



Advisory for invoice management system (IMS)

The GST Portal introduced the **Invoice Management System (IMS)** in October 2024 as an optional feature, allowing recipients to **accept, reject, or keep pending** invoices submitted by suppliers in GSTR-1/1A/IFF. Recipient actions in IMS directly influence their **GSTR-2B**, generated on the **14th of the subsequent month**, and auto-populate details in **GSTR-3B**.

Key Advisory:

- **Recipient Actions:** ITC for rejected invoices will not reflect in GSTR-2B. Taxpayers should verify records before acting.
- **Editing GSTR-3B:** Auto-populated details in GSTR-3B can be edited by taxpayers before filing.
- **Error Management:**
 - Recipients can revise IMS actions (e.g., changing from rejected to accepted) and recompute GSTR-2B anytime before filing GSTR-3B for the tax period.
 - In cases of uncorrectable IMS errors leading to inaccurate ITC/liability in GSTR-3B, taxpayers should **manually adjust entries** in GSTR-3B before submission to ensure accurate ITC claims and tax liability.

Taxpayers are urged to exercise caution during this initial phase and verify details thoroughly to avoid discrepancies.

Source: GST News and Updates



GST Portal Introduces Supplier View in IMS

The GST Portal has launched the **Supplier View** functionality in the **Invoice Management System (IMS)**, enabling suppliers to track recipient actions on invoices reported in GSTR-1/1A/IFF. This transparency helps suppliers address discrepancies and ensures accurate records.

Key Advisory:

- IMS allows recipients to **accept, reject, or keep pending** invoices, with the first GSTR-2B based on these actions to be generated on **November 14, 2024**, for the October period.
- Suppliers can view actions taken on their invoices via Supplier View and identify incorrect recipient actions.
- Certain invoices, including **ITC-ineligible documents** (due to POS rules or Section 16(4)) and **RCM supplies**, remain excluded from IMS actions and are marked as "No Action Taken."
- Recipients can modify actions until filing **GSTR-3B** and recompute GSTR-2B to reflect changes.

Taxpayers are advised to use the new feature for better coordination and error-free filing.

Source: GST News and Updates



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