

Editing the Auto-population of some data in Form GSTR-3B

- As per sub-rule (4) of Rule 36 of the CGST Rules, 2017, the availment of provisional ITC in Form GSTR-3B, has now been restricted to 5% in excess of eligible credit, as flowing from system generated Form GSTR 2B.
- Now, in case a taxpayer decreases the liability or increases the ITC availment by editing these values, beyond designated threshold of 5%, the system will show a warning message to the taxpayer.
- Similarly, if a taxpayer decreases the reverse charge liability in Table 3.1 (d) and ITC reversal in Table 4B in Form GSTR-3B, auto-populated from system generated Form GSTR-2B, the system will show a warning message.
- The taxpayers however can edit these auto-populated values and file their returns.