

# GST

## Key changes under GST w.e.f July 1, 2025

### **Advisory to file pending returns before expiry of three years**

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, effective from the July 2025 tax period, a critical change mandated by the Finance Act, 2023, is being strictly enforced on the GST portal: you will no longer be permitted to file GST returns (including GSTR-1, 3B, 4, 5, 5A, 6, 7, 8, and 9/9C) after three years from their respective due dates. This means any return due three or more years ago and not filed by the July 2025 period (effectively from August 1, 2025) will be permanently blocked. For instance, GSTR-1/IFF and GSTR-3B for June 2022, and GSTR-9/9C for FY 2020-21, will be barred from filing as of August 1, 2025. Taxpayers are urgently advised to reconcile their records and file all such pending returns without delay to avoid permanent non-compliance and associated penalties.

**Source: News**

### **Introduction of Enhanced Inter-operable Services Between E-Way Bill Portals.**

The GSTN, in collaboration with NIC, has launched the new E-Way Bill 2.0 portal (ewaybill2.gst.gov.in) as of July 1, 2025, significantly enhancing the existing E-Way Bill system. This parallel portal operates on a real-time synchronized architecture with the E-Way Bill 1.0 portal, ensuring seamless inter-operability and eliminating dependency on a single system during technical exigencies. Taxpayers and transporters can now perform critical operations like generating, consolidating, extending validity, and updating details for E-Way Bills on either portal, regardless of where the E-Way Bill was originally generated. All these functionalities are also available via APIs for integrated solutions, further streamlining operations and ensuring uninterrupted goods movement across India.

**Source: News**

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

As per GSTN Advisory, starting with the July 2025 tax period (for which GSTR-3B will be filed in August 2025), the auto-populated tax liability in GSTR-3B, derived from GSTR-1/IFF, will become non-editable. However, with the introduction of Form GSTR-1A, taxpayers now have the facility to correct any incorrectly declared outward supplies in GSTR-1/IFF through GSTR-1A before filing their GSTR-3B for the same period. This change aims to streamline the return filing process and ensure accuracy in liability reporting. Taxpayers are advised to utilize GSTR-1A for any necessary amendments to their outward supply details prior to GSTR-3B submission.

**Source: News**



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