

Big Changes in GST filing applicable January 2025 onwards

- ▶ **Pre Filled Forms:** GSTR-3B will be auto populated based on values in GSTR-1, GSTR-1A or GSTR-2B. Also, the taxpayer will be provided with a system-generated detailed PDF of Form GSTR-3B, which has been auto-populated for their assistance.
- ▶ **Amendments allowed:** Corrections to outward supplies must be done via GSTR-1 before filing GSTR-3B.
- ▶ **Hard locking:** Changes to auto populated values will no longer be allowed directly in GSTR-3B. It has to be done through IFF or GSTR-1A.
- ▶ **Invoice Management System:** The IMS improves the communication process between suppliers and their recipients. The recipient is now required to mark the invoices as accept, reject or pending on the GST portal.
- ▶ **Three-Year Filing Limitation:** Businesses will no longer be able to file GST returns for periods older than three years from the due date. This applies to returns like GSTR-1, GSTR-3B, GSTR-4, GSTR-5, GSTR-5A, GSTR-6, GSTR-7, GSTR-8, and GSTR-9. Taxpayers are advised to reconcile and file any pending returns promptly to avoid losing the opportunity for late filings.

Action Plan:

- ▶ It is advised to familiarize yourself with Invoice Management System.
- ▶ Review and correct the data before submitting GSTR-3B



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