

Advisory on IMS on Supplier View

Nov 13th, 2024

1. Invoice Management System (IMS) has been made available on the GST Portal from 14th October, 2024 wherein the recipient taxpayer can accept, reject or keep the invoices pending which are saved/filed by their suppliers in their respective GSTR-1/1A/IFF. This is to further inform you that the first GSTR-2B on the basis of such actions taken in IMS by the recipient taxpayers will be generated on 14th November, 2024 for October-2024 period.

2. To further facilitate the taxpayers, the ***Supplier View*** of IMS has also been made available where the action taken by their recipients on the records/invoices reported in GSTR-1/1A/IFF, will be visible to the suppliers in 'Supplier View' functionality. This will help a supplier taxpayer to see the action taken on their reported outwards supplies and will help to avoid any wrong action taken by the recipient taxpayer.

3. Also, kindly note that the below mentioned records/invoices are not available in IMS for taking any kind of actions by the recipient but are visible in supplier view with the status as '*No Action Taken*':

1. Documents where ITC is not eligible either due to POS rule or Section 16(4) of the CGST Act,

2. Records attracting RCM Supplies

4. Further, this is to be reiterated again that any action taken on records can be changed by the recipient taxpayer till the filing of GSTR-3B of the return period. In case the taxpayer changes any action after the generation of GSTR-2B, they need to click the GSTR-2B recompute button to recompute their GSTR-2B based on the new actions taken.

Thanking You,
Team GSTN