

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

Dec 5th, 2025

1. Table 3.2 of Form GSTR-3B captures the inter-state supplies made to unregistered persons, composition taxpayers, and UIN holders out of the total supplies declared in Table 3.1 & 3.1.1 of GSTR-3B and is auto-populated from corresponding supplies declared in GSTR-1, GSTR-1A, and IFF in the requisite tables.
2. It is to inform you that from **November-2025 tax period onwards**, value of supplies auto-populated in Table 3.2 of GSTR-3B from the returns/forms mentioned above, shall be made **non-editable**. The GSTR-3B shall be filed henceforth with the system generated auto-populated values only in table 3.2.
3. Further, in case any modification/amendment is required in the auto-populated values of Table 3.2 of GSTR-3B, then the same can be done through GSTR-1A for the same tax period. The values thus reported in GSTR-1A shall change the auto-populated values of table 3.2 in GSTR-3B instantly and the taxpayers can file their GSTR-3B with the updated values. Moreover, the amendment of such supplies can always be reported in Form GSTR-1/IFF filed for subsequent tax periods.
4. To ensure that GSTR-3B is filed accurately with the correct values with no hassle of frequent amendments, 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.

FAQ's

- **What are the recent changes related to reporting supplies in Table 3.2?**

Starting from the November 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 their GSTR-3B with the system-generated auto-populated values only.

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

If incorrect values are auto-populated in Table 3.2 after November 2025, then the taxpayers need to correct the values by making amendments through Form GSTR-1A for the same tax period. The values thus reported in GSTR-1A shall change the auto-populated values of table 3.2 in GSTR-3B instantly and the taxpayers can file their GSTR-3B with the updated values.

Moreover, the amendment of such supplies can always be reported in Form GSTR-1/IFF filed for subsequent tax periods.

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

Taxpayers should ensure that their supplies are reported correctly in their GSTR-1, GSTR-1A, or IFF. It is advised to review the draft GSTR-1 or GSTR-1A before filing so that any mistakes in the statement can be corrected therein. This will ensure that the accurate values are auto-populated in Table 3.2 of GSTR-3B.

- **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. For more details on filing of GSTR-1A please click <https://services.gst.gov.in/services/advisoryand/releases/read/506>

Thanking You,
Team GSTN

Auto Suspension of GST Registration due to Non-Furnishing of Bank Account Details as per Rule 10A

Dec 5th, 2025

Dear Taxpayers,

As per Rule 10A, taxpayers (except those registered under TCS, TDS, or Suo-moto registrations) must furnish their bank account details within 30 days of grant of registration or before filing details of outward supplies in GSTR-1 or IFF, whichever is earlier.

The following updates have been implemented on the GST Portal with respect to Rule 10A:

- **Automatic Suspension:**
If a taxpayer fails to furnish bank account details within 30 days of registration, the system will automatically suspend the registration. The suspension order can be viewed at: Services > User Services > View Notices and Orders.
- **Adding Bank Account Details:**
Taxpayers can add bank account details through a non-core amendment by navigating to: Services > Registration > Amendment of Registration (Non-Core Fields).
- **Automatic Dropping of Cancellation Proceedings:**
Once bank account details are furnished, cancellation proceedings will be automatically dropped by the system.
- **Manual Option to Drop Proceedings:**
If the cancellation proceedings are not dropped automatically on the same day after adding bank details, the taxpayer can manually initiate the process using the “Initiate Drop Proceedings” button available at: Services > User Services > View Notices and Orders > Initiate Drop Proceedings.
- **Exemptions:**
Furnishing bank account details is not mandatory for OIDAR and NRTP taxpayers. However, for OIDAR taxpayers who select “Representative Appointed in India” as ‘Yes’, furnishing bank account details is mandatory.

Thanking You,
Team GSTN