

## 🔴 IMPORTANT GSTN ADVISORY: GSTR-3B FILING RESTRICTIONS

### ◆ Advisory Highlights (June 7, 2025)

The Goods and Services Tax Network (GSTN) has issued a crucial advisory regarding new restrictions on GSTR-3B form filing. This update is critical for all GST-registered taxpayers to ensure compliance and avoid disruptions to their tax filing process.

Taxpayers must be aware of changes related to ITC availability and specific liability declarations, which will directly impact the submission of GSTR-3B returns. Failure to adhere to these updated guidelines may result in penalties or inability to file returns electronically.

### GSTR-3B Auto-populated Liabilities will Be Non-Editable

- From the **July 2025 tax period onwards**, values auto-populated from **GSTR-1 / GSTR-1A / IFF** into Form GSTR-3B **cannot be edited directly**.
- **Corrections must now be made in GSTR-1A prior** to filing GSTR-3B for the same period.

### Three-Year Time-Bar on GST Return Filing

- From **July 2025**, the GST portal will block filing returns **not submitted within 3 years** of their due date. This includes:
- **Returns:** GSTR-1, GSTR-3B, GSTR-4, GSTR-5, GSTR-5A, GSTR-6, GSTR-7, GSTR-8, GSTR-9, GSTR 9C
- Returns older than June 30, 2022 cannot be filed after July 1, 2025.

### What You Should Do

Reconcile GSTR-1 vs GSTR-3B

*Review data in GSTR-1 / IFF.*

*Use GSTR-1A to amend before filing GSTR-3B.*

Clear Older Pending matters

*Immediately file all pending GST returns for periods June 2022 and later to avoid penalties.*

Strengthen Internal Controls

*Tighten timelines to ensure GSTR-1 reconciliation is complete by GSTR-3B due date.*

Upgrade Systems

*Inform software teams/vendors to incorporate GSTR-1A-first policy and three-year blocking logic.*

### Key Implications

#### 🔒 No edit-on-the-fly

Any liability discrepancy **must** be resolved via GSTR-1A—form GSTR-3B is now 'locked' post auto-fill.

#### 🕒 Missed deadlines are final

Returns not filed within the 3-year window will be permanently blocked—no extensions.

#### ⚠️ Compliance is critical

Financial risks include loss of Input Tax Credit, notices, interest, or penalties.