



## Important Advisory on GST Returns

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

Starting July 2025 (for returns filed in August), taxpayers will no longer be able to edit auto-populated tax liabilities in GSTR-3B, which are derived from GSTR-1/IFF. Instead, corrections must be made through the newly introduced GSTR-1A, allowing amendments to outward supplies within the same return period prior to GSTR-3B filing. This change aims to streamline accuracy and compliance.

For further details, refer to earlier advisories dated January 27, 2025, and October 17, 2024.

**Source: GSTIN Update dated June 7, 2025**

### **Barring of GST Return on expiry of three years**

As per the Finance Act, 2023, and implemented via Notification No. 28/2023, taxpayers will be barred from filing GST returns beyond three years from their original due dates under Sections 37, 39, 44, and 52—covering forms like GSTR-1, 3B, 4, 5, 5A, 6, 7, 8, and 9. This restriction takes effect on the GST portal from the July 2025 tax period. Taxpayers are urged to reconcile records and file any pending returns promptly.

For more details, refer to the earlier advisory dated October 29, 2024.

**Source: GSTIN Update dated June 7, 2025**



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