



## Important advisories issued by GSTN

### Hard-Locking of Auto-Populated Liability in GSTR-3B

As per the **advisory dated October 17, 2024**, the restriction on editing auto-populated liability in GSTR-3B was scheduled to take effect from the January 2025 tax period. However, based on multiple requests from the trade, the decision to make auto-populated liability non-editable is not being implemented in January 2025 on the GST Portal.

### Upcoming Changes:

- The restriction will be introduced soon, and taxpayers will be notified accordingly.
- Businesses are advised to prepare in advance for this change.

**Source: GST News and Updates**





## Implementation of mandatory mentioning of HSN codes in GSTR-1 & GSTR 1A

Following the successful implementation of **Phase-I & Phase-II**, **Phase-III** is now being introduced for **Table 12 of GSTR-1 & 1A** with the following enhancements:

- Manual entry of **HSN codes** has been replaced with a **predefined dropdown list** to ensure accuracy.
- The table is now divided into two separate tabs—**B2B (Business-to-Business)** and **B2C (Business-to-Consumer)**—for better clarity in reporting.
- New validations have been introduced to check the accuracy of supply values and tax amounts in both tabs.
- Initially, validations will be in **warning mode**, meaning errors will not block the filing of **GSTR-1 & 1A** but will notify users of discrepancies.

For a detailed advisory, please [click here](#).

**Source: GST News and Updates**

## New Functionality for Rectification of ITC Demand Orders

The Central Government, following the recommendations of the 54th GST Council, issued **Notification No. 22/2024 – CT dated 08.10.2024**, allowing registered taxpayers to apply for rectification of demand orders related to wrong availment of ITC under Section 16(4) of the CGST Act.

Taxpayers against whom demand orders were issued under Section 73/74 of GST Act, 2017 for ITC availed in violation of Section 16(4) of the CGST Act can now apply for rectification if such ITC is eligible under the newly inserted Sections 16(5) & 16(6) of the CGST Act.

Detailed step-by-step guide available here: **Step-by-Step Process for Filing Application for Rectification of Orders**

**Source: GST News and Updates**



## **Advisory for Waiver Scheme under Section 128A**

**Forms GST SPL 01 & GST SPL 02** are now available on the GST Portal for filing applications under the waiver scheme.

Taxpayers are advised to refer to the [GSTN advisory](#) issued on 29.12.2024 regarding the waiver scheme.

For cases where appeal applications (APL 01) were filed before March 21, 2023, and remain undisposed, GSTN clarifies that the withdrawal option is not available on the GST portal. Taxpayers in such cases must submit their withdrawal request to the concerned Appellate Authority, which will then forward the request to GSTN through the State Nodal Officer for backend processing and withdrawal.

**Source: GST News and Updates**



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