



June 7th, 2025

# **GSTN ADVISORY ON REPORTING VALUES IN TABLE 3.2 OF GSTR-3B**

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

**June 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



### **Barring of GST Return on expiry of three years June 7th, 2025**

As per the Finance Act, 2023 (8 of 2023), dt. 31-03-2023, implemented w.e.f 01-10-2023 vide Notification No. 28/2023 – Central Tax dated 31st July, 2023, the taxpayers shall not be allowed file their GST returns after the expiry of a period of three years from the due date of furnishing the said return under Section 37 ( Outward Supply), Section 39 (payment of liability), Section 44 ( Annual Return) and Section 52 (Tax Collected at Source). These Sections cover GSTR-1, GSTR 3B, GSTR-4, GSTR-5, GSTR-5A, GSTR-6, GSTR 7, GSTR 8 and GSTR 9.

Hence, above mentioned returns will be barred for filing after expiry of three years. The said restriction will be implemented on the GST portal from July 2025 Tax period. Hence, the taxpayers are once again advised to reconcile their records and file their GST Returns as soon as possible if not filed till now. Earlier also an advisory dated October 29th, 2024, was issued by GSTN on this issue.

Thanking You,  
Team GSTN



A person in a dark suit and tie is holding a circular frame with both hands. The frame has a dashed white border. Inside the frame, the words "THANK YOU" are written in a bold, white, sans-serif font, split across two lines. The background is a solid blue color. Overlaid on the blue background is a white circuit-like pattern consisting of lines and dots, resembling a stylized circuit board or network diagram. The person's face is not visible, only their torso and hands are shown.

**THANK  
YOU**