Auto population of details in Form GSTR-3B from Form GSTR 1 & GSTR 2B

15/12/2020

1. **Auto Populated details in Form GSTR 3B:** Now, auto-population of system computed details in Form GSTR-3B, has been enabled for taxpayers (filing their Form GSTR-1 on monthly basis), from November 2020 Tax Period onwards. The same will be done based on the following:

   1. Liabilities in tables-3.1 & 3.2 of Form GSTR-3B (except Table-3.1 (d) pertaining to inward supplies liable to reverse charge), are computed by the system on the basis of details of outward supplies as filed in Form GSTR-1 for the tax period
   2. Input Tax Credit (ITC) details and details of inward supplies liable to reverse charge, to be reported in Tables-4 and 3.1 (d) respectively, are computed as per system generated Form GSTR-2B for the tax period

2. **PDF Format of FORM GSTR-3B:** The table-wise computation of the values, auto-populated in Form GSTR-3B, is made available in PDF format also on the Form GSTR-3B dashboard. The same can be downloaded by clicking on the "System Generated GSTR-3B" tab.

3. **Salient features:**
   1. These system computed auto populated values are only for assisting the taxpayers in filing their Form GSTR 3B. Taxpayers have to ensure the correctness of the values being reported and filed in Form GSTR-3B.
   2. The system will prompt the taxpayers with an alert in cases where the variance of the edited values from the auto-populated values is higher than a particular threshold. Taxpayers can change/ edit the auto populated values in Form GSTR-3B.
   3. In case taxpayer has not filed Form GSTR-1 for the period, system generated summary will display the respective values as 'Not filed'. Similarly, if Form GSTR-2B is not generated for the period, system generated summary will display the respective values as 'Not generated'.
   4. If the taxpayer has entered & saved any values in Form GSTR-3B before auto-population by the system, the saved values will not be changed/over-written by the system.
   5. Table 5 and 6.2 of FORM GSTR-3B is not part of the PDF & will <u>not</u> be auto-populated by the system.

4. **Click here** for details.

Thanking you,

Team GSTN