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I wish every member and readers of this esteemed journal a very Happy festive season. Hope Everyone must have enjoyed Navratri with their family & friends. In the Month of October 24 various notifications, circulars and instructions have been issued pertaining to amendments proposed in budget 24. The same is covered under Recent Amendments part in this Review. Hard - Locking of auto-populated liability in GSTR-3B The GSTN has issued an advisory with respect to Hard - Locking of auto-populated liability in GSTR-3B. Initially it stated that Liability as well as ITC auto-populated in GSTR-3B will be locked and any change would have to be done through GSTR1A and the new invoice management system (IMS) respectively. Incidentally, both GSTR1A and IMS are optional for the taxpayers. After backlash from the trade, the GSTN Portal withdrew the original advisory and stated that tentatively from January 2025 t.....