

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 [advisory dated January 27, 2025](#) and [advisory dated October 17, 2024](#), issued by GSTN on this issue.

Thanking You,
Team GSTN

Attention – Hard - Locking of auto-populated liability in GSTR-3B

Jan 27th, 2025

1. Please refer to the [advisory dated October 17, 2024](#) , regarding the restricting the editing of auto-populated liability in GSTR-3B from the January 2025 tax period.
2. However, various requests have been received from the trade seeking time for the same. Therefore, the decision of making non-editable of auto-populated liability in GSTR-3B is currently not being implemented from January tax period, on the GST Portal.
3. It may be noted that the above change will be introduced soon and trade will be informed accordingly. Taxpayers are encouraged to prepare for the said change.

Thanking You,
Team GSTN

Attention – Hard - Locking of auto-populated liability in GSTR-3B

Oct 17th, 2024

1. In order to assist taxpayers in filing their returns and minimizing human errors, GSTN has continuously improving the GST return filing process and in this endeavor the GST Portal now 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. A detailed system generated pdf of the auto populated GSTR-3B is also provided to all the taxpayers.

2. Now, 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 manage inward supplies and ensure accurate ITC claims in GSTR-3B, taxpayers have the option to take informed actions of accept/reject/pending on inward supplies via the Invoice Management System (IMS) which is now available to the taxpayers.

3. It may be noted 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.

4. However, locking of auto-populated ITC in GSTR-3B, after the roll out of IMS, will be implemented from a later date. For the same a separate advisory would be issued after addressing all the issues related to IMS, raised by the trade.

Thanking You,
Team GSTN