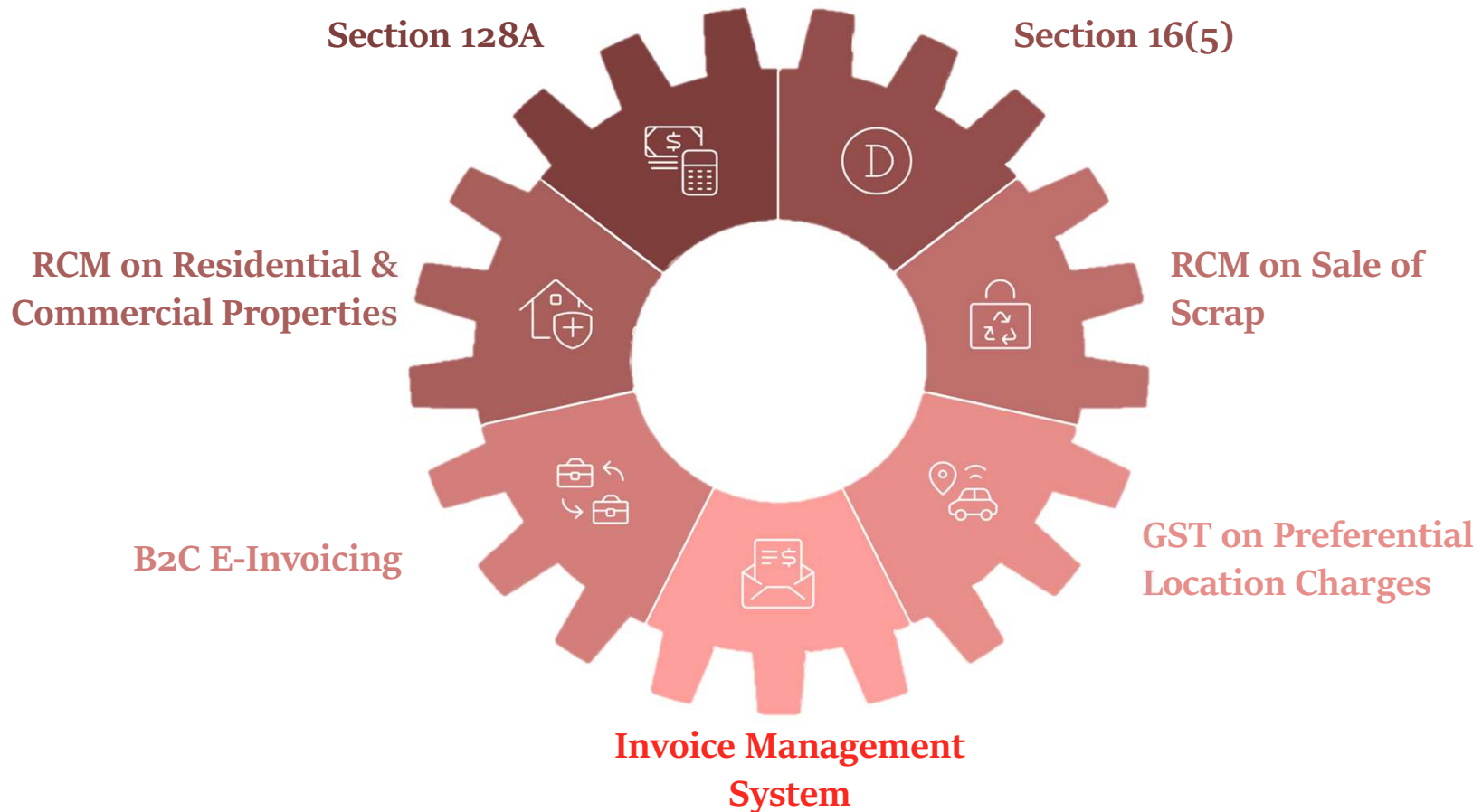




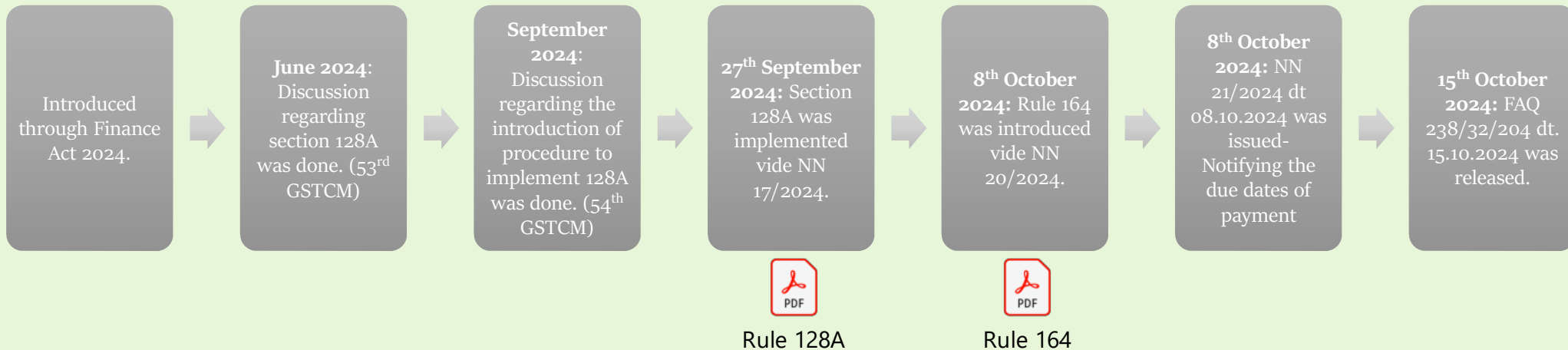
**Latest Updates as per 54th
Council Meeting with focus on
IMS**

**CA Swapnil Jain, FCA, RV, IP
ACAIE CA CPE Study Circle
25.10.2024**

Topics of Discussion



Introduction of Section 128A



Section 128A

Amnesty scheme for waiver of interest u/s 50 and penalty under GST Act.

Applicable for Sec .73 notices for the years 2017-18, 2018-19 and 2019-20,

Full demand of tax is paid before 31st March 2025.

Impact –

- In order to avail of the waiver, the taxpayer must pay the entire tax demand by March 31, 2025.
- Relief is applicable for cases under Section 73 of the CGST Act, without allegations of fraud, willful-misstatement, or suppression of facts, cases related to erroneous refunds are excluded from this relief.
- Aims to reduce litigation (Really?) and covers cases where an appeal or show cause notice is pending.

Withdrawal of Appeal/Writ before filing Application

- Application must include evidence of withdrawal of any appeal or writ petition
- If withdrawal order not issued by date of application- upload copy of withdrawal application or document and Attach to SPL 01/02
- Upload withdrawal order on common portal within one month of order issuance of withdrawal order

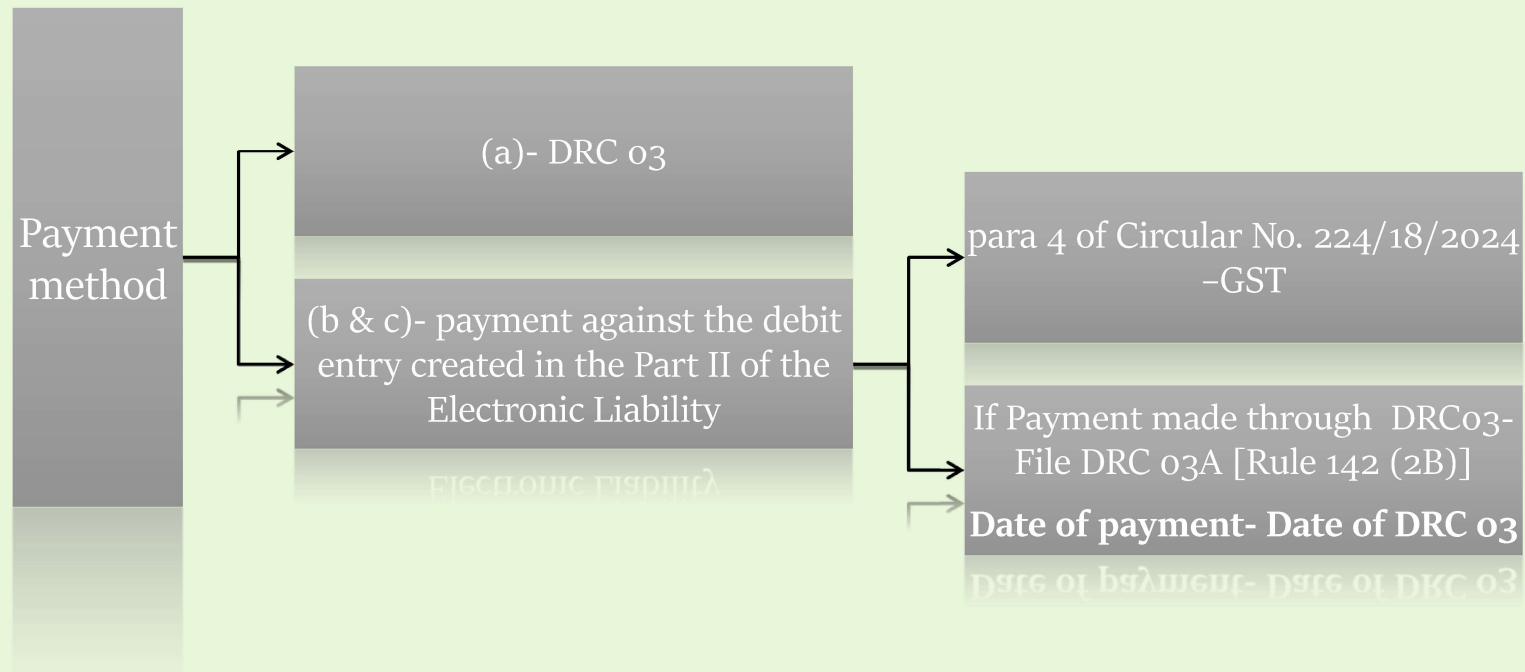
Insertion of S. 128A

Financial Year	Section 73			Section 74	
	Time Limit to Issue SCN	Time Limit to Issue Order	Benefit of Amnesty Scheme	Time Limit to Issue SCN	Benefit of Amnesty Scheme
2017 - 18	30-09-2023	31-12-23	Available (If tax paid up to 31.03.2025)	07-08-2024	Not Available
2018 - 19	31-01-2024	30-04-24		30-06-2025	
2019 - 20	31-05-2024	31-08-24		30-09-2025	
2020 - 21	30-11-2024	28-2-2025	Not Available	31-08-2026	
2021 - 22	30-09-2025	31-12-2025		30-06-2027	
2022 - 23	30-09-2026	31-12-2026		30-06-2028	
2023 - 24	30-09-2027	31-12-2027		30-06-2029	

S. 128A-Applicable Scenarios

Clause	Description	Application Form
a)	a notice issued under sub-section (1) of section 73 or a statement issued under sub-section (3) of section 73, and where no order under sub-section (9) of section 73 has been issued	SPL 01+ DRC 03
b)	an order passed under sub-section (9) of section 73, and where no order under sub-section (11) of section 107 or sub-section (1) of section 108 has been passed.	SPL 02+DRC 03A
c)	an order passed under sub-section (11) of section 107 or sub-section (1) of section 108, and where no order under sub-section (1) of section 113 has been passed.	SPL 02+DRC 03A

S. 128A-Payment of tax



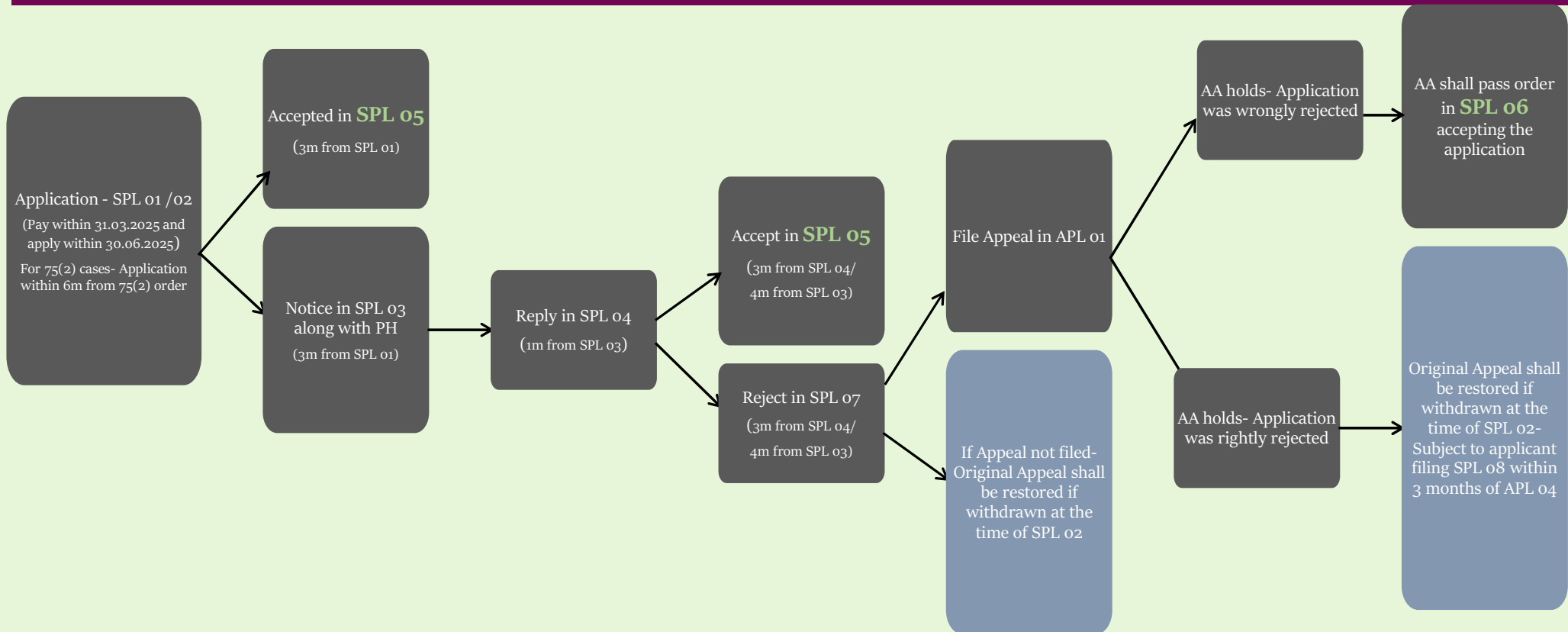
Dr entry in ELL

Relevant Demand ID / Liability ID	Description	Type of Transaction (DR) / (CR) / (RD) / (RF)	Amount debited/credited (₹)				
			Integrated Tax	Central Tax	State/UT Tax	CESS	Total
	Opening Balance		0	0	0	0	0
ZD190824057112E	Demand against Summary of order (DRC-07)	DR	13,62,996	46,83,177	46,81,954	0	1,07,28,127
	Closing Balance		0	0	0	0	0

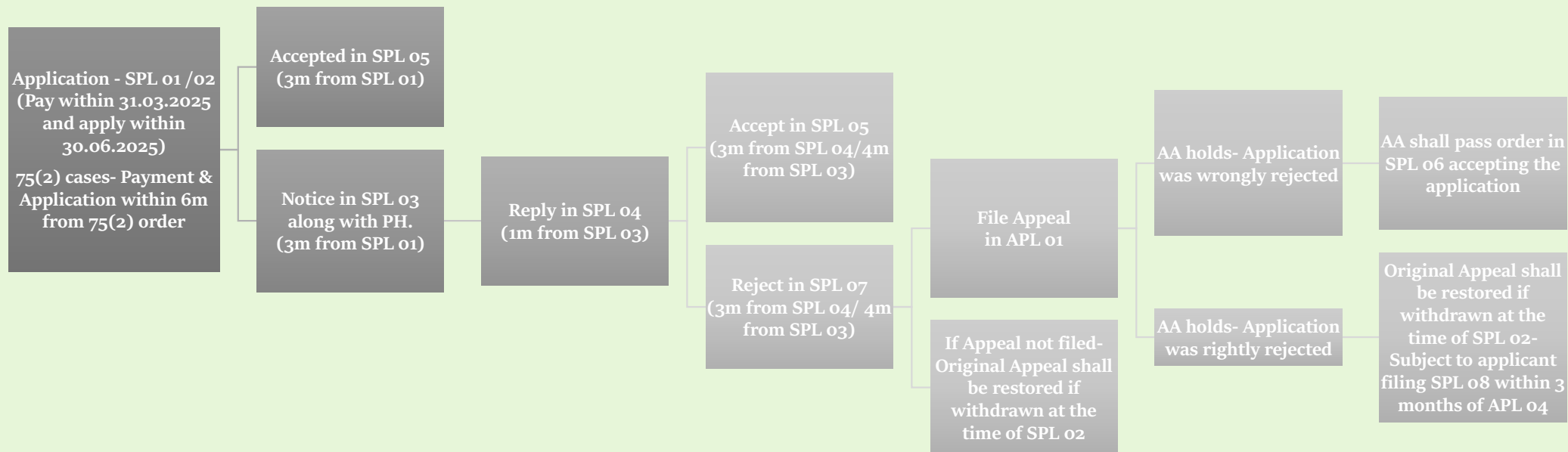
Para 4 of Circular No. 224/18/2024

- In order to facilitate the taxpayers to make the payment of the amount of pre-deposit as per sub-section (8) of section 112 of CGST Act, and to avail the benefit of stay from recovery of the remaining amount of confirmed demand as per sub-section (9) of section 112 of CGST Act, it is hereby clarified that in cases where the taxpayer decides to file an appeal against the order of the appellate authority and wants to make the payment of the amount of pre-deposit as per sub-section (8) of section 112 of CGST Act, he can make the payment of an amount equal to the amount of pre-deposit by navigating to **Services >> Ledgers>> Payment towards demand**, from his dashboard. The taxpayer would be navigated to Electronic Liability Register (ELL) Part-II in which he can select the order, out of the outstanding demand orders, against which payment is intended to be made. The amount so paid would be mapped against the selected order and demand amount would be reduced in the balance liability in the aforesaid register. The said amount deposited by the taxpayer will be adjusted against the amount of pre-deposit required to be deposited at the time of filing appeal before the Appellate Tribunal.

S. 128A r/w R. 164- Waiver of interest or penalty or both relating to demands raised under section 73, for certain tax period [W.e.f. 01.11.2024]



S. 128A r/w R. 164- Waiver of interest or penalty or both relating to demands raised under section 73, for certain tax period [W.e.f. 01.11.2024]



- If no order is issued within the time limits, deemed approval of the application
- SPL 08- Undertaking by the Applicant for not filing any appeal against the AA's order.

Miscellaneous Points

If notice/order includes demand of tax for erroneous refund or for period other than period mentioned in 128A

- Application can be filed only after the entire tax demand has been paid
- On payment of full demand, the PO shall reduce the liability to that extent in SPL 05/06. Remaining interest/penalty for tax periods not covered in 128A, tax payer has to pay within 3 months

If the Notice/Order includes amount not payable u/s 16(5) or 16(6), such amount shall be deducted before making payment in DRC 03

Miscellaneous Points

Any penalty demanded under the notice/order is covered under the scheme. However, late fee, redemption fine etc are not covered

Payment can be made using ITC/Cash or both (except RCM, 9(5) liability and demand of erroneous refund)

128A waiver is not applicable for IGST payable under the Customs Act, 1962

Separate application in FORM GST SPL-01 or FORM GST SPL-02, in respect of each of the concerned notice/ statement/ order.

SPL 05/06 are non appealable orders

128A & 16(5)

- where the taxpayer is deducting the amount of input tax credit which was denied on account of contravention of sub-section (4) of section 16, but which is now available as per retrospectively inserted provisions of sub-section (5) or sub-section (6) of section 16 of the CGST Act, he is not required to file an application for rectification for the same in terms of the special procedure notified under section 148 vide notification No. 22/2024- Central tax dated 8th October 2024

Rule 164(17)- Payment Requirements for Interest/Penalty

- Applicable Scenarios
 - Erroneous refund demands or Demands for periods not covered under section 128A(1) and such amount is mentioned in FORM GST SPL-05 or FORM GST SPL-06
 - PH to be granted before SPL 05/06
 - Payment Deadline- Within 3 months from order issuance in SPL 05/06
 - Consequences of Non-Payment- Waiver of interest/penalty under section 128A becomes void
 - Refer FAQ Sl No 6

FAQ SI no 4

- Q: Whether the benefit provided under Section 128A will be applicable in cases, where the tax due has already been paid and the notice or demand orders under Section 73 only pertains to interest and/or penalty involved?
- A: Where the tax due has already been paid and the notice or demand orders under Section 73 only pertains to interest and/or penalty involved, the same shall be considered for availing the benefit of section 128A.
- However, the benefit of waiver of interest and penalty shall not be applicable in the cases where the interest has been demanded on account of delayed filing of returns, or delayed reporting of any supply in the return, as such interest is related to demand of interest on self-assessed liability and does not pertain to any demand of tax dues and is directly recoverable under sub-section (12) of section 75.

What happens to FY 20-21?

- Page 24 of 53rd GST Council Meeting Minutes

4.95 The Hon'ble Member from Haryana suggested including demands pertaining to FY 2020-21 in the waiver, considering the impact of the pandemic.

4.96 The Secretary responded that the demands for FY 2020-21 are not yet finalized, making it challenging to assess the potential benefits of extending the Amnesty to that period. He proposed waiting until the finalization of payments and demands for FY 2020-21. If necessary, the matter can be reconsidered at later stage.

RCM on Commercial Properties

NOTIFICATION

New Delhi, the 8th October, 2024

No. 09/2024-Integrated Tax (Rate)

G.S.R. 625(E).— In exercise of the powers conferred by sub-section (3) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.10/2017-Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 685(E), dated the 28th June, 2017, namely:-

1. In the said notification, in the Table, after serial number 6AA and the entries relating thereto, the following serial number and entries relating thereto in columns (2), (3) and (4) shall be inserted, namely: -

(1)	(2)	(3)	(4)
“6AB	Service by way of renting of any property other than residential dwelling.	Any unregistered person	Any registered person.”

2. This notification shall come into force with effect from the 10th October, 2024.

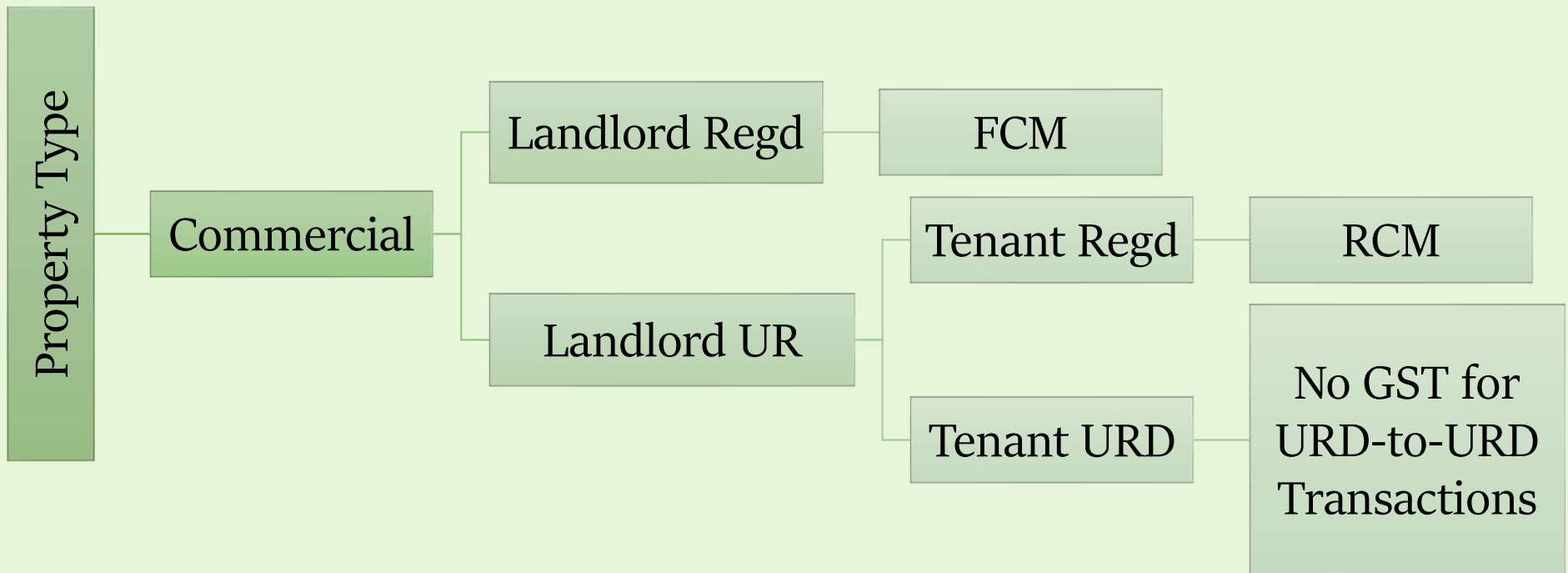
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CORRIGENDUM

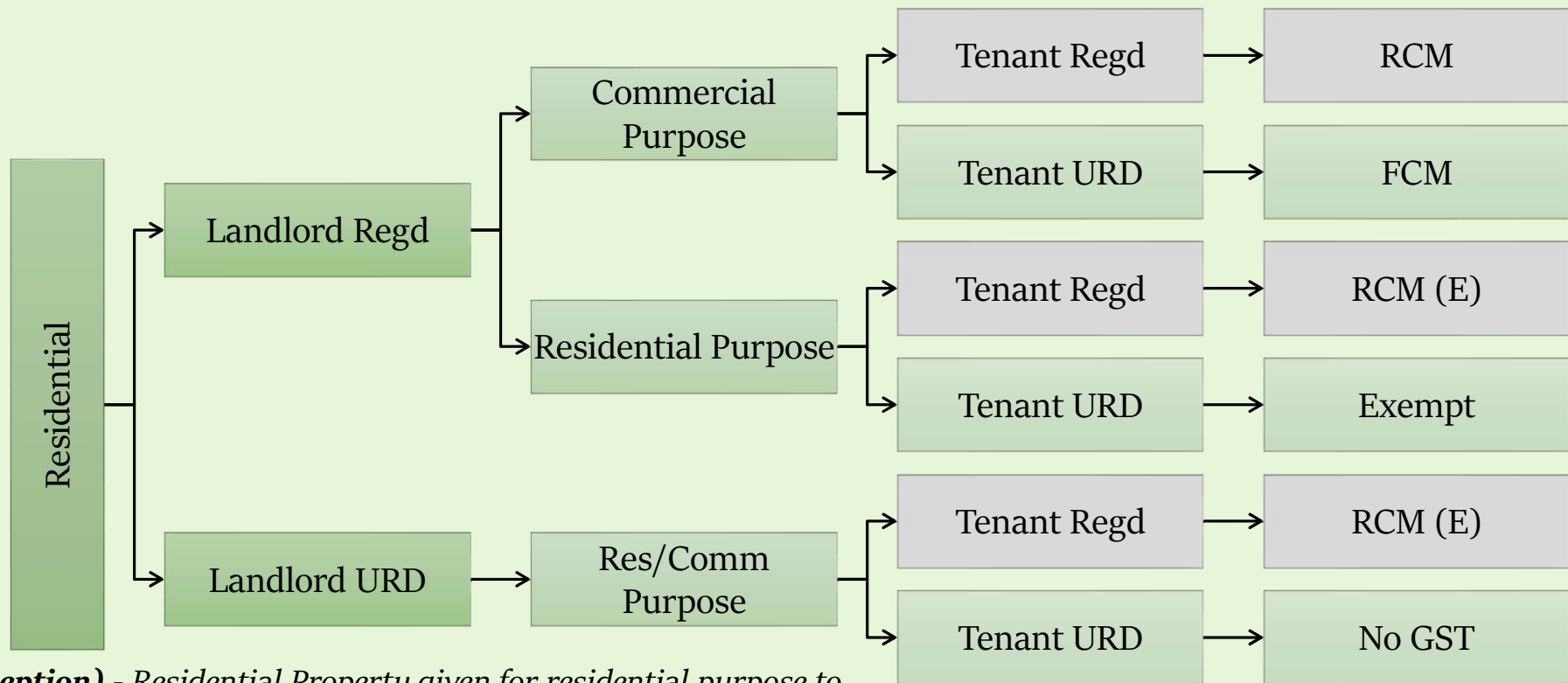
New Delhi, the 22nd October, 2024

G.S.R. 653(E).—In the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.09/2024-Union Territory Tax (Rate), dated the 8th October, 2024, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 624(E), dated the 8th October, 2024, at page number 25, against serial number 5AB, in the table, in column (2) in the line 13, *for* “any property” read “any immovable property”.

RCM of Commercial Properties



RCM of Residential Properties



E (Exception) - Residential Property given for residential purpose to proprietor for use as his own residence

Section 16(5)

Section 16(5)

- Retrospective amendment in Section 16(5) to prescribe the time limit to avail ITC:

Financial Year	Original Last Date for ITC Availment	Extended Date
2017 - 18	23-04-2019	30 th November 2021
2018 - 19	20-10-2019	
2019 - 20	24-10-2020	
2020 - 21	24-10-2021	

NN 22/2024 - Timeline

NN 22/2024 issued on 08.10.2024 [u/s 148]



Due date to file S. 161 rectification + Ann A - 07.04.2025 (6 months from issuance of NN)



Authority to take decision within 3 months (recommendatory).

Circular 237/31/2024 dt. 15.10.2024



NN 22/2024

Situation	Action by Taxpayer/Authorities
S. 73/74 notice not issued (E.g ASMT 10, DRC 01A issued)	The PO/Adj Auth/App Auth must take cognizance of 16(5) and 16(6), and act accordingly
S. 73/74 notice issued but order u/s 73/74 not issued	
Order u/s 73/74 issued, appeal filed, Order u/s 107 not issued	
Order u/s 73/74/107/108 issued, <u>appeal not filed</u>	Follow the procedure given in NN 22/2024

Rectification of order as per NN 22/2024- only in cases where the issue or one of the issues on which the demand has been confirmed in the said order, pertains to wrong availment of input tax credit on account of contravention of 16(4) but which is now available as per 16(5)

Section 16(5) – NN 22/2024-CT

- Issue of order is a precondition for this NN. Also, no pending appeal against the order against which rectification is being applied for
- The summary of the rectified order shall be uploaded in
 - **Form DRC-o8 (Rectification Order)** in cases where the order is issued under section 73 or 74.
 - **Form APL-o4** in cases where the order is issued under section 107 or 108.

TDS/RCM on Sale of Scrap

Key Points

- A **TDS** of 2% will be applicable on the supply of metal scrap by registered persons in **B2B transactions**.
- **Reverse Charge Mechanism (RCM)** [NN 6/2024 dated 08.10.2024] will be introduced on the supply of metal scrap by **unregistered persons to registered persons**. The supplier shall take registration when they cross the threshold limit, and the recipient liable to pay under RCM shall pay tax even if the supplier is under the threshold.
- The proposed TDS mechanism will create a trail of transactions, making it easier to identify and weed out fake invoicing practices.
- The TDS amount deposited by genuine buyers will be reflected in the suppliers' cash ledger, which can be adjusted against their output tax liability or claimed as a refund.
- Registered persons who are required to deduct TDS under this new provision as TDS deductors will be required to file GSTR-7 (TDS Return) and issue GSTR-7A (TDS Certificate) to the suppliers on whose behalf they have deducted tax.

Registration by scrap dealers

- Under the earlier provisions, suppliers **suppliers exclusively engaged in making outward supplies notified under RCM** were **exempt from GST registration**, even if their turnover exceeded the threshold limit.
- However, as per Notification No. 24/2024, metal scrap suppliers are now **excluded from this exemption**. If a scrap supplier's **turnover exceeds the threshold limit**, they must **register for GST**, even if their supplies are under RCM. Once registered, their subsequent supplies will be under the **forward charge mechanism (FCM)**, where they will charge and remit GST

RCM/TDS on Sale of Scrap

From	To	Tax Applicability
Registered	Registered	Tax payable on forward charge, 2% TDS to be deducted.
Registered	Unregistered	Tax payable on forward charge, No TDS.
Unregistered	Registered	RCM Applicable, No TDS to be charged.
Unregistered	Unregistered	No tax applicable

Note regarding TDS Deduction -

- The total value of such supply, under a contract, exceeds two lakh and fifty thousand rupees.

RCM/TDS on Sale of Scrap

- Mr. X has entered into a contract with Mr. Y to supply metal scrap worth Rs. 10 lacs in 10 equal lots over the year. Whether TDS is applicable?
- In this case, even though each individual supply is less than Rs. 2.5 lacs, Mr. Y is still required to deduct TDS as the contract value exceeds Rs. 2.5 lacs
- Whether GST TDS is required to be deducted on Metal Scrap purchased from registered third parties prior to 10th October, 2024 but payment for which will be made after 10th October, 2024

Metal Scraps covered in the Notification

Chapter No	Description
Chapter 72	Iron & Steel
Chapter 73	Articles made of iron or steel
Chapter 74	Copper & articles thereof
Chapter 75	Nickel & articles thereof
Chapter 76	Aluminum & articles thereof
Chapter 77	(Reserved for possible future use)
Chapter 78	Lead & articles thereof
Chapter 79	Zinc & articles thereof
Chapter 80	Tin & articles thereof
Chapter 81	Other base metals, cements & articles thereof

Mechanism for getting a refund of the TDS amount

- Refund can be claimed through RFD-01, and empowering section is Section 54 of the CGST Act, 2017. Further *CBIC also issued a circular No. 166/22/2021 dated 17/11/2021 whereas entry No. 3 clarifies the issue as follows*
- The amount deducted/collected as TDS/TCS by TDS/ TCS deductors under the provisions of section 51 /52 of the CGST Act, as the case may be, and credited to electronic cash ledger of the registered person, is equivalent to cash deposited in electronic cash ledger. It is not mandatory for the registered person to utilise the TDS/TCS amount credited to his electronic cash ledger only for the purpose for discharging tax liability. The registered person is at full liberty to discharge his tax liability in respect of the supplies made by him during a tax period, either through debit in electronic credit ledger or through debit in electronic cash ledger, as per his choice and availability of balance in the said ledgers. Any amount, which remains unutilized in electronic cash ledger, after discharge of tax dues and other dues payable under CGST Act and rules made thereunder, can be refunded to the registered person as excess balance in electronic cash ledger in accordance with the proviso to sub-section (1) of section 54, read with sub-section (6) of section 49 of CGST Act.

E-Invoicing in B2C

E - Invoicing in B2C

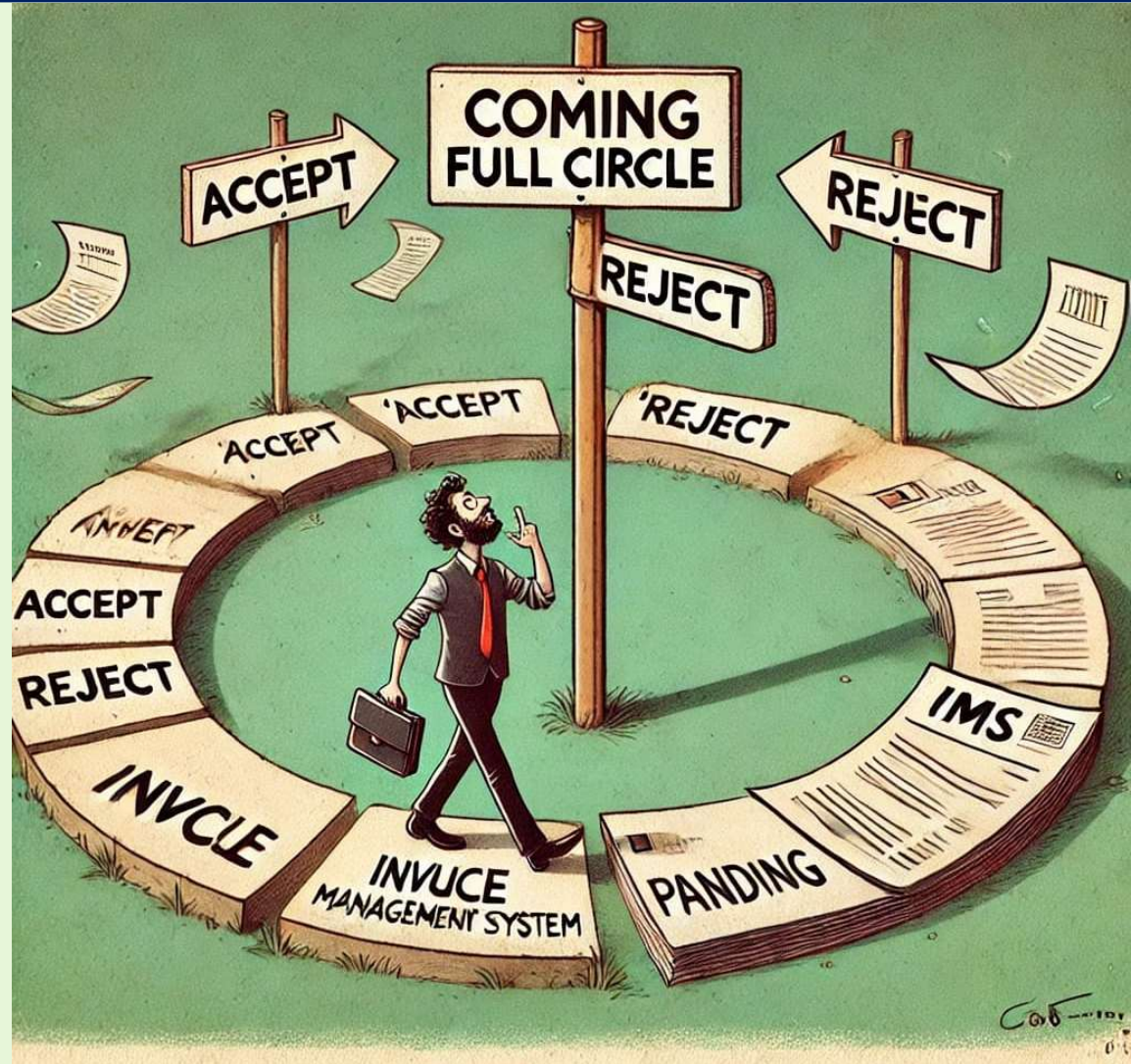
- The GST Council recommended roll out of a pilot for B2C e-Invoicing, following the successful implementation of e-invoicing in the B2B sector. The Council recognized potential benefits of e-invoicing in retail, such as improved business efficiency, environmentally friendly, cost efficiency to the business, etc.
- It would also provide an opportunity to the retail customers to verify the reporting of the invoice in the GST return. The pilot will be rolled out on voluntary basis in selected Sectors and States.

Applicability of GST on Preferential Location Charges

Applicability of GST on Preferential Location Charges

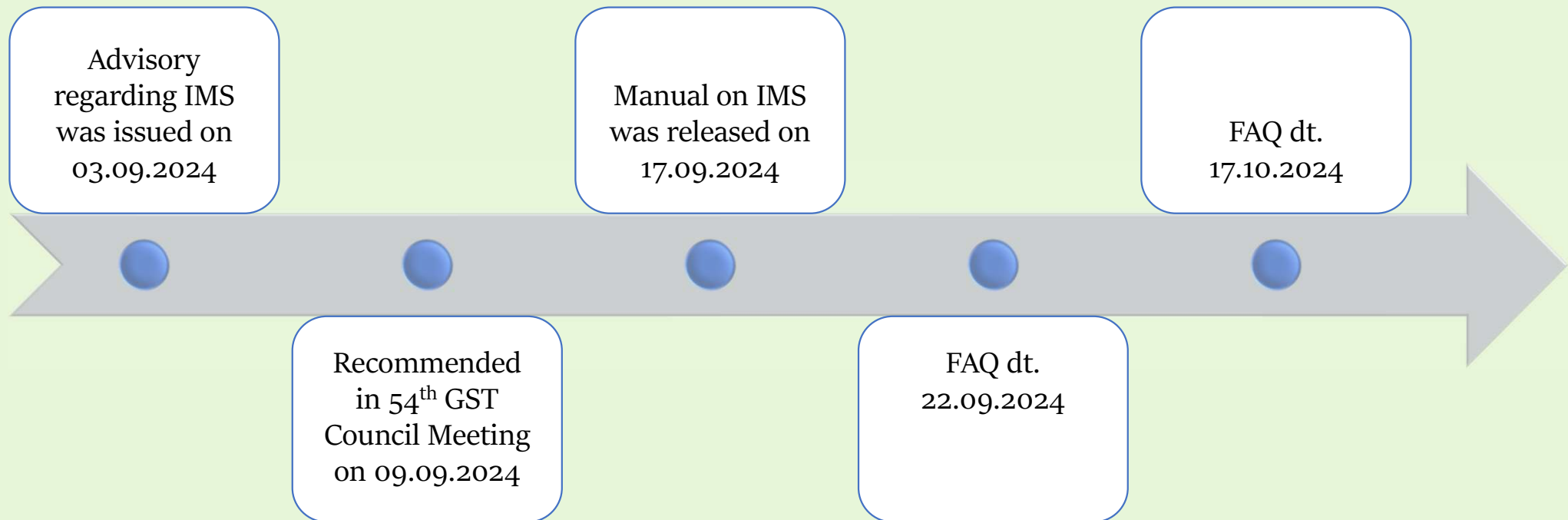
- Circular No. 234/28/2024-GST dated 11.10.2024,
 - Allowing choice of location of apartment is integral part of supply of construction services and therefore, location charge is nothing, but part of consideration charged for supply of construction services before issuance of completion certificate. Being charged along with supply of construction services for the apartment, the same attract GST at same rate as of construction services before issuance of completion certificate.
 - Therefore, based on the recommendations of the 54th GST Council, it is hereby clarified that location charges or Preferential Location Charges (PLC) paid along with the consideration for the construction services of residential /commercial/industrial complex forms part of composite supply where supply of construction services is the main service and PLC is naturally bundled with it and are eligible for same tax treatment as the main supply of construction service.

Invoice Management System (IMS)



Any legal backing for IMS?

Invoice Management System (IMS) - Timeline



Input Tax Credit Over the Years

July 2017: Plan to introduce GSTR 1, 2 & 3, but GSTR 2A & 3B were introduced.

October 2019: Rule 36(4) was introduced to cap ITC at 120% the 110% & the 105% of the GSTR 2A.

January 2022: GSTR 2B made mandatory.

January 2018: E-Waybill was introduced.

October 2020: E-Invoicing was introduced.

October 2024: IMS was introduced.

Invoice Management System (IMS)

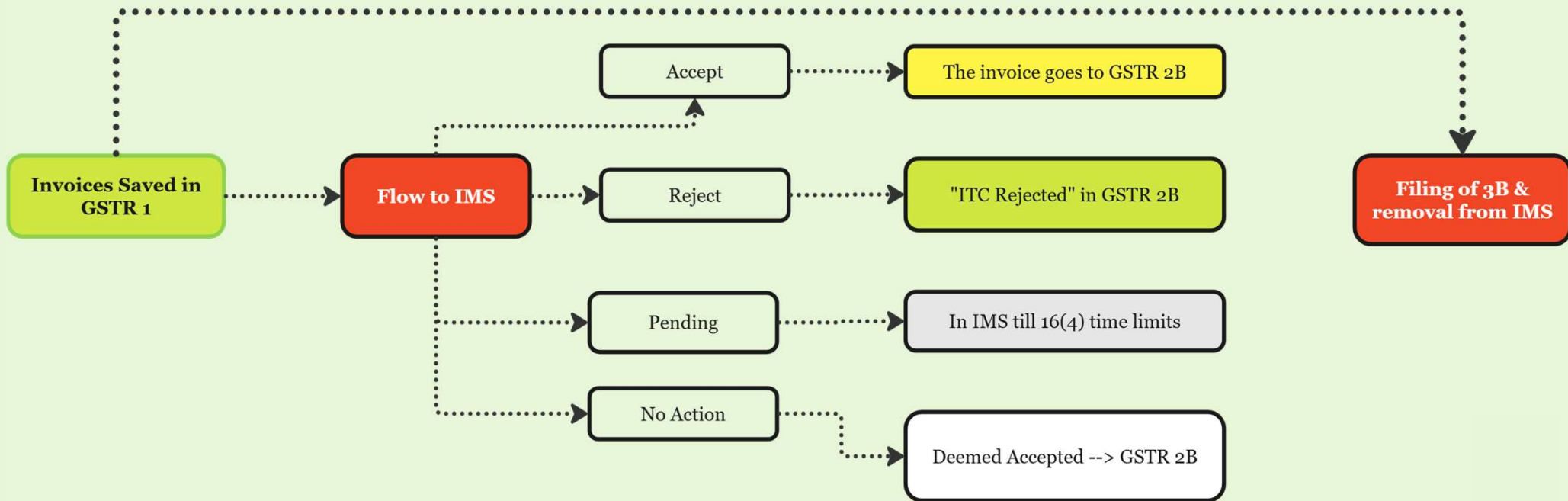
In order to enable taxpayers to efficiently address invoice corrections/amendments with their suppliers through the portal, a new communication process is being brought at portal.

This will also facilitate taxpayer in matching of their records/invoices vis a vis issued by their suppliers for availing the correct Input Tax Credit (ITC).

GSTN is in the process of developing a new functionality called Invoice Management System (IMS) which will allow the recipient taxpayers to either accept or reject an invoice or to keep it pending in the system, which can be availed later.

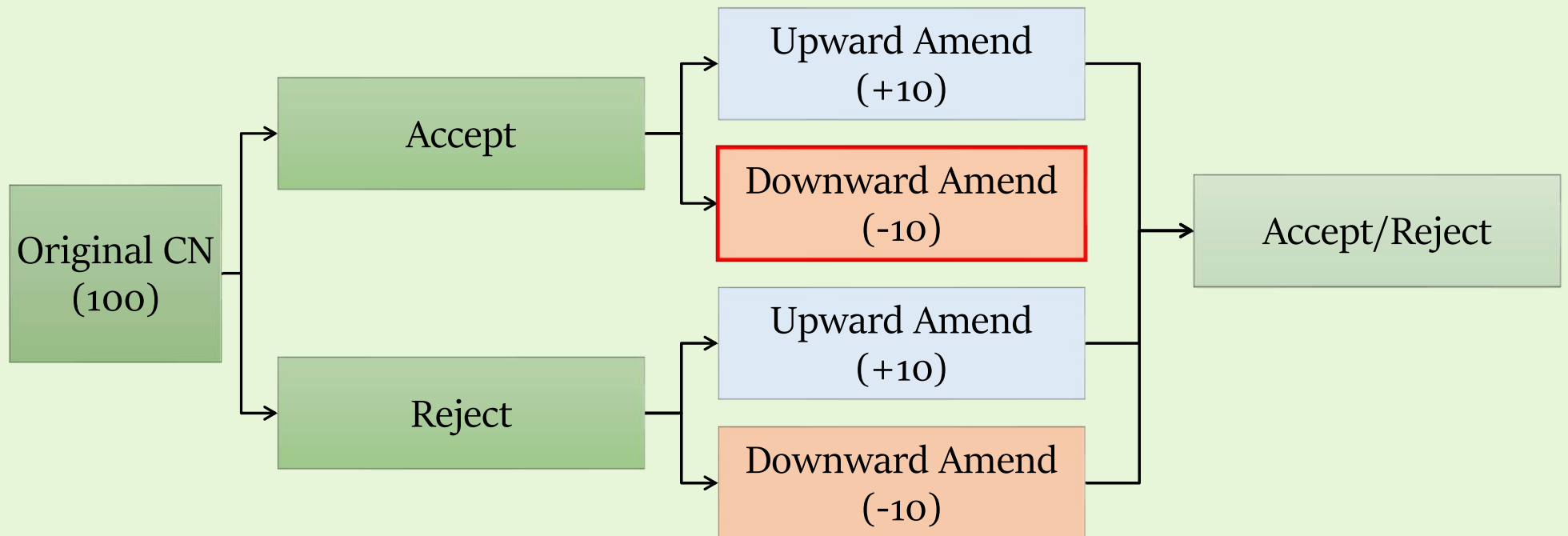
IMS Workflow

Time period for the action by the recipient



**If GSTR 1 is not filed by supplier the invoices will not appear in IMS & any action taken on them will be removed.*

Workflow of Accepting or Rejecting Credit Notes



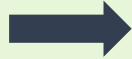
Invoice Management System (IMS)

Key Features –

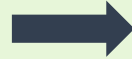
- Invoices reported in GSTR 1, IFF, GSTR 5, GSTR 6 will be available in IMS
- Recipient can Accept, reject, or keep invoices pending
- Period for taking such actions saving the records in GSTR 1 / IFF / 1A by the supplier taxpayer till the recipient taxpayer files corresponding GSTR-3B.
- If no action is taken on invoice in IMS deemed accepted.
- Only accepted invoices become part of GSTR-2B as eligible ITC.
- GSTR 2B to be generated monthly except in case the recipient is a QRMP taxpayer
- Pending invoices can be availed later subject to S. 16(4)
- Supplier can also see the actions taken by the recipient

How does IMS work ?

Based on the action taken by the recipient, a draft GSTR 2B will be made available to recipient on 14th of the subsequent month



However, the recipient will be free to take actions even after generation of GSTR-2B till the filing of GSTR-3B.



Recompute GSTR-2B- If the recipient has taken an action on any invoice after 14th of the month



No action after filing of GSTR-3B for the same month.

Issues with IMS

- Following supplies will not go to IMS and will be part of GSTR 2B
 - Inward RCM supplies.
 - Supplies where ITC is not eligible due to section 16(4) of CGST Act or on account of POS rule. [ITC not available section]
 - ITC flowing from GSTR 5, GSTR 6
 - ICEGATE Documents
 - Documents where ITC to be reversed on account of Rule 37A
- Population of data in IMS- Saving (not filing) of records by the supplier in the respective form.
- GSTR 2B will be generated only if previous GSTR 3B filed.
- No restriction on 2B regeneration before filing 3B

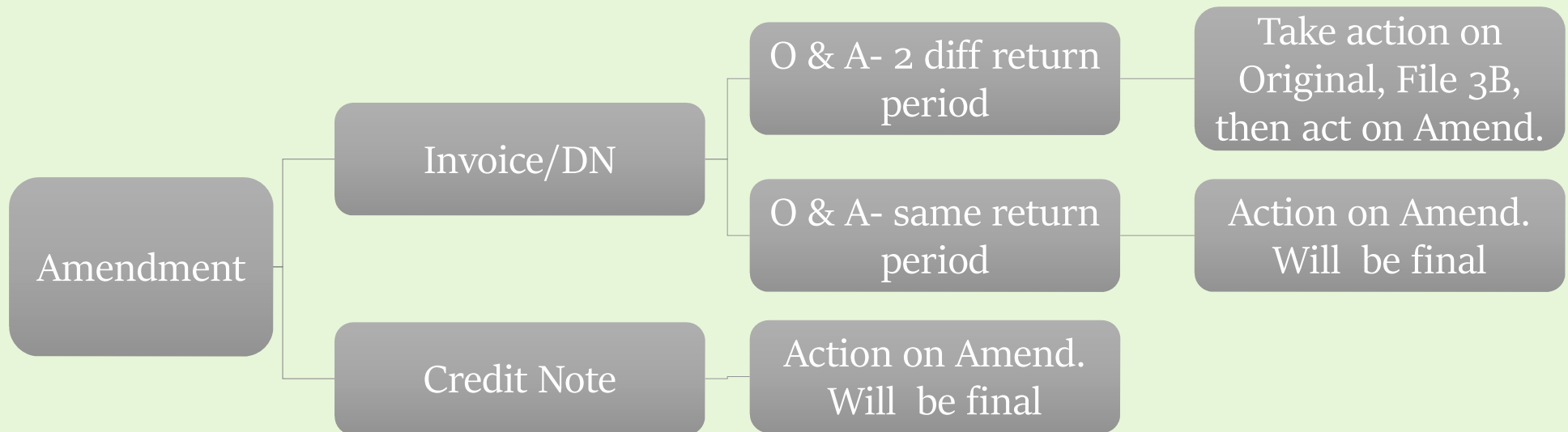
FAQ

- Can I take actions multiple time on a document?
 - ✓ Yes, action can be taken multiple times on an invoice/record before filling of GSTR 3B. In case of multiple actions on a record, latest action will overwrite the previous action. However, the action taken will be frozen at the time of filing the corresponding GSTR-3B by the recipient.

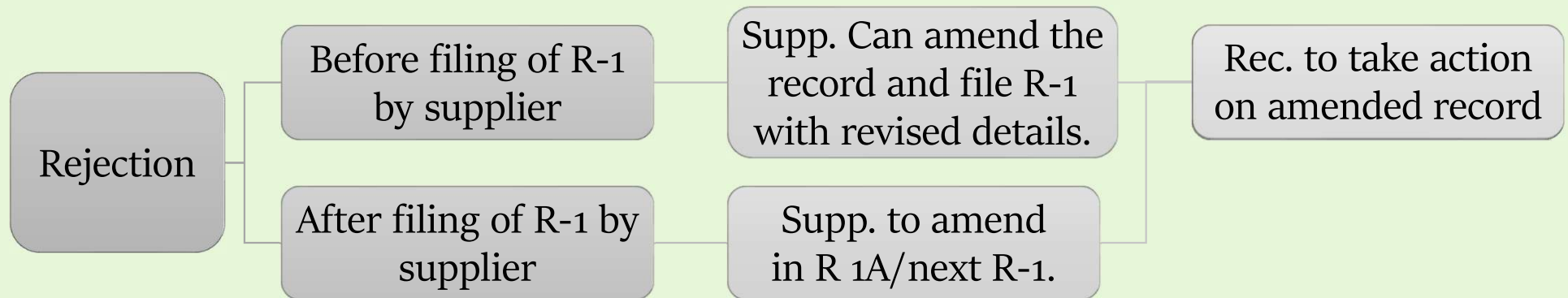
FAQ

- What If I have taken an action on a document in saved status but the same is edited/changed by the supplier before filing his GSTR-1?
 - ✓ In case a saved record is edited before filing of GSTR-1 by the supplier, the edited record will replace the saved document in IMS and the action taken on such record by the recipient will be reset. Thus, the edited record will be available for recipient for fresh action in IMS.
 - ✓ Similarly, if a document is deleted before filing of GSTR-1/1A/IFF by supplier then such document will be removed from IMS also.

Amendment of Invoice/DN/CN



Rejection of Record by Recipient



FAQ issued on 17.10.2024

Question	Answer
Which invoices are visible on IMS dashboard since 14th Oct 2024?	IMS is launched from GSTR-2B return period of Oct'24. Hence, all the records eligible for GSTR2B of Oct'24 return period onwards will be made available on the IMS dashboard. All the invoices which are part of GSTR-2B of Sep'24 or older return periods will not be reflecting in IMS.
Which is the first GSTR2B prepared using actions taken on IMS?	The first draft GSTR-2B on the basis of actions taken on invoices/records in the Invoice Management System dashboard would be generated and made available to all the taxpayers on 14th Nov 2024 for the return period Oct'24.
Can taxpayer take action after 14th Nov,2024 and regenerate GSTR-2B of Oct'24 return period?	Taxpayer can take action on the invoices/records in their IMS dashboard and recompute their GSTR-2B of Oct 24' return period even after 14th November 2024 till the time the taxpayer files his GSTR-3B.
Is it mandatory to act on IMS? What happens if no action is taken?	It is not mandatory to act on records in IMS dashboard for GSTR2B generation. The records where no action is taken by the recipient would be treated as accepted by the system and a GSTR-2B would be generated as it is generated presently.

FAQ issued on 17.10.2024

Question	Answer
When should an invoice/debit note be rejected?	<p>Rejection of an invoice/debit note should be done very carefully as rejection will result in no ITC for the recipient.</p> <p>A record may be rejected if it does not pertain to the recipient, or the detail of the record is erroneous to such an extent that CN and DN cannot handle the situation.</p>
In light of the time limit to avail ITC being till 30th November for FY 2023-24 or furnishing of annual return whichever is earlier, how can the ITC of erroneously rejected invoice in IMS, be taken by the recipient in the FY 2023-24?	<p>In case the recipient taxpayer erroneously rejects an invoice in IMS, then the same invoice can be accepted in IMS again before filing of GSTR-3B.</p> <p>After accepting the said invoice, the recipient taxpayer should recompute the updated GSTR-2B for availing the credit in GSTR 3B for the FY 2023-24.</p>

FAQ issued on 17.10.2024

Question	Answer
How can recipient accept a genuine credit note issued by supplier in IMS as it will result further reduction of the recipient ITC, however recipient had reversed ITC corresponding to invoice itself because of 17(5), Rule 42, 38, 43 etc., or not availed the ITC at all because of POS or 16(4) etc., ineligibility?	In such cases recipient can accept the said credit note in IMS. As recipient had already reversed the ITC, there is no need for reversal of ITC again in case of such credit note.
What action shall be available on upward amended invoice/debit notes, where the upward amended invoice/debit notes is Saved by supplier and the same is not filed?	The recipient will not be able to take an action on an upward amended invoice/debit notes, if the said amended record has only been saved by supplier in GSTR-1/GSTR-1A/IFF but the same record has not been filed. The recipient will be able to take action once the supplier files such record.

FAQ issued on 17.10.2024

Question	Answer
What to do in case wrong invoice is corrected by issuance of Credit Note by the supplier instead of amending the same and such Credit note has been rejected by the recipient?	<p>In the absence of linkage of Credit Note with the corresponding invoices, system cannot understand whether original invoice for this Credit Note was accepted or rejected.</p> <p>Therefore, if the invoice is not correct, then it is advisable to rectify the mistake through amendment of invoices in the GSTR 1 instead of issuance of a Credit Note.</p>
Can the Credit Note be kept as pending in IMS? If no, then why?	<p>Credit Note cannot be kept pending in the IMS by the recipient as the supplier has reduced its outward tax liability at the time of issuance of credit note.</p> <p>IMS does not change the existing flow where the documents/records reported by the supplier in the GSTR 1 is accepted and corresponding impact is reflected in the GSTR 2B. Now because of IMS, an additional option has been provided to recipient to reject the credit note if it does not belong to him.</p>
Whether liability can be added in the same GSTR 3B in case where credit note has been rejected by the recipient before filing of GSTR 3B by the supplier?	<p>No, if a credit note is rejected by the recipient, the liability of the supplier is increased on the portal to that extent in the GSTR 3B of subsequent tax period and not in the GSTR 3B of same tax period.</p>

Is IMS Going to be made mandatory going forward?

Attention – Hard - Locking of auto-populated liability in GSTR-3B

Oct 17th, 2024

1. In order to assist taxpayers in filing their returns and minimizing human errors, GSTN has continuously improving the GST return filing process and in this endeavor the GST Portal now provides a pre-filled GSTR-3B form, where the tax liability is auto-populated from the declared supplies in GSTR-1/ GSTR-1A/ IFF by the supplier, while the Input Tax Credit (ITC) is auto-populated from GSTR-2B. A detailed system generated pdf of the auto populated GSTR-3B is also provided to all the taxpayers.

2. Now, taxpayers also have a facility to amend their incorrectly declared outward supplies in GSTR-1/IFF through GSTR-1A, allowing them an opportunity to correct their liabilities before filing their GSTR-3B. Additionally, to manage inward supplies and ensure accurate ITC claims in GSTR-3B, taxpayers have the option to take informed actions of accept/reject/pending on inward supplies via the Invoice Management System (IMS) which is now available to the taxpayers.

3. It may be noted that tentatively from January 2025 tax period, the GST Portal is going to restrict making changes in auto-populated liability in pre-filled GSTR-3B from GSTR-1/1A/IFF to further enhance accuracy in return filing. It is once again suggested hereby that in case any change is required in auto-populated liability, the same may please be handled through GSTR-1A.

4. However, locking of auto-populated ITC in GSTR-3B, after the roll out of IMS, will be implemented from a later date. For the same a separate advisory would be issued after addressing all the issues related to IMS, raised by the trade.

Thanking You,
Team GSTN

Attention – Hard - Locking of auto-populated values in GSTR-3B

Oct 17th, 2024

1. In order to assist taxpayers in filing their returns and minimizing human errors, GSTN has continuously improved the GST return filing process and in this endeavor the GST Portal now provides a pre-filled GSTR-3B form, where the tax liability is auto-populated from the declared supplies in GSTR-1/ GSTR-1A/ IFF, while the Input Tax Credit (ITC) is auto-populated from GSTR-2B. A detailed system generated pdf of the auto populated GSTR-3B is also provided to all the taxpayers.

2. Now, taxpayers also have a facility to amend their incorrectly declared outward supplies in GSTR-1/IFF through GSTR-1A, allowing them an opportunity to correct their liabilities before filing their GSTR-3B. Additionally, to manage inward supplies and ensure accurate ITC claims in GSTR-3B, taxpayers have the option to take informed actions of accept/reject/pending on inward supplies via the Invoice Management System (IMS) which is now available to the taxpayers.

3. It may be noted that tentatively from January 2025 tax period, the GST Portal is going to restrict making changes in auto-populated values in pre-filled GSTR-3B from GSTR-1/1A/IFF or GSTR-2B to further enhance accuracy in return filing system. It is once again suggested hereby that in case any change is required in auto-populated values, the same may please be handled through GSTR-1A or IMS.

Thanking You,
Team GSTN

ITC available		ITC Not Available	ITC Reversal	HELP			
S.NO.	Heading [Expand All]	GSTR-3B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	
Part A ITC Available - Credit may be claimed in relevant headings in GSTR-3B							
I	All other ITC - Supplies from registered persons	4(A)(5)					
II	Inward Supplies from ISD	4(A)(4)	0.00	0.00	0.00	0.00	
III	Inward Supplies liable for reverse charge	3.1(d) 4(A)(3)	0.00	0.00	0.00	0.00	
IV	Import of Goods	4(A)(1)	0.00	0.00	0.00	0.00	
Part B ITC Available - Credit notes should be net off against relevant ITC available headings in GSTR-3B							
I	Others	4(A)					

[BACK TO DASHBOARD](#)
[DOWNLOAD GSTR-2B SUMMARY \(PDF\)](#)
[DOWNLOAD GSTR-2B DETAILS \(EXCEL\)](#)

[OPEN GSTR-3B](#)
[OPEN IMS DASHBOARD](#)

S.No.	GSTIN of Supplier	Reject	Pending	Status	Source	Source Return Period	Source Filing Status	In D.
<input type="checkbox"/>	1	(R)	(P)	No Action	GSTR-1/IFF	October - 24	Not Filed	07/1
<input type="checkbox"/>	2	(R)	(P)	No Action	GSTR-1/IFF	October - 24	Not Filed	08/1
<input type="checkbox"/>	3	(R)	(P)	No Action	GSTR-1/IFF	October - 24	Not Filed	06/1
<input type="checkbox"/>	4	(R)	(P)	No Action	GSTR-1/IFF	October - 24	Not Filed	08/1
<input type="checkbox"/>	5	(R)	(P)	No Action	GSTR-1/IFF	October - 24	Not Filed	08/1
<input type="checkbox"/>	6	(R)	(P)	No Action	GSTR-1/IFF	October - 24	Not Filed	05/1
<input type="checkbox"/>	7	(R)	(P)	No Action	GSTR-1/IFF	October - 24	Not Filed	05/1
<input type="checkbox"/>	8	(R)	(P)	No Action	GSTR-1/IFF	October - 24	Not Filed	05/1
<input type="checkbox"/>	9	(R)	(P)	No Action	GSTR-1/IFF	October - 24	Not Filed	06/1
<input type="checkbox"/>	10	(R)	(P)	No Action	GSTR-1/IFF	October - 24	Not Filed	04/1



Registration

Ledgers

Returns

Payments

User Services

Refunds

e-Way Bill System

Track Application Status

Returns Dashboard

Track Return Status

ITC Forms

TDS and TCS credit received

Opt-in for Quarterly Return

Invoice Management System (IMS) Dashboard

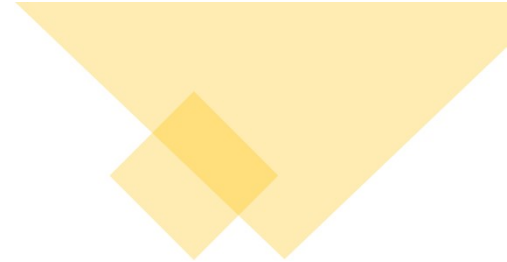
View Filed Returns

Transition Forms

Annual Return

Tax liabilities and ITC comparison

Return Compliance





Thank you !

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