

GST Returns – IMS, GSTR 3B & Payment of Tax



Rohit Kumar Singh
ACA, ACMA, FCS, LLB, DISA (ICAI)

Agenda Points



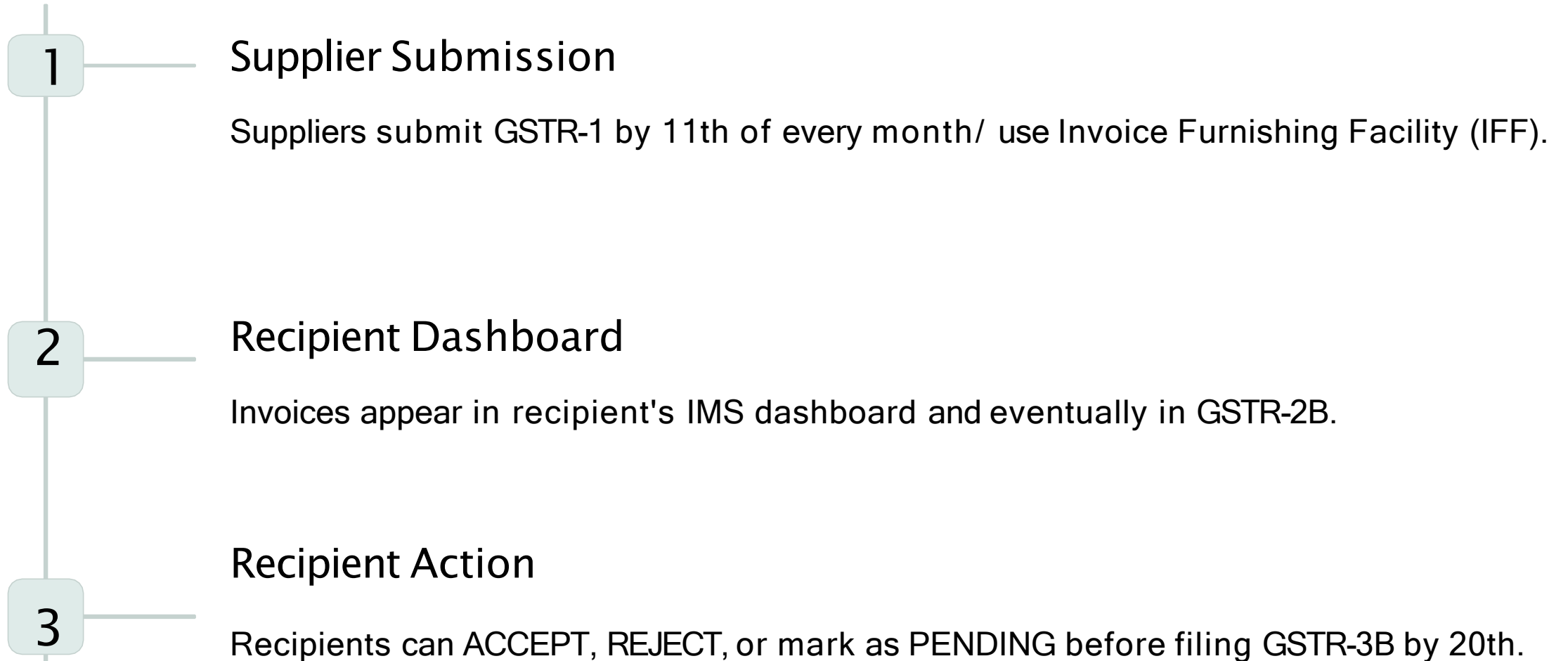
Invoice Management System (IMS)

GSTR 3B and Payment of Tax

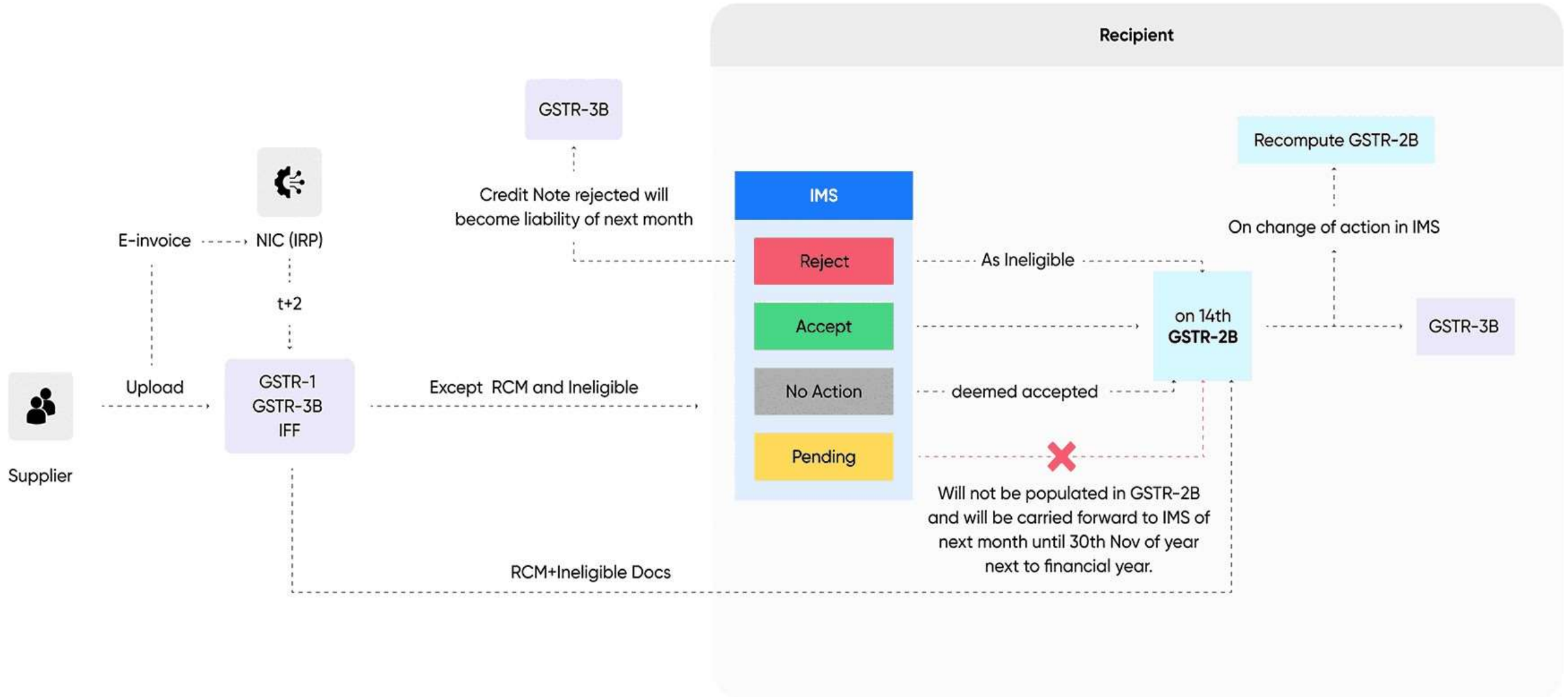
Queries and discussion



How IMS Works



The Flow of Invoice with the Introduction of IMS



IMS Implementation Challenges

ITC Delay

Taxpayers struggle to compute ITC for first two months without GSTR-2B.

GST Obligation Issues

Reliance on manual reconciliation increases error risk.

Increased Workload

Businesses face challenges in manual invoice monitoring and data reconciliation.

How to use Invoice Management System (IMS)

Access Portal

1

Log in to GST portal, navigate to **Services > Returns > Invoice Management System (IMS)**.

2

Review Inbound Supplies

View inward supplies classified as accepted, rejected, pending, or no-action-taken.

3

Take Action

Choose invoices to act on. Accept, reject, or keep pending individually or in bulk.

4

Download Records

Use Excel download option for offline invoice analysis.

IMS Impact on GSTR-2B and GSTR-3B

Draft GSTR-2B Generation

System generates draft on 14th of each month with accepted and no-action invoices.

Recomputing GSTR-2B

Necessary if actions taken after draft generation, before GSTR-3B filing.

ITC Auto-population

Accepted invoices auto-populate in GSTR-3B as eligible ITC.

Hard-Locking of Auto-populated Liability

Important Change

From January 2025, changes to auto-populated liability in GSTR-3B is restricted.

GSTR-1A Usage

Use GSTR-1A for any required changes in auto-populated liability.

ITC Locking

Locking of auto-populated ITC in GSTR-3B to be implemented later.



IMS Action Categories



No Action Taken

Invoices with no recipient action, treated as deemed accepted for GSTR-2B.



Accepted

Accepted records included in GSTR-2B generation.



Rejected

Not considered for GSTR-2B generation.



Pending

Not included in current GSTR-2B, carried forward for future action.

How to Use IMS on the GST Portal?

As a buyer or recipient, you can find the IMS functionality on the GST portal after logging into it using your credentials.

Step 1: Login to the GST portal

Login to the GST portal. Go to Services > Returns > click on **‘Invoice Management System (IMS)’**.

Invoice Management System (IMS) Dashboard

The screenshot displays the GST portal interface. At the top, the Government of India logo and the text "Goods and Services Tax" are visible. The user's name "UATPCO" and ID "32UATPY9011N1ZD" are shown in the top right corner. The main navigation menu includes "Dashboard", "Services", "GST Law", "Downloads", "Search Taxpayer", "Help and Taxpayer Facilities", "e-Invoice", and "News and Updates". The "Services" menu is expanded, showing options like "Registration", "Ledgers", "Returns", "Payments", "User Services", "Refunds", "E-Invoice", "e-Way Bill System", and "Track Application Status". The "Returns" menu is further expanded, listing various return-related options. The "Invoice Management System (IMS) Dashboard" link is highlighted with a red box.

Skip to Main Content: A+ A-

Goods and Services Tax
Government of India, States and Union Territories

UATPCO
32UATPY9011N1ZD

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

Registration Ledgers Returns Payments User Services Refunds E-Invoice e-Way Bill System Track Application Status

Returns Dashboard View Filed Returns
Track Return Status Transition Forms
ITC Forms Annual Return
TDS and TCS credit received Tax liabilities and ITC comparison
Opt-in for Quarterly Return Rule-86B Compliance
Return Compliance Application for increasing credit limit
Invoice Management System (IMS) Dashboard

Access both supplier dashboard (outward supplies) and recipient dashboard (inward supplies) by clicking on the 'View' button on the respective tiles

The screenshot displays the Invoice Management System (IMS) Dashboard. At the top, there is a dark blue navigation bar with links for Dashboard, Services, GST Law, Downloads, Search Taxpayer, Help and Taxpayer Facilities, e-Invoice, and News and Updates. Below this is a breadcrumb trail: Dashboard > Returns > IMS Dashboard, and a language selector for English. The main content area has a teal header with the text "Invoice Management System (IMS) Dashboard". Two large tiles are shown: "Inward Supplies" on the left and "Outward Supplies" on the right. Each tile has a dark blue header and a white body with a "VIEW" button. The "VIEW" button in the Inward Supplies tile is highlighted with a red border. Below the tiles, there is a "Note:" section with two sub-sections: "Inward Supplies:" and "Outward Supplies:", each followed by a brief description of the dashboard's function.

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.

Step 2: View summary of invoices on the IMS Dashboard

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 \(DEC 2023\)](#)

Click on any one of the headings to view the list of invoices to take one of the actions as shown below:

Dashboard Services GST Law Downloads Search Taxpayer Help and Taxpayer Facilities Invoice News and Updates

Dashboard Returns IMS Dashboard Inward Supplies English

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

GSTIN - 32UATPY9011M12P Legal Name - UATPCO Trade Name - GSTN

Records Per Page: 10 Display/Hide Columns: [Q Search](#) Edit

<input type="checkbox"/>	S.No.	GSTIN of supplier *	Trade/ Legal Name *	Invoice Number *	Invoice Type *	Accept	Reject	Pending	Status
<input type="checkbox"/>	1	32UATPY9011M12P	GSTN	M1b1	Regular				Accept
<input type="checkbox"/>	2	32UATPY9011M12P	GSTN	M1b2	Regular				Accept
<input type="checkbox"/>	3	32UATPY9011M12P	GSTN	M1b3	Regular				Accept
<input type="checkbox"/>	4	32UATPY9011M12P	GSTN	M1b4	Regular				Reject
<input type="checkbox"/>	5	32UATPY9011M12P	GSTN	M2b1	Deemed Export				Reject
<input type="checkbox"/>	6	32UATPY9011M12P	GSTN	M2b2	Regular				Accept
<input type="checkbox"/>	7	32UATPY9011M12P	GSTN	M2b3	Regular				Pending
<input type="checkbox"/>	8	32UATPY9011M12P	GSTN	M2b4	Deemed Export				Reject
<input type="checkbox"/>	9	32UATPY9011M12P	GSTN	M3b1	Regular				Pending
<input type="checkbox"/>	10	32UATPY9011M12P	GSTN	M3b2	Deemed Export				Accept

1 2

[BACK TO SUMMARY](#) [DOWNLOAD EXCEL](#) [RESET](#) [SAVE](#)

Step 3: Time to take actions

Select one of the buttons to take action - A (Accept), R (Reject) or P (Keep it Pending). If you do not mark any button, then it will be considered as no action taken. Click on the 'Save' button to save your actions.

Choose the relevant filters or search option to look for any particular invoice while you can also download the records with their status in the form of Excel sheet.

Use the checkboxes against the records to make multiple selection or take bulk actions.

Note: Beware! No action up until the filing of GSTR-3B leads to deemed acceptance of invoices.

Step 3: Time to take actions

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

Dashboard | Returns | IMS Dashboard | Inward Supplies | English

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

GSTIN - 32UATPY9011M1ZF | Legal Name - UATPCO | Trade Name - GSTN

Records Per Page: 10 | Display/Hide Columns: | Q Search | Filter

<input type="checkbox"/>	S.No.	GSTIN of Supplier *	Trade/ Legal Name *	Invoice Number *	Invoice Type *	Accept	Reject	Pending	Status
<input type="checkbox"/>	1	32UATPY9011M1ZF	GSTN	M1b1	Regular				Accept
<input type="checkbox"/>	2	32UATPY9011M1ZF	GSTN	M1b2	Regular				Accept
<input type="checkbox"/>	3	32UATPY9011M1ZF	GSTN	M1b3	Regular				Accept
<input type="checkbox"/>	4	32UATPY9011M1ZF	GSTN	M1b4	Regular				Reject
<input type="checkbox"/>	5	32UATPY9011M1ZF	GSTN	M2b1	Deemed Export				Reject
<input type="checkbox"/>	6	32UATPY9011M1ZF	GSTN	M2b2	Regular				Accept
<input type="checkbox"/>	7	32UATPY9011M1ZF	GSTN	M2b3	Regular				Pending
<input type="checkbox"/>	8	32UATPY9011M1ZF	GSTN	M2b4	Deemed Export				Reject
<input type="checkbox"/>	9	32UATPY9011M1ZF	GSTN	M3b1	Regular				Pending
<input type="checkbox"/>	10	32UATPY9011M1ZF	GSTN	M3b2	Deemed Export				Accept

1 2

BACK TO SUMMARY | DOWNLOAD EXCEL | RESET | SAVE

Step 4: Do you choose to keep invoices waiting (Pending)?

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).

Note that the more you delay, your working capital continues to be blocked!

Step 5: Generate GSTR-2B/ Re-compute GSTR-2B

Usually, 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 recompute GSTR-2B.

Step 5: Generate GSTR-2B/ Re-compute GSTR-2B

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)

Step 6: File GSTR-3B

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.

GSTR 3B and Payment of Tax



GSTR 3B – Legal Provision

- As per Section 39, read with Rule 61 of the CGST Rules, 2017, GSTR-3B is required to be furnished by Every registered **person other than**:

i)	ISD
ii)	Non-Resident taxable person,
iii)	Composition Supplier
iv)	Person liable to deduct tax at source u/s 51
v)	E-commerce Operator Liable to deduct tax at Source u/s 52
vi)	Supplier of OIDAR services located in non-taxable territory supplying services to non-taxable online recipient.

- Form GSTR-3B is to be filed by a taxable person for submitting the provisional assessment of the tax liability.

GSTR 3B – Filing of Form – Theory and Practice

Financial Year ^{*}
2019-20

Return Filing Period ^{*}
March

SEARCH

EDIT Please click here to edit your preference for Return Filing

Details of outward supplies of goods or services
GSTR1

Status- **Filed**

VIEW GSTR1 DOWNLOAD

Auto Drafted details (For view only)
GSTR2A

VIEW DOWNLOAD


Monthly Return
GSTR3B

Due Date - **20/07/2020**

PREPARE ONLINE PREPARE OFFLINE

Comparison of liability declared and ITC claimed

VIEW



GSTR 3B – Filing of Form – Table Selection

Please answer the following questions to enable us to show relevant sections

• Indicates Mandatory Fields

A. Do you want to file Nil return? •

Nil Form GSTR-3B for a tax period can be filed, if you:

- Have NOT made any Outward supplies and
- Have NOT received any inward supplies and
- Do NOT have any liability for the particular tax period.



Yes NO

B. Have you made any supply of goods/services (including nil rated, exempt and non-GST supplies) or received any supplies liable to reverse charge during this tax period? (Table 3.1) •

Yes NO

C. Have you made any inter-state supplies to unregistered persons, composition taxable persons or UIN holders? (Table 3.2) •

Yes NO

D. Do you have any claim/reversal of Input tax credit(ITC) on purchase of goods or receipt of services? (Table 4) •

Yes NO

E. Have you received any nil rated, exempt or non-GST supplies during this tax period? (Table 5) •

Yes NO

F. Do you have any interest or late fee (including carry forward late-fee) liability? (Table 5.1) •

Yes NO

G. Do you have any tax liability due to GST TRAN-1?(System-populated) (Table 6) •

Yes NO

Help
Based on your answers, relevant tables of GSTR-3B will be visible on the next page. You may go back to previous screen by clicking on Back button.

BACK

NEXT

GSTR 3B – Filing of Form – System Generated Summary

System generated summary for GSTR-3B:

GSTR-3B Table	Source Form	Form status	Summary status	Advisory
3.1(a, b, c, e), 3.2 Liability	GSTR-1	Filed	Yes	System has generated summary of Table 3.1 (a, b, c, e) and Table 3.2 of FORM GSTR-3B based on your GSTR-1 filed by you for the current return period. System has generated summary of Table 3.1(d) and Table 4 of FORM GSTR-3B based on your GSTR-2B generated for the current return period. To view the system generated details, you may click on System generated PDF button available in the GSTR-3B dashboard page. You may continue to save or file your FORM GSTR-3B.
3.1(d) Reverse Charge	GSTR-2B	Generated	Yes	
4A(1, 3, 4, 5), 4D(2) Input Tax Credit	GSTR-2B	Generated	Yes	

CLOSE

GSTR 3B – Filing of Form – Various Tables of GSTR 3B

3.1 Tax on outward and reverse charge inward supplies	3.1.1 Supplies notified under section 9(5) of the CGST Act, 2017	3.2 Inter-state supplies
Integrated Tax ₹0.00	Central Tax ₹0.00	Taxable Value ₹0.00
State/UT Tax ₹0.00	CESS (₹) ₹0.00	Integrated Tax ₹0.00
4. Eligible ITC	5. Exempt, nil and Non GST inward supplies	5.1 Interest and Late fee for previous tax period
Integrated Tax ₹0.00	Inter-state supplies ₹0.00	Integrated Tax ₹0.00
State/UT Tax ₹0.00	Intra-state supplies ₹0.00	Central Tax ₹0.00
		State/UT Tax ₹0.00
		CESS (₹) ₹0.00

GSTR 3B – Filing of Form – Guidelines for Refund of IGST on Exports

Please confirm to below guidelines for refund of IGST paid on export of goods:

- a. IGST amount, to be paid on export of goods/services outside India or to SEZ, are filled under table 3.1 (b) and not under table 3.1(a) or 3.1(c)
- b. IGST amount filled in table 3.1(b) of GSTR 3B is either equal to, or greater than the total IGST shown to have been paid under Table 6A (exports), and Table 6B(SEZ) of GSTR 1

NONE of the export invoices shall be processed for transmission to ICEGATE if correct IGST amount is not mentioned and paid through table 3.1(b) of GSTR 3B

OK

GSTR 3B – Table 3.1 – Outward Supplies and RCM

3.1 Details of Outward Supplies and inward supplies liable to reverse charge (other than those covered by Table 3.1.1)

[Help ?](#)

⚠ The information entered by you is at variance with the auto-populated data. The liability has been computed on the basis of the information declared by you in your FORM GSTR-1. Kindly recheck and proceed.

Nature of Supplies	Total Taxable value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)	2,50,000.00	8,000.00	2,500.00	2,500.00	2,000.00
(b) Outward taxable supplies (zero rated)	1,00,000.00	5,000.00			1,000.00
(c) Other outward supplies (Nil rated, exempted)	0.00				
(d) Inward supplies (liable to reverse charge)	0.00	0.00	0.00	0.00	0.00
(e) Non-GST outward supplies	0.00				

Your amount: ₹2,50,000.00 System computed: ₹3,00,000.00

CANCEL

CONFIRM

GSTR 3B – Table 3.1.1 – Details of O/s u/s 9(5) of the CGST Act, 2017 (by E-Com Operator)

3.1.1 Details of supplies notified under section 9(5) of the CGST Act, 2017 and corresponding provision in IGST/UTGST/SGST Acts

Help ?

Description	Total Taxable Value(₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(i) Taxable supplies on which electronic commerce operator pays tax u/s 9(5) [to be furnished by electronic commerce operator]	1,34,000.00	13,870.00	2,023.00	2,023.00	0.00
(ii) Taxable supplies made by registered person through electronic commerce operator, on which electronic commerce operator is required to pay tax u/s 9(5) [to be furnished by registered person making supplies through electronic commerce operator]	1,23,000.00				

CANCEL

CONFIRM

GSTR 3B – Table 3.2– Supplies to URP, Composition Dealers and UIN Holders

3.2 Of the supplies shown in 3.1(a) and 3.1.1(i), details of inter-state supplies made to unregistered persons, composition taxable persons and UIN holders

Help ?

Supplies made to Unregistered Persons

<input type="checkbox"/>	Place of Supply (State/UT)	Total Taxable value (₹)	Amount of Integrated Tax (₹)
<input type="checkbox"/>	37 - Andhra Pradesh	3,80,900.00	15,700.00
<input type="checkbox"/>	06 - Haryana	3,05,000.00	
<input type="checkbox"/>	07 - Delhi	3,26,000.00	39,120.00

Total amount of Integrated tax declared across all sections of Table 3.2 should not exceed the sum of amount of Integrated tax declared in row (a) of Table 3.1 and row (i) of Table 3.1.1

ADD

REMOVE

Supplies made to Composition Taxable Persons

Supplies made to UIN holders

CANCEL

CONFIRM

UIN Holders – Section 25 (7) – CGST Act, 2017

Any specialized agency of the United Nations Organization or any Multilateral Financial Institution and Organization notified under the United Nations (Privileges and Immunities) Act, 1947 (46 of 1947), Consulate or Embassy of foreign countries and any other person or class of persons as may be notified by the Commissioner, shall obtain a Unique Identity Number. The registration shall be for the purpose(s) notified, including seeking to claim refund of taxes paid by them, on the notified supplies of goods and/or services received by them. The supplier supplying to these organization is expected to mention the UIN on the invoices and treat such supplies as business to business (B2B) supplies.

Hard-locking of Values of Table 3.2 (Supplies to URP/ Composition Dealers & UIN Holders)

1. What are the changes related to reporting supplies in Table 3.2?

Starting from the July 2025 tax period, the auto-populated values in Table 3.2 of GSTR-3B for inter-state supplies made to unregistered persons, composition taxpayers, and UIN holders will be non-editable, and taxpayers will need to file GSTR-3B with the auto-populated values generated by the system only.

2. How can I rectify values in Table 3.2 of GSTR-3B if incorrect values have been auto-populated after July 2025 period onwards due to incorrect reporting of the same through GSTR-1?

If incorrect values are auto-populated in Table 3.2 after July 2025, taxpayers need to correct the values by making amendments through Form GSTR-1A or through Form GSTR-1/IFF filed for subsequent tax periods.

Hard-locking of Values of Table 3.2 (Supplies to URP/ Composition Dealers & UIN Holders)

3.What should I do to ensure accurate reporting in Table 3.2 of GSTR-3B?

Taxpayers should ensure that the inter-state supplies are reported correctly in their GSTR-1, GSTR-1A, or IFF. This will ensure that the accurate values are auto-populated in Table 3.2 of GSTR-3B.

4.Till what time/date I can amend values furnished in GSTR-1 through Form GSTR-1A?

As there is no cut-off date for filing Form GSTR-1A before GSTR-3B which means Form GSTR-1A can be filed after filing Form GSTR-1 and till the time of filing Form GSTR-3B. Hence, any amendment required in auto-populated values of table 3.2, same can be carried out through Form GSTR-1A till the moment of filing GSTR-3B.

GSTR 3B – Table 4 – Input Tax Credit

Details	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(A) ITC Available (whether in full or part)				
(1) Import of goods	0.00			0.00
(2) Import of services	0.00			0.00
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)	0.00	0.00	0.00	0.00
(4) Inward supplies from ISD	0.00	0.00	0.00	0.00
(5) All other ITC	57,090.00	0.00	0.00	0.00
(B) ITC Reversed				
(1) As per rules 38,42 & 43 of CGST Rules and section 17(5) ⓘ	0.00	0.00	0.00	0.00
(2) Others ⓘ	0.00	0.00	0.00	0.00
(C) Net ITC Available (A) - (B)	57,090.00	0.00	0.00	0.00
(D) Other Details				
(1) ITC reclaimed which was reversed under Table 4(B)(2) in earlier tax period	0.00	0.00	0.00	0.00
(2) Ineligible ITC under section 16(4) & ITC restricted due to PoS rules	0.00	0.00	0.00	0.00

CANCEL
CONFIRM

GSTR 3B – Table 5 – Exempt, NIL and Non GST inward Supplies

5. Values of exempt, nil-rated and non-GST inward supplies Help ?

Nature of Supplies	Inter-State Supplies (₹)	Intra-State Supplies (₹)
From a supplier under composition scheme, Exempt and Nil rated supply	10,000.00	15,000.00
Non GST supply	7,500.00	5,000.00

- **Table 5. Exempt, nil and Non-GST inward supplies** tile in Form GSTR-3B will reflect the total value of Inter-state and Intra-state supplies.
- **Note:** You are advised to click on **SAVE GSTR3B** button at the bottom to save the data in the GST system, if you want to exit at this stage and come back later to complete the filing.

GSTR 3B – Table 5.1 – Interest and Late fees

Dashboard Returns GSTR-3B Interest and Late Fee English

5.1 Interest and Late fee for previous tax period View your Turnover Help

Declare interest payable on tax liabilities on supplies attracting reverse charge as well as other than reverse charge

Please select the check box if you wish to declare any Interest liabilities. Please note Interest amounts declared here under respective heads need to be paid in cash in addition to tax liabilities for the month. GSTR 3B can be filed only after complete payment of all liabilities.

Description	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
Interest	1,866.14	0.00	0.00	0.00
Late Fees	Your amount: ₹1,866.14 System computed: ₹1,866.14		500.00	

SYSTEM GENERATED GSTR-3B CANCEL CONFIRM RE-COMPUTE INTEREST

Turnover Details

Tax period for which late fee is computed	Jul-Sep, 2020
Previous financial year	2019-20
Turnover of the GSTIN	₹1,87,774.00
Aggregate turnover (PAN based)	₹57,090.00

OK

GSTR 3B – Save and Proceed for payment

Important Message

Once you have filled the relevant tables, please follow the following steps for filing:-

- Please click on 'Save GSTR3B' on the summary page.
- You may download and preview/save the draft GSTR-3B.
- Click on 'Proceed to payment' to offset your liabilities.
- In case of insufficient cash balance to set off the liabilities, challan creation facility has been provided on the same screen.
- After setting off liabilities, GSTR-3B can be filed by attaching DSC/EVC.

1

2

3

Description	Cash Ledger Balance				
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Total (₹)
Tax	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
Interest	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
Late Fees		₹0.00	₹0.00		₹0.00

Credit Ledger Balance(including current month's credit)				
Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Total (₹)
₹90.00	₹1,040.00	₹1,040.00	₹0.00	₹2,170.00

Creation of Challan for Payment of Tax - GSTR 3B

GSTR 3B – Creation of Challan



3. The Reason for Challan page is displayed. Select the reason either as **Monthly payment for quarterly return** or **Any other payment**.

The screenshot shows the 'Reason for Challan' page. The page title is 'Reason For Challan'. There are two radio button options: 'Monthly payment for quarterly return' and 'Any other payment'. The 'Monthly payment for quarterly return' option is selected and highlighted with a red box. A 'PROCEED' button is visible on the right side of the form. Below the form, there is a 'Note' section with instructions for taxpayers filing GSTR-3B on a quarterly basis. The note includes two numbered steps and a link for navigation to the 'Return Dashboard'. A 'HELP' button is located in the top right corner of the page.

Reason For Challan *

Monthly payment for quarterly return

Any other payment

Note: For taxpayer filing GSTR-3B on quarterly basis:

1. To make payment for the first (M1) and second (M2) months of the quarter, please select reason as 'Monthly Payment for Quarterly Return' and the relevant period (financial year, month) and choose whether to pay through 35% challan or self-assessment challan.
2. To make payment for the third month of the Quarter (M3), please use 'Create Challan' option in payment Table-6 of Form GSTR-3B Quarterly. An auto-populated challan amounting to liabilities for the quarter net off credit utilization and existing cash balance can be generated and used to offset liabilities.

[Click here](#) for navigation to 'Return Dashboard' and prepare GSTR-3B Quarterly. Filing of GSTR-3B Quarterly available in the third month of the quarter is mandatory.

*For adding cash to Electronic Cash Ledger, already established procedure may be followed.

GSTR 3B – Creation of Challan

Dashboard > Payment > Create Challan English

Create Challan Saved Challan Challan History

Tax Liability

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CGST(0005)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
IGST(0008)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
CESS(0009)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
Delhi SGST(0006)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
Total Challan Amount:	₹ 0					
Total Challan Amount (In Words):						

Payment Modes *

- E-Payment
- Over The Counter
- NEFT/RTGS

Select Mode of E-Payment *

- Preferred Banks
- Net Banking
- BHIM UPI
- Credit/Debit Card

Name of Bank (Where cash or instrument is proposed to be deposited) *

- AXIS BANK
- BANK OF INDIA
- CANARA BANK
- CITY UNION BANK LIMITED
- HDFC BANK
- IDBI BANK
- INDIAN OVERSEAS BANK
- JAMMU AND KASHMIR BANK LIMITED
- KARUR VYSYA BANK
- PUNJAB AND SIND BANK
- RBL BANK LIMITED
- STATE BANK OF INDIA
- UNION BANK OF INDIA
- BANK OF BARODA
- BANK OF MAHARASHTRA
- CENTRAL BANK OF INDIA
- FEDERAL BANK
- ICICI BANK LIMITED
- INDIAN BANK
- INDUSIND BANK
- KARNATAKA BANK LIMITED
- KOTAK MAHINDRA BANK LIMITED
- PURSAS NATIONAL BANK
- SOUTH INDIAN BANK
- UCO BANK

Cash Cheque Demand Draft

This payment mode is not available for Challans exceeding Rs. 10,000/-. Please make payment using other payment modes.

Enter the amounts and select the method of payment i.e. e-payment, over the counter or NEFT/RTGS. Click on Generate Challan once all the details have been filled in.

GSTR 3B – Creation of Challan

GST Challan

CPIN [REDACTED]	Challan Generation Date 02/08/2017 14:21:15	Challan Expiry Date 17/08/2017
--------------------	--	-----------------------------------


Mode of Payment :- E-Payment

Details Of Taxpayer

GSTIN [REDACTED]	Email Address [REDACTED]	Mobile Number [REDACTED]
Name [REDACTED]	Address [REDACTED]	

Details of Deposit

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CGST(0005)	0	0	0	0	0	1
IGST(0008)	0	0	0	0	0	0
CESS(0009)	0	0	0	0	0	0
Delhi SGST(0006)	0	0	0	0	0	1
Total Challan Amount:						
Total Challan Amount (In Words):						

Select Mode of E-Payment 

Net Banking

[DOWNLOAD](#) [MAKE PAYMENT](#)

A summary page will appear containing all the details of the challan. Select the method of payment by choosing the bank through which payment is to be made. Click on **“Make Payment”** which will take us to the net banking account of the bank specified.

Make online payment of GST through Net-Banking/ NEFT/ RTGS/ UPI

Once the payment is made, challan containing all the details of tax paid will appear. Thereafter the tax paid challan (CPIN) will be credited to the cash ledger account of the taxpayer.

Thank you

Thanks for your Patience and Time



IMS FAQ and Illustrations



FAQ on Invoice Management System (IMS)



What is IMS?

Invoice Management System (IMS) is a facility in GST system, where the invoices/records saved/filed by the supplier in GSTR-1/1A/IFF, can be accepted, rejected or kept pending by recipients in order to correctly avail ITC.



How to access IMS?

IMS can be accessed using below path on GST Portal : **Dashboard > Services > Returns > Invoice Management System (IMS) Dashboard.**



When will IMS be made available to taxpayers?

IMS will be launched on the **GST Portal from 1st October 2024** and shall be available to the taxpayers for taking actions on the received invoices/records from **14th October 2024** onwards.

FAQ on Invoice Management System (IMS)



04

What are the actions that I can take on an IMS?

Below actions are allowed to take in IMS:

- i. **Accept**
- ii. **Reject**
- iii. **Pending**

Note: By default all the records will flow into “No Action” category and records with “No Action” will be deemed accepted at the time of GSTR-2B generation



05

Who will have access to IMS functionality?

Taxpayers registered as *normal taxpayers (including SEZ unit/Developer)* and *casual taxpayers* will be able to access IMS functionality.



06

When will the documents be flown to IMS?

The documents will be available in IMS as soon as they are saved by the supplier in their corresponding GSTR-1/1A/IFF

FAQ on Invoice Management System (IMS)

07

What all records will be available in IMS for taking an action?

All the saved or filed original invoices/records and their amendments by suppliers through GSTR1 /1A /IFF will be available to the recipient for taking actions in IMS.

However, the documents where ITC is not eligible either due to:

- i. Place of Supply (POS) rule; or
- ii. Section 16(4) of the CGST Act,

will not appear on IMS and will directly go to 'ITC Not Available' section of GSTR-2B.

08

When can the recipient taxpayer take action on a record?

As soon as a supplier/ taxpayer saves an Invoice/ records in GSTR-1/1A/IFF, it is shown and is available to the recipient taxpayer in IMS for taking actions.

09

What will happen to the accepted and rejected record?

All the accepted/rejected records belonging to a particular GSTR-2B period will be removed from IMS on filing of GSTR-3B for that particular period. Only the pending record and the invoices /records belongs to future tax period shall remain in IMS.

FAQ on Invoice Management System (IMS)

10

What all records will not be made available in IMS but will be part of GSTR 2B?

Below records will not be part of IMS but will directly flow to GSTR-2B:

1. Document flowing from the following GST Return Forms:
 - GSTR 5 (Non Resident Foreign Tax Payer) and GSTR 6 (ISD Return)
2. ICEGATE documents (IGST paid on Imports)
3. RCM records
4. Document where ITC is ineligible due to:
 - Place of Supply (POS) rules and Section 16(4) of CGST Act (Supplier filing post due date)
5. Documents where ITC to be reversed on account of Rule 37A (**non payment of tax by supplier**)

11

Can I download all the data available in IMS?

Yes, excel download facility is available to download the IMS data.

12

Can I take actions multiple time on a document?

Yes, action can be taken multiple times on an invoice/record before filling of GSTR 3B. In case of multiple actions on a record, latest action will overwrite the previous action. However, the action taken will be frozen at the time of filing the corresponding GSTR-3B by the recipient.

FAQ on Invoice Management System (IMS)

13

Are there any invoices/records where pending action is not allowed in IMS?

In the following 4 scenarios, *pending action would not be available*:

- A. Original Credit note rejected by the recipient
- B. Upward amendment of the credit note rejected by the recipient irrespective of the action taken by recipient on the original credit note
- C. Downward amendment of the credit note rejected by the recipient if original credit note was rejected by him,
- D. 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

14

What happens to the original record if the same record is amended by the supplier?

If original and amended record belongs to 2 different GSTR 2B return period, then it is mandatory to take action on original record and file the respective GSTR 3B before taking action on amended record (amended through GSTR-1/1A/IFF). *In case if recipient take the action on amended record first then system will not allow to save the action in IMS.*

In case both the original records and amended records belong to same period GSTR-2B, the action taken on amended records will prevail over the action taken on original record. .

FAQ on Invoice Management System (IMS)

15

What will happen to documents on which taxpayers has taken an action on IMS?
The documents will be treated in following manner based on different kind of action:

Action	GSTR 2B	GSTR 3B
Accept	ITC available Section	Auto populate in GSTR 3B
Reject	ITC rejected in GSTR 2B	Not populated in GSTR 3B
Pending	Not part of GSTR 2B	Not part of GSTR 3B
No Action	Deemed accepted for GSTR 2B	Auto populate in GSTR 3B

FAQ on Invoice Management System (IMS)

16

What If I have taken an action on a document in saved status but the same is edited/changed by the supplier before filing his GSTR-1?

In case a saved record is edited before filing of GSTR-1 by the supplier, the amended record will replace the saved document in IMS and the action taken on such record by the recipient will be reset. Thus, the edited record will be available for recipient for fresh action in IMS.

Similarly, if a document is deleted before filing of GSTR-1/1A/IFF by supplier then such document will be removed from IMS also

17

As a taxpayer what all will I be able to view on the IMS?

The IMS has two different view

Type	Recipient view	Supplier view
View	Inward Supply View	Outward Supply View
Documents	All the specified documents which are saved or filed by your respective supplier. These documents will be available for actions by the recipient	To see actions taken on all the specified documents by their respective Recipient (To be made available shortly)

FAQ on Invoice Management System (IMS)

18

What happens if recipient reject a record?

Before filing GSTR 1 by supplier	After filing GSTR 1 by supplier
The invoice/record can be edited and supplier can file the GSTR 1 with same detail	The supplier needs to amend/add the invoice/ record in GSTR-1A or in subsequent GSTR 1/ IFF with same detail
This edited record will be made available in the IMS for action by the recipient	Amended record will be made available in the IMS for action by the recipient

19

What will happen to the documents in IMS on filing of GSTR 3B by recipient?

All the accepted/rejected records belonging to a particular GSTR-2B period will be removed from IMS on filing of GSTR-3B for that particular period

20

What will happen to the documents kept pending in IMS?

Pending records will continue to be in IMS till the time of cut-off date as per section 16(4) of CGST Act, 2017.

Once records crossed the timeline prescribed in section 16(4) of CGST Act, it will be removed from IMS

FAQ on Invoice Management System (IMS)

21

What is draft GSTR 2B?

GSTR-2B will continue to be generated on 14th of every month with the same logic as current GSTR-2B which will now be considered as draft GSTR 2B.

This draft will consist of all the accepted / deemed accepted records and rejected records. Here, rejected records are for view only and will not flow in GSTR-3B

22

Can I take any action after generation of draft GSTR 2B?

Yes, the recipient will be allowed to take an action on any record available in draft GSTR 2B also, till the filing of GSTR-3B.

In such cases, at the time of filling GSTR-3B recipient will require to re-compute his GSTR 2B to have impact of actions taken after 14th in his GSTR-3B

23

Is there any scenario where draft GSTR 2B will not be generated by system on 14th of subsequent month?

Yes, In case the previous period GSTR 3B is not filed by the taxpayer then the system will not generate their draft GSTR 2B on 14th of the subsequent month.

However, the taxpayer can generate their GSTR 2B from the IMS dashboard after filing their previous GSTR 3B

FAQ on Invoice Management System (IMS)

24

How many times can I regenerate GSTR 2B?

Before filling of GSTR 3B, there is no restriction on number of times such GSTR-2B can be recomputed/ regenerated

25

Will Reverse Charge document received from registered suppliers also form part of IMS ?

No, RCM invoices are not part of IMS but will continue to be part of GSTR-2B as it is being reflected today

26

What will happen if the recipient rejects the Tax Invoice or Debit Note for the supplies of FY 23-24 which was eligible for GSTR 2B of Oct'24, given the deadline to avail the ITC by 30th Nov?

Taxpayer are advised to reconcile their records before filling of their GSTR 1 for October 2024 tax period for which due date is 11th November 2024.

The Taxpayer can accept/reject the record on IMS after due verification. The ITC for the rejected record will not flow to GSTR 2B for Oct'24.

However, recipient can change the action from rejected to accepted in IMS and re-compute GSTR 2B at the time of filing GSTR 3B and take corresponding ITC in the GSTR 3B for Oct'24

FAQ on Invoice Management System (IMS)

27

How to take an action on records available on IMS Dashboard?

Action on Individual Record	Action on Multiple Records
Select the action by clicking on the radio button available at line-item level and then click on save button to save the action taken	To take action on multiple records in one go, recipient can select multiple records or all the records through checkbox option available on screen. After selecting multiple records, system will enable main action buttons on heading of action radio buttons with count of selected records. Through these action buttons recipient can take action on multiple records in one go

28

Can a supplier amend Forward Charge Mechanism (FCM) invoice to Reverse Charge Mechanism (RCM) invoice and what will the impact on the ITC?

Yes, the supplier can amend an Invoice from FCM to RCM subject to the time limit as per GST law. The system shall reduce the ITC of the amended FCM Invoice in case the said invoice was accepted by the recipient.

Further, the RCM invoice shall flow to GSTR 2B of the recipient.

FAQ on Invoice Management System (IMS)

29

Can the place of supply be changed by the supplier in the GSTR 1 and its impact on the ITC?

Yes, place of supply can be changed by the supplier in the GSTR 1 subject to the time limit given in the GST law.

Further if the ITC become ineligible due to change in place of supply, then recipient should reverse the ITC in the Table 4B1 of GSTR 3B

30

What will happen if recipient rejects the original Credit Note or upward amended Credit Note?

If the recipient rejects the Credit note and furnished the GSTR 3B then the corresponding liability will be added to the supplier liability in the GSTR 3B of subsequent tax period.

31

What about GSTR-2B for quarterly taxpayers?

For quarterly taxpayers, GSTR-2B will not be generated for the months M1 and M2 of the quarter. However, GSTR-2BQ for the quarter (M1, M2 and M3 combined) will be generated on 14th of Q+1 month and re-computation of 2B will be allowed on or after 14th of Q+1 month till filing of corresponding GSTR-3B.

The same logic as is there for monthly GSTR-2B / 3B will be applicable

**IMS - Impact on ITC and on liability of supplier under different scenario –
A. Other Than Reverse Charge Records -**

Amount	Document	Supplier (GSTR 1/ IFF)		Action	ITC Status	Impact	
		Action	Impact on Supplier			On Supplier	On Recipient
Rs 1,000	Original Invoice	Upload	Paid Liability on Rs 1,000	Accept	In 2B (ITC)	No Action	Avail ITC of Rs 1,000
				Reject	In 2B (reject table)	No Action	No ITC available
				Pending	Remains in IMS	No Action	ITC deferred

Amount	Document	Supplier (GSTR 1/ IFF)		Action	ITC Status	Impact	
		Action	Impact on Supplier			On Supplier	On Recipient
Rs 100	Debit Note	Upload	Paid additional Liability on Rs 100	Accept	In 2B (ITC)	No Action	Avail ITC of Rs 100
				Reject	In 2B (reject table)	No Action	No ITC available
				Pending	Remains in IMS	No Action	ITC deferred

**IMS - Impact on ITC and on liability of supplier under different scenario –
A. Other Than Reverse Charge Records -**

Amount	Document	Supplier (GSTR 1/ IFF)		Action	ITC Status	Impact	
		Action	Impact on Supplier			On Supplier	On Recipient
Rs 1,200	Amendment of Original Invoice	Upward Amendment	Paid Liability on Rs 200	Accept	In 2B (ITC)	No Action	If Orig Inv accepted, then avail ITC on 200. If Orig Inv is rejected, then avail ITC on Rs 1,200
				Reject	In 2B (reject table)	No Action	No ITC available
				Pending	Remains in IMS	No Action	ITC deferred

**IMS - Impact on ITC and on liability of supplier under different scenario –
A. Other Than Reverse Charge Records -**

Amount	Document	Supplier (GSTR 1/ IFF)		Action	ITC Status	Impact	
		Action	Impact on Supplier			On Supplier	On Recipient
Rs 900	Amendment of Original Invoice	Downward Amendment	Supplier's Liability reduce by Rs 100	Accept	In 2B (ITC)	No Action	If Orig Inv accepted, then reduce ITC by 100. If Orig Inv is rejected, then avail ITC on Rs 900 only
				Reject	In 2B (reject table)	No Action	No ITC available
				Pending	Remains in IMS	No Action	ITC deferred

**IMS - Impact on ITC and on liability of supplier under different scenario –
A. Other Than Reverse Charge Records -**

Amount	Document	Supplier (GSTR 1/ IFF)		Action	ITC Status	Impact	
		Action	Impact on Supplier			On Supplier	On Recipient
Rs 100	Original Credit Note	Upload	Reduce Liability on Rs 100	Accept	In 2B (ITC)	No Action	Reduce ITC by Rs 100
				Reject	In 2B (reject table)	No Action	Do not reduce ITC
				Pending	Remains in IMS	No Action	NA

IMS - Impact on ITC and on liability of supplier under different scenario –
A. Other Than Reverse Charge Records -

Amount	Document	Supplier (GSTR 1/ IFF)		Action	ITC Status	Impact	
		Action	Impact on Supplier			On Supplier	On Recipient
Rs 200	Amendment of Original Credit Note	Upward Amendment	1. If Original CN is accepted by recipient: Reduce liability by 100 2. If Original CN is rejected by recipient: Reduce liability by 200	Accept	In 2B (ITC)	No Action	If Orig CN accepted, then reduce ITC by Rs 100. If Orig CN is rejected, then reduce ITC on Rs 200
				Reject	In 2B (reject table)	No Action	No ITC available
				Pending	Remains in IMS	No Action	ITC deferred

**IMS - Impact on ITC and on liability of supplier under different scenario –
A. Other Than Reverse Charge Records -**

Amount	Document	Supplier (GSTR 1/ IFF)		Action	ITC Status	Impact	
		Action	Impact on Supplier			On Supplier	On Recipient
Rs 50	Amendment of Original Credit Note	Downward Amendment	1. If Original CN is accepted by recipient: decrease of liability by Rs 50 2. If Original CN is rejected: Reduce liability by 200	Accept	In 2B (ITC)	No Action	If Orig CN accepted, then ITC of Rs 50 to be availed (Since ITC of 50 already reduced) If Orig CN is rejected, then reduce ITC on Rs 50
				Reject	In 2B (reject table)	No Action	No ITC available
				Pending	Remains in IMS	No Action	ITC deferred