



## **GSTN Advisory: Introduction of Import of Goods details in IMS**



GSTN has issued an important advisory on 30th October 2025 regarding "Bill of Entry" integration in Invoice Management System (IMS) effective from October 2025 Tax Period. Please note, inter alia, following are the key changes in IMS:

**1. New Functional Sections under "Import of Goods" in IMS:**

Taxpayers can now view and act on BoEs through the following categories:

- **IMPG:** Import of goods from overseas (original BoEs).
- **IMPG (Amendments):** Value or GSTIN amendments for imported goods.
- **IMPGSEZ:** Import of goods from SEZ (original BoEs).
- **IMPGSEZA:** Value or GSTIN amendments for SEZ imports.



## 2. Actions Allowed on BoE in IMS

Recipient taxpayers can now manage BoEs as follows:

- **Accept:** ITC on accepted BoEs will reflect in GSTR-2B and auto-populate in GSTR-3B.
- **Pending:** BoE can be kept pending; ITC will not reflect in GSTR-2B/3B until accepted.
- **Deemed Accepted:** If no action is taken, the BoE will be treated as accepted automatically during GSTR-2B generation.

Note: "Reject" action is not available for BoE records.

## 3. Handling of GSTIN Amendment in BOE

When the GSTIN is changed in a Bill of Entry:

- The previous GSTIN (G1) must reverse ITC already availed on such BoE.
- The amended GSTIN (G2) will receive the eligible ITC.



- G1 will have the option to declare the ITC amount to be reversed (full, partial, or nil).
- If no input is given, the system will consider the full ITC reversal as deemed accepted.

#### **4. Other Key Operational Rules:**

- Pending action is not permitted for:
  - Downward value amendments where the original BoE was accepted and GSTR-3B filed.
  - ITC reversal records due to GSTIN amendments.
- For multiple amendments, only the latest version of the BoE will be displayed in IMS.
- If an amended BoE is accepted or deemed accepted, earlier pending entries will be automatically removed.
- Remarks option is available when marking a BoE as pending.



- Recompute GSTR-2B from IMS if any action is taken after 14th of the month (date of draft 2B generation).
- Once GSTR-3B is filed, all accepted/deemed accepted BoEs will move out of IMS dashboard.

The detailed advisory issued by GSTN is attached for reference.

All tax payers are requested to go through the same in detail and undertake necessary modification in GST return filing procedures.



# THANK YOU

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