



## Advisory on reporting values in Table 3.2 of GSTR-3B

## ***Reporting values in Table 3.2 of GSTR-3B***

### **Introduction about Table 3.2 of GSTR-3B**

Table 3.2 in GSTR-3B captures inter-state supplies made to unregistered persons, composition dealers, and UIN holders.

### **Key Updates**

An advisory dated April 11, 2025 was issued wherein it was communicated that the auto-populated values in Table 3.2 of Form GSTR-3B would be made non-editable starting from the April 2025 tax period (i.e., for the return to be filed in May 2025). However, because of several grievances from taxpayers, it has been decided that for convenience of taxpayer, Table 3.2 shall remain editable for the time being. Proposed changes shall be duly informed to taxpayers.

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