



Important Changes in GST Return Filing wef Oct 2025



1. Input Tax Credit (ITC) – No Auto-population

- Reference is drawn to amendment in Section 38 via Notification No. 16/2025 – CT, which enables legality of IMS.
- ITC will no longer be auto populated in GSTR 3B. Tax payers will have to compulsorily use IMS to accept/ reject or keep records pending on IMS.
- Only accepted invoices and credit notes will flow into GSTR-2B, enabling ITC claim in GSTR-3B
- However, as per latest GSTN Advisory dated 23/09/2025, certain specified records pertaining to credit notes/ debit notes can be kept pending only for limited period.
- Taxpayers will be able to save remarks while taking reject/ pending action. Such remarks will be visible in GSTR-2B for future reference and to suppliers to take corrective measures



- While the above changes relating to IMS have been notified through law, there has been no formal communication from GSTN regarding the actual Go-Live date.
- Based on past practice, GSTN generally provides taxpayers with sufficient lead time and a clear advisory before implementing such system changes

2. Credit Notes & ITC Reversal

- Reference is drawn to amendment in Section 34(2) vide Notification No. 16/2025.
- Going forward, supplier cannot reduce liability through a credit note unless the recipient (if registered) has reversed the corresponding ITC.
- However, modality of intimation of reversal of ITC by recipient on such credit notes is still not finalized.



3. Non-Editable Auto-Populated Liability in GSTR-3B (Effective July 2025):

- Auto-populated tax liability in GSTR-3B will become non-editable. This liability will be based on outward supplies declared in GSTR-1/1A/IFF.
- Taxpayers can correct any incorrect declarations through Form GSTR-1A before filing GSTR-3B for the same tax period.

Tax payers are requested to take note of such important changes and take appropriate action.

The relevant notification and GSTN advisory in this regard is attached herewith.



THANK YOU



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