



# GSTN Advisory on Handling of Credit Notes rejection on IMS



The GSTN has issued an important advisory on 19th June 2025 concerning the treatment of records (Invoices, Debit Notes, Credit Notes) that have been inadvertently rejected by the recipient on the Invoice Matching System (IMS).

The advisory covers multiple scenarios involving mismatches and rejections in IMS, including:

- Availment of ITC where invoices or debit notes were wrongly rejected.
- Implications for suppliers when such records are re-reported.
- Treatment of credit notes that were wrongly rejected.
- Corresponding impact on supplier liability for re-reported credit notes.

Stakeholders are advised to take note of these clarifications and ensure alignment with GST compliance requirements.



# THANK YOU

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