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 Compute GSTR-2B (OCT 2024) button on the IMS dashboard.

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

| S. 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