

- 1. Original Credit note rejected
- 2. Upward amendment of the credit note rejected by the recipient irrespective of the action taken by recipient on the original credit note
- 3. Downward amendment of the credit note rejected by the recipient if original credit note was rejected by him
- 4. 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.

Supplier liability in subsequent GSTR 3B will be increase in specific cases

On Supplier hand

On Recipient hand

These invoice will be part of rejected ITC in GSTR 2B and shall not be available in GSTR 3B

These invoice will be transfer to IMS and in next month they can be accepted, rejected or kept pending for future IMS

Transfer to FINAL GSTR 2B

Accepted

Deemed Accepted

Rejected

Pending

Action

No action

Supplier invoice shall be transfer to IMS

Invoice Management System (IMS)

Recomputed GSTR 2B
Draft GSTR 2B
Less - Rejected invoices
Less - Pending invoice
Final GSTR 2B

GST Return Structure (From Oct 2024)

1st day of month
GSTR 1 available

11th of month
GSTR 1 due date

14th of month
(DRAFT) GSTR 2B generated

20th of every month
GSTR 3B due date

Key points of IMS

1. 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.
2. All the accepted/ deemed accepted/ rejected records will move out of IMS dashboard after filing of respective GSTR 3B.
3. 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. Hence IMS is an optional for taxpayer and will not add any further compliance on taxpayers

GSTR 1A

Amendment in GSTR 1 filed for current tax Period

Amendment will effect in current month GSTR 3B