Management System (IMS) which will be made available to the taxpayers from October 2024 tax period.

GSTN has issued an advisory on 17.10.2024 stating that tentatively from January 2025 tax period, the GST Portal is going to restrict making changes in auto-populated liability in pre-filled GSTR-3B from GSTR-1/1A/IFF to further enhance accuracy in return filing. It is once again suggested hereby that in case any change is required in auto-populated liability, the same may please be handled through GSTR-1A. However, locking of auto populated ITC in GSTR-3B, after the roll out of IMS will be implemented from a later date for which a separate advisory would be issued.

<https://services.gst.gov.in/services/advisoryandreleased/read/535>