



Dec 5th, 2025 Table 3.2 of Form GSTR-3B captures the inter-state supplies made to unregistered persons, composition taxpayers, and UIN holders out of the total supplies declared in Table 3.1 & 3.1.1 of GSTR-3B and is auto-populated from corresponding supplies declared in GSTR-1, GSTR-1A, and IFF in the requisite tables. It is to inform you that from November-2025 tax period onwards, value of supplies auto-populated in Table 3.2 of GSTR-3B from the returns/forms mentioned above, shall be made non-editable. The GSTR-3B shall be filed henceforth with the system generated auto-populated values only in table 3.2. Further, in case any modification/amendment is required in the auto-populated values of Table 3.2 of GSTR-3B, then the same can be done through GSTR-1A for the same tax period. The values thus reported in GSTR-1A shall change the auto-populated values of