Important advisory on GSTR 2B and IMS

Nov 16th, 2024

1.   It has been reported by few taxpayers that their GSTR-2B for October-2024 period has not been generated on 14th November, 2024. In this regard it to be informed that as per the design of IMS, GSTR-2B will not be generated by the system in below scenarios:

      i. In case the taxpayer has opted for QRMP scheme (Quarterly filers), GSTR-2B will not be generated for first and second month of the quarter. Ex. For quarter Oct-Dec, 2024, the quarterly taxpayer will get GSTR-2B for December-2024 period only and not for October-2024 & November-2024.

      ii. In case the taxpayer has not filed their previous period GSTR-3B, GSTR-2B will not be generated by the system. Such taxpayers need to file their pending GSTR-3B in order to generate GSTR-2B on demand. For example, if the taxpayer has not filed GSTR-3B for September-2024, their GSTR-2B for October-2024 will not be generated. Once the taxpayer files their GSTR-3B for September-2024, they will be able to generate their GSTR-2B for October-2024 by clicking the "Compute GSTR-2B (OCT 2024)" button on the IMS dashboard.

2.   For details kindly refers to various advisories & FAQs provided on IMS:

Sl. No.	Particular	Date of Issue	Link
1	Invoice Management System	Sep 3rd, 2024	https://services.gst.gov.in/services/advisoryandreleases/read/517
2	Draft Manual on IMS	Sep 17th, 2024	https://services.gst.gov.in/services/advisoryandreleases/read/521
3	Frequently Asked Questions on IMS	Sep 22nd, 2024	https://services.gst.gov.in/services/advisoryandreleases/read/522
4	Attention - Advisory on IMS	Oct 14th, 2024	https://services.gst.gov.in/services/advisoryandreleases/read/532
5	Additional FAQs on IMS	Oct 17th, 2024	https://services.gst.gov.in/services/advisoryandreleases/read/536
6	Advisory regarding IMS during initial phase of its implementation	Nov 12th, 2024	https://services.gst.gov.in/services/advisoryandreleases/read/547
7	Advisory on IMS on Supplier View	Nov 13th, 2024	https://services.gst.gov.in/services/advisoryandreleases/read/548

Thanking You,
Team GSTN