



# GSTR-3B Is Now Hard-Locked

The "Fix It in 3B" Era Is Over

Your GST liability and credit are now decided **upstream in GSTR-1 and the Invoice Management System**, not in the return where you used to make last-minute adjustments.

GST

GSTR-3B

IMS

GSTR-1A

# What "Hard-Locking" Actually Means

Since the **July 2025 tax period** (returns filed from August 2025), the auto-populated outward tax liability in GSTR-3B **Tables 3.1 and 3.2 is non-editable.**

The figures flow in from GSTR-1, IFF and GSTR-1A and can no longer be edited directly in GSTR-3B.

- ❑ **Key stat:** Whatever you declare in GSTR-1 is exactly what you pay in GSTR-3B.

## Legal Basis

GSTR-3B is filed under **Section 39** of the CGST Act 2017 read with **Rule 61** of the CGST Rules 2017.

## Trigger

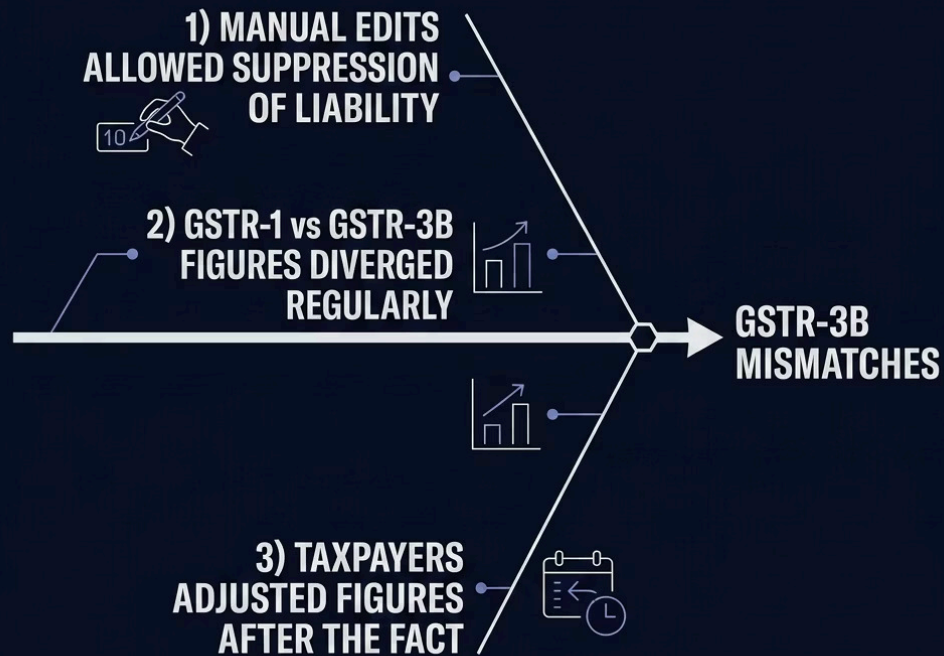
**GSTN Advisory No. 606** dated 7 June 2025 mandated the hard-lock on outward tax liability.

## Data Flow

Figures flow from **GSTR-1 → IFF → GSTR-1A** directly into the locked GSTR-3B fields.



# Why the Government Closed the Editing Window



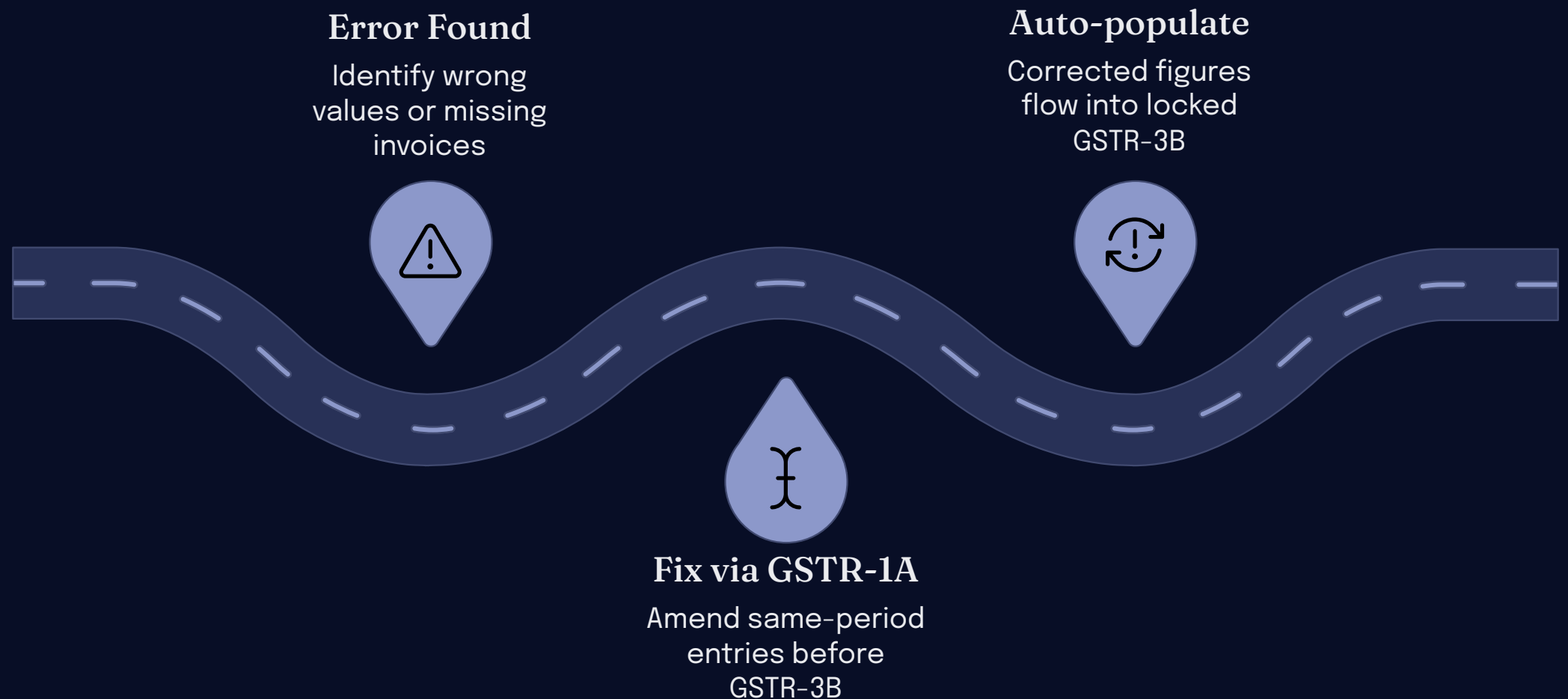
For years the portal auto-populated GSTR-3B but still let taxpayers **manually edit the figures** before filing.

That editing window was the **single largest source of GSTR-1 versus GSTR-3B mismatches**, and was frequently used to suppress or adjust liability.

Hard-locking removes that ability entirely. The summary return is now a **true reflection of the detailed return**, by design – no more divergence between what was declared and what was paid.

# How to Correct an Error Now That GSTR-3B Is Locked

The correction mechanism has shifted entirely **upstream**. There is no longer any way to patch errors inside GSTR-3B itself.



## GSTR-1A (Same Period)

Fix wrong values, missed invoices or wrong GSTIN for the **current period before filing GSTR-3B**, so the corrected figure auto-populates into the locked return.

⚠️ A change to the **recipient GSTIN cannot be amended in GSTR-1A** – it must wait for a subsequent GSTR-1.

## Next GSTR-1 (Later Periods)

If the period has **already closed**, amend in a subsequent GSTR-1. There is no longer any way to patch it inside GSTR-3B.

*Source: GSTR-1A introduced by Notification No. 12/2024-Central Tax dated 10 July 2024.*

# The Invoice Management System Now Drives Your ITC

IMS shows every inward invoice and credit note uploaded by suppliers. You take **one action on each** – and that action determines your Input Tax Credit.



## Accept

The invoice flows into **GSTR-2B** and is available as eligible input tax credit.



## Reject

The invoice is **excluded from GSTR-2B**. Use where it does not belong to you or is incorrect.



## Pending

The invoice is **carried forward** to a later period, deferring the credit.

Because GSTR-2B is built from your IMS actions, ITC is now an **active monthly reconciliation task**, not a passive auto-population.

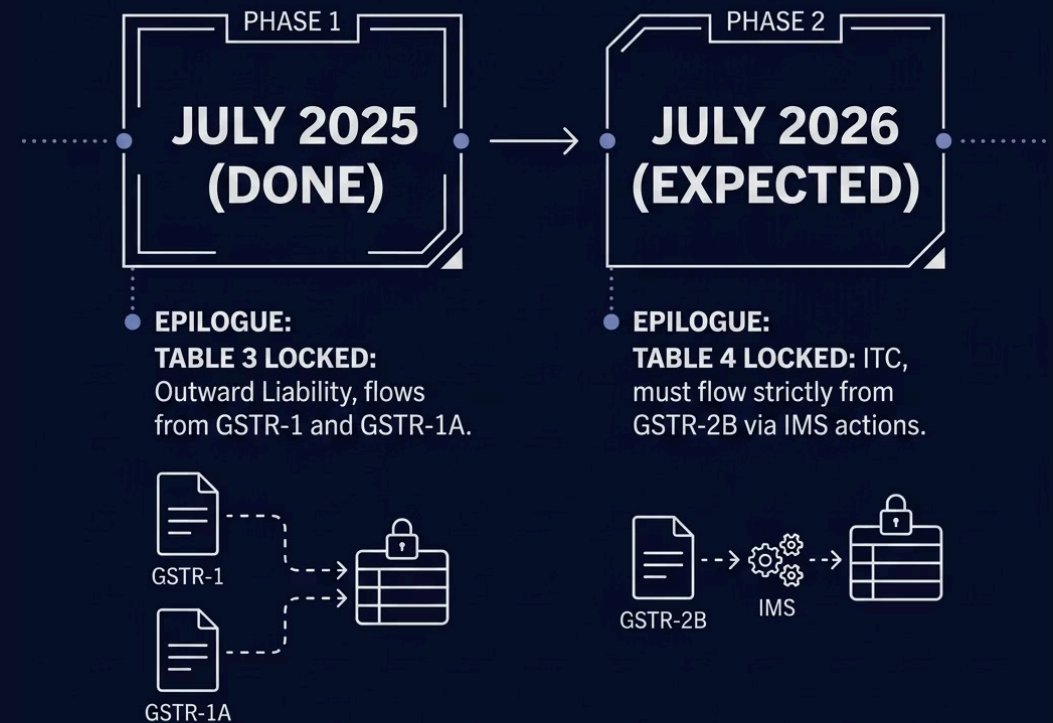
# What Is Expected Around July 2026

## The Next Phase of Hard-Locking

The liability side of GSTR-3B (Table 3) is **already locked**. The indicated next step is hard-locking the auto-populated input tax credit in **Table 4**, so ITC must come strictly from GSTR-2B as shaped by IMS.

**⚠ Important caveat for planning:** ITC Table 4 hard-locking is a targeted or indicated timeline only. As of now, a GSTN advisory fixing a firm date has **not been issued**.

Treat July 2026 as the **direction of travel**: prepare your reconciliation, and confirm the actual go-live against the official GSTN advisory before changing filing practices.



# Who Is Affected and What They Should Do



## Businesses & Finance Teams

Build a **monthly cadence**. File accurate GSTR-1, reconcile to books, fix errors via GSTR-1A before GSTR-3B, and action every invoice in IMS without exception.



## MSMEs & Founders

The biggest risk is **working capital**. If a supplier has not uploaded an invoice or you have not accepted it in IMS, the credit will not appear in GSTR-2B and you may pay more tax in cash.



## CA Practitioners

Reconciliation moves from **year-end clean-up to a before-filing discipline**, every month, at source. The window to fix errors is narrow and upstream.

# Four Caveats You Cannot Ignore

1

## July 2026 Is Not Notified

ITC Table 4 locking is **expected, not fixed**. Do not change practice until the GSTN advisory issues a firm date.

2

## Recipient GSTIN Not Fixable in GSTR-1A

A **wrong GSTIN** cannot be corrected in GSTR-1A. It must wait for a subsequent GSTR-1 filing.

3

## IMS Inaction Has a Real Cost

**Unactioned invoices** mean lost or wrongly-claimed credit – directly impacting your cash flow and compliance standing.

4

## GSTR-1A Is Once Per Period

GSTR-1A is available **only before GSTR-3B** is filed. Miss the window and you wait for the next GSTR-1 period.

# Your Action Plan: Move Reconciliation to the Front

**Accuracy at source is now the only control you have.** Follow these four steps every single month without exception.

1

## Step 1

Reconcile books to GSTR-1 **immediately after filing** GSTR-1.

2

## Step 2

Fix any error through **GSTR-1A before** you file GSTR-3B.

3

## Step 3

Accept, Reject or set Pending **every invoice in IMS**, every month.

4

## Step 4

Chase suppliers who have **not uploaded invoices** before the credit slips.

Need help building a monthly GST reconciliation cadence? **Talk to an Expert at A S Banka Advisors Private Limited.**