INVOICE MANAGEMENT SYSTEM

INVOICE MANAGEMENT SYSTEM

Meaning :

- A voluntary feature within GST portal that allows recipient taxpayers facilities to **Accept / Reject / Pending** inward supply allows better management of inward supplies & ensuring accurate Input Tax Credit (ITC) claims.

- The Goods and Services Tax Network (GSTN) introduced **the Invoice Management System (IMS)** on **October 14, 2024**. This new feature allows taxpayers to manage their invoices and generate GSTR-2B, ensuring they claim the "correct/eligible" Input Tax Credit (ITC). Invoice details which are mentioned by suppliers in their GSTR-1, will automatically appear in the buyer's IMS. The recipient taxpayer accepts, rejects, or holds them for review in IMS. Once the recipient accepts the invoices (or if they get deemed accepted), they will be included in their monthly GSTR-2B.

INVOICE MANAGEMENT SYSTEM

KEY FEATURES

Accept/Reject /Pending Options:

- Recipients can flag each document (invoice, credit note, amendment) as Accepted, Rejected, or Pending for one tax period, allowing time for dispute resolution or verification. Inaction results in 'deemed acceptance'.

ITC Reversal Flexibility:

- Taxpayers declare the exact ITC availed and only reverse the attributable amount on acceptance of any pending credit note or amendment. If ITC was never claimed, no reversal is required.

Remarks for Better Communication:

- When recipients reject or mark a document as pending, optional remarks can be saved and these appear in GSTR-2B and the supplier dashboards, improving communication and reconciliation between trading parties.

Dashboard Summary:

- All inward records are classified by type (e.g., B2B invoices, credit notes, amendments), with summary counts for actions: No action, Accepted, Rejected, Pending—streamlining decision-making and audit trails.

INVOICE MANAGEMENT SYSTEM

KEY FEATURES

Automatic GSTR-2B Integration:

- Only accepted documents flow into GSTR-2B for ITC claiming. Pending or rejected items are temporarily excluded till resolved. No action by the GSTR-3B deadline results in deemed acceptance.

Bulk Actions & Download:

- Recipients can select multiple records and take actions in bulk, plus download Excel lists for easier audit and review.

Supplier Invoice Amendment:

- Suppliers can now amend submitted documents (through GSTR-1A), triggering review through IMS in the next tax period.

Compliance-Friendly

- IMS does not increase compliance workload; any missed action automatically results in deemed acceptance. The workflow is streamlined for taxpayers with zero manual burden for unchanged invoices.

Saurabh Dixit
Advocate

INVOICE MANAGEMENT SYSTEM

KEY FEATURES

- Effective October 2025 tax period, specified records can be kept pending for one tax period (one month for monthly taxpayers and one quarter for quarterly taxpayers).

- A new facility lets taxpayers declare the exact ITC availed and reverse only that amount, either partially or fully. If ITC was never claimed, no reversal is required.

- Taxpayers can save optional remarks when rejecting or keeping records pending; these remarks will appear in GSTR-2B and supplier dashboards, improving communication and reconciliation.

HOW TO USE INVOICE MANAGEMENT SYSTEM

STEP 1 : Login to GST Portal

Services

Returns

Invoice Management System

STEP-2 Click on one Heading to view list of Invoices to take actions.

Inward Supplies

It will show number of records/document against each such heading based on your actions. i.e. Accept/Rejected/Pending with separate heading.

Outward Suppliers

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Advocate

HOW TO USE INVOICE MANAGEMENT SYSTEM

STEP-2 Click on one Heading to view list of Invoices to take actions.

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

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.

Saurabh Dixit
Advocate

HOW TO USE INVOICE MANAGEMENT SYSTEM

STEP-3

Take action on

ACCEPT/REJECT/PENDING

and Click on Save button to save your actions. if no action made then automatically take as

"DEEMED ACCEPTED"

at the time of GSTR-2B generation

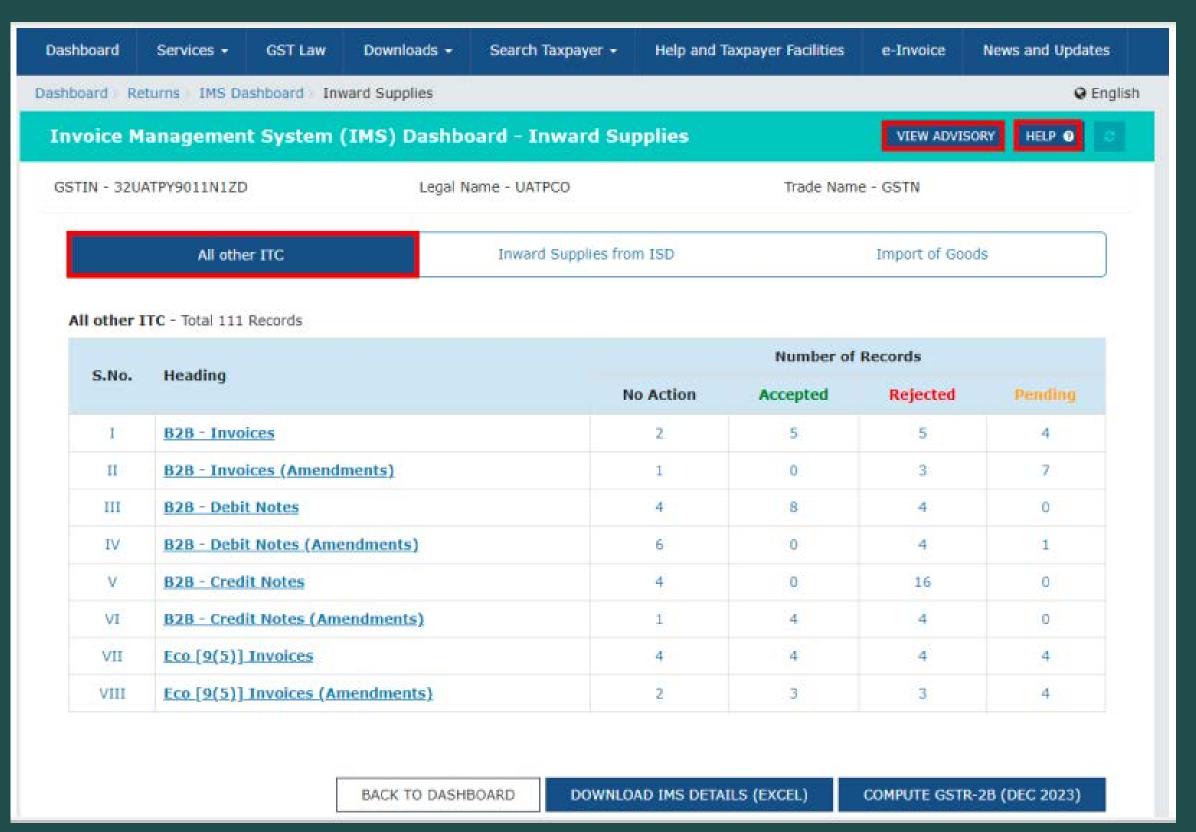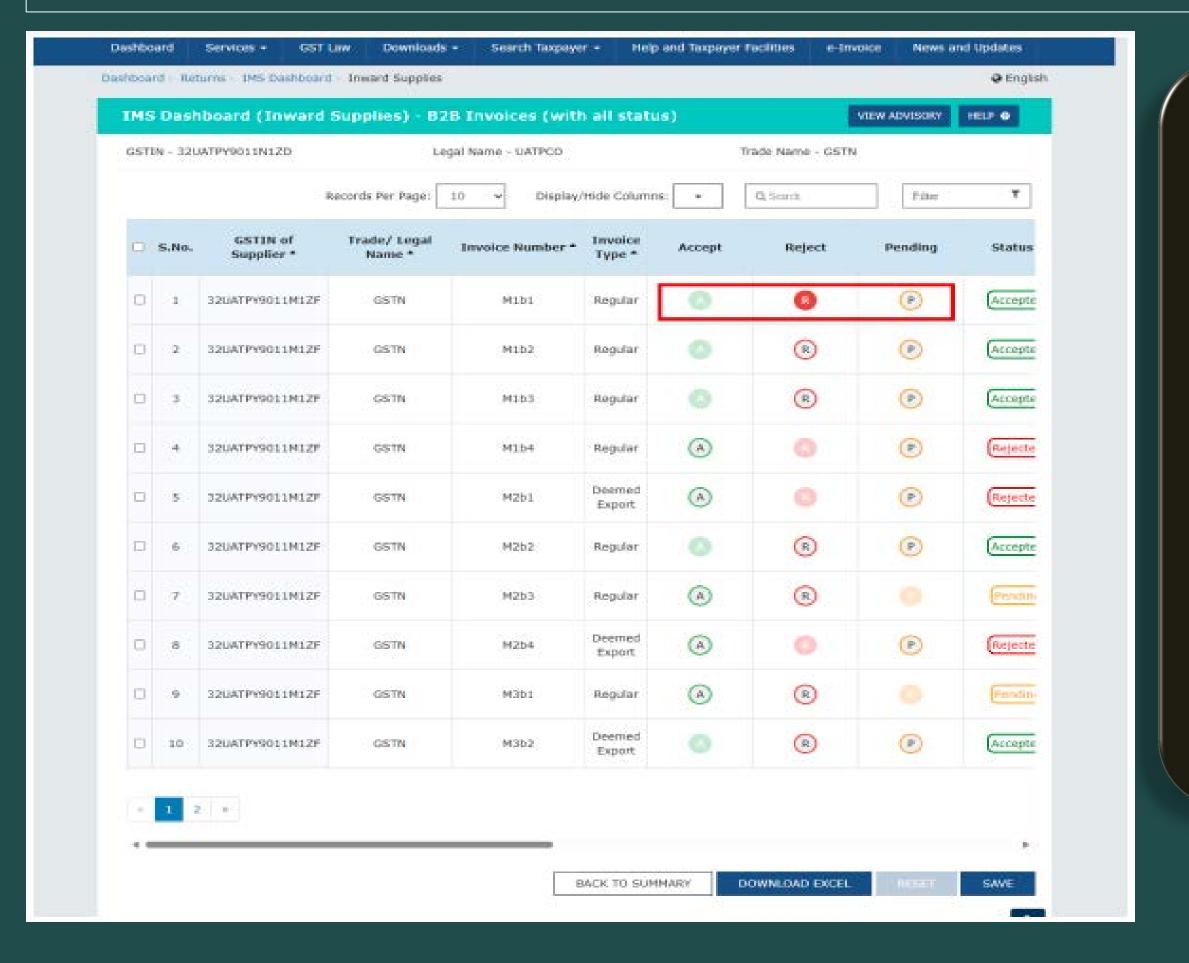| Dashboard | Services ▾ | GST Law | Downloads ▾ | Search Taxpayer ▾ | Help and Taxpayer Facilities | e-Invoice | News and Updates |

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)

SD
Saurabh Dixit
Advocate

HOW TO USE INVOICE MANAGEMENT SYSTEM

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: ⊕   🔍 Search   Filter ▼

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

« 1 2 »

BACK TO SUMMARY   DOWNLOAD EXCEL   RESET   SAVE

STEP-4

You must take action by selecting 'P' to keep any particular invoices/CDN as pending for later review and action. You can skip a few months, but make sure to take accept or reject the invoice/CDN on or before the deadline to claim input tax credit defined **under the CGST Section 16(4).** The more you delay, your working capital continues to be blocked!

Saurabh Dixit
Advocate

HOW TO USE INVOICE MANAGEMENT SYSTEM

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.

Saurabh Dixit
Advocate

HOW TO USE INVOICE MANAGEMENT SYSTEM

STEP-5

➤ you can access GSTR-2B after 14th of every month for the previous month. If you (buyer) do not take action in IMS after the 14th of the month, then it will be the final GSTR-2B for claiming ITC in your GSTR-3B.

➤ However, if you change or take any action after 14th of the month for the previous month, then the system enables the 'Compute GSTR-2B' button to recomputed GSTR-2B.
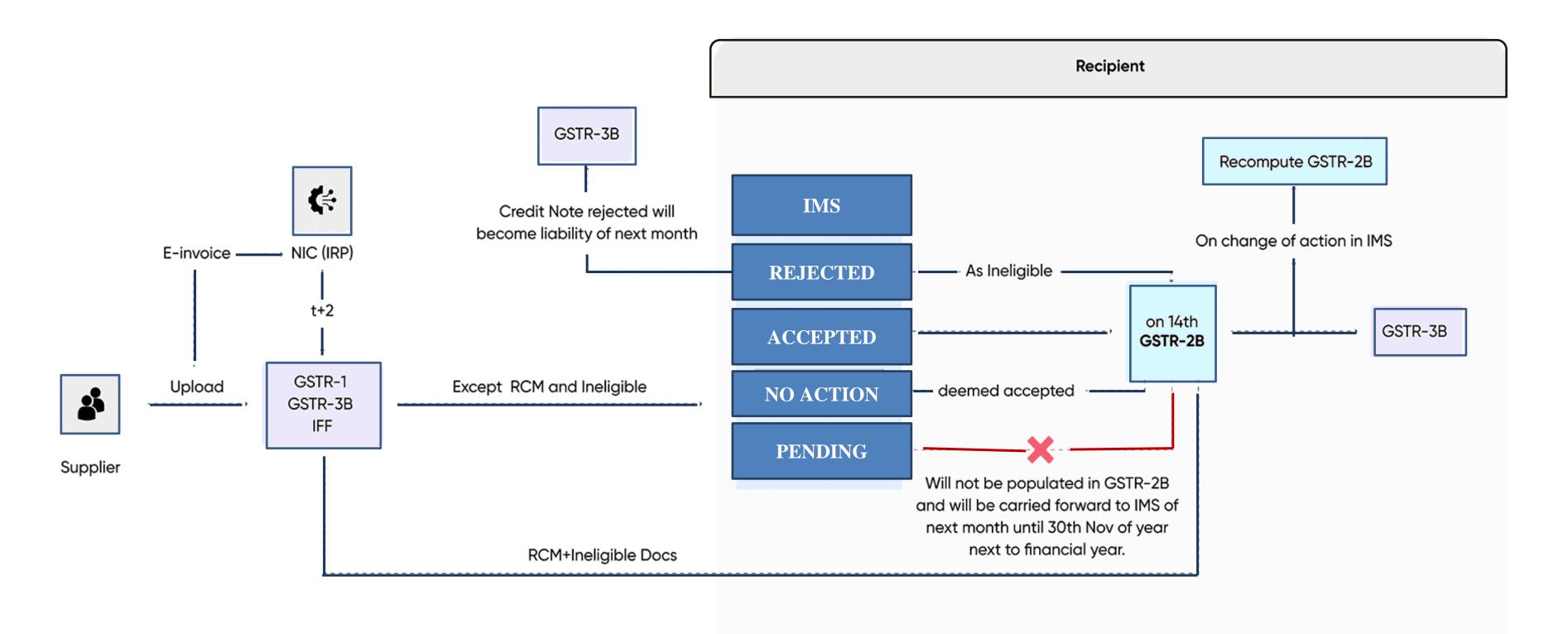
STEP-6

➤ After all the necessary actions on the IMS, GSTR-2B will have the details flowing into it based on those IMS actions. **Accepted invoices/debit notes will fall under the 'ITC Available' section of GSTR-2B.** Details from here will flow in the respective sections of **Table 4 of the GSTR-3B**. Review the same, edit for any discrepancies you may find and then proceed to file GSTR-3B.

THE FLOW OF INVOICE IN IMS

Supplier

E-invoice —— NIC (IRP)

t+2

Upload

GSTR-1
GSTR-3B
IFF

Except RCM and Ineligible

RCM+Ineligible Docs

GSTR-3B

Credit Note rejected will become liability of next month

Recipient

| IMS |
| REJECTED |
| ACCEPTED |
| NO ACTION |
| PENDING |

As Ineligible

deemed accepted

Will not be populated in GSTR-2B and will be carried forward to IMS of next month until 30th Nov of year next to financial year.

on 14th **GSTR-2B**

Recompute GSTR-2B

On change of action in IMS

GSTR-3B

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

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;

Accepted
- There are the accepted records and will be part of GSTR-2B generation;

Rejected
- These records will not be considered for GSTR-2B generation;

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.

SD Saurabh Dixit
Advocate

INVOICE MANAGEMENT SYSTEM

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.

Saurabh Dixit
Advocate

INVOICE MANAGEMENT SYSTEM

LETAEST

30th October 2025

Effective October 2025 period onwards, a new section for "Import of Goods" has been introduced in IMS wherein the Bill of Entry (BoE) filed by the taxpayer for import of goods including import from SEZ, will be made available in the IMS for taking allowed action on individual BoE.

UPDATES

17th October 2025

GSTN, in its recent advisory, stated that the IMS functionality has been enhanced to allow taxpayers to modify ITC reversal amounts upon acceptance of credit notes and other specified records, ensuring ITC is reversed only to the extent actually availed.

Saurabh Dixit
Advocate

How Taxpayers Manage Invoices and Claim Input Tax Credit

Collecting records from purchase register: A recipient taxpayer must first collect all the records in their purchase register.

Reconciling GSTR-2B and purchase register: Once a taxpayer receives a pre-filled GSTR-2A form for a month, they compare the GSTR-2A with each entry in the purchase register records.

Reconciling the taxpayer's GSTR-1 with the sales register helps the taxpayer verify the accuracy of outward supplies.

Download GSTR-2B: Once suppliers file their GSTR-1 with all the supporting documents, the details of the inward invoices appear in the recipient taxpayer's GSTR-2A form.

Download GSTR-2B: The portal generates GSTR-2B on the 14th of every month. Taxpayers also need to get this auto-generated ITC statement as part of their ITC claim.

Reconciling GSTR-3B and GSTR-1 - This step helps to calculate GST liability accurately.

Matching GSTR-2B with GSTR-3B helps ensure proper utilisation of ITC while discharging the GST liability.

Saurabh Dixit
Advocate