



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

SUGGESTIONS ON INVOICE MANAGEMENT SYSTEM (IMS)



GST & Indirect Taxes Committee



PREFACE

The Institute of Chartered Accountants of India (ICAI) is pleased to present its suggestions on the newly introduced Invoice Management System (IMS) to the Goods and Services Tax Network (GSTN).

The IMS, which enables taxpayers to manage invoice corrections and actions directly on the GST portal, represents a significant step toward streamlined compliance and accurate ITC claims. Based on the request from GSTN, the GST & Indirect Taxes Committee of ICAI discussed the various aspects of IMS and the probable issues that may arise consequent to its implementation, at one of its meetings. Basis the said discussions, the suggestions on IMS have been finalized by the Committee.

We extend our sincere gratitude to the members of our Committee for their efforts in finalizing these recommendations.

In case any further clarification or data is considered necessary, we shall be pleased to furnish the same.



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Introduction

The Goods and Services Tax Network (GSTN) has launched an innovative "Invoice Management System" (IMS) to streamline the compliance process for Goods and Services Tax (GST) registered taxpayers, especially in managing their Input Tax Credit (ITC) claims. Officially introduced via an advisory dated September 3, 2024, IMS aims to improve the accuracy of ITC by enabling recipient taxpayers to reconcile their purchase records directly with their suppliers' invoices on the GST portal. Operational from October 1, 2024, IMS represents a crucial step toward enhancing transparency and accountability within the GST framework

At its core, IMS allows recipient taxpayers to take specific actions on invoices received, thereby influencing how these invoices impact their ITC. Through this system, taxpayers can either accept, reject, or mark invoices as pending based on their reconciliation status, with the data subsequently flowing into Form GSTR-2B and Form GSTR-3B filings. Accepted records are included in Form GSTR-2B for claiming ITC, while rejected or pending records are excluded. Additionally, invoices left without action are considered "deemed accepted," which ensures timely ITC flow for Form GSTR-3B filing

To support the effective implementation of IMS, we have outlined key suggestions addressing trial implementation, error rectification, clarifications on interest on increased liabilities, and improved control over invoice actions. These recommendations aim to make IMS more efficient and user-friendly, enhancing compliance and ITC accuracy.



Suggestions on the Invoice Management System (IMS)

01. Decision/Impact based on implementation of IMS

An advisory was issued on 3rd September, 2024 for implementation of a new communication process called (IMS) at GST portal with effect from 1st October, 2024. The taxpayers will get conversant with IMS only by using it and the issues in the system would also be identified only after the taxpayers start using the same. However, in the initial days, mistakes are bound to happen due to new dispensation and technology. It may take a couple of months for the taxpayers to get accustomed to the new system.

SUGGESTION

It is suggested that to start with, IMS may be implemented on a trial basis and may be made live only from the start of the next financial a year i.e., 01.04.2025. The trial period will give the taxpayers sufficient time to get used to the new system and the system can also be fine-tuned to take into account the practical issues that may arise during this period.

In other words, actions such as freezing of Form GSTR-3B, relying on IMS data for issuing notices etc. may be taken only on the basis of actions taken in IMS after 01.04.2025.



02. Auto-increase in supplier's liability based on recipient's action in IMS

The IMS workflow increases the supplier's tax liability if a recipient rejects the original credit note or any credit note reflecting an upward or downward value adjustment. This reliance on the recipient's action may result in unintended consequences for the supplier. Here are some scenarios where a *bona fide* supplier may face an increase in tax liability due to the recipient's rejection of a credit note:

- **Scenario 1:** The supplier uploads an invoice in Form GSTR-1 in Month 1, but the recipient rejects it in Month 1 because the supply was not received. In Month 2, the supplier issues a credit note. The recipient cannot accept this credit note, as it would reduce his ITC, which he has not availed. If the recipient rejects it, the supplier's liability will increase.
- **Scenario 2:** The supplier uploads an invoice in Form GSTR-1 in Month 1, which the recipient accepts in Month 1 but subsequently reverses in Form GSTR-3B due to it being blocked credit. In Month 2, the supplier issues a credit note. The recipient cannot accept it, as it would reduce his ITC, which he did not take due to it being blocked credit. If the recipient rejects it, the supplier's liability will increase.
- **Scenario 3:** The supplier uploads an invoice in Form GSTR-1 in Month 1 for the supply of 100 kg of goods; however, the recipient receives only 80 kg. The recipient accepts the invoice in IMS in Month 1 but reverses the proportionate credit for the 20 kg not received in Form GSTR-3B. In Month 2, the supplier issues a credit note for the 20 kg short supply. The recipient cannot accept this credit note, as it would reduce his ITC, which he has already reversed. If the recipient rejects it, the supplier's liability will increase.

SUGGESTION

Where the supplier's liability is increasing on account of action taken by recipient, there must be a provision whereby the recipient can give the reason for the action taken by him and where the ITC has already been reversed by the recipient or not availed by the recipient, supplier's liability should not be auto increased. To illustrate:

Action	Reason	Auto increase in supplier's liability
Rejection of-- i. Credit note ii. Upward amendment of credit note iii. Downward amendment of credit note, if original credit note rejected iv. Downward amendment of invoice/debit note when original invoice/debit note accepted	Invoice not accepted	No
	ITC reversed under section 17(5)	No
	ITC reversed on account of short receipt of goods/services	No
	ITC reversed under rule 42/43	No
	ITC reversed as output supply is exempt or liable for RCM	No
	ITC reversed as used for other than business purpose	No
	ITC reversed as output supply is chargeable to tax at special rates which requires that ITC should not be taken	No
	ITC reversed as required under Margin Scheme under rule 32	No
	ITC reversed as required under rule 38	No



03. Option for recipient remarks/drop down on rejected records

Whenever any record is rejected by the recipient, there is no option in the IMS for the recipient to provide the reason for rejection made by him. The recipient has to communicate the reason for rejection to the supplier through other modes which may be time consuming.

SUGGESTION

To make the invoice matching seamless, a remarks column may be provided for giving the reasons for rejection/pending of records by the recipient. A drop-down box may be added with illustrative reasons including 'others'. Some of the examples of the reasons can be – Incorrect value, Incorrect tax rate, Incorrect quantity, Incorrect GSTIN, Goods in transit.



4. Rectification window for incorrect actions taken by the registered persons

Presently, the IMS does not have any mechanism of rectification of wrongly accepted/rejected records. Some scenarios of inadvertent acceptance/rejection of records are outlined below:

i. Inadvertent rejection of invoice/debit note

X inadvertently rejects an invoice in April that rightfully belongs to him and is correct in all respect and files Form GSTR-3B for April. The only way X can now accept this invoice and claim ITC is when his supplier amends it and uploads it again as an invoice already uploaded cannot be uploaded again in the portal. Thus, X's supplier will have to make minor amendments in the invoice in value etc. to upload it again on the portal. This will create an unnecessary burden on X's supplier due to the inadvertent action of X and will make X dependent on his supplier. If X manually edits Table 4A (5) of Form GSTR-3B to claim ITC on this wrongfully rejected invoice, it will result in a mismatch and may lead to demand notice from the Department.

ii. Inadvertent acceptance of invoice/debit note

Where invoice/debit note has wrong GSTIN - A taxpayer, X, in April, inadvertently accepts an invoice that does not pertain to him and files his GSTR-3B for the month of April. Since there is no option to rectify the action taken in IMS, X will manually reverse the ITC pertaining to said invoice in Table 4B (1) of Form GSTR-3B of May along with applicable interest, if any. Now when X's supplier will amend the invoice in May and ITC will flow to Form GSTR-2B of correct recipient, Form GSTR-2A of X will get changed.

Clarification is needed for whether there will be auto reduction of ITC of X at



this point making it a double loss for X.

Where there are other mistakes in invoice/debit note - X inadvertently accepts an invoice in April which has **mistaken** in terms of value, tax amount, rate, date or any other matter which does not go beyond X and its supplier. X can talk to his supplier to amend the invoice appropriately and ITC will then accordingly flow to his Form GSTR-2B of May. Once the invoice has been accepted by X in IMS, it may be difficult for him to convince the supplier of any mistakes in the invoice and ask him to make amendments.

iii. Inadvertent acceptance of credit note

X inadvertently accepts a credit note issued by his supplier Y in April and files his GSTR-3B for April thereby reducing his ITC for April. If X manually edits Table 4A (5) of Form GSTR-3B of May to re-claim the reduced ITC on account of wrongfully accepted credit note, it will result in mismatch and may trigger demand notice from the Department. The only way X can now re-claim the ITC is when Y issues a debit note and pays applicable tax along with interest and X accepts this debit note. Once the credit note has been accepted by X in IMS, it may be difficult for him to convince Y of any mistakes in the credit note and ask him to make amendments/issue debit note.

iv. Inadvertent rejection of credit note

X inadvertently rejects a credit note issued by his supplier Y in April and files his GSTR-3B. This will increase Y's liability in May. However, being inadvertent rejection, X will manually reverse the ITC pertaining to said credit note in Table 4B (1) of Form GSTR-3B of May along with applicable interest, if any.



Clarification is needed as to whether in this case Y's liability will increase as X will reverse the ITC.

Thus, the absence of rectification window for action taken in IMS will either result in mismatches or put supplier or recipient in disadvantageous position depending upon the erroneous acceptance/rejection of the record. Further, there may be challenges during audits also due to incorrect responses being provided by the registered persons. Considering that one of the objectives of the IMS is to reduce notices on account of mismatches, facility of rectification of action taken on records in IMS is essential.

It is important to note that rectification of errors/omissions in Forms GSTR-1 and Forms GSTR-3B of a financial year is allowed under section 37(3) & section 39(9) respectively of CGST Act, 2017 till 30th November of the succeeding financial year or furnishing of the relevant annual return, whichever is earlier. Also, invoices/debit notes/credit notes uploaded in Form GSTR-1 of a month can be amended upward and downward in the Form GSTR-1 of the subsequent months. Considering that now the Form GSTR-2B will be computed basis the actions taken in IMS thus impacting the recipient's ITC entitlement, and supplier's liability may also get affected, rectification of the actions taken in IMS within a reasonable time period, must be provided for.

SUGGESTION

Modalities need to be developed to introduce a rectification window for correction of the erroneous actions taken during a financial year. Rectification may be allowed till the statutory time limit prescribed under section 16(4) of the CGST Act, 2017 viz., 30th November of the following financial year or furnishing of the relevant annual return, whichever is earlier.



05. Clarification on applicability of interest on auto increase in supplier's liability

When a recipient will reject a credit note issued by the supplier; the supplier's tax liability will get auto increased accordingly. This scenario raises a concern regarding the applicability of interest under section 50 of the CGST Act, 2017, on the increased liability due to the recipient's rejection of the credit note. It is not clear as to whether interest shall be payable on the increased liability as the present provisions of law do not provide for interest liability in such a scenario. If the interest is payable, then the period for which it shall be payable clearly needs to be spelt out; whether it will apply from the date of rejection of credit note or whether from the date of filing Form GSTR-3B of the last month till the filing of Form GSTR-3B of next month.

SUGGESTION

It is recommended that clarification be provided on the interest applicability on the supplier's incremental tax liability on account of actions taken by the recipient on IMS viz., rejection of downward amendment of a debit note, rejection of a credit note, rejection of upward amendment of credit note when original credit note was rejected, rejection of downward amendment of credit note when original credit note was rejected.



06. Clarification on IMS implications for invoices issued to input service distributors (ISD)

As per FAQ No. 8 issued by GSTN on 22nd September, 2024, documents flowing from Form GSTR-6 will not be part of IMS and will directly flow to GSTR-2B. Thus, the ISD invoices issued by the ISD to branches/units will not rightly form part of IMS as these are internal documents and the credit can be reconciled without IMS.

However, the status of invoices issued to ISD, which form part of Form GSTR-6A *vis a vis* IMS, is not clear. Ideally, they should form part of IMS.

SUGGESTION

It is suggested that suitable clarification be provided on the matter and invoices issued to ISD for generation of Form GSTR-6A be made part of IMS.



07. RCM records under IMS

As per FAQ No. 8 issued by GSTN on 22nd September, 2024, RCM records shall not be made available in IMS. Thus, where the supplier who supplies goods/services on which tax is to be payable under reverse charge is a registered person, the recipient has no option to take action. Where the supplier is registered, the invoice shall be issued by him and the data flows through Form GSTR-2B. It is equally possible that such suppliers may also make an error while uploading their invoices. However, by excluding such invoices, the recipient is deprived of the opportunity to take action.

SUGGESTION

RCM records when issued by a registered supplier may be included in IMS. Payment of tax under reverse charge is not bound with Form GSTR-2B and is dependent on the time of supply provisions as contained in sections 12(3) or 13(3) of the CGST Act, 2017 thus the revenue will be secured even if the invoice is rejected or kept pending in IMS.



08. Actions to be taken till the due date of filing of Form GSTR-3B

As per FAQ No. 25 issued by GSTN, recipient can take action on records available in draft GSTR-2B till the **filing of GSTR-3B**. Some of the actions taken by the recipient will increase the liability of the supplier like rejection of credit note. Thus, it is necessary that there is a definite date after which supplier can be sure of its tax liability which should be the **due date of filing of Form GSTR-3B** and not the actual date of filing of Form GSTR-3B. However, the FAQs do not spell out this point very clearly.

SUGGESTION

Clarification may be provided that actions cannot be taken by the recipient after the due date of filing of Form GSTR-3B.



09. Offline utility for large number of transactions

Currently, the GST portal does not permit taxpayers to view invoices on the portal if the count exceeds 500. It would be difficult for companies with large volumes of records to take action. As of now, there is no functionality on IMS to take bulk action on the records.

SUGGESTION

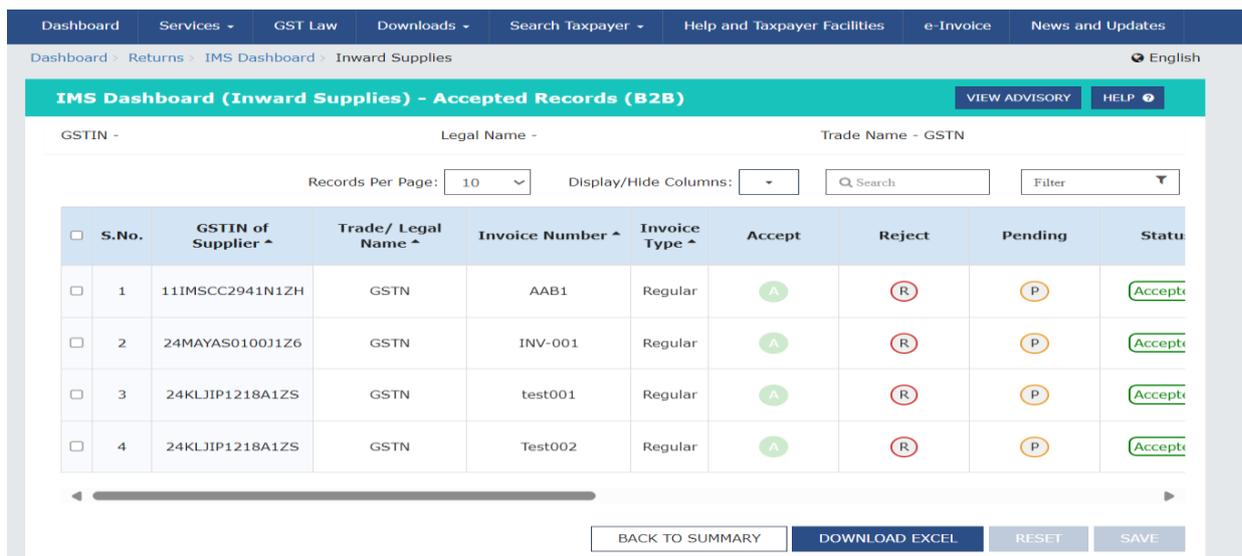
An offline utility needs to be developed to enable taxpayers with large volume of records to communicate their actions.

Invoice Management System

To enable taxpayers to efficiently address invoice corrections/amendments with their suppliers through the portal, a new communication process is being brought at portal. This will also facilitate taxpayer in matching of their records/invoices vis a vis issued by their suppliers for availing the correct Input Tax Credit (ITC). GSTN is in the process of developing a new functionality called **Invoice Management System (IMS)** which will allow the recipient taxpayers to either accept or reject an invoice or to keep it pending in the system, which can be availed later.

2. This facility shall be available to the taxpayer from 1st October onwards on the GST portal.

The said functionality would be a major enhancement in the ITC ecosystem of GST. Now, only the accepted invoices by the recipients would become part of their GSTR-2B as their eligible ITC. Therefore IMS will provide the taxpayers an opportunity to review the genuineness and authenticity of the received invoices. Once the suppliers save any invoice in GSTR 1 / IFF / 1A /the same invoice would be reflected in the IMS dashboard of the recipient. A sample screenshot of the same is provided below.



The screenshot displays the IMS Dashboard (Inward Supplies) - Accepted Records (B2B) interface. It features a navigation bar at the top with links for Dashboard, Services, GST Law, Downloads, Search Taxpayer, Help and Taxpayer Facilities, e-Invoice, and News and Updates. Below the navigation bar, there is a breadcrumb trail: Dashboard > Returns > IMS Dashboard > Inward Supplies. The main content area is titled "IMS Dashboard (Inward Supplies) - Accepted Records (B2B)" and includes a "VIEW ADVISORY" button and a "HELP" icon. The interface shows search filters for GSTIN, Legal Name, and Trade Name, along with options for Records Per Page (set to 10), Display/Hide Columns, a search box, and a filter dropdown. A table lists four records with columns for S.No., GSTIN of Supplier, Trade/ Legal Name, Invoice Number, Invoice Type, and action buttons for Accept, Reject, and Pending. The Status column shows "Accepted" for all records. At the bottom, there are buttons for "BACK TO SUMMARY", "DOWNLOAD EXCEL", "RESET", and "SAVE".

<input type="checkbox"/>	S.No.	GSTIN of Supplier ^	Trade/ Legal Name ^	Invoice Number ^	Invoice Type ^	Accept	Reject	Pending	Status
<input type="checkbox"/>	1	11IMSCC2941N1ZH	GSTN	AAB1	Regular	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Accepted
<input type="checkbox"/>	2	24MAYAS0100J1Z6	GSTN	INV-001	Regular	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Accepted
<input type="checkbox"/>	3	24KLJIP1218A1ZS	GSTN	test001	Regular	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Accepted
<input type="checkbox"/>	4	24KLJIP1218A1ZS	GSTN	Test002	Regular	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Accepted

3. The invoices reflect in the IMS dashboard as shown in the picture above. The recipient can accept or reject an invoice or can simply keep it pending in the system. These actions can be taken from the time of saving the records in GSTR 1 / IFF / 1A by the supplier taxpayer till the recipient taxpayer files his/her corresponding GSTR-3B. If recipient doesn't take any action on an invoice in IMS then it will be deemed accepted and will move to GSTR-2B as an accepted invoice. In case, the supplier amends the details of a saved invoices in the GSTR-1 before filling the GSTR-1, in such cases the amended invoice will replace the original invoice in IMS, irrespective of the action taken by the recipient on the original invoice.

4. In case supplier has amended any invoice filed in GSTR-1 through GSTR-1A then same will also flow to IMS, however, ITC corresponding to the same will flow in GSTR-2B of the recipient, generated for the subsequent month only. The invoices which would be kept pending can be availed by taxpayers at any future point of time but not later than the limits prescribed by Section 16(4) of the CGST Act, 2017. All the invoices/ records reported or saved by the supplier taxpayer in their GSTR-1 or IFF or

GSTR 1A will be available in the IMS dashboard of the recipient taxpayer for taking the actions. Supplier will also be able to see, what action his recipient has taken on invoices in IMS.

5. Further, at the time of generation of GSTR-2B only the filed invoices/records by the supplier, will be considered for the computation of ITC. Based on the current cut-off dates and action taken by the recipient, a draft GSTR-2B will be made available to recipient on 14th of the subsequent month as currently being generated. However, the recipient will be free to take actions of accept/reject or keep pending even after generation of GSTR-2B till the filing of GSTR-3B. If recipient taxpayers have taken an action on any invoice after 14th of the month, then he would be required to recompute their GSTR-2B. However, they will not be able to take any action after filing of GSTR-3B for the same month. It may be noted that till GSTR-3B is filed by the taxpayer, GSTR-2B for subsequent month will not be generated.

6. On the basis of action taken by the taxpayer, invoices/records can be categorized as mentioned below :

- i. No action taken: These are the invoices/records where no action has been taken by the recipient these will be treated as deemed accepted at the time of GSTR-2B generation;
- ii. Accepted: There are the accepted records and will be part of GSTR-2B generation;
- iii. Rejected: These records will not be considered for GSTR-2B generation;
- iv. Pending: These records will not be considered for GSTR-2B generation for the month, same will be carried forward in IMS itself for further action in subsequent months.

This functionality is a facilitation for the taxpayers and will not add any compliance burden on the taxpayers as *No Action* records shall be considered as *Deemed Accepted* and the taxpayer's intervention will only be required in case a record need to be *Rejected* or kept *Pending*.

QRMP Taxpayers:

The records/invoices saved or filed through IFF by a QRMP taxpayer will flow to IMS for the recipient, and will become part of GSTR-2B, as per action taken by the recipient in IMS on the same. The GSTR-2B of the recipient will be generated monthly, unless the recipient is a QRMP taxpayer. It may be noted that GSTR-2B will not be generated for Month M-1 and M-2 for QRMP taxpayer. GSTR-2B for a QRMP taxpayer will be generated on Quarterly basis only.

Flow of IMS:

All the outward supplies reported in the GSTR 1 / IFF / 1A shall populate in the IMS of recipients for taking the actions.

1. **Accept** –Accepted records will become part of 'ITC Available' section of respective GSTR 2B. GST on accepted records will auto-populate in GSTR 3B as eligible ITC.
2. **Reject** –Rejected records will become part of 'ITC Rejected' section of respective GSTR 2B. ITC of rejected records will not auto-populate in GSTR 3B.
3. **Pending** –Pending records will not become part of GSTR 2B and GSTR 3B. Such records will remain on IMS dashboard till the time same is accepted or rejected. '**Pending**' action shall not be allowed in following scenarios:
 - a. Original Credit note
 - b. Upward amendment of the credit note irrespective of the action taken by recipient on the original credit note
 - c. Downward amendment of the credit-note if original credit note was rejected by recipient,

- d. Downward amendment of Invoice/ Debit note where original Invoice/ Debit note was accepted by *recipient* and respective GSTR 3B has also been filed.

Below is a screenshot of IMS dashboard showing summary of all inwards records and action taken thereon:

Invoice Management System (IMS) Dashboard - Inward Supplies

VIEW ADVISORY HELP

GSTIN - Legal Name - Trade Name - GSTN

All other ITC Inward Supplies from ISD Import of Goods

All other ITC - Total 676 Records

S.No.	Heading	Number of Records			
		No Action	Accepted	Rejected	Pending
I	B2B - Invoices	6	4	5	3
II	B2B - Invoices (Amendments)	5	2	2	3
III	B2B - Debit Notes	342	0	1	2
IV	B2B - Debit Notes (Amendments)	2	1	2	1
V	B2B - Credit Notes	248	3	3	0
VI	B2B - Credit Notes (Amendments)	2	5	4	0
VII	Eco [9(5)] Invoices	7	3	5	3
VIII	Eco [9(5)] Invoices (Amendments)	3	5	1	3

BACK TO DASHBOARD DOWNLOAD IMS DETAILS (EXCEL) COMPUTE GSTR-2B

Key points on IMS:

1. Deemed accepted: At the time of GSTR 2B generation, a record will be considered as 'Deemed Accepted' if no action is taken on that record in IMS.
2. It is mandatory to recompute GSTR 2B from IMS dashboard in case of any change in action already taken on concerned records or any action is taken after 14th of the month i.e. date of generation of Draft GSTR-2B.
3. Following supplies will not go to IMS and will be directly populated in the GSTR 3B -
 - a. Inward RCM supplies where supplier has reported in the Table 4B of IFF / GSTR 1 or GSTR 1A and
 - b. supplies where ITC is not eligible due to section 16(4) of CGST Act or on account of POS rule.
4. Records will flow to IMS dashboard at the time of saving of record by supplier in respective form and recipient can take action on such record in IMS. However, such records will be populated in the GSTR 2B after filing of return in GSTR-1/IFF/1A by the supplier.
5. All the accepted/ deemed accepted/ rejected records will move out of IMS dashboard after filing of respective GSTR 3B.
6. Pending records will remain on IMS dashboard and these records can be accepted or rejected in future months.
7. It is mandatory to take action on original record and file the respective GSTR 3B before taking action on amended record (amended through GSTR-1A/GSTR-1) *when original and amended record belongs to 2 different GSTR 2B return period*. If both the records belong to same period's 2B, only amended record will be considered for ITC calculation of GSTR 2B.
8. Any change made in a record/invoice before filing GSTR-1/1A/IFF by the supplier will reset the record's status on recipient's IMS dashboard.
9. GSTR 2B will be sequential now. i.e. system will generate GSTR 2B of a return period only if GSTR 3B of previous return period is filed.

10. The liability of supplier will be increased in GSTR 3B for the subsequent tax period, for the invoices/records which have been rejected by the recipient in the IMS for the following transactions
- a. Original Credit note rejected by the recipient
 - b. Upward amendment of the credit note rejected by the recipient irrespective of the action taken by recipient on the original credit note
 - c. Downward amendment of the credit note rejected by the recipient if original credit note was rejected by him,
 - d. Downward amendment of Invoice/ Debit note rejected by the recipient where original Invoice/ Debit note was accepted by *him* and respective GSTR 3B has also been filed.

Draft Manual on Invoice Management System

In a significant leap forward in the Goods and Services Tax (GST) ecosystem, the GST Common Portal has unveiled a groundbreaking new facility, the Invoice Management System (IMS), revolutionizing the way recipient taxpayers interact with invoices. This innovative feature empowers taxpayers to seamlessly accept, reject, or keep invoices pending in the system to avail later as and when required, streamlining the reconciliation process, and ensuring greater accuracy and efficiency in GST compliance.

The new system shall facilitate taxpayers in matching their records/invoices vis a vis issued by their suppliers for availing the correct Input Tax Credit (ITC). As a major enhancement in the indirect taxes landscape, this facility is set to transform the way businesses manage their GST obligations, reducing errors, and saving time and resources. With this cutting-edge functionality, the GST Common Portal continues to set new benchmarks in taxpayer convenience and experience.

This facility shall be available to the taxpayer from 14th October onwards on the GST portal. It may be noted that it is not mandatory to accept or reject invoices in IMS dashboard for GSTR-2B generation. If a taxpayer chooses not to take any action on the received invoices then its GSTR-2B would be generated on 14th of the month as being generated today. The invoices where no action would be taken by the recipient would be treated as accepted by the system and a draft GSTR-2B shall be generated including only accepted or 'no action taken' invoices. However, the recipient taxpayers are allowed to take action or change the action already taken on accepted invoices till the filing of Form GSTR-3B of the month.

A detailed step wise procedure with screenshots from the GST common portal is mentioned below to guide the taxpayers for using the facility.

1. Access the **www.gst.gov.in** URL. The GST Home page is displayed. Login to the GST Portal with valid credentials. Click the **Services > Returns > Invoice Management System (IMS)** option.

Goods and Services Tax
Government of India, States and Union Territories

UATPCO 32UATPY9011N1ZD

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Registration Ledgers Returns Payments User Services Refunds E-Invoice e-Way Bill System Track Application Status

Returns Dashboard View Filed Returns
Track Return Status Transition Forms
ITC Forms Annual Return
TDS and TCS credit received Tax liabilities and ITC comparison
Opt-in for Quarterly Return Rule-86B Compliance
Return Compliance Application for increasing credit limit
Invoice Management System (IMS) Dashboard

2. **Invoice Management System (IMS)** dashboard will be displayed on the screen. There are two sections :

2.1.Inward Supplies: Dashboard to view and act on inward supplies reported by your supplier in GSTR-1/IFF/GSTR-1A.

2.2.Outward Supplies: Dashboard to view status of outward supplies reported based on action taken by your recipient which shall be made available shortly.

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Dashboard Returns IMS Dashboard English

Invoice Management System (IMS) Dashboard

Inward Supplies
VIEW

Outward Supplies
VIEW

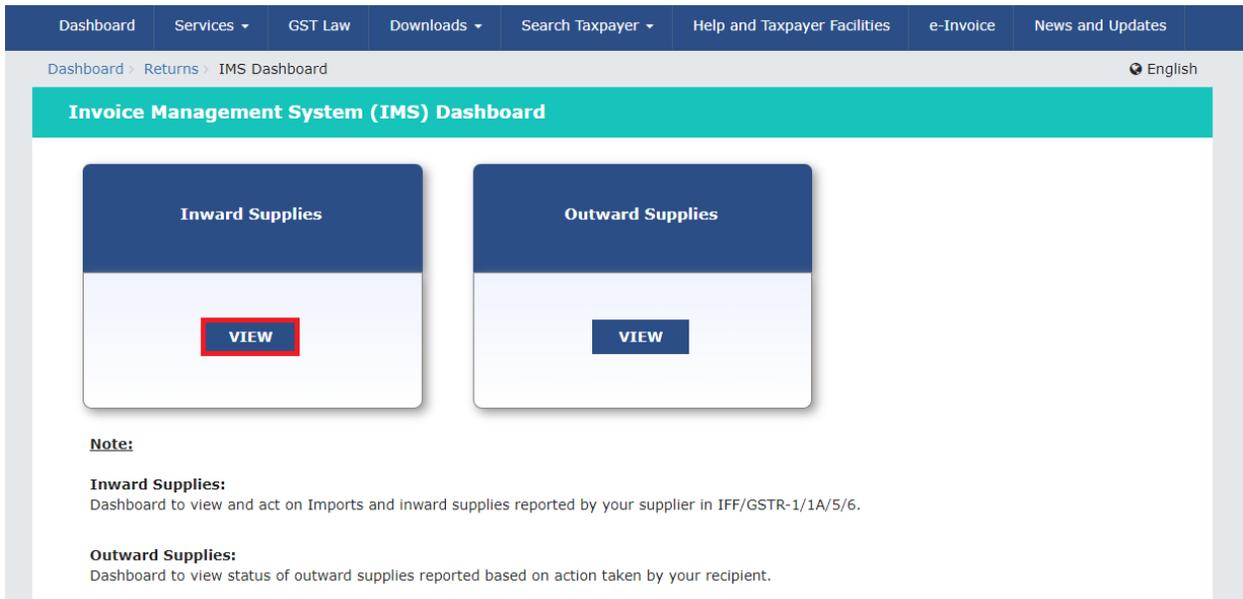
Note:

Inward Supplies:
Dashboard to view and act on Imports and inward supplies reported by your supplier in IFF/GSTR-1/1A/5/6.

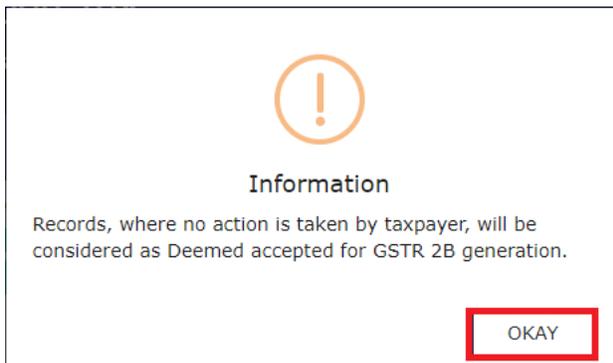
Outward Supplies:
Dashboard to view status of outward supplies reported based on action taken by your recipient.

Inward Supplies

2.1.1. To view and act on inward supplies reported by your supplier in GSTR-1/IFF/GSTR-1A click on **VIEW** button on **Inward Supplies** tile on the dashboard.



2.1.2. On clicking of **VIEW** button an information message will be displayed on the screen that the invoices on which no action shall be taken by the taxpayer shall be treated as accepted invoices. Click **OKAY** button to proceed further.



2.1.3. On clicking **OKAY** button, summary page of Inward Supplies will be displayed on the screen.

All other ITC tab would be selected in the default mode. Taxpayer can click on **VIEW ADVISORY** tab to view advisory and can click on **HELP** button for clarifications and for any help.

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Dashboard > Returns > IMS Dashboard > Inward Supplies English

Invoice Management System (IMS) Dashboard - Inward Supplies

VIEW ADVISORY HELP

GSTIN - 32UATPY9011N1ZD Legal Name - UATPCO Trade Name - GSTN

All other ITC Inward Supplies from ISD Import of Goods

All other ITC - Total 111 Records

S.No.	Heading	Number of Records			
		No Action	Accepted	Rejected	Pending
I	B2B - Invoices	2	5	5	4
II	B2B - Invoices (Amendments)	1	0	3	7
III	B2B - Debit Notes	4	8	4	0
IV	B2B - Debit Notes (Amendments)	6	0	4	1
V	B2B - Credit Notes	4	0	16	0
VI	B2B - Credit Notes (Amendments)	1	4	4	0
VII	Eco [9(5)] Invoices	4	4	4	4
VIII	Eco [9(5)] Invoices (Amendments)	2	3	3	4

BACK TO DASHBOARD DOWNLOAD IMS DETAILS (EXCEL) COMPUTE GSTR-2B (DEC 2023)

2.1.4. As seen from the screenshot above, the invoices saved or filed in GSTR-1/1A or IFF by the supplier and received in IMS are categorized in different sections. These sections are hyperlinks and the Taxpayer can click on any hyperlink of a respective section under Heading column to view the saved/filed records in GSTR1/IFF/GSTR-1A under respective section. Further, the number of invoices where any action of accepted/rejected/pending or no action has been taken is shown in the right-side columns. The summary numbers are also hyperlinks and taxpayer can click on them to view the respective records. Taxpayer can view and take any action on the number of records under No Action, Accepted, Rejected, Pending columns/categories. By default, all saved/filed records in GSTR1/IFF/GSTR-1A comes under No action column.

Dashboard Services GST Law Downloads Search Taxpayer Help and Taxpayer Facilities e-Invoice News and Updates

Dashboard Returns IMS Dashboard Inward Supplies English

Invoice Management System (IMS) Dashboard - Inward Supplies

GSTIN - 32UATPY9011N1ZD Legal Name - UATPCO Trade Name - GSTN

All other ITC Inward Supplies from ISD Import of Goods

All other ITC - Total 111 Records

S.No.	Heading	Number of Records			
		No Action	Accepted	Rejected	Pending
I	B2B - Invoices	2	5	5	4
II	B2B - Invoices (Amendments)	1	0	3	7
III	B2B - Debit Notes	4	8	4	0
IV	B2B - Debit Notes (Amendments)	6	0	4	1
V	B2B - Credit Notes	4	0	16	0
VI	B2B - Credit Notes (Amendments)	1	4	4	0
VII	Eco [9(5)] Invoices	4	4	4	4
VIII	Eco [9(5)] Invoices (Amendments)	2	3	3	4

BACK TO DASHBOARD DOWNLOAD IMS DETAILS (EXCEL) COMPUTE GSTR-2B (DEC 2023)

Note:

No Action: All the invoices that are saved/filed by the supplier taxpayer in their form GSTR1/IFF/GSTR-1A and on which no action has been taken by recipient taxpayer.

Accepted: Number of invoices that are accepted by recipient taxpayer.

Rejected: Number of invoices that are rejected by recipient taxpayer.

Pending: Number of invoices that are marked pending by recipient taxpayer.

The invoices can be kept pending in the system subject to the limit prescribed under law.

2.1.5. On clicking of **B2B-Invoices** hyperlink all the records will be displayed on the screen.

As seen from the screenshot below a **'search'** facility is also provided where the taxpayer can enter keywords in the Search field to identify the invoice or any other relevant field where an action is required to be taken.

Dashboard Services GST Law Downloads Search Taxpayer Help and Taxpayer Facilities e-Invoice News and Updates

Dashboard > Returns > IMS Dashboard > Inward Supplies English

IMS Dashboard (Inward Supplies) - B2B Invoices (with all status)

VIEW ADVISORY HELP

GSTIN - 32UATPY9011N1ZD Legal Name - UATPCO Trade Name - GSTN

Records Per Page: 10 Display/Hide Columns: Q Search Filter

<input type="checkbox"/>	S.No.	GSTIN of Supplier ^	Trade/ Legal Name ^	Invoice Number ^	Invoice Type ^	Accept	Reject	Pending	Status
<input type="checkbox"/>	1	32UATPY9011M1ZF	GSTN	M1b1	Regular	A	R	P	Accepte
<input type="checkbox"/>	2	32UATPY9011M1ZF	GSTN	M1b2	Regular	A	R	P	Accepte
<input type="checkbox"/>	3	32UATPY9011M1ZF	GSTN	M1b3	Regular	A	R	P	Accepte
<input type="checkbox"/>	4	32UATPY9011M1ZF	GSTN	M1b4	Regular	A	R	P	Rejecte
<input type="checkbox"/>	5	32UATPY9011M1ZF	GSTN	M2b1	Deemed Export	A	R	P	Rejecte
<input type="checkbox"/>	6	32UATPY9011M1ZF	GSTN	M2b2	Regular	A	R	P	Accepte
<input type="checkbox"/>	7	32UATPY9011M1ZF	GSTN	M2b3	Regular	A	R	P	Pending
<input type="checkbox"/>	8	32UATPY9011M1ZF	GSTN	M2b4	Deemed Export	A	R	P	Rejecte
<input type="checkbox"/>	9	32UATPY9011M1ZF	GSTN	M3b1	Regular	A	R	P	Pending
<input type="checkbox"/>	10	32UATPY9011M1ZF	GSTN	M3b2	Deemed Export	A	R	P	Accepte

< 1 2 >

BACK TO SUMMARY DOWNLOAD EXCEL RESET SAVE

Filtering of Records

As seen in the screenshot below, simple and intuitive filters have been provided in the functionality wherein a taxpayer can filter out the records on the basis of GSTIN, invoice type being regular SEZ, etc., invoices supplied between particular dates, source returns et al., and take the desired action on the invoices.

Dashboard Services GST Law Downloads Search Taxpayer Help and Taxpayer Facilities e-Invoice News and Updates

Dashboard > Returns > IMS Dashboard > Inward Supplies English

IMS Dashboard (Inward Supplies) - B2B Invoices (with all status)

VIEW ADVISORY HELP

GSTIN - 32UATPY9011N1ZD Legal Name - UATPCO Trade Name - GSTN

Records Per Page: 10 Display/Hide Columns: Q Search Filter

<input type="checkbox"/>	S.No.	GSTIN of Supplier ^	Trade/ Legal Name ^	Invoice Number ^	Invoice Type ^	Accept			
<input type="checkbox"/>	1	32UATPY9011M1ZF	GSTN	M1b1	Regular	A			
<input type="checkbox"/>	2	32UATPY9011M1ZF	GSTN	M1b2	Regular	A			
<input type="checkbox"/>	3	32UATPY9011M1ZF	GSTN	M1b3	Regular	A			
<input type="checkbox"/>	4	32UATPY9011M1ZF	GSTN	M1b4	Regular	A			
<input type="checkbox"/>	5	32UATPY9011M1ZF	GSTN	M2b1	Deemed Export	A	R	P	Rejecte
<input type="checkbox"/>	6	32UATPY9011M1ZF	GSTN	M2b2	Regular	A	R	P	Accepte
<input type="checkbox"/>	7	32UATPY9011M1ZF	GSTN	M2b3	Regular	A	R	P	Pendin
<input type="checkbox"/>	8	32UATPY9011M1ZF	GSTN	M2b4	Deemed Export	A	R	P	Rejecte
<input type="checkbox"/>	9	32UATPY9011M1ZF	GSTN	M3b1	Regular	A	R	P	Pendin
<input type="checkbox"/>	10	32UATPY9011M1ZF	GSTN	M3b2	Deemed Export	A	R	P	Accepte

GSTIN of Supplier

Invoice Type

Status

Source

CLOSE RESET APPLY

<< 1 2 >>

BACK TO SUMMARY DOWNLOAD EXCEL RESET SAVE

2.1.6. Please refer the screenshot below. The taxpayer can take an action on a record by directly clicking on **A, R, P** buttons which stands for A – accepted, R – Rejected and P – Pending. Alternatively, the taxpayer can select the specified records by clicking on check box for the respective record. After selection, taxpayer can either accept, reject or keep the said records pending by selecting the action from the header. The taxpayers need to click on **SAVE** button to save the action taken on a record.

IMS Dashboard (Inward Supplies) - B2B Invoices (with all status)

VIEW ADVISORY

HELP

GSTIN - 32UATPY9011M1ZD

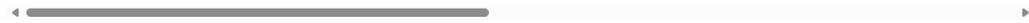
Legal Name - UATPCO

Trade Name - GSTN

Records Per Page: 10 Display/Hide Columns: Q Search Filter

<input type="checkbox"/>	S.No.	GSTIN of Supplier ^	Trade/ Legal Name ^	Invoice Number ^	Invoice Type ^	Accept	Reject	Pending	Status
<input type="checkbox"/>	1	32UATPY9011M1ZD	GSTN	M1b1	Regular	A	R	P	Accepte
<input type="checkbox"/>	2	32UATPY9011M1ZD	GSTN	M1b2	Regular	A	R	P	Accepte
<input type="checkbox"/>	3	32UATPY9011M1ZD	GSTN	M1b3	Regular	A	R	P	Accepte
<input type="checkbox"/>	4	32UATPY9011M1ZD	GSTN	M1b4	Regular	A	R	P	Rejecte
<input type="checkbox"/>	5	32UATPY9011M1ZD	GSTN	M2b1	Deemed Export	A	R	P	Rejecte
<input type="checkbox"/>	6	32UATPY9011M1ZD	GSTN	M2b2	Regular	A	R	P	Accepte
<input type="checkbox"/>	7	32UATPY9011M1ZD	GSTN	M2b3	Regular	A	R	P	Pendin
<input type="checkbox"/>	8	32UATPY9011M1ZD	GSTN	M2b4	Deemed Export	A	R	P	Rejecte
<input type="checkbox"/>	9	32UATPY9011M1ZD	GSTN	M3b1	Regular	A	R	P	Pendin
<input type="checkbox"/>	10	32UATPY9011M1ZD	GSTN	M3b2	Deemed Export	A	R	P	Accepte

< 1 2 >



BACK TO SUMMARY DOWNLOAD EXCEL RESET SAVE

Dashboard > Returns > IMS Dashboard > Inward Supplies English

IMS Dashboard (Inward Supplies) - No Action (B2B) VIEW ADVISORY HELP

GSTIN - 27REDDY1012D1Z4 Legal Name - NAGACO Trade Name - GSTN

Records Per Page: 10 Display/Hide Columns: Search Filter

<input type="checkbox"/>	S.No.	GSTIN of Supplier ^	Trade/ Legal Name ^	Invoice Number ^	Invoice Type ^	Accept 2 Records	Reject 2 Records	Pending 2 Records	Statu
<input checked="" type="checkbox"/>	1	27REDDY1012E1Z2	GSTN	INV1	Regular	A	R	P	No Acti
<input checked="" type="checkbox"/>	2	27REDDY1012E1Z2	GSTN	INV2	Regular	A	R	P	No Acti
<input type="checkbox"/>	3	27REDDY1012E1Z2	GSTN	INV3	Regular	A	R	P	No Acti
<input type="checkbox"/>	4	27REDDY1012E1Z2	GSTN	INV4	Regular	A	R	P	No Acti
<input type="checkbox"/>	5	27REDDY1012E1Z2	GSTN	INV5	Regular	A	R	P	No Acti
<input type="checkbox"/>	6	27REDDY1012E1Z2	GSTN	INV6	Regular	A	R	P	No Acti
<input type="checkbox"/>	7	27REDDY1012E1Z2	GSTN	INV7	Regular	A	R	P	No Acti
<input type="checkbox"/>	8	27REDDY1012E1Z2	GSTN	INV8	Regular	A	R	P	No Acti
<input type="checkbox"/>	9	27REDDY1012E1Z2	GSTN	INV9	Regular	A	R	P	No Acti

Note:

A: Accept the record

R: Reject the record

P: Marked pending for future action.

2.1.7. Bulk Selection

Please refer to the screenshot below. For selecting of more than one record, select the check box provided in the header. A popup will be displayed on the screen. Click on **Select all records of current page** if you want to select current page records or click on **Select all records of all pages** radio button if you want to select all the available records on all pages. Click on **PROCEED** button to proceed.

Goods and Service Tax
Government of India, States

UATPCO
32UATPY9011N1ZD

Dashboard Services GST Law Inward Supplies e-Invoice News and Updates

Dashboard Returns IMS Dashboard Inward Supplies

English

IMS Dashboard (Inward Supplies) - B2B Invoices (with all status) VIEW ADVISORY HELP

GSTIN - 32UATPY9011N1ZD Legal Name - UATPCO Trade Name - GSTN

Records Per Page: 10 Display/Hide Columns: Q Search Filter

<input checked="" type="checkbox"/>	S.No.	GSTIN of Supplier ^	Trade/ Legal Name ^	Invoice Number ^	Invoice Type ^	Accept 1 Records	Reject 1 Records	Pending 1 Records	Status
<input checked="" type="checkbox"/>	1	32UATPY9011M1ZF	GSTN	M1b1	Regular	A	R	P	Accepted
<input type="checkbox"/>	2	32UATPY9011M1ZF	GSTN	M1b2	Regular	A	R	P	Accepted
<input type="checkbox"/>	3	32UATPY9011M1ZF	GSTN	M1b3	Regular	A	R	P	Accepted
<input type="checkbox"/>	4	32UATPY9011M1ZF	GSTN	M1b4	Regular	A	R	P	Rejected
<input type="checkbox"/>	5	32UATPY9011M1ZF	GSTN	M2b1	Deemed Export	A	R	P	Rejected
<input type="checkbox"/>	6	32UATPY9011M1ZF	GSTN	M2b2	Regular	A	R	P	Accepted
<input type="checkbox"/>	7	32UATPY9011M1ZF	GSTN	M2b3	Regular	A	R	P	Pending
<input type="checkbox"/>	8	32UATPY9011M1ZF	GSTN	M2b4	Deemed Export	A	R	P	Rejected
<input type="checkbox"/>	9	32UATPY9011M1ZF	GSTN	M3b1	Regular	A	R	P	Pending
<input type="checkbox"/>	10	32UATPY9011M1ZF	GSTN	M3b2	Deemed Export	A	R	P	Accepted

< 1 2 >

BACK TO SUMMARY DOWNLOAD EXCEL RESET SAVE

2.1.8. After selection, taxpayer can either accept, reject or keep the said records pending by selecting the action from the header and click on **SAVE** button.

Download available in Excel Format

The details mentioned in the section wise tables can also be downloaded in a simple excel format by clicking on **DOWNLOAD EXCEL** button provided at the bottom. The entire table is provided

in a very lucid and simple format in the excel so that the taxpayer can check and verify all the records offline for taking any kind of action.

Reset of Records

The taxpayers are also provided with a RESET button for resetting all the actions taken and saved by them. The selected records can be reset by clicking on **RESET** button. When one or more record is selected for action **RESET** button is enabled.

Click on **BACK TO SUMMARY** button to go back to summary page.

The screenshot displays the 'IMS Dashboard (Inward Supplies) - B2B Invoices (with all status)' interface. At the top, there are navigation tabs: Dashboard, Services, GST Law, Downloads, Search Taxpayer, Help and Taxpayer Facilities, e-Invoice, and News and Updates. Below these, the breadcrumb trail reads 'Dashboard > Returns > IMS Dashboard > Inward Supplies'. The main header area includes 'VIEW ADVISORY' and 'HELP' buttons. The user's GSTIN is 32UATPY9011N1ZD, Legal Name is UATPCO, and Trade Name is GSTN. The interface includes a 'Records Per Page' dropdown set to 10, a 'Display/Hide Columns' dropdown, a search box, and a filter dropdown. The main table contains 10 rows of invoice data. At the bottom, there is a pagination control showing page 1 of 2, and a row of action buttons: 'BACK TO SUMMARY' (highlighted with a red box), 'DOWNLOAD EXCEL', 'RESET', and 'SAVE'.

<input type="checkbox"/>	S.No.	GSTIN of Supplier ^	Trade/ Legal Name ^	Invoice Number ^	Invoice Type ^	Accept	Reject	Pending	Status
<input type="checkbox"/>	1	32UATPY9011M1ZF	GSTN	M1b1	Regular	A	R	P	Accepte
<input type="checkbox"/>	2	32UATPY9011M1ZF	GSTN	M1b2	Regular	A	R	P	Accepte
<input type="checkbox"/>	3	32UATPY9011M1ZF	GSTN	M1b3	Regular	A	R	P	Accepte
<input type="checkbox"/>	4	32UATPY9011M1ZF	GSTN	M1b4	Regular	A	R	P	Rejecte
<input type="checkbox"/>	5	32UATPY9011M1ZF	GSTN	M2b1	Deemed Export	A	R	P	Rejecte
<input type="checkbox"/>	6	32UATPY9011M1ZF	GSTN	M2b2	Regular	A	R	P	Accepte
<input type="checkbox"/>	7	32UATPY9011M1ZF	GSTN	M2b3	Regular	A	R	P	PENDING
<input type="checkbox"/>	8	32UATPY9011M1ZF	GSTN	M2b4	Deemed Export	A	R	P	Rejecte
<input type="checkbox"/>	9	32UATPY9011M1ZF	GSTN	M3b1	Regular	A	R	P	PENDING
<input type="checkbox"/>	10	32UATPY9011M1ZF	GSTN	M3b2	Deemed Export	A	R	P	Accepte

2.1.9. Taxpayer can take actions in similar way as mentioned above for all other tables as well.

2.1.10. Download Entire IMS record in Excel Format

The taxpayer can download the entire IMS details by clicking on **DOWNLOAD IMS DETAILS (EXCEL)** button. The entire tables as can be seen from the screenshot below are provided in a simple excel format wherein the records mention in each table is provided in different sheets.

Dashboard Services GST Law Downloads Search Taxpayer Help and Taxpayer Facilities e-Invoice News and Updates

Dashboard Returns IMS Dashboard Inward Supplies English

Invoice Management System (IMS) Dashboard - Inward Supplies

VIEW ADVISORY HELP

GSTIN - 32UATPY9011N1ZD Legal Name - UATPCO Trade Name - GSTN

All other ITC Inward Supplies from ISD Import of Goods

All other ITC - Total 111 Records

S.No.	Heading	Number of Records			
		No Action	Accepted	Rejected	Pending
I	B2B - Invoices	2	5	5	4
II	B2B - Invoices (Amendments)	1	0	3	7
III	B2B - Debit Notes	4	8	4	0
IV	B2B - Debit Notes (Amendments)	6	0	4	1
V	B2B - Credit Notes	4	0	16	0
VI	B2B - Credit Notes (Amendments)	1	4	4	0
VII	Eco [9(5)] Invoices	4	4	4	4
VIII	Eco [9(5)] Invoices (Amendments)	2	3	3	4

BACK TO DASHBOARD DOWNLOAD IMS DETAILS (EXCEL) COMPUTE GSTR-2B (DEC 2023)

Taxpayer can go back to IMS dashboard by clicking on **BACK TO DASHBORD** button.

2.1.11. Generation of GSTR 2B

GST system will automatically generate draft GSTR-2B on 14th of the subsequent period. This draft GSTR-2B can be treated as final GSTR-2B in case no action has been taken by the recipient taxpayer.

However, in case recipient takes any action after draft GSTR-2B, they will need to recompute their GSTR-2B before filing of GSTR-3B.

COMPUTE GSTR-2B button will get enabled after 14th of the subsequent month by system if the taxpayer takes/changes any action on the IMS dashboard. Taxpayer can click on **COMPUTE GSTR-2B** button to re-compute the GSTR-2B. Post this, taxpayer can navigate to GSTR-2B to view the latest ITC details and the updated ITC details will auto-populate in GSTR-3B on re-computation of GSTR-2B.

Dashboard Services GST Law Downloads Search Taxpayer Help and Taxpayer Facilities e-Invoice News and Updates

Dashboard > Returns > IMS Dashboard > Inward Supplies English

Invoice Management System (IMS) Dashboard - Inward Supplies

VIEW ADVISORY HELP

GSTIN - 32UATPY9011N1ZD Legal Name - UATPCO Trade Name - GSTN

All other ITC Inward Supplies from ISD Import of Goods

All other ITC - Total 111 Records

S.No.	Heading	Number of Records			
		No Action	Accepted	Rejected	Pending
I	B2B - Invoices	2	5	5	4
II	B2B - Invoices (Amendments)	1	0	3	7
III	B2B - Debit Notes	4	8	4	0
IV	B2B - Debit Notes (Amendments)	6	0	4	1
V	B2B - Credit Notes	4	0	16	0
VI	B2B - Credit Notes (Amendments)	1	4	4	0
VII	Eco [9(5)] Invoices	4	4	4	4
VIII	Eco [9(5)] Invoices (Amendments)	2	3	3	4

BACK TO DASHBOARD DOWNLOAD IMS DETAILS (EXCEL) COMPUTE GSTR-2B (DEC 2023)

On clicking of **COMPUTE GSTR-2B** button a popup will be displayed on the screen. Click on **AGREE AND CONTINUE** button to compute.



Warning

Any record on the IMS dashboard where taxpayer takes no action will be deemed as accepted by the taxpayer, and credit will accordingly flow to the respective GSTR 2B.

CANCEL

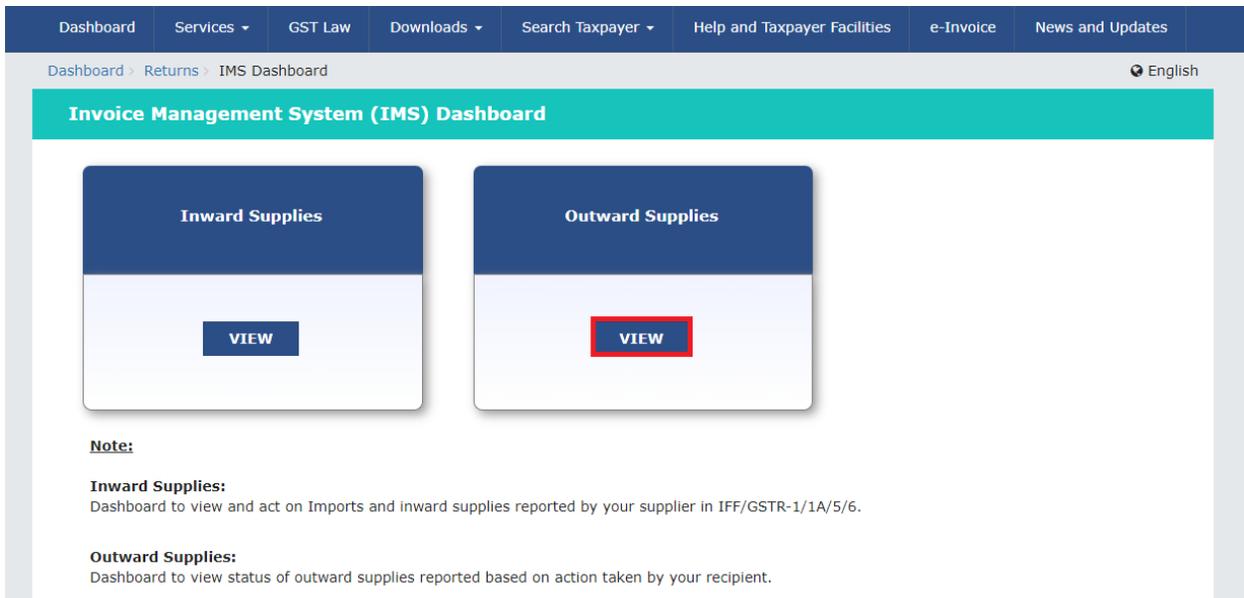
AGREE AND CONTINUE

Note:

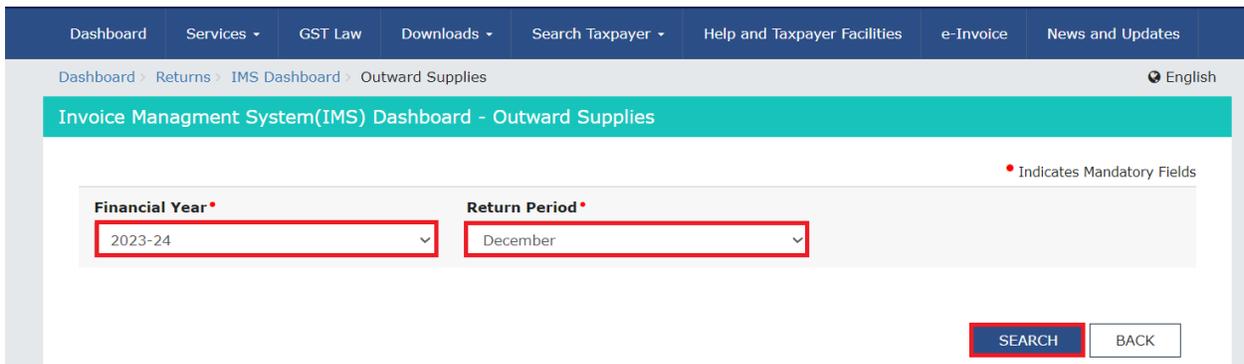
Taxpayer can check the status of recomputing request by clicking on this refresh button next to **HELP** button. By default, refresh will remain disabled, and it will enable only after clicking on ‘Recompute GSTR 2B’ button. This button will get disable again once success/ failure message of appear on screen.

Outward Supplies

2.2.1. Click on **VIEW** button on **Outward Supplies** tile to view status of outward supplies reported based on action taken by your recipient.



2.2.2. Outward Supplies page will be displayed on the screen. Select **Financial Year** and **Return Period** from the respective dropdown list. Click on **SEARCH** button to proceed further.



2.2.3. List of all B2B supplies reported in GSTR-1/IFF/GSTR-1A will be displayed on the screen in tabular manner. Taxpayer can view the advisory by clicking on **VIEW ADVISORY** button and can take help by clicking on **HELP** button.

Dashboard > Returns > IMS Dashboard > Outward Supplies

English

Invoice Management System (IMS) Dashboard - Outward Supplies [VIEW ADVISORY](#) [HELP](#)

GSTIN - 23VBVBV0123V1Z0 Legal Name - AF COMPUTERS6 Trade Name - GSTN
 Financial Year - 2022-23 Return Period -December

Universal view of B2B supplies reported in GSTR-1/1A/IFF Rejected records (where liability added back in GSTR 3B)

Sr.No.	Heading	Number of Records
1	4A, 4B, 6B, 6C - B2B, SEZ, DE Invoices	17
2	9B - Credit / Debit Notes (Registered)	18
3	15 - Supplies U/s 9(5)	17
4	9A - Amended B2B Invoices	0
5	9C - Amended Credit / Debit Notes (Registered)	0
6	15A - Amended Supplies U/s 9(5)	0

[DOWNLOAD IMS SUPPLIER VIEW \(EXCEL\)](#) [BACK](#)

2.2.4. Taxpayers can view the different categories of B2B supplies reported in each table by clicking on the description provided in different rows which is a hyperlink of the table or by clicking the **Number of Records** in the different tables which is also a hyperlink. The Number hyperlink under **Number of Records** column represents the count of records added in the respective table.

Dashboard Services GST Law Downloads Search Taxpayer Help and Taxpayer Facilities e-Invoice News and Updates

Dashboard > Returns > IMS Dashboard > Outward Supplies English

Invoice Management System (IMS) Dashboard - Outward Supplies

[VIEW ADVISORY](#) [HELP](#)

GSTIN - 23VVBV0123V1Z0 Legal Name - AF COMPUTERS6 Trade Name - GSTN
 Financi Year -2022-23 Return Period -December

Universal view of B2B supplies reported in GSTR-1/1A/IFF Rejected records (where liability added back in GSTR 3B)

Sr.No.	Heading	Number of Records
1	4A, 4B, 6B, 6C - B2B, SEZ, DE Invoices	17
2	9B - Credit / Debit Notes (Registered)	18
3	15 - Supplies U/s 9(5)	17
4	9A - Amended B2B Invoices	0
5	9C - Amended Credit / Debit Notes (Registered)	0
6	15A - Amended Supplies U/s 9(5)	0

[DOWNLOAD IMS SUPPLIER VIEW \(EXCEL\)](#) [BACK](#)

2.2.5. On clicking of hyperlink all the invoices reported in the table will be displayed on the screen. Taxpayer can filter the list by clicking on **Filter** field or by entering keywords in **Search** field. Taxpayer can download the details in excel format by clicking on **DOWNLOAD EXCEL** button and can navigate to summary page by clicking on **BACK TO SUMMARY** button.

Invoice Management System (IMS) Dashboard - Outward Supplies

[VIEW ADVISORY](#)

[HELP](#)

GSTIN - 23VVBV0123V1Z0
Financial Year -2022-23

Legal Name - AF COMPUTERS6
Return Period -December

Trade Name - GSTN

4A, 4B, 6B, 6C - B2B, SEZ, DE Invoices

Records Per Page: 10

Filter

Search

Recipient GSTIN ^	Trade/Legal Name ^	Invoice Number ^	Invoice Date ^	Invoice Type ^	Total Invoice Value (₹) ^	Total Taxable Value (₹) ^	Integrated Tax (₹) ^
24VVBV0124V1ZX	GSTN	In16	27/12/2022	Regular	45,000.43	4,569.00	68.54
24VVBV0124V1ZX	GSTN	In17	16/12/2022	Regular	2,345.65	322.00	24.15
24VVBV0124V1ZX	GSTN	In20	27/12/2022	Regular	54,875.00	3,233.00	96.99
24VVBV0124V1ZX	GSTN	Inv1	31/12/2022	Regular	12,00,000.00	12,000.22	120.01
24VVBV0124V1ZX	GSTN	Inv11	19/12/2022	Regular	23,000.54	23,000.00	345.00
24VVBV0124V1ZX	GSTN	Inv12	21/12/2022	Regular	23,452.00	12,345.00	30.86
24VVBV0124V1ZX	GSTN	Inv13	24/12/2022	Regular	5,678.00	3,459.00	8.65
24VVBV0124V1ZX	GSTN	Inv14	19/12/2022	Regular	124.65	12.00	0.03
24VVBV0124V1ZX	GSTN	Inv16	22/12/2022	Deemed Export	23,456.00	2,345.00	35.18
24VVBV0124V1ZX	GSTN	Inv17	27/12/2022	Regular	2,345.00	234.00	3.51

< 1 2 >



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Invoice Management System (IMS) Dashboard - Outward Supplies

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GSTIN - 23VBBV0123V1Z0 Legal Name - AF COMPUTERS6 Trade Name - GSTN
 Financi Year -2022-23 Return Period -December

4A, 4B, 6B, 6C - B2B, SEZ, DE Invoices

Records Per Page: 10 Filter Search

Total Taxable Value (₹) ^	Integrated Tax (₹) ^	Central Tax (₹) ^	State/UT Tax (₹) ^	Cess (₹) ^	Return Period ^	Reported in Form ^	Status ^	GSTR 3B of Recipient ^
4,569.00	68.54	0.00	0.00	54.70	December - 22	GSTR 1	No Action	Not Filed
322.00	24.15	0.00	0.00	43.40	December - 22	GSTR 1	No Action	Not Filed
3,233.00	96.99	0.00	0.00	23.40	December - 22	GSTR 1	Not eligible for IMS	Not Filed
12,000.22	120.01	0.00	0.00	1,306.67	December - 22	GSTR 1	No Action	Not Filed
23,000.00	345.00	0.00	0.00	34.54	December - 22	GSTR 1	No Action	Not Filed
12,345.00	30.86	0.00	0.00	43.65	December - 22	GSTR 1	No Action	Not Filed
3,459.00	8.65	0.00	0.00	78.00	December - 22	GSTR 1	No Action	Not Filed
12.00	0.03	0.00	0.00	42.00	December - 22	GSTR 1	No Action	Not Filed
2,345.00	35.18	0.00	0.00	34.50	December - 22	GSTR 1	No Action	Not Filed
234.00	3.51	0.00	0.00	34.30	December - 22	GSTR 1	No Action	Not Filed

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2.2.6. Taxpayer can view and download the invoice details for all other tables as well as mentioned above.

Frequently Asked Questions: Invoice Management System (IMS)

Sr No.	Question	Reply
1.	What is Invoice Management System (IMS)?	Invoice Management System (IMS) is a facility in GST system, where the invoices/records saved/filed by the supplier in GSTR-1/1A/IFF, can be accepted, rejected or kept pending by recipients in order to correctly avail ITC.
2	How can I access IMS?	IMS can be accessed using below path on GST Portal : Dashboard > Services > Returns > Invoice Management System (IMS) Dashboard .
3	When will IMS be made available to taxpayers?	IMS will be launched on the GST Portal from 1 st October 2024 and shall be available to the taxpayers for taking actions on the received invoices/records from 14 th October 2024 onwards.
4	What all records will be available in IMS for taking an action?	All the saved or filed original invoices/records and their amendments by suppliers through GSTR-1/1A/IFF will be available to the recipient for taking actions in IMS. However, the documents where ITC is not eligible either due to: <ol style="list-style-type: none"> i. POS rule or ii. Section 16(4) of the CGST Act, will not appear on IMS and will directly go to 'ITC Not Available' section of GSTR-2B.
5	What will happen to the accepted and rejected record?	All the accepted/rejected records belonging to a particular GSTR-2B period will be removed from IMS on filing of GSTR-3B for that particular period. Only the pending record and the invoices/records belongs to future tax period shall remain in IMS.
6	When will the documents be flown to IMS?	The documents will be available in IMS as soon as they are saved by the supplier in their corresponding GSTR-1/1A/IFF.

7	When can the recipient taxpayer take action on a record?	As soon as a supplier/ taxpayer saves an Invoice/ records in GSTR-1/1A/IFF, it is shown and is available to the recipient taxpayer in IMS for taking actions.
8	What all documents will not be made available in IMS but will be part of GSTR-2B?	<p>Below records will not be part of IMS but will directly flow to GSTR-2B:</p> <ol style="list-style-type: none"> 1. Document flowing from the following forms: <ul style="list-style-type: none"> • GSTR 5 • GSTR 6 2. ICEGATE documents 3. RCM records 4. Document where ITC is ineligible due to: <ul style="list-style-type: none"> • POS rules • Section 16(4) of CGST Act 5. Documents where ITC to be reversed on account of Rule 37A
9.	Who will have access to IMS functionality?	Taxpayers registered as normal taxpayers (including SEZ unit/Developer) and casual taxpayers will be able to access IMS functionality.
10	What are the actions that I can take on an IMS ?	<p>Below actions are allowed to take in IMS:</p> <ol style="list-style-type: none"> i. Accept ii. Reject iii. Pending <p>Note: By default all the records will flow into "No Action" category and records with "No Action" will be deemed accepted at the time of GSTR-2B generation.</p>
11	Are there any invoices/records where pending action is not allowed in IMS?	<p>Yes, for the following 4 scenarios, pending action would not be available : -</p> <ol style="list-style-type: none"> A. Original Credit note B. Upward amendment of the credit note irrespective of the action taken by recipient on the original credit note C. Downward amendment of the credit note if original credit note was rejected by him, D. Downward amendment of Invoice/ Debit note where original Invoice/ Debit note was accepted by him and respective GSTR 3B has also been filed

12	Can I take actions multiple time on a document?	Yes, action can be taken multiple times on an invoice/record before filing of GSTR 3B. In case of multiple actions on a record, latest action will overwrite the previous action. However, the action taken will be frozen at the time of filing the corresponding GSTR-3B by the recipient.
13	What happens to the original Tax Invoice/Debit Note if the same record is amended by the supplier?	<p>If original and amended Tax Invoice/Debit Note belongs to 2 different GSTR 2B return period, then it is mandatory to take action on original Tax Invoice/Debit Note and file the respective GSTR 3B before taking action on amended Tax Invoice/Debit Note (amended through GSTR-1/1A/IFF). In case if recipient take the action on amended Tax Invoice/Debit Note first then system will not allow to save the action in IMS.</p> <p>In case both the original Tax Invoice/Debit Note and amended Tax Invoice/Debit Note belong to same period GSTR-2B, the action taken on amended Tax Invoice/Debit Note will prevail over the action taken on original Tax Invoice/Debit Note. However, you need to first bring the original invoice/ debit note from pending status to either accept or reject status before taking action of amended invoice/debit note as otherwise system will not allow you to take any action on amended invoice.</p>
14	What happens to the original Credit Note if the same is amended by the supplier?	If original and amended credit note both are available in IMS whether it belong to two different GSTR-2B period or same GSTR-2B period, the action taken on amended credit note will prevail over the action taken on original credit note.
15	What will happen to documents on which taxpayers has taken an action on IMS?	<p>The documents will be treated in following manner based on different kind of action:</p> <ul style="list-style-type: none"> <li data-bbox="730 1682 1457 1850">i. Accept –Accepted records will become part of 'ITC Available' section of respective GSTR 2B. ITC of accepted records will auto-populate in GSTR 3B. <li data-bbox="730 1861 1457 2027">ii. Reject –Rejected records will become part of 'ITC Rejected' section of respective GSTR 2B. ITC of rejected records will not auto-populate in GSTR 3B.

		<p>iii. Pending –Pending records will not become part of GSTR 2B and GSTR 3B. Such records will remain on IMS dashboard till the time same is accepted or rejected or till the time timeline prescribed in Section 16(4) of CGST Act.</p> <p>iv. No Action - <i>records with “No Action” status will be deemed accepted at the time of GSTR-2B generation.</i></p>
16	Which documents will be considered for GSTR-2B generation?	All the filed and accepted (no action will be treated as deemed accepted) or rejected records will be considered for GSTR-2B generation as per the cut-off dated of GSTR-2B.
17	What If I have taken an action on a document in saved status but the same is edited/changed by the supplier before filing his GSTR-1?	<p>In case a saved record is edited before filing of GSTR-1 by the supplier, the edited record will replace the saved document in IMS and the action taken on such record by the recipient will be reset. Thus, the edited record will be available for recipient for fresh action in IMS.</p> <p>Similarly, if a document is deleted before filing of GSTR-1/1A/IFF by supplier then such document will be removed from IMS also.</p>
18	Will Reverse Charge document received from registered suppliers also form part of IMS ?	No, RCM invoices are not part of IMS but will continue to be part of GSTR-2B as it is being reflected today.
19	As a taxpayer what all will I be able to view on the IMS?	<p>The IMS has two different view:</p> <p>i. Recipient view : As a recipient, a taxpayer will have an “inward supply” view to see all the specified documents which are saved or filed by your respective supplier. These documents will be available for actions by the recipient.</p> <p>ii. Supplier view: As a supplier, a taxpayer will have an “Outward supply” view to see actions taken on all the specified documents by their respective recipient. *It will be made available shortly.</p>

20	What happens if recipient reject a record?	<ol style="list-style-type: none"> 1. If the recipient rejects the record before filling of GSTR 1 by supplier, then the invoice/record can be edited and supplier can file the GSTR 1 with revised detail. This edited record will be made available in the IMS for action by the recipient. 2. If the recipient rejects after filling of GSTR 1 by supplier, then the supplier needs to amend/add the invoice/record in GSTR-1A or in subsequent GSTR 1/ IFF with same or revised details, as the case may be. Amended record will be made available in the IMS for action by the recipient.
21	What will happen to the documents in IMS on filing of GSTR 3B by recipient?	All the accepted/rejected records belonging to a particular GSTR-2B period will be removed from IMS on filing of GSTR-3B for that particular period.
22	What will happen to the documents kept pending in IMS?	<p>Pending records will continue to be in IMS till the time of cut-off date as per section 16(4) of CGST Act, 2017.</p> <p>Once records crossed the timeline prescribed in section 16(4) of CGST Act, it will be removed from IMS.</p>
23	Can I download all the data available in IMS?	Yes, excel download facility is available to download the IMS data .
24	What is draft GSTR 2B?	GSTR-2B will continue to be generated on 14 th of every month with the same logic as current GSTR-2B which will now be considered as draft GSTR 2B. This draft will consist of all the accepted / deemed accepted records and rejected records. Here, rejected records are for view only and will not flow in GSTR-3B.
25	Can I take any action after generation of draft GSTR 2B?	Yes, the recipient will be allowed to take an action on any record available in draft GSTR 2B also, till the filing of GSTR-3B. In such cases, at the time of filing GSTR-3B recipient will require to recompute his GSTR 2B to have impact of actions taken after 14 th in his GSTR-3B.
26	Is there any scenario where draft GSTR 2B will not be generated by system on 14 th of subsequent month?	Yes, In case the previous period GSTR 3B is not filed by the taxpayer then the system will not generate their draft GSTR 2B on 14 th of the subsequent month.

		However, the taxpayer can generate their GSTR 2B from the IMS dashboard after filing their previous GSTR 3B.
27	How many times can I regenerate GSTR 2B?	Before filling of GSTR 3B, there is no restriction on number of times such GSTR-2B can be recomputed/regenerated.
28	What about GSTR-2B for quarterly taxpayers?	For quarterly taxpayers, GSTR-2B will not be generated for the months M1 and M2 of the quarter. However, GSTR-2BQ for the quarter (M1, M2 and M3 combined) will be generated on 14 th of Q+1 month and re-computation of 2B will be allowed on or after 14 th of Q+1 month till filing of corresponding GSTR-3B. The same logic as is there for monthly GSTR-2B / 3B will be applicable.
29	What will happen to GSTR-2A?	GSTR-2A shall continue to be generated as it is.
30	Is it mandatory to re-compute GSTR 2B?	If there is any change made by recipient on IMS dashboard after draft GSTR 2B generation by system, it is mandatory to re-compute GSTR 2B
31	How to take an action on records available on IMS dashboard	<p>1. Action on Individual record: To take action on individual record, recipient can select the action by clicking on the radio button available at line-item level and then click on save button to save the action taken.</p> <p>2. Action on multiple records: To take action on multiple records in one go, recipient can select multiple records or all the records through check-box option available on screen. After selecting multiple records, system will enable main action buttons on heading of action radio buttons with count of selected records. Through these action buttons recipient can take action on multiple records in one go.</p> <p>Note: On all the multiple selected records, only one type of action can be taken.</p>

32	<p>What will happen if the recipient rejects the Tax Invoice or Debit Note for the supplies of FY 23-24 which was eligible for GSTR 2B of Oct'24, given the deadline to avail the ITC by 30th November?</p>	<p>Taxpayer are advised to reconcile their records before filing of their GSTR 1 for October 2024 tax period for which due date is 11th November 2024.</p> <p>The Taxpayer can accept/reject the record on IMS after due verification. The ITC for the rejected record will not flow to GSTR 2B for Oct'24.</p> <p>However, recipient can change the action from rejected to accepted in IMS and recompute GSTR 2B at the time of filing GSTR 3B and take corresponding ITC in the GSTR 3B for Oct'24.</p>
33	<p>Can a supplier amend FCM invoice to RCM invoice and what will the impact on the ITC?</p>	<p>Yes, the supplier can amend an Invoice from FCM to RCM subject to the time limit as per GST law.</p> <p>The system shall reduce the ITC of the amended FCM Invoice in case the said invoice was accepted by the recipient.</p> <p>Further, the RCM invoice shall flow to GSTR 2B of the recipient.</p>
34	<p>Can the place of supply be changed by the supplier in the GSTR 1 and what will be the impact on the ITC?</p>	<p>Yes, place of supply can be changed by the supplier in the GSTR 1 subject to the time limit given in the GST law.</p> <p>Further if the ITC become ineligible due to change in place of supply, then recipient should reverse the ITC in the Table 4B1.</p>
35	<p>What will happen if the recipient rejects the original Credit Note or upward amended Credit Note?</p>	<p>If the recipient rejects the Credit note and furnished the GSTR 3B then the corresponding liability will be added to the supplier liability in the GSTR 3B of subsequent tax period.</p>

Annexure-A: Impact on ITC and on liability of supplier under different scenerios

Other than Reverse Charge Records							
Record Type	Action taken on IMS and impact on R2B ITC credit				Supplier 3B Liability		
	Action on Original Record	ITC Amount	Action on Amendment Record	ITC Amount	Liability of the Record	Incr liability on action taken	
B2B/DN/ECO [9/5] Invoice	Accept	+ Full Amount			+ Full Amount	Nil	
	Reject	Nil					
	Pending	Nil					
B2BA/DN Upward	Accept	+ Full Amount	Accept	+ Delta	+ Delta	Nil	
			Reject	Nil			
			Pending				
	Reject	Nil	Accept	+ Full Amount	+ Delta	Nil	
			Reject	Nil			
			Pending				
	Pending	Nil	Accept	+ Full Amount	+ Delta	Nil	
			Reject	Nil			
			Pending				
B2BA/DNA Downward	Accept	+ Full Amount	Accept	- Delta	- Delta	Nil	
			Reject	Nil		+ Delta	
			Pending	Not Allowed		NA	
	Reject	Nil	Accept	+ Full Amount	- Delta	Nil	
			Reject	Nil			
			Pending				
	Pending	Nil	Accept	+ Full Amount	- Delta	Nil	
			Reject	Nil			
			Pending				
CN	Accept	- Full Amount			- Full Amount	Nil	
	Reject	Nil				+ Full Amount	
	Pending	Not Allowed					
CNA Upward	Accept	- Full Amount	Accept	- Delta	- Delta	Nil	
			Reject	Nil		+ Delta	
			Pending	NA		NA	
	Reject	Nil	Accept	- Full Amount	- Full Amount	Nil	
			Reject	Nil		+ Full Amount	
			Pending	NA		NA	
	Pending	Not Allowed		Not Allowed			
	CNA Downward	Accept	- Full Amount	Accept	+ Delta	+ Delta	Nil
				Reject	Nil		
Pending				Nil			
Reject		Nil	Accept	- Full Amount		Nil	

			Reject	Nil	- Full Amount	+ Full Amount
			Pending	NA	Not Allowed	
	Pending	Not Allowed			Not Allowed	

RCM to Forward charge						
RCM to FCM - Inv/DN			Accept	+ Full Amount	+ Full Amount	Nil
			Reject	Nil		
			Pending	Nil		
RCM to FCM - CN			Accept	- Full Amount	- Full Amount	Nil
			Reject	Nil		+ Full Amount
			Pending	Not allowed		Not Allowed
FCM to RCM - Inv/DN	Accept	+ Full Amount	3.1d & 4A(3)	- Full Amount	- Full Amount	
	Reject	Nil				
	Pending	Nil				
FCM CN to RCM CN	Accept	- Full Amount		+ Full Amount	+ Full Amount	
	Reject	Nil				
	Pending	Not Allowed				

Note: "Delta" indicates the change in value.

**The scenarios outlined in the table regarding liability and the associated availability of Input Tax Credit (ITC) have been meticulously prepared to ensure precision and clarity. However, this information is intended solely for advisory and informational purposes. The same should not be construed as a statement of law or used for any legal purposes or any litigation as a legal and binding advice from the GST department/GSTN. GSTN hereby expressly disowns and repudiates any claim or liabilities in relation to accuracy, completeness, usefulness of any information available through the above table or FAQs and against any intended purposes by use thereof, by the taxpayer directly or indirectly. Taxpayer is advised to refer Act, Rules or regulation made thereunder in case of any confusion or contradiction, if any.*

Thanking You
Team GSTN

Attention - Advisory on IMS

Oct 14th, 2024

Invoice Management System (IMS) is made available to taxpayers from Today, 14th Oct, 2024. The new system shall facilitate taxpayers in matching their records/invoices vis a vis issued by their suppliers for availing the correct Input Tax Credit (ITC). Taxpayers can make use of this system to take action on the invoices reflecting on IMS from 14th Oct, 2024. The first GSTR-2B would be generated for the return period Oct'24 on 14th November, 2024 considering action taken on Invoice Management System. It may be noted that it is not mandatory to take action on invoices in IMS dashboard for GSTR-2B generation.

Thanking You,
Team GSTN

Additional FAQ on IMS

1	Which invoices are visible on IMS dashboard since 14th Oct 2024?	IMS is launched from GSTR-2B return period of Oct'24. Hence, all the records eligible for GSTR2B of Oct'24 return period onwards will be made available on the IMS dashboard. All the invoices which are part of GSTR-2B of Sep'24 or older return periods will not be reflecting in IMS.
2	Which is the first GSTR2B prepared using actions taken on IMS?	The first draft GSTR-2B on the basis of actions taken on invoices/records in the Invoice Management System dashboard would be generated and made available to all the taxpayers on 14th Nov 2024 for the return period Oct'24.
3	Can taxpayer take action after 14th Nov,2024 and regenerate GSTR-2B of Oct'24 return period?	Taxpayer can take action on the invoices/records in their IMS dashboard and recompute their GSTR-2B of Oct 24' return period even after 14th November 2024 till the time the taxpayer files his GSTR-3B.
4	Is it mandatory to act on IMS? What happens if no action is taken?	It is not mandatory to act on records in IMS dashboard for GSTR2B generation. The records where no action is taken by the recipient would be treated as accepted by the system and a GSTR-2B would be generated as it is generated presently.
5	When should an invoice/debit note be rejected?	Rejection of an invoice/debit note should be done very carefully as rejection will result in no ITC for the recipient. A record may be rejected if it does not pertain to the recipient, or the detail of the record is erroneous to such an extent that CN and DN cannot handle the situation.
6	In light of the time limit to avail ITC being till 30 th November for FY 2023-24 or furnishing of annual return whichever is earlier, how can the ITC of erroneously rejected invoice in IMS, be taken by the recipient in the FY 2023-24?	In case the recipient taxpayer erroneously rejects an invoice in IMS, then the same invoice can be accepted in IMS again before filing of GSTR-3B. After accepting the said invoice, the recipient taxpayer should recompute the updated GSTR-2B for availing the credit in GSTR 3B for the FY 2023-24.
7	How can recipient accept a genuine credit note issued by supplier in IMS as it will result further reduction of the recipient ITC, however recipient had reversed ITC	In such cases recipient can accept the said credit note in IMS. As recipient had already reversed the ITC, there is no need for reversal of ITC again in case of such credit note.

	corresponding to invoice itself because of 17(5), Rule 42, 38, 43 etc., or not availed the ITC at all because of POS or 16(4) etc., ineligibility?	
8	What action shall be available on upward amended invoice/debit notes, where the upward amended invoice/debit notes is Saved by supplier and the same is not filed?	<p>The recipient will not be able to take an action on an upward amended invoice/debit notes, if the said amended record has only been saved by supplier in GSTR-1/GSTR-1A/IFF but the same record has not been filed.</p> <p>The recipient will be able to take action once the supplier files such record.</p>
9	What to do in case wrong invoice is corrected by issuance of Credit Note by the supplier instead of amending the same and such Credit note has been rejected by the recipient?	<p>In the absence of linkage of Credit Note with the corresponding invoices, system cannot understand whether original invoice for this Credit Note was accepted or rejected.</p> <p>Therefore, if the invoice is not correct, then it is advisable to rectify the mistake through amendment of invoices in the GSTR 1 instead of issuance of a Credit Note.</p>
10	Can the Credit Note be kept as pending in IMS? If no, then why?	<p>Credit Note cannot be kept pending in the IMS by the recipient as the supplier has reduced its outward tax liability at the time of issuance of credit note.</p> <p>IMS does not change the existing flow where the documents/records reported by the supplier in the GSTR 1 is accepted and corresponding impact is reflected in the GSTR 2B. Now because of IMS, an additional option has been provided to recipient to reject the credit note if it does not belong to him.</p>
11	Whether liability can be added in the same GSTR 3B in case where credit note has been rejected by the recipient before filing of GSTR 3B by the supplier?	<p>No, if a credit note is rejected by the recipient, the liability of the supplier is increased on the portal to that extent in the GSTR 3B of subsequent tax period and not in the GSTR 3B of same tax period.</p>



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

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