

**Attention - Advisory on IMS**

Oct 14th, 2024

Invoice Management System (IMS) is made available to taxpayers from Today, 14th Oct, 2024. 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). Taxpayers can make use of this system to take action on the invoices reflecting on IMS from 14th Oct, 2024. The first GSTR-2B would be generated for the return period Oct'24 on 14th November, 2024 considering action taken on Invoice Management System. It may be noted that it is not mandatory to take action on invoices in IMS dashboard for GSTR-2B generation.

Thanking You,  
Team GSTN