



GSTN Advisory on further changes to IMS



GSTN Advisory dt. 23/09/2025- Changes in IMS

- As a part of the ongoing efforts to simplify compliance and enhance transparency, GSTN has issued an advisory on new changes in the Invoice Management System (IMS).
- The important clarifications are summarized hereunder for easy reference
- Taxpayers will now have the option to keep certain records pending for only one tax period (monthly/quarterly).
- Reversal of ITC shall be required only to the extent of ITC actually availed. Taxpayers can declare the availed amount and reverse fully or partially, as applicable.
- This facility also applies where ITC was never availed or reversal was already made



- Taxpayers will soon be able to save remarks while rejecting or keeping records pending. These remarks will be reflected in GSTR-2B and in the suppliers' outward supplies dashboard for corrective action
- The above changes will be applicable from the October 2025 tax period.
- It is therefore requested that taxpayers should review the new process carefully before filing upcoming returns.
- The advisory issued by GSTN is enclosed herewith for ready reference.



THANK YOU



D-723/ 724, Neelkanth Business Park,
Vidyavihar (West), Mumbai 400086



+91 9152729402 | +91 9152729403 |
+91 8291466022



www.scvora.com

PARTNERS

Subodh Vora

M: +91-9821151467 | E: subodh@scvora.com

Kush Vora

M: +91-9821305187 | E: kush.vora@scvora.com

Bhakti Vora

M: +91-9821362481 | E: bhakti.vora@scvora.com