GSTN Advisory 666: Your AATO Amendment Window Closes July 31, 2026

The FY 2025-26 Annual Aggregate Turnover correction facility moved from May to July. One day is left.

Advisory

GSTN No. 666, dated 1 July 2026

Window

1 to 31 July 2026

Officer Review

1 to 15 August 2026

Auto-Update

Now live from 1 July 2026

Presented by **A S Banka Advisors Private Limited**, Cross-Border and Startup Advisory

What Actually Changed

GSTN issued Advisory No. 666 on 1 July 2026 and moved the Annual Aggregate Turnover (AATO) amendment facility for FY 2025-26 out of its traditional May slot.

Two changes, both structural:

1. New Window

The amendment facility for FY 2025-26 is open from 1 July to 31 July 2026. Under the earlier advisory dated 2 May 2022, taxpayers amended AATO during May for financial years up to FY 2024-25.

2. Upgraded Functionality

From 1 July 2026, the AATO module updates automatically as subsequent returns are filed after the amendment window closes. The figure is no longer frozen until the next manual correction cycle.

GSTN's stated objective: greater consistency, accuracy and uniformity in the reporting of AATO across the various modules of the GST Portal.

The Timeline

1 July 2026

Self-amendment window opens. Taxpayer amends FY 2025-26 AATO on the GST Portal. Auto-updation also goes live.

1 August 2026

Jurisdictional officer review of amended AATO begins. Tax officer acts on submitted amendments.

1

2

3

4

31 July 2026

Hard close. Self-amendment route for FY 2025-26 is no longer available after this date.

15 August 2026

Officer review closes. Taxpayer may raise grievance on amended details via the Self-Service Portal.

31 July

Hard Close Date

After this date, the self-amendment route for FY 2025-26 is no longer available to you.

15 Days

Officer Review Period

1 August to 15 August 2026. Track the outcome and raise a grievance if needed.

Why One Number Decides Five Obligations

AATO is not a display field. It is the trigger the portal reads.

Obligation	Threshold	Source
E-invoicing, IRN on every B2B invoice	AATO above Rs 5 crore in ANY FY from 2017-18	Notification 10/2023-Central Tax dated 10 May 2023, effective 1 August 2023
30-day limit to report invoices on the IRP	AATO of Rs 10 crore and above	Effective 1 April 2025
GSTR-9C self-certified reconciliation statement	AATO exceeds Rs 5 crore	Rule 80(3), CGST Rules; self-certification under Section 44 from 1 August 2021
QRMP, quarterly return with monthly payment	Aggregate turnover up to Rs 5 crore in the preceding FY	Rule 61A, CGST Rules
GSTR-9 annual return	Exemption up to Rs 2 crore, per the annual notification	CBIC annual exemption notification

Rs 5 Cr

E-invoicing Trigger

Crossing this in ANY year from 2017-18 brings you in permanently.

Rs 10 Cr

IRP 30-Day Limit

Effective 1 April 2025. Mandatory time-bound invoice reporting on the IRP.

Rs 2 Cr

GSTR-9 Exemption

Annual return exemption threshold per the CBIC annual notification.

How the Number Is Built

AATO is computed on an all-India PAN basis, not GSTIN by GSTIN. It aggregates:

Taxable Supplies

All taxable outward supplies across every GSTIN under the PAN.

Exempt Supplies

Supplies that are exempt from GST but still count toward the aggregate.

Exports and Zero-Rated

Export revenue and zero-rated supplies push the number up significantly.

Inter-State Distinct Persons

Inter-state supplies between distinct persons under the same PAN are included.

⚠ Practical consequence: a founder with three state registrations under one PAN sees the combined figure. Multi-state operations, export revenue and exempt income all push the number up, so the threshold is frequently crossed earlier than the promoter expects.

Reconcile the portal figure against filed GSTR-1 and GSTR-3B for every GSTIN on the PAN before you accept it as correct.

Two Ways a Wrong Number Hurts You

Overstated AATO

- Pulls you into e-invoicing you do not owe, forcing early ERP and invoicing changes
- Triggers a GSTR-9C reconciliation obligation you are not required to file
- Puts you inside the 30-day IRP reporting restriction at Rs 10 crore
- Blocks QRMP eligibility above Rs 5 crore, forcing monthly GSTR-1 and GSTR-3B

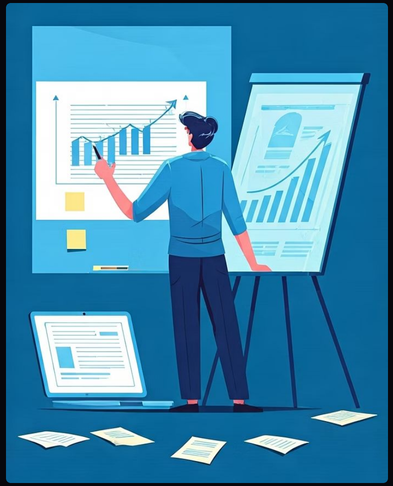
Understated AATO

- You skip e-invoicing while legally covered, and a B2B invoice without a valid IRN is not a valid tax invoice
- Your buyer loses input tax credit, so your error becomes your customer's commercial problem
- A missed GSTR-9C invites notices and late fee
- Departmental reconciliation later reads the gap as suppression, not as a portal error

Who Should Check This Today

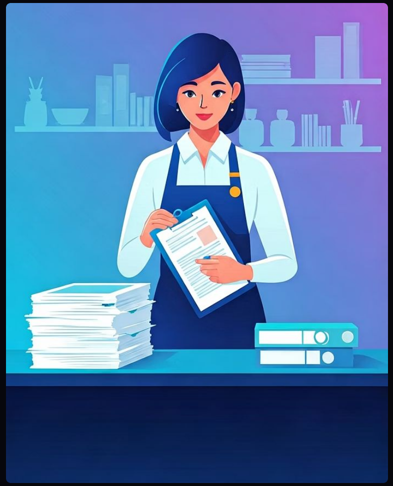
CA Professionals and Practitioners

Run the AATO check across the client book PAN by PAN, not GSTIN by GSTIN. Any client sitting near Rs 5 crore or Rs 10 crore needs the portal figure reconciled against filed returns before 31 July. Record the amendment application reference on file.



Founders and Startups

If FY 2025-26 was your first year past Rs 5 crore, or your first year of meaningful export revenue, this portal number decides whether e-invoicing is mandatory for you. Check it before your finance team discovers it through a rejected invoice.



MSMEs and Business Owners

QRMP eligibility and the GSTR-9 exemption both sit on this single number. An inflated AATO quietly moves you from quarterly to monthly compliance, and from optional to mandatory annual filing.

Four Things People Get Wrong

1

"The system will correct itself."

The new auto-update applies to subsequent returns filed after the window. It does not retrospectively repair a wrong FY 2025-26 base figure. Use the manual amendment on or before 31 July 2026.

2

"E-invoicing depends on this year's turnover."

It does not. Crossing Rs 5 crore in ANY financial year from 2017-18 onward brings you in, and falling below later does not take you out.

3

"Filing the amendment ends it."

The jurisdictional officer reviews amended AATO from 1 August to 15 August 2026. Track the outcome and raise a grievance through the Self-Service Portal if the amended figure is still wrong.

4

"It is only a dashboard number."

It is the field the portal reads to enforce e-invoicing, GSTR-9C, QRMP and the IRP reporting limit. Wrong number, wrong compliance profile.

Action Plan and Key Dates

01

Log In and Read

Log in to the GST Portal and read the displayed FY 2025-26 AATO.

02

Reconcile

Reconcile it against filed GSTR-1 and GSTR-3B for every GSTIN on the PAN, including exempt, export and inter-state supplies.

03

File the Amendment

If the figure is wrong, file the amendment application on the portal on or before 31 July 2026. Review the details carefully before you submit.

04

Track Officer Review

Track the officer review between 1 and 15 August 2026, and use the Self-Service Portal for any grievance on the amended details.

05

Keep Returns Accurate

Keep subsequent returns accurate. Automatic updation now inherits whatever your filings say.

1 to 31 July 2026

Self-amendment window. Act now.

31 July 2026

Hard close. No extensions.

1 to 15 August 2026

Officer review period.

Talk to an Expert. CA Adityavikram Banka, Founder, A S Banka Advisors Private Limited.