ICAI invites suggestions on Proposed Alternate Mechanism for Amendment of Liability and Input Tax Credit in GST Returns

The GST Council, in its 57th Meeting, recommended implementing an alternate mechanism for amendment of liability and input tax credit (ITC) in GST returns from April 2027. The proposed mechanism aims to minimise mismatches, reduce demand notices and system-generated intimations, and strengthen ITC integrity across the supply chain.

Accordingly, the Government has released a draft **Alternate Mechanism for Making Amendment of Liabilities and Input Tax Credit in Returns in FORM GSTR-3B**, inviting comments and suggestions.

The draft **Alternate Mechanism** can be accessed by **[Clicking Here]**

ICAI has consistently contributed to the formulation and refinement of GST policy and procedures through its professional expertise and engagement with the Government. Accordingly, the GST & Indirect Taxes Committee has initiated the process of compiling members' suggestions on the proposed mechanism. Members are requested to share their valuable suggestions and inputs through the link given below, latest by **Monday, 16th November 2026**:

https://forms.gle/7k4bfB4ShRpGgozW7

The inputs received will be compiled, examined and thereafter relevant suggestions will be submitted to the concerned authorities for consideration.

Members are encouraged to actively participate in this initiative and contribute their professional insights towards the refinement of the proposed mechanism.

Noida
Date: 3rd Nov, 2026

GST & Indirect Taxes Committee
The Institute of Chartered Accountants of India