

## Important advisory on GSTR 2B and IMS

Nov 16th, 2024

1. It has been reported by few taxpayers that their GSTR-2B for October-2024 period has not been generated on 14th November, 2024. In this regard it to be informed that as per the design of IMS, GSTR-2B will not be generated by the system in below scenarios:
  - i. In case the taxpayer has opted for QRMP scheme (Quarterly filers), GSTR-2B will not be generated for first and second month of the quarter. Ex. For quarter Oct-Dec, 2024, the quarterly taxpayer will get GSTR-2B for December-2024 period only and not for October-2024 & November-2024.
  - ii. In case the taxpayer has not filed their previous period GSTR-3B, GSTR-2B will not be generated by the system. Such taxpayers need to file their pending GSTR-3B in order to generate GSTR-2B on demand. For example, if the taxpayer has not filed GSTR-3B for September-2024, their GSTR-2B for October-2024 will not be generated. Once the taxpayer files their GSTR-3B for September-2024, they will be able to generate their GSTR-2B for October-2024 by clicking the "Compute GSTR-2B (OCT 2024)" button on the IMS dashboard.
2. For details kindly refers to various advisories & FAQs provided on IMS:

Sl. No.	Particular	Date of Issue	Link
1	Invoice Management System	Sep 3rd, 2024	<a href="https://services.gst.gov.in/services/advisoryand releases/read/517">https://services.gst.gov.in/services/advisoryand releases/read/517</a>
2	Draft Manual on IMS	Sep 17th, 2024	<a href="https://services.gst.gov.in/services/advisoryand releases/read/521">https://services.gst.gov.in/services/advisoryand releases/read/521</a>
3	Frequently Asked Questions on IMS	Sep 22nd, 2024	<a href="https://services.gst.gov.in/services/advisoryand releases/read/522">https://services.gst.gov.in/services/advisoryand releases/read/522</a>
4	Attention - Advisory on IMS	Oct 14th, 2024	<a href="https://services.gst.gov.in/services/advisoryand releases/read/532">https://services.gst.gov.in/services/advisoryand releases/read/532</a>
5	Additional FAQs on IMS	Oct 17th, 2024	<a href="https://services.gst.gov.in/services/advisoryand releases/read/536">https://services.gst.gov.in/services/advisoryand releases/read/536</a>
6	Advisory regarding IMS during initial phase of its	Nov 12th, 2024	<a href="https://services.gst.gov.in/services/advisoryand releases/read/547">https://services.gst.gov.in/services/advisoryand releases/read/547</a>

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7	Advisory on IMS on Supplier View	Nov 13th, 2024	<a href="https://services.gst.gov.in/services/advisoryand&lt;br/&gt;releases/read/548">https://services.gst.gov.in/services/advisoryand releases/read/548</a>

Thanking You,  
Team GSTN