

## **Advisory on reporting values in Table 3.2 of GSTR-3B**

Jul 19th, 2025

Kindly refer to the advisory on table 3.2 of GSTR-3B, issued on 11th April 2025, wherein it was informed that, from April 2025 tax period, inter-State supplies auto-populated in Table 3.2 of GSTR-3B on the GST portal would be made non-editable and GSTR-3B must be filed with system-generated values only.

2. However due to several representations received from taxpayers citing difficulties in filing GSTR-3B, the implementation of this functionality was deferred earlier and table 3.2 was made editable in the interest of taxpayer's convenience and smooth filing of GSTR-3B. It may be noted that the changes mentioned in para 1, making the auto populated liabilities in table 3.2 non-editable shall be re-introduced on the GST portal from July 2025 tax period. In case any modification/amendment is required in auto-populated values of Table 3.2 of GSTR-3B, the same can be carried out by amending the corresponding values in respective tables of GSTR-1A or through Form GSTR-1/IFF filed for subsequent tax periods.

3. To ensure that GSTR-3B is filed accurately with the correct values of inter-state supplies, it is advised to report the correct values in GSTR-1, GSTR-1A, or IFF. This will ensure the auto-populated values in Table 3.2 of GSTR-3B are accurate and compliant with GST regulations.

4. Please go through the FAQs mentioned below for better understanding.

### **1. What are the changes related to reporting supplies in Table 3.2?**

Starting from the July 2025 tax period, the auto-populated values in Table 3.2 of GSTR-3B for inter-state supplies made to unregistered persons, composition taxpayers, and UIN holders will be non-editable, and taxpayers will need to file GSTR-3B with the auto-populated values generated by the system only.

### **2. How can I rectify values in Table 3.2 of GSTR-3B if incorrect values have been auto-populated after July 2025 period onwards due to incorrect reporting of the same through GSTR-1?**

If incorrect values are auto-populated in Table 3.2 after July 2025, taxpayers need to correct the values by making amendments through Form GSTR-1A or through Form GSTR-1/IFF filed for subsequent tax periods.

### **3. What should I do to ensure accurate reporting in Table 3.2 of GSTR-3B?**

Taxpayers should ensure that the inter-state supplies are reported correctly in their GSTR-1, GSTR-1A, or IFF. This will ensure that the accurate values are auto-populated in Table 3.2 of GSTR-3B.

### **4. Till what time/date I can amend values furnished in GSTR-1 through Form GSTR-1A?**

As there is no cut-off date for filing Form GSTR-1A before GSTR-3B which means Form GSTR-1A can be filed after filing Form GSTR-1 and till the time of filing Form GSTR-3B. Hence, any amendment required in auto-populated values of table 3.2, same can be carried out through Form GSTR-1A till the moment of filing GSTR-3B.

Thanking you ,  
Team GSTN