



GSTN Advisory on Reporting Values in Table 3.2 of GSTR-3B



GSTN Advisory dt. 11/04/2025- Reporting in Table 3.2 of GSTR-3B...

- The values of the table 3.2 of GSTR 3B will now be non-editable and shall be filed with auto populated figures.
- Table 3.2 of GSTR 3B consists of the following:
 - (1) Supplies made to Unregistered Persons
 - (2) Supplies made to Composition Taxable Persons
 - (3) Supplies made to UIN holders like Foreign Diplomatic mission
- The values in Table 3.2 of GSTR-3B is auto-populated from values declared in GSTR-1, GSTR-1A, and IFF in requisite tables.



- In case of any modification / amendment that is required, the same can be done by amending the corresponding values in respective tables of GSTR-1A or through GSTR-1/IFF of subsequent period.
- Accordingly, proper care is to be taken for filing GSTR-1, to avoid any modification/ amendment in future.
- The said changes will be implemented from April 2025 tax period.



THANK YOU



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