MUST READ BEFORE IMS
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GSTR-3B Filing with the New System (IMS)

GSTR-3B is a monthly self-declared summary return under GST, where businesses report their outward supplies, input tax credit (ITC), and the net tax payable. The new **Invoice Matching System (IMS)** has been introduced to enhance accuracy, transparency, and compliance in GSTR-3B filings.

Key Aspects of GSTR-3B Filing under IMS:

1. **Integration with GSTR-1 and GSTR-2B:**
   - **Auto-Population of Data:** Data from GSTR-1 (outward supplies) and GSTR-2B (auto-generated ITC statement) is seamlessly integrated into GSTR-3B, reducing manual errors.
   - **Reconciliation Support:** Businesses can cross-check the auto-populated data with their books and make necessary adjustments before filing.
2. **Input Tax Credit (ITC) Restrictions:**
   - IMS enforces the **Rule 36(4)** ITC limit, allowing claims only for invoices uploaded by suppliers, thus reducing fraudulent claims.
   - Clear bifurcation of ITC into **eligible**, **ineligible**, and **reversed ITC** categories is displayed.
3. **Tax Liability Calculation:**
   - The system calculates tax liability automatically based on outward supplies reported in GSTR-1, streamlining the filing process.
4. **Enhanced Validation Mechanisms:**
   - IMS includes advanced validation checks to flag mismatches between GSTR-1, GSTR-2B, and GSTR-3B.
   - Any discrepancies must be resolved before submission, ensuring accurate declarations.
5. **Ease of Filing:**
   - User-friendly interface with improved dashboards and a step-by-step guided process.
   - Summary views for tax payable, ITC claimed, and net tax due.

Benefits of the New System:

- **Improved Compliance:** Automated checks and validations reduce errors and discrepancies, ensuring better compliance with GST laws.
- **Time-Saving:** Auto-population and real-time reconciliation minimize manual data entry.
- **Fraud Prevention:** Invoice matching ensures genuine ITC claims, deterring fraudulent practices.

The IMS-driven GSTR-3B filing system is a significant step toward digitizing tax compliance, promoting accuracy, and reducing the compliance burden for taxpayers.

MUST READ BEFORE IMS
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Draft Manual on Invoice Management System

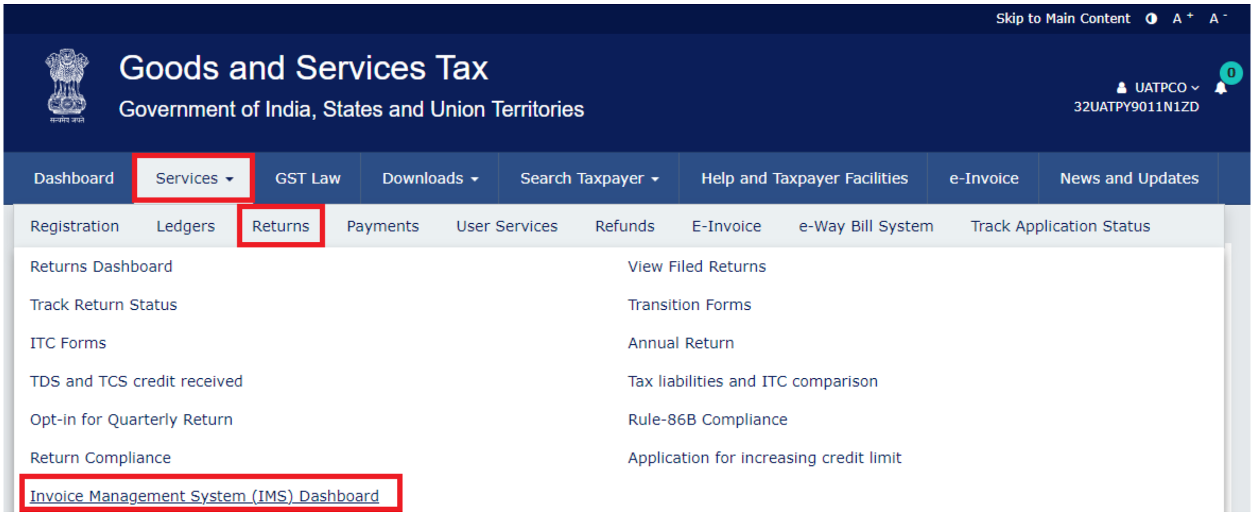
In a significant leap forward in the Goods and Services Tax (GST) ecosystem, the GST Common Portal has unveiled a groundbreaking new facility, the Invoice Management System (IMS), revolutionizing the way recipient taxpayers interact with invoices. This innovative feature empowers taxpayers to seamlessly accept, reject, or keep invoices pending in the system to avail later as and when required, streamlining the reconciliation process, and ensuring greater accuracy and efficiency in GST compliance.

The new system shall facilitate taxpayers in matching their records/invoices vis a vis issued by their suppliers for availing the correct Input Tax Credit (ITC). As a major enhancement in the indirect taxes landscape, this facility is set to transform the way businesses manage their GST obligations, reducing errors, and saving time and resources. With this cutting-edge functionality, the GST Common Portal continues to set new benchmarks in taxpayer convenience and experience.

This facility shall be available to the taxpayer from 14th October onwards on the GST portal. It may be noted that it is not mandatory to accept or reject invoices in IMS dashboard for GSTR-2B generation. If a taxpayer chooses not to take any action on the received invoices then its GSTR-2B would be generated on 14th of the month as being generated today. The invoices where no action would be taken by the recipient would be treated as accepted by the system and a draft GSTR-2B shall be generated including only accepted or ‘no action taken’ invoices. However, the recipient taxpayers are allowed to take action or change the action already taken on accepted invoices till the filing of Form GSTR-3B of the month.

A detailed step wise procedure with screenshots from the GST common portal is mentioned below to guide the taxpayers for using the facility.

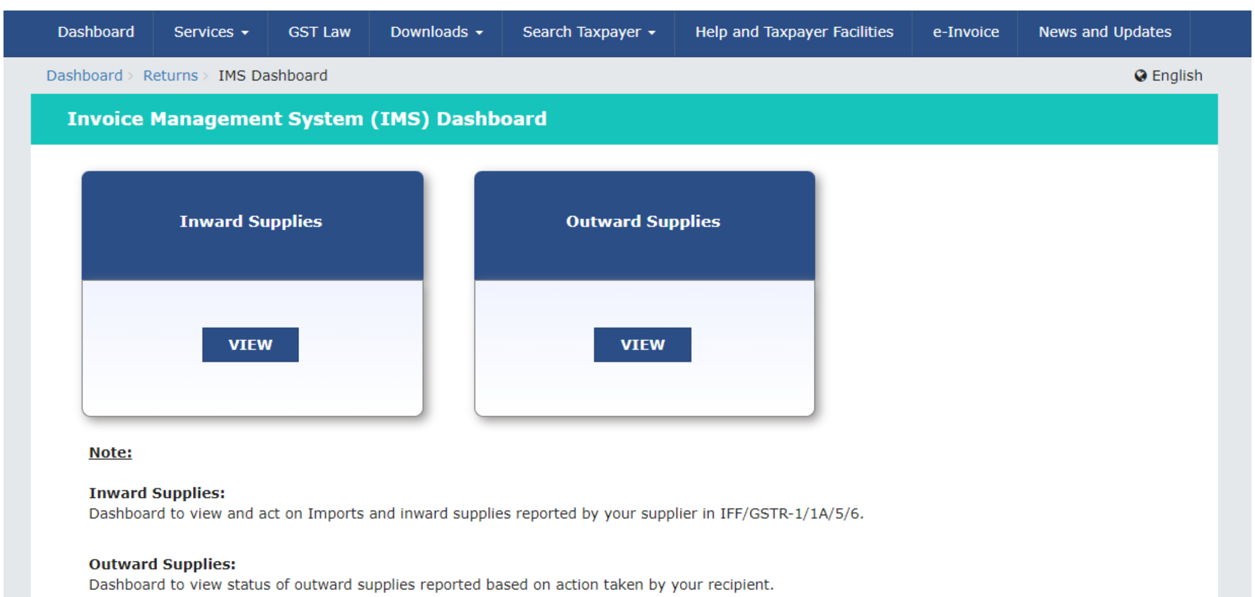
1. Access the **www.gst.gov.in** URL. The GST Home page is displayed. Login to the GST Portal with valid credentials. Click the **Services** > **Returns** > **Invoice Management System (IMS)** option.



2. **Invoice Management System (IMS)** dashboard will be displayed on the screen. There are two sections :

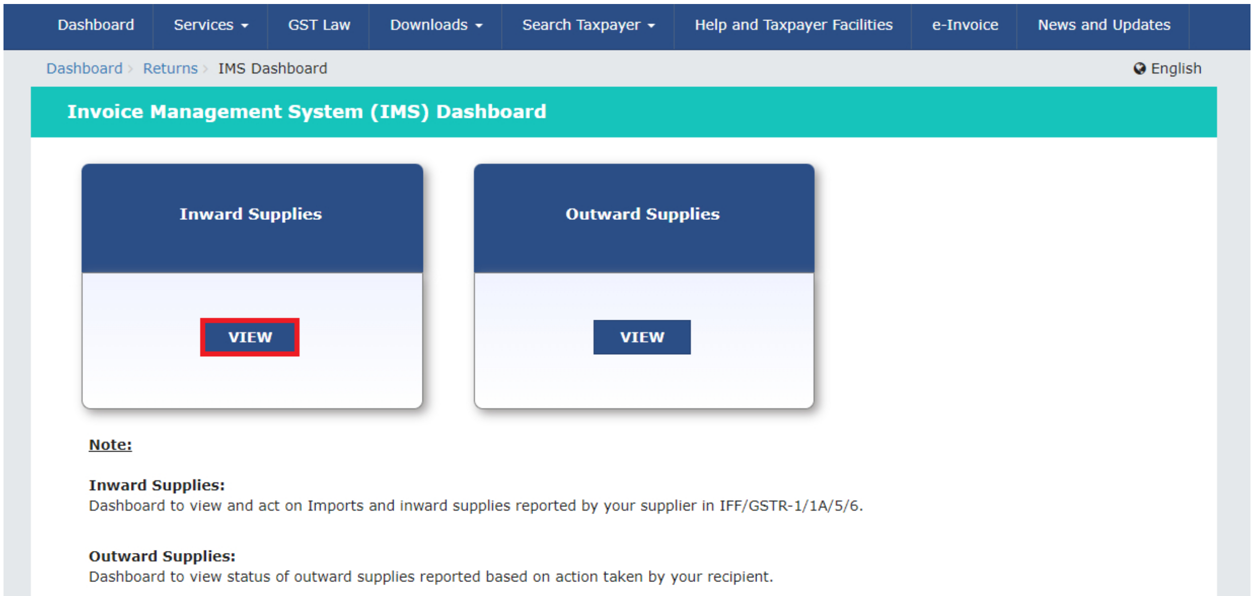
2.1. **Inward Supplies:** Dashboard to view and act on inward supplies reported by your supplier in GSTR-1/IFF/GSTR-1A.

2.2. **Outward Supplies:** Dashboard to view status of outward supplies reported based on action taken by your recipient which shall be made available shortly.

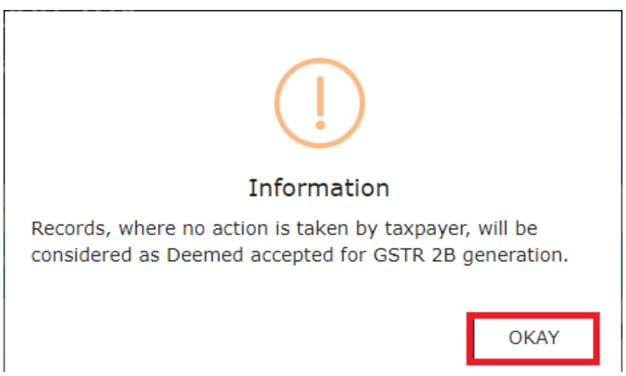


<u>Inward Supplies</u>

2.1.1. To view and act on inward supplies reported by your supplier in GSTR-1/IFF/GSTR-1A click on **VIEW** button on **Inward Supplies** tile on the dashboard.

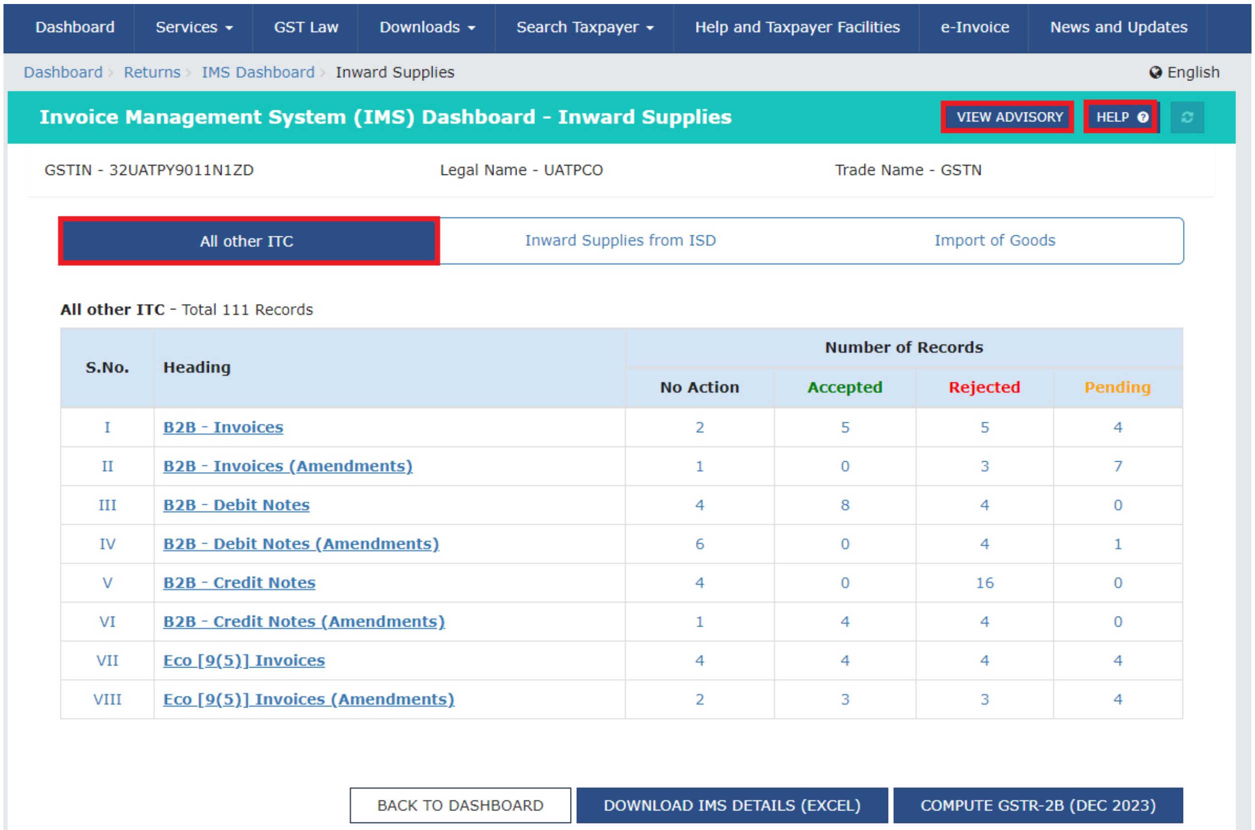


2.1.2. On clicking of **VIEW** button an information message will be displayed on the screen that the invoices on which no action shall be taken by the taxpayer shall be treated as accepted invoices. Click **OKAY** button to proceed further.



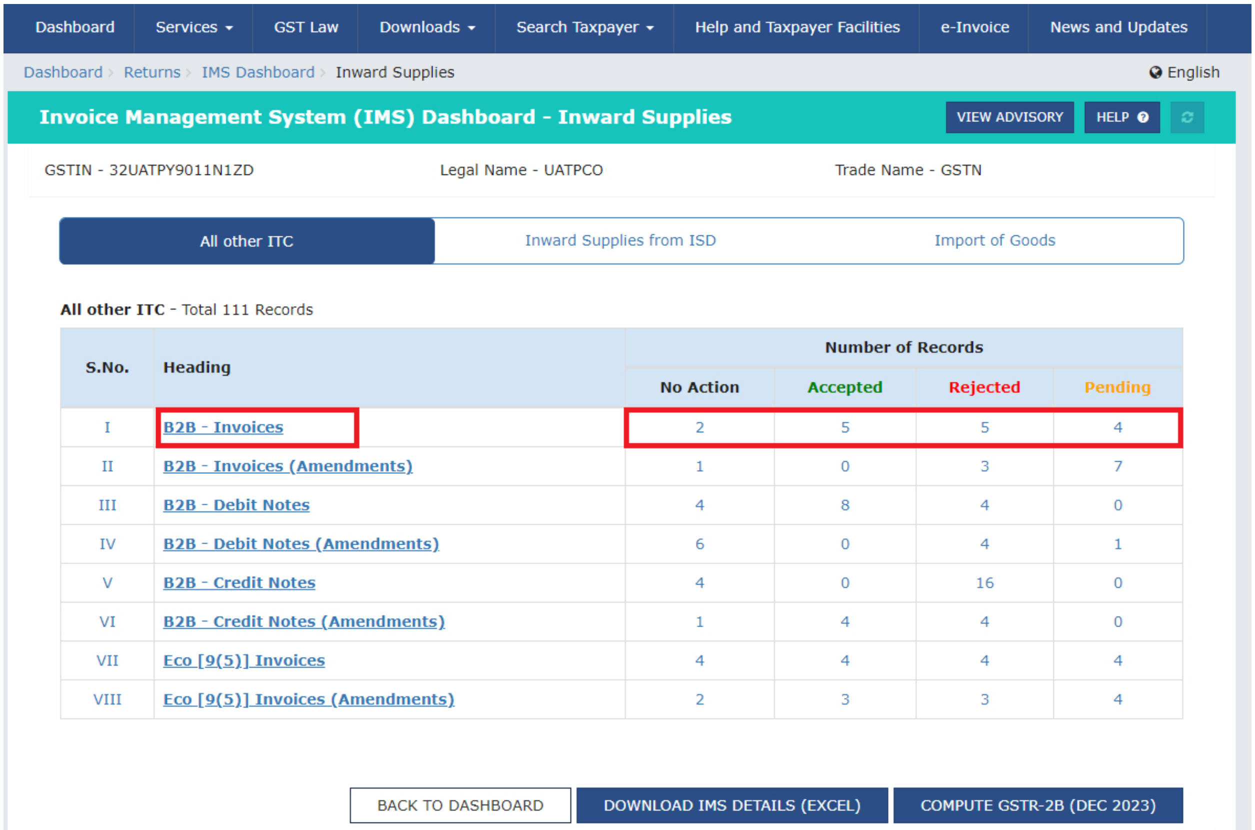
2.1.3. On clicking **OKAY** button, summary page of Inward Supplies will be displayed on the screen.

All other ITC tab would be selected in the default mode. Taxpayer can click on **VIEW ADVISORY** tab to view advisory and can click on **HELP** button for clarifications and for any help.



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

2.1.4. As seen from the screenshot above, the invoices saved or filed in GSTR-1/1A or IFF by the supplier and received in IMS are categorized in different sections. These sections are hyperlinks and the Taxpayer can click on any hyperlink of a respective section under Heading column to view the saved/filed records in GSTR1/IFF/GSTR-1A under respective section.
Further, the number of invoices where any action of accepted/rejected/pending or no action has been taken is shown in the right-side columns. The summary numbers are also hyperlinks and taxpayer can click on them to view the respective records. Taxpayer can view and take any action on the number of records under No Action, Accepted, Rejected, Pending columns/categories.
By default, all saved/filed records in GSTR1/IFF/GSTR-1A comes under No action column.

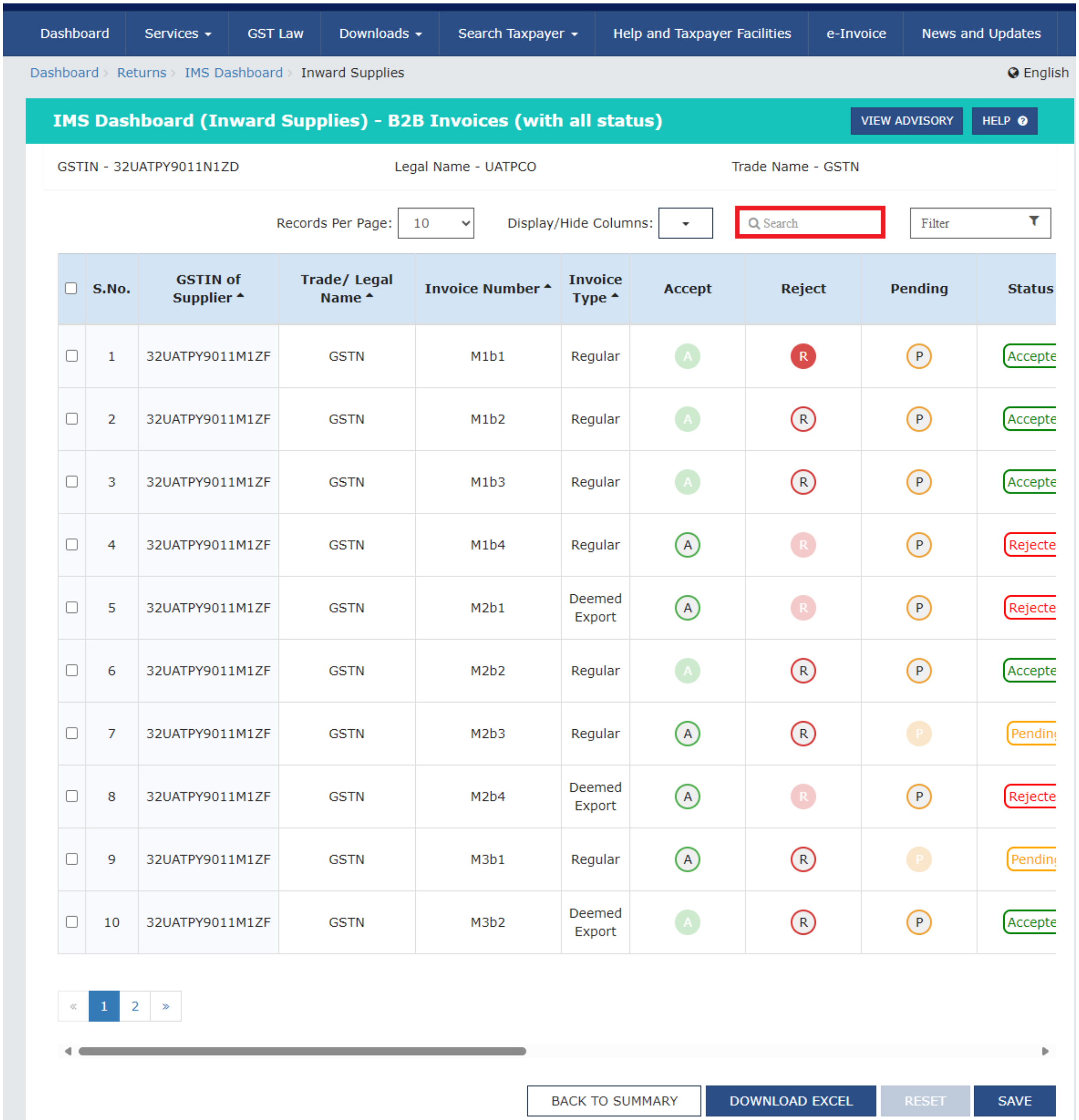


S.No.	Heading	Number of Records			
		No Action	Accepted	Rejected	Pending
I	B2B - Invoices	2	5	5	4
II	B2B - Invoices (Amendments)	1	0	3	7
III	B2B - Debit Notes	4	8	4	0
IV	B2B - Debit Notes (Amendments)	6	0	4	1
V	B2B - Credit Notes	4	0	16	0
VI	B2B - Credit Notes (Amendments)	1	4	4	0
VII	Eco [9(5)] Invoices	4	4	4	4
VIII	Eco [9(5)] Invoices (Amendments)	2	3	3	4

Note:

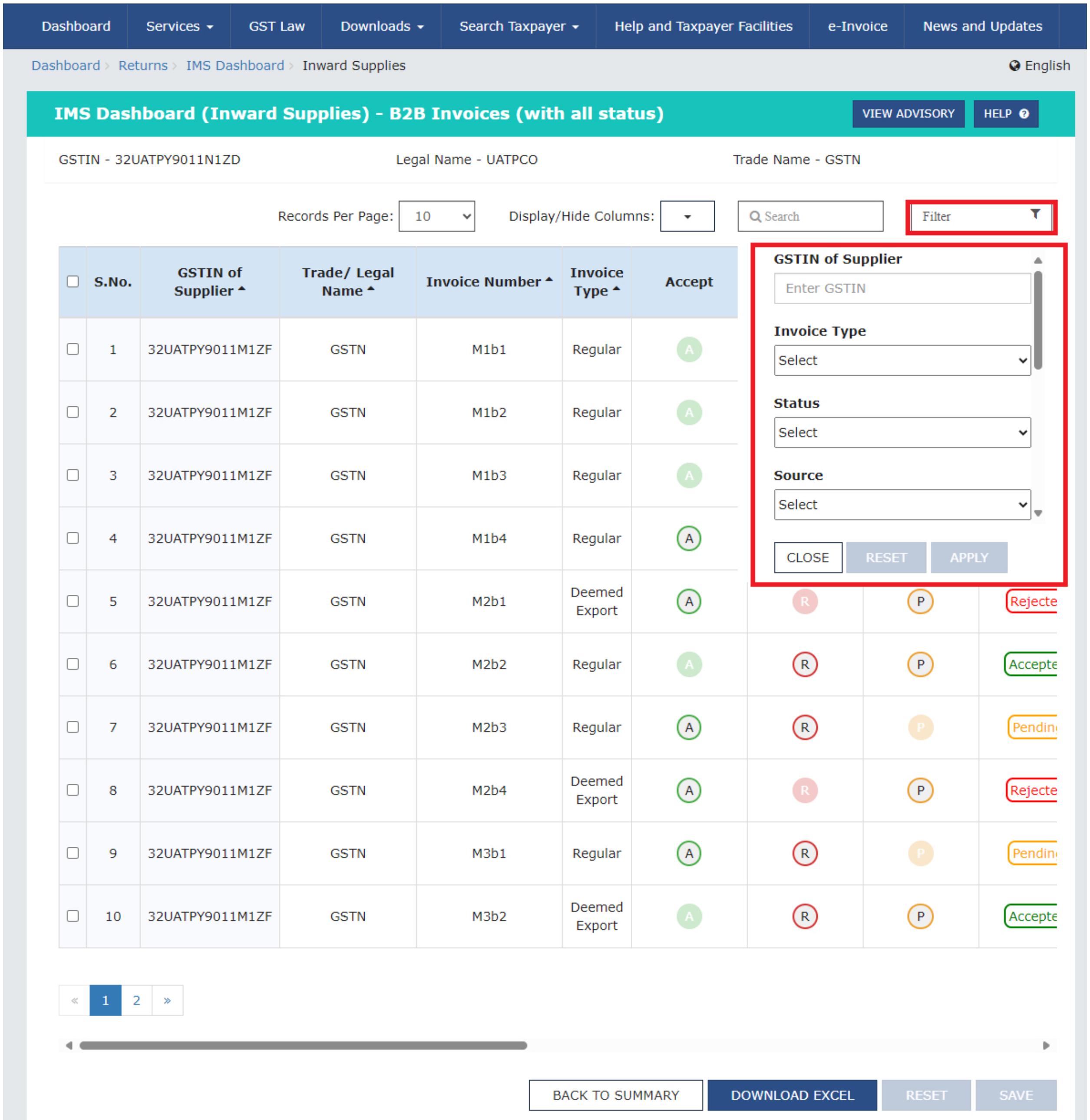
No Action: All the invoices that are saved/filed by the supplier taxpayer in their form GSTR1/IFF/GSTR-1A and on which no action has been taken by recipient taxpayer.
Accepted: Number of invoices that are accepted by recipient taxpayer.
Rejected: Number of invoices that are rejected by recipient taxpayer.
Pending: Number of invoices that are marked pending by recipient taxpayer.
The invoices can be kept pending in the system subject to the limit prescribed under law.

2.1.5. On clicking of **B2B-Invoices** hyperlink all the records will be displayed on the screen. As seen from the screenshot below a **'search'** facility is also provided where the taxpayer can enter keywords in the Search field to identify the invoice or any other relevant field where an action is required to be taken.



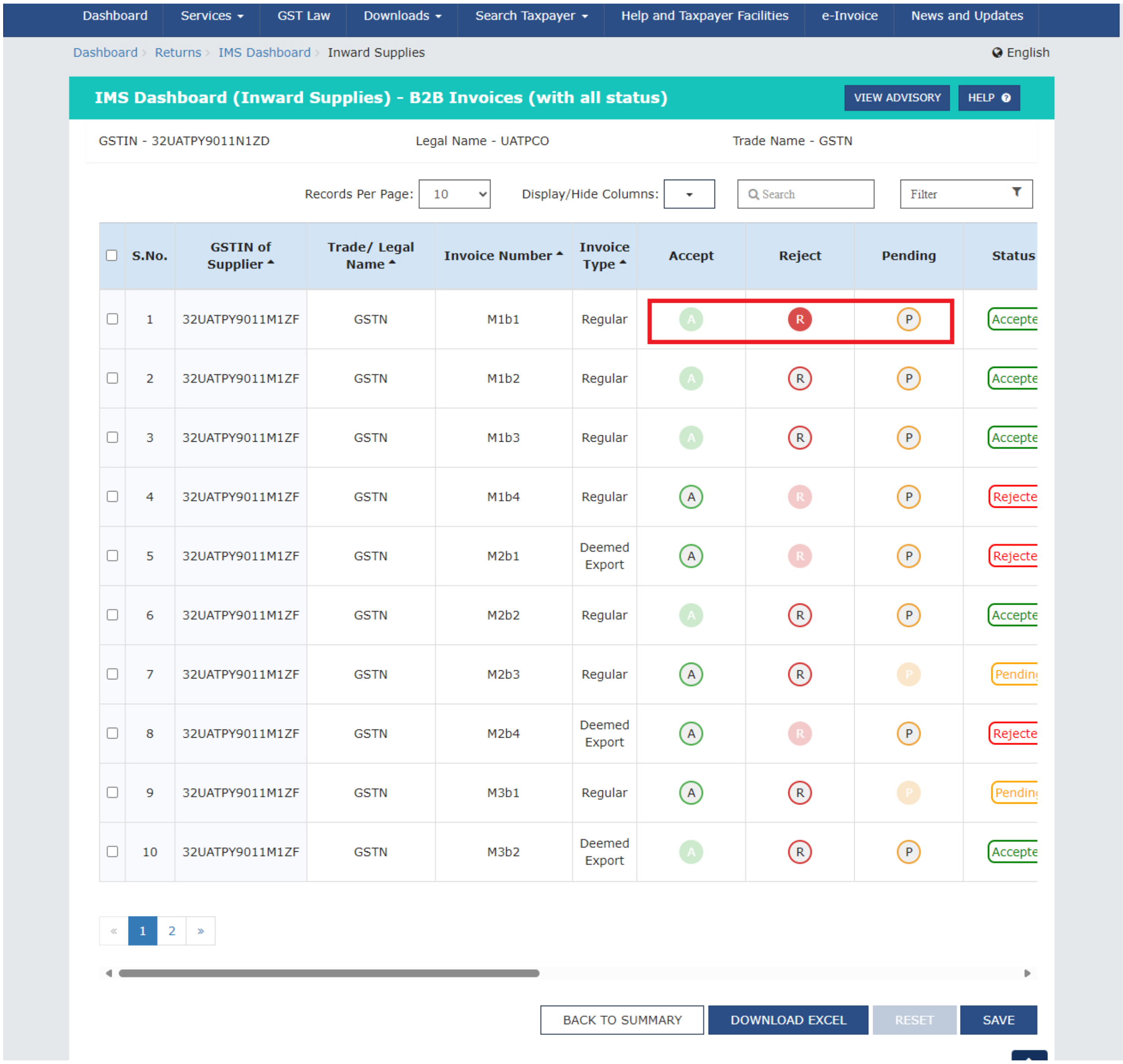
Filtering of Records

As seen in the screenshot below, simple and intuitive filters have been provided in the functionality wherein a taxpayer can filter out the records on the basis of GSTIN, invoice type being regular SEZ, etc., invoices supplied between particular dates, source returns et al., and take the desired action on the invoices.



2.1.6. Please refer the screenshot below. The taxpayer can take an action on a record by directly clicking on **A, R, P** buttons which stands for A – accepted, R – Rejected and P – Pending. Alternatively, the taxpayer can select the specified records by clicking on check box for the respective record. After selection, taxpayer can either accept, reject or keep the said records pending by selecting the action from the header.

The taxpayers need to click on **SAVE** button to save the action taken on a record.



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Dashboard > Returns > IMS Dashboard > Inward Supplies English

IMS Dashboard (Inward Supplies) - B2B Invoices (with all status) VIEW ADVISORY HELP

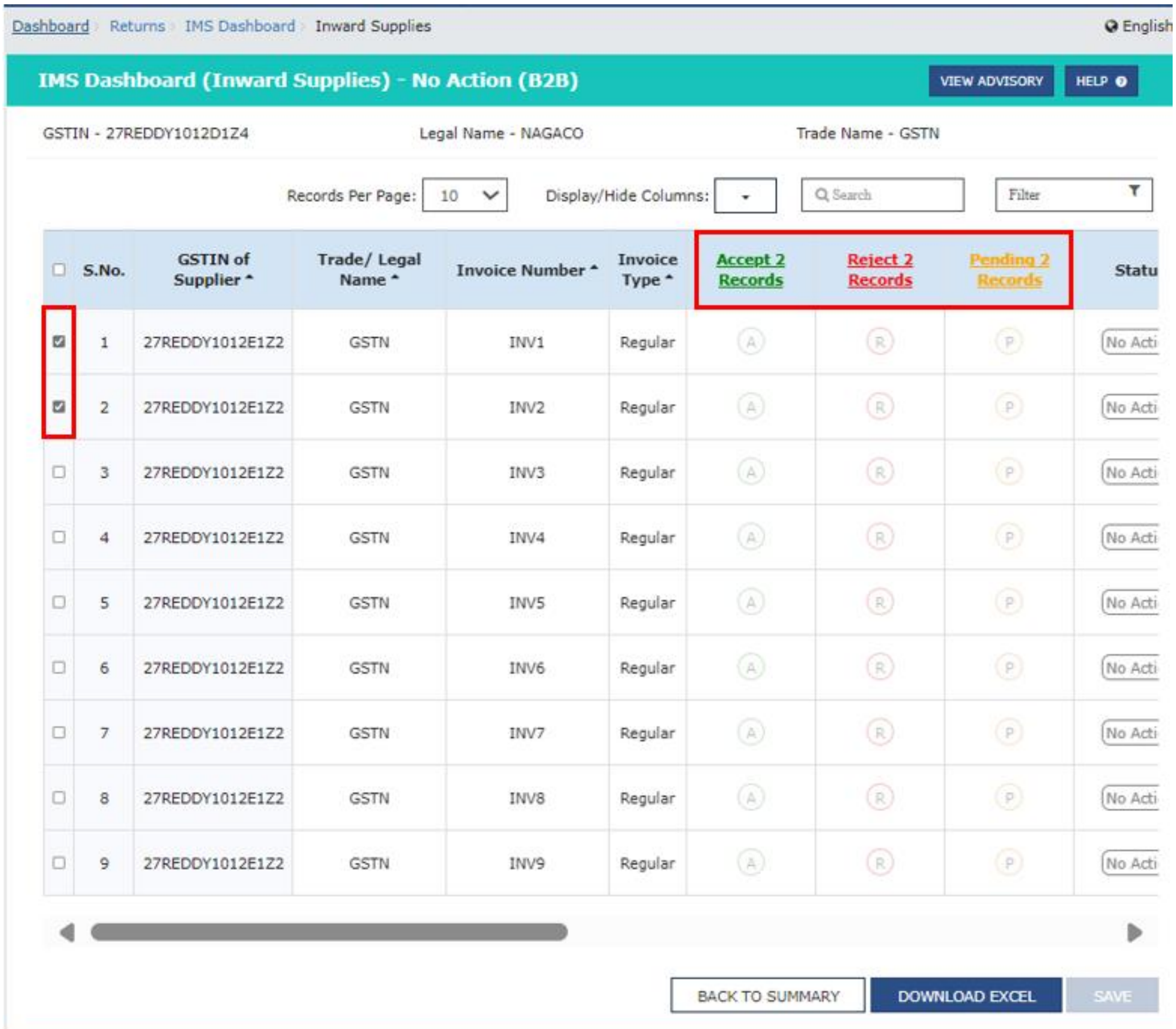
GSTIN - 32UATPY9011N1ZD Legal Name - UATPCO Trade Name - GSTN

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	A	R	P	Accepte
2	32UATPY9011M1ZF	GSTN	M1b2	Regular	A	R	P	Accepte
3	32UATPY9011M1ZF	GSTN	M1b3	Regular	A	R	P	Accepte
4	32UATPY9011M1ZF	GSTN	M1b4	Regular	A	R	P	Rejecte
5	32UATPY9011M1ZF	GSTN	M2b1	Deemed Export	A	R	P	Rejecte
6	32UATPY9011M1ZF	GSTN	M2b2	Regular	A	R	P	Accepte
7	32UATPY9011M1ZF	GSTN	M2b3	Regular	A	R	P	Pendin
8	32UATPY9011M1ZF	GSTN	M2b4	Deemed Export	A	R	P	Rejecte
9	32UATPY9011M1ZF	GSTN	M3b1	Regular	A	R	P	Pendin
10	32UATPY9011M1ZF	GSTN	M3b2	Deemed Export	A	R	P	Accepte

« 1 2 »

BACK TO SUMMARY DOWNLOAD EXCEL RESET SAVE



Note:

A: Accept the record

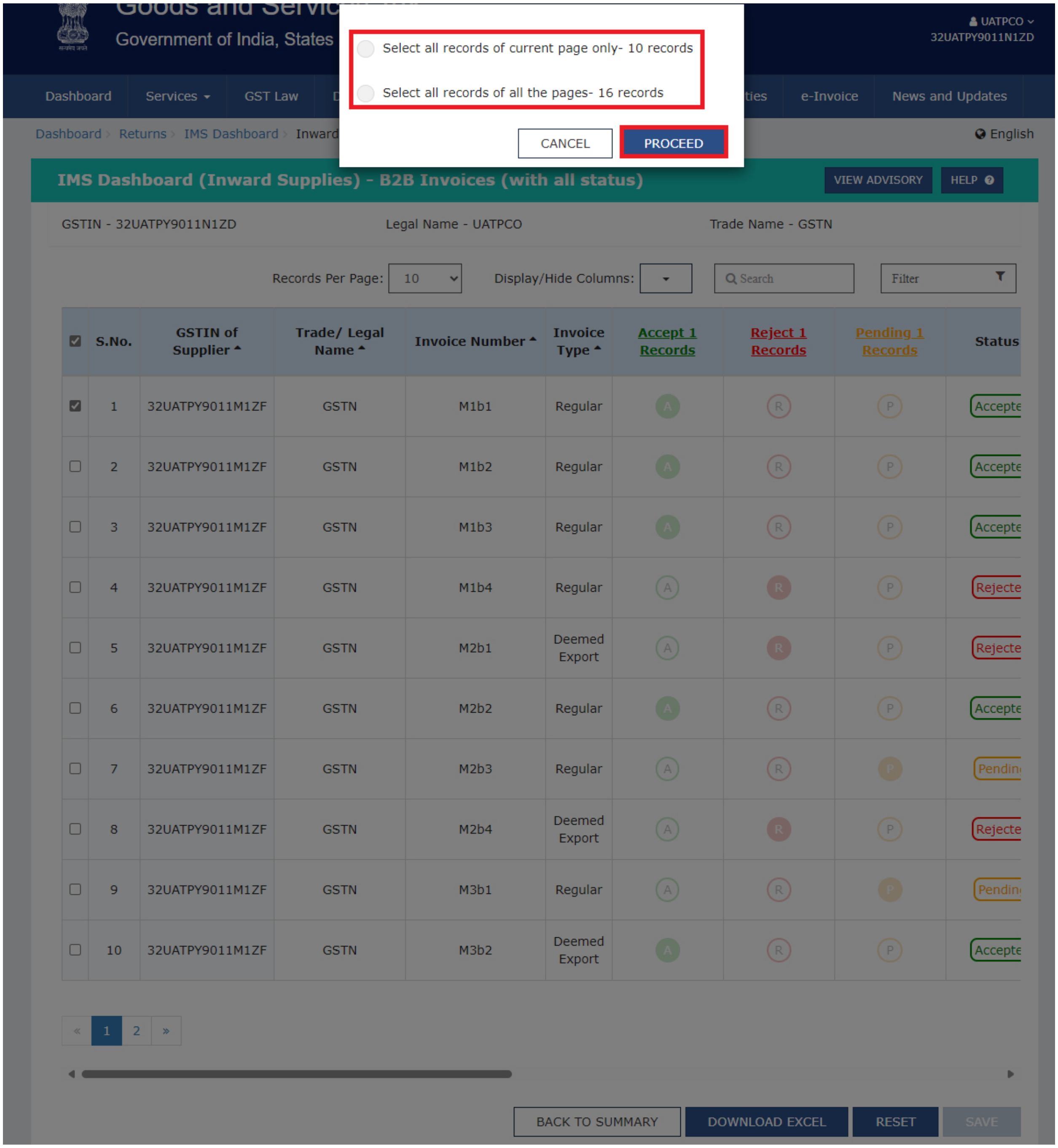
R: Reject the record

P: Marked pending for future action.

2.1.7. **Bulk Selection**

Please refer to the screenshot below. For selecting of more than one record, select the check box provided in the header. A popup will be displayed on the screen. Click on **Select all records of current page** if you want to select current page records or click on **Select all records of all pages** radio button if you want to select all the available records on all pages.

Click on **PROCEED** button to proceed.



2.1.8. After selection, taxpayer can either accept, reject or keep the said records pending by selecting the action from the header and click on **SAVE** button.

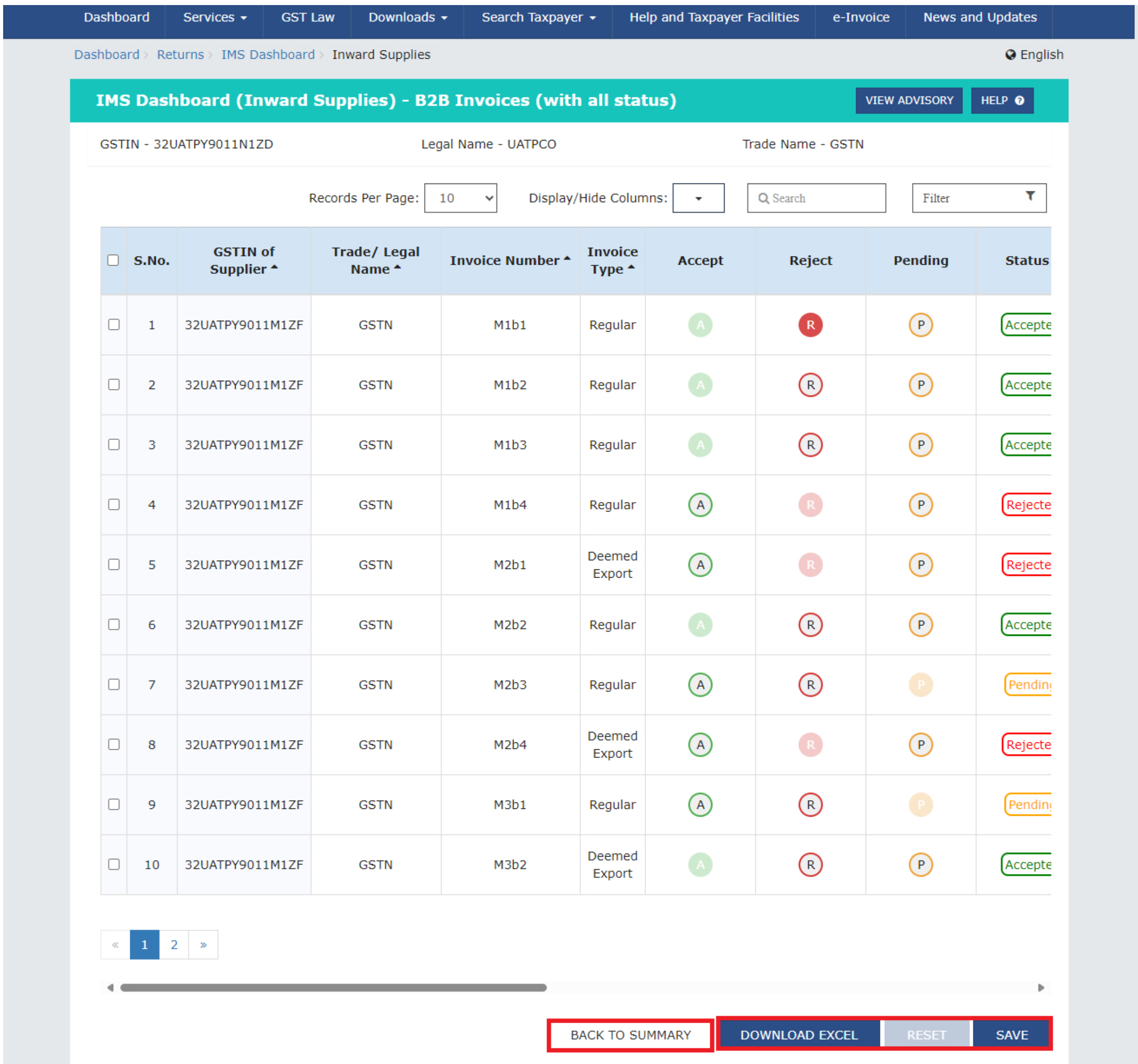
Download available in Excel Format

The details mentioned in the section wise tables can also be downloaded in a simple excel format by clicking on **DOWNLOAD EXCEL** button provided at the bottom. The entire table is provided in a very lucid and simple format in the excel so that the taxpayer can check and verify all the records offline for taking any kind of action.

Reset of Records

The taxpayers are also provided with a RESET button for resetting all the actions taken and saved by them. The selected records can be reset by clicking on **RESET** button. When one or more record is selected for action **RESET** button is enabled.

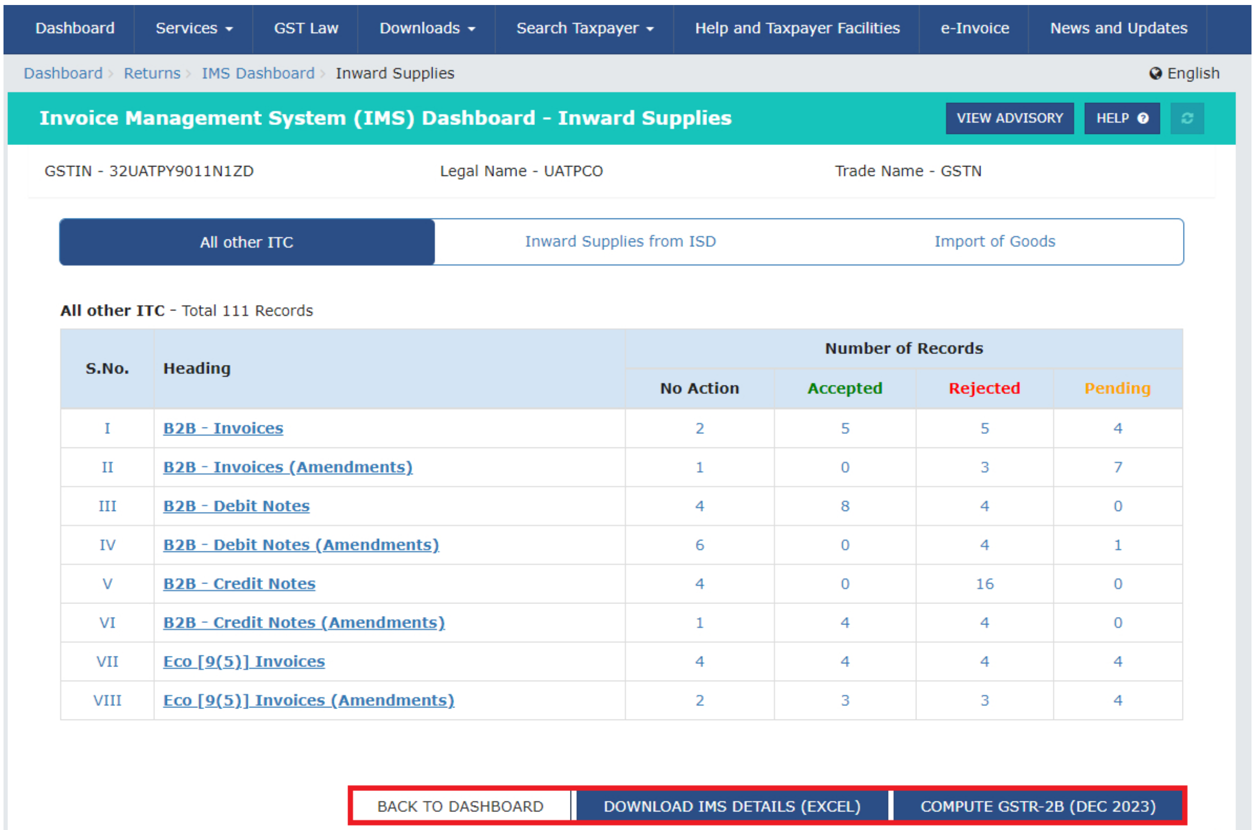
Click on **BACK TO SUMMARY** button to go back to summary page.



2.1.9. Taxpayer can take actions in similar way as mentioned above for all other tables as well.

2.1.10. **Download Entire IMS record in Excel Format**

The taxpayer can download the entire IMS details by clicking on **DOWNLOAD IMS DETAILS (EXCEL)** button. The entire tables as can be seen from the screenshot below are provided in a simple excel format wherein the records mention in each table is provided in different sheets.



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

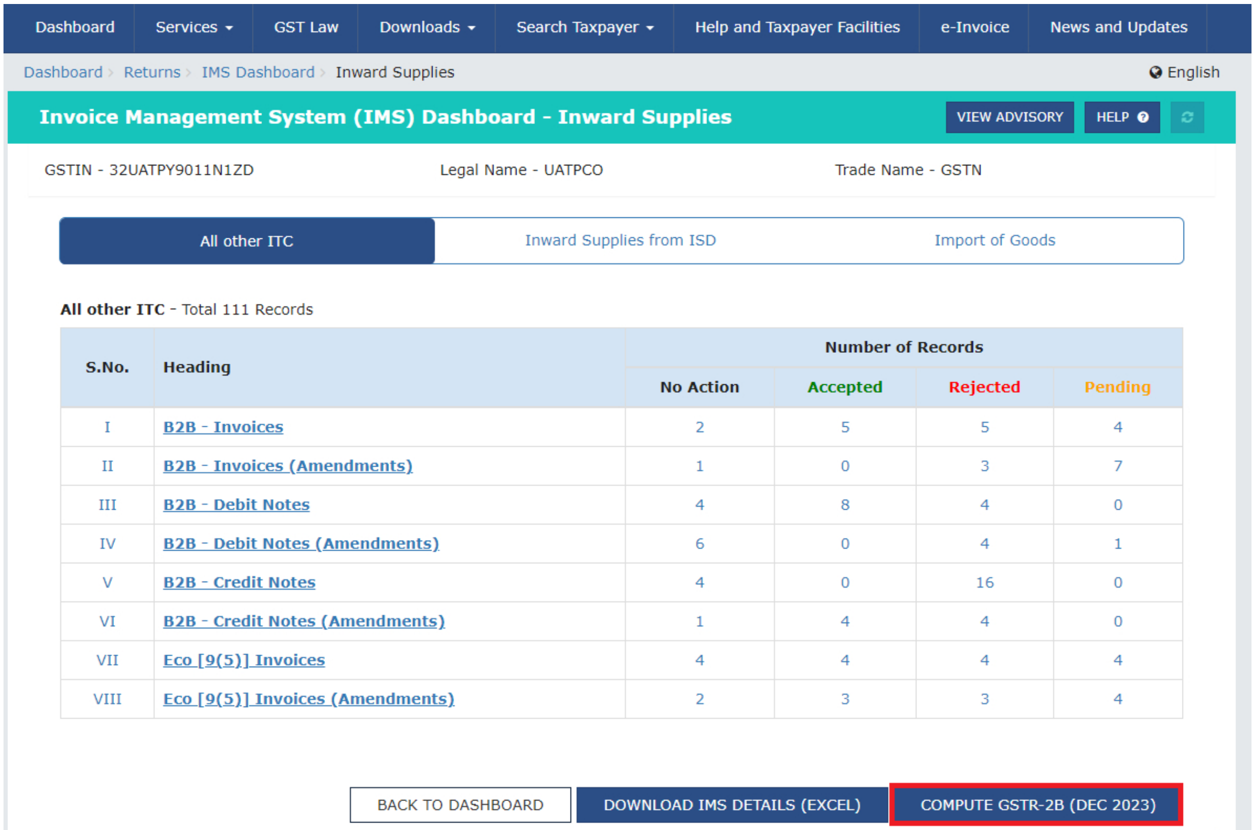
Taxpayer can go back to IMS dashboard by clicking on **BACK TO DASHBORD** button.

2.1.11. **Generation of GSTR 2B**

GST system will automatically generate draft GSTR-2B on 14th of the subsequent period. This draft GSTR-2B can be treated as final GSTR-2B in case no action has been taken by the recipient taxpayer.

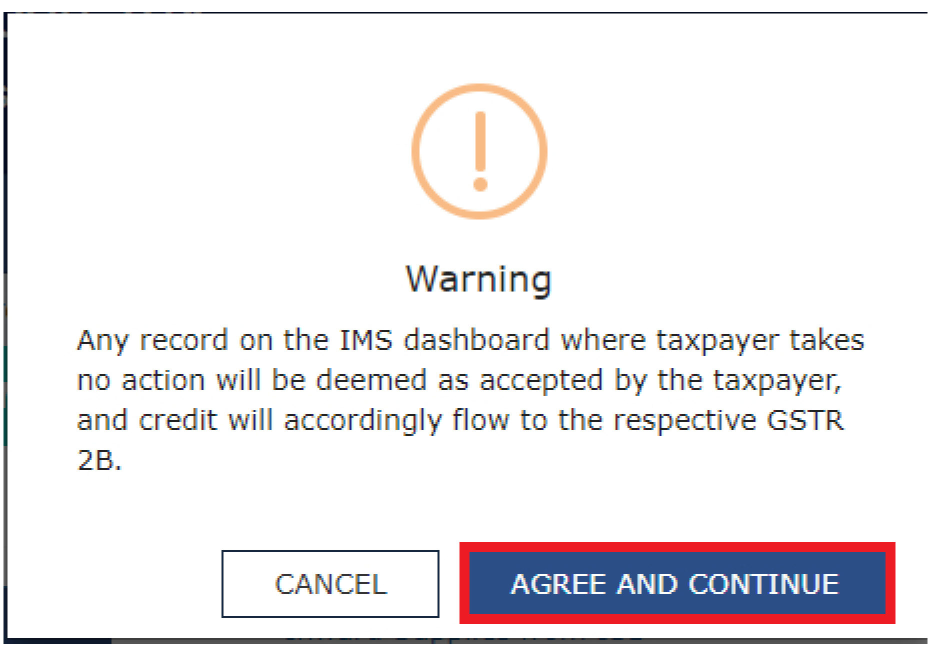
However, in case recipient takes any action after draft GSTR-2B, they will need to recompute their GSTR-2B before filing of GSTR-3B.

COMPUTE GSTR-2B button will get enabled after 14th of the subsequent month by system if the taxpayer takes/changes any action on the IMS dashboard. Taxpayer can click on **COMPUTE GSTR-2B** button to re-compute the GSTR-2B. Post this, taxpayer can navigate to GSTR-2B to view the latest ITC details and the updated ITC details will auto-populate in GSTR-3B on re-computation of GSTR-2B.



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

On clicking of **COMPUTE GSTR-2B** button a popup will be displayed on the screen. Click on **AGREE AND CONTINUE** button to compute.

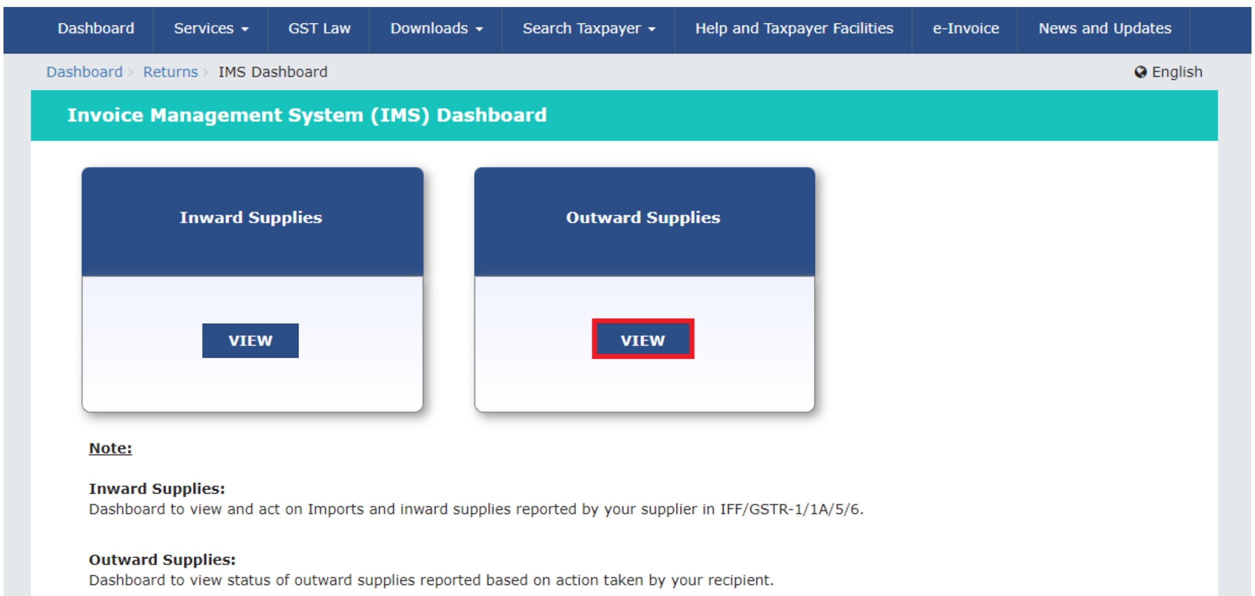


Note:

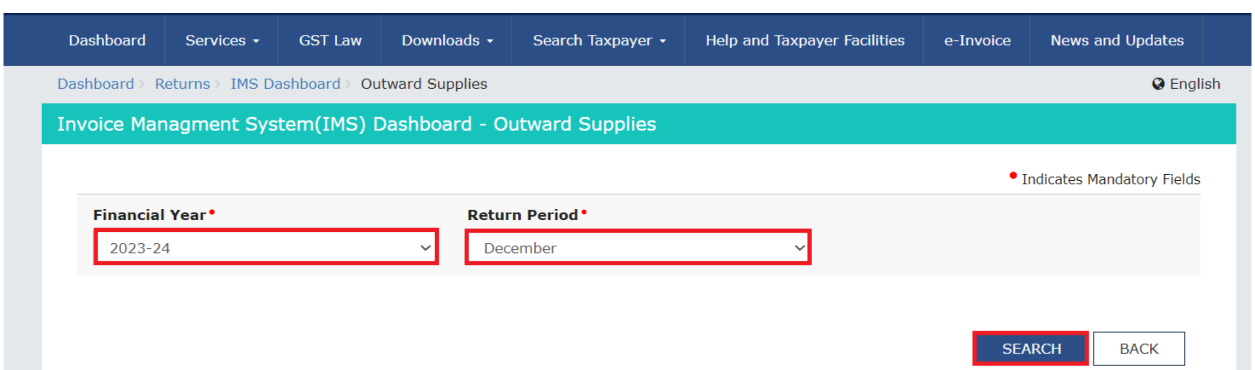
Taxpayer can check the status of recomputing request by clicking on this refresh button next to **HELP** button. By default, refresh will remain disabled, and it will enable only after clicking on 'Recompute GSTR 2B' button. This button will get disable again once success/ failure message of appear on screen.

Outward Supplies

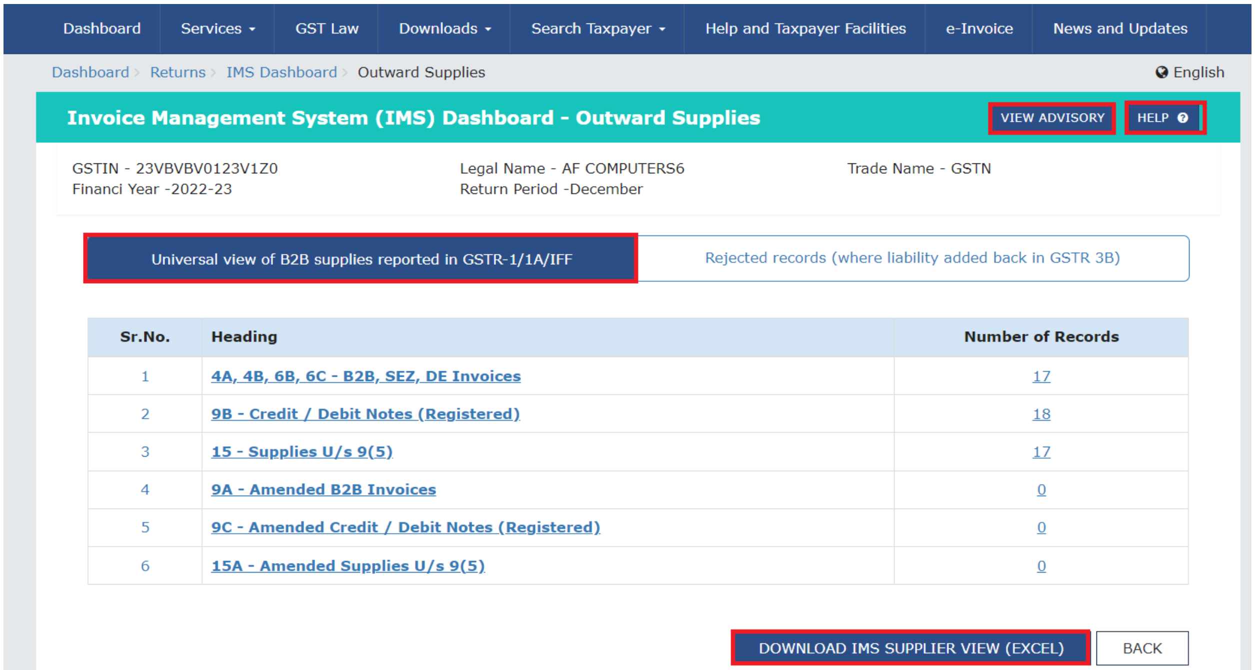
2.2.1. Click on **VIEW** button on **Outward Supplies** tile to view status of outward supplies reported based on action taken by your recipient.



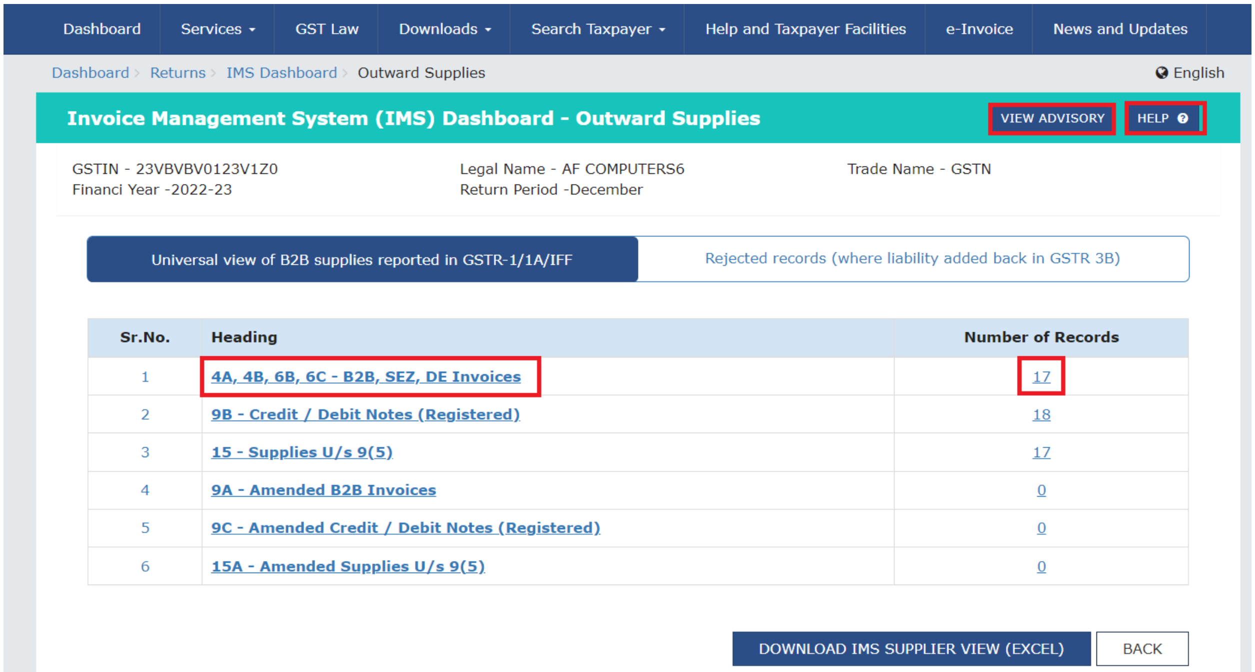
2.2.2. Outward Supplies page will be displayed on the screen. Select **Financial Year** and **Return Period** from the respective dropdown list. Click on **SEARCH** button to proceed further.



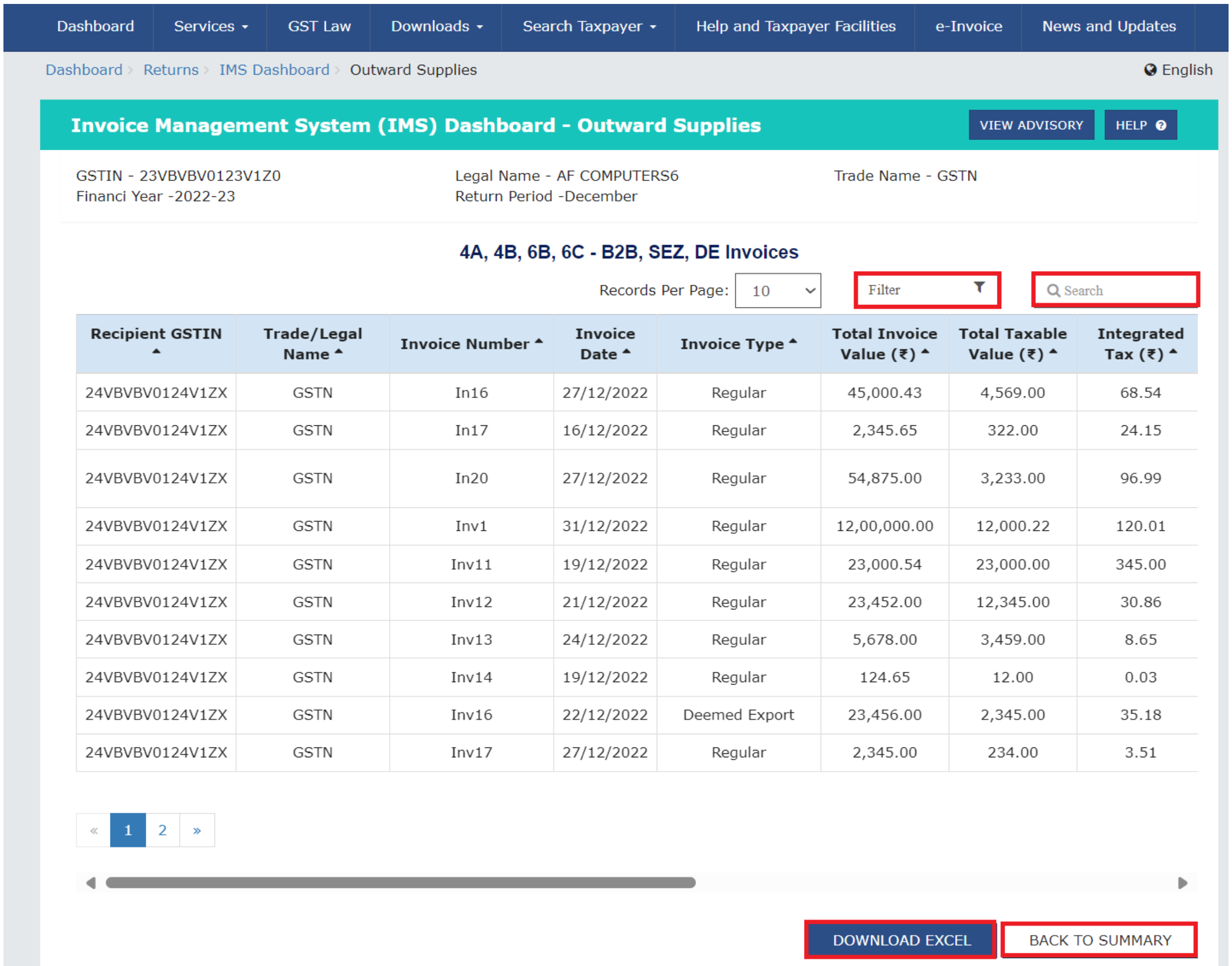
2.2.3. List of all B2B supplies reported in GSTR-1/IFF/GSTR-1A will be displayed on the screen in tabular manner. Taxpayer can view the advisory by clicking on **VIEW ADVISORY** button and can take help by clicking on **HELP** button.



2.2.4. Taxpayers can view the different categories of B2B supplies reported in each table by clicking on the description provided in different rows which is a hyperlink of the table or by clicking the **Number of Records** in the different tables which is also a hyperlink. The Number hyperlink under **Number of Records** column represents the count of records added in the respective table.



2.2.5. On clicking of hyperlink all the invoices reported in the table will be displayed on the screen. Taxpayer can filter the list by clicking on **Filter** field or by entering keywords in **Search** field. Taxpayer can download the details in excel format by clicking on **DOWNLOAD EXCEL** button and can navigate to summary page by clicking on **BACK TO SUMMARY** button.



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Dashboard > Returns > IMS Dashboard > Outward Supplies

English

Invoice Management System (IMS) Dashboard - Outward Supplies

VIEW ADVISORY HELP

GSTIN - 23VBVBV0123V1Z0
Financi Year -2022-23

Legal Name - AF COMPUTERS6
Return Period -December

Trade Name - GSTN

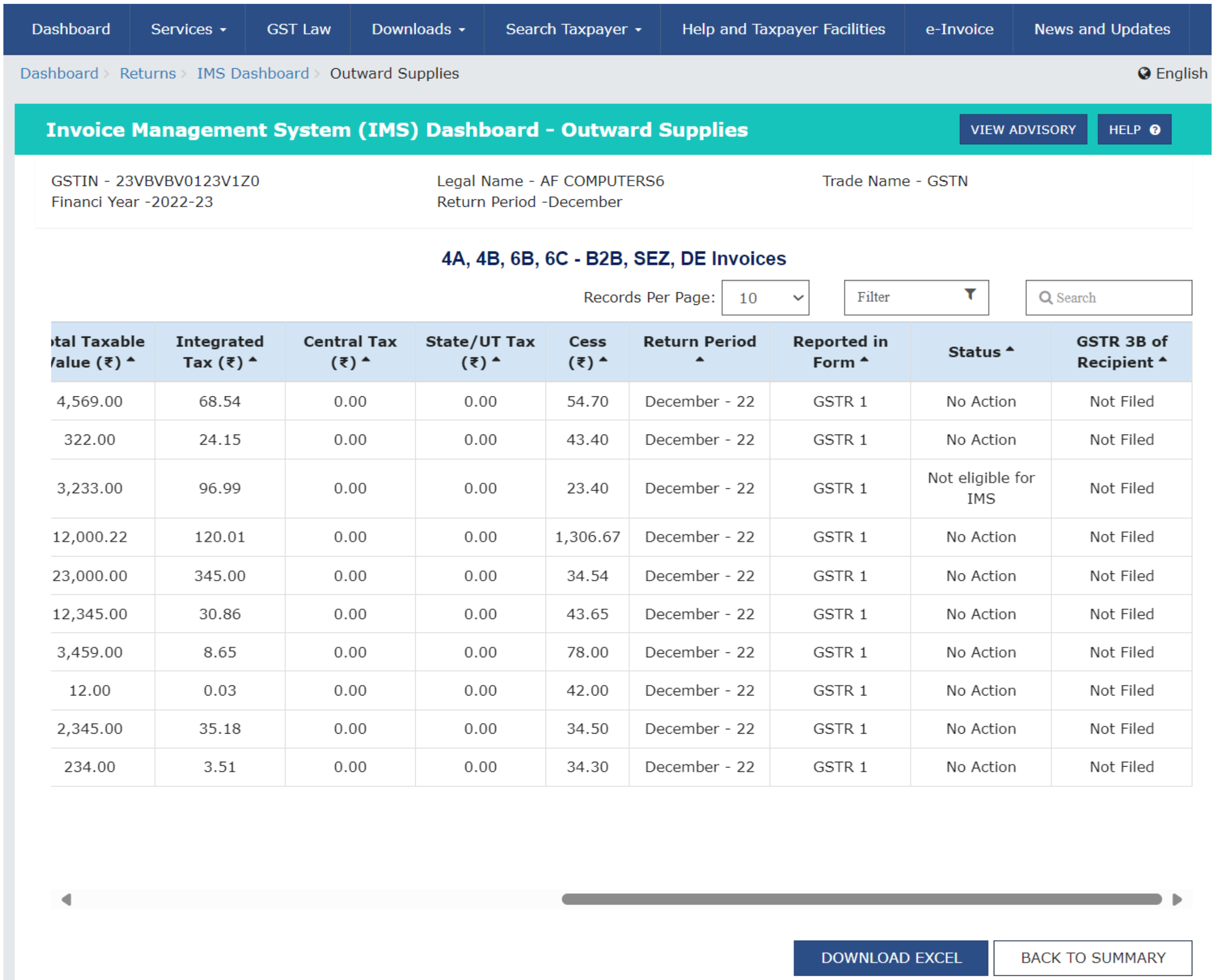
4A, 4B, 6B, 6C - B2B, SEZ, DE Invoices

Records Per Page: 10 Filter Search

Recipient GSTIN	Trade/Legal Name	Invoice Number	Invoice Date	Invoice Type	Total Invoice Value (₹)	Total Taxable Value (₹)	Integrated Tax (₹)
24VBVBV0124V1ZX	GSTN	In16	27/12/2022	Regular	45,000.43	4,569.00	68.54
24VBVBV0124V1ZX	GSTN	In17	16/12/2022	Regular	2,345.65	322.00	24.15
24VBVBV0124V1ZX	GSTN	In20	27/12/2022	Regular	54,875.00	3,233.00	96.99
24VBVBV0124V1ZX	GSTN	Inv1	31/12/2022	Regular	12,00,000.00	12,000.22	120.01
24VBVBV0124V1ZX	GSTN	Inv11	19/12/2022	Regular	23,000.54	23,000.00	345.00
24VBVBV0124V1ZX	GSTN	Inv12	21/12/2022	Regular	23,452.00	12,345.00	30.86
24VBVBV0124V1ZX	GSTN	Inv13	24/12/2022	Regular	5,678.00	3,459.00	8.65
24VBVBV0124V1ZX	GSTN	Inv14	19/12/2022	Regular	124.65	12.00	0.03
24VBVBV0124V1ZX	GSTN	Inv16	22/12/2022	Deemed Export	23,456.00	2,345.00	35.18
24VBVBV0124V1ZX	GSTN	Inv17	27/12/2022	Regular	2,345.00	234.00	3.51

« 1 2 »

DOWNLOAD EXCEL BACK TO SUMMARY



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Dashboard > Returns > IMS Dashboard > Outward Supplies   English

Invoice Management System (IMS) Dashboard - Outward Supplies   VIEW ADVISORY   HELP

GSTIN - 23VBVBV0123V1Z0   Legal Name - AF COMPUTERS6   Trade Name - GSTN
Financi Year -2022-23   Return Period -December

4A, 4B, 6B, 6C - B2B, SEZ, DE Invoices

Records Per Page: 10   Filter   Search

›tal Taxable ⁄alue (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Return Period	Reported in Form	Status	GSTR 3B of Recipient
4,569.00	68.54	0.00	0.00	54.70	December - 22	GSTR 1	No Action	Not Filed
322.00	24.15	0.00	0.00	43.40	December - 22	GSTR 1	No Action	Not Filed
3,233.00	96.99	0.00	0.00	23.40	December - 22	GSTR 1	Not eligible for IMS	Not Filed
12,000.22	120.01	0.00	0.00	1,306.67	December - 22	GSTR 1	No Action	Not Filed
23,000.00	345.00	0.00	0.00	34.54	December - 22	GSTR 1	No Action	Not Filed
12,345.00	30.86	0.00	0.00	43.65	December - 22	GSTR 1	No Action	Not Filed
3,459.00	8.65	0.00	0.00	78.00	December - 22	GSTR 1	No Action	Not Filed
12.00	0.03	0.00	0.00	42.00	December - 22	GSTR 1	No Action	Not Filed
2,345.00	35.18	0.00	0.00	34.50	December - 22	GSTR 1	No Action	Not Filed
234.00	3.51	0.00	0.00	34.30	December - 22	GSTR 1	No Action	Not Filed

DOWNLOAD EXCEL   BACK TO SUMMARY

2.2.6. Taxpayer can view and download the invoice details for all other tables as well as mentioned above.