

- For ease of taxpayers, now the system will auto populate GSTR-3B (monthly) on the basis of details filed in GSTR-1 and auto-drafted ITC statement GSTR-2B from November 2020 tax period onwards.
- 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.
- 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.