

# INVOICE MANAGEMENT SYSTEM W.E.F 01.10.2024 ONWARDS:

## Impact on ITC and on liability of supplier under different scenarios:

For forward charge applicable tax payer.						
Record Type	Action taken on IMS and impact on B2B ITC credit				Supplier3B 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	Nil		
	Reject	Nil	Accept	+ Full Amount	+Delta	Nil
			Reject	Nil		
			Pending	Nil		
	Pending	Nil	Accept	+ Full Amount	+Delta	Nil
			Reject	Nil		
			Pending	Nil		
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	Nil		
			Accept	+ Full Amount		

	Pending	Nil	Reject		-Delta	Nil
			Pending	Nil		
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	

For the reverse charge applicable tax payer:

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					
FCMCN to RCM CN	Accept	-Full Amount		+ Full Amount	+ Full Amount		
	Reject	Nil					
	Pending	Not Allowed					