



## New Functional Changes in **(IMS) – FAQs**



GSTN has issued an important clarification on 17th October 2025 regarding New Functional Changes in Invoice Management System (IMS) effective from October 2025 Tax Period. Please note, inter alia, following are the key changes in IMS:

**1. Extended “Pending” Option for Additional Records**

- Taxpayers will now have the option to mark certain documents as “Pending” — a feature previously unavailable for such records. The Pending action can now be used for the following:
  - Credit Notes (CNs) and upward amendment of CNs
  - Downward amendment of CNs, where the original CN was rejected
  - Downward amendment of Invoices/Debit Notes, where the original document has already been accepted and GSTR-3B has been filed
  - E-commerce Operator (ECO) downward amendments, where the original document was accepted and GSTR-3B has been filed



## 2. Option to Declare ITC to be Reduced

- A new feature allows the recipient taxpayer to declare the exact amount of Input Tax Credit (ITC) that needs to be reduced at the time of accepting Credit Notes or related amendments.
- This is particularly useful where ITC was not availed or partially reversed earlier.
- Recipients can now specify:
  - "No", if ITC was never availed – no reversal will occur.
  - "Yes", if reversal (full or partial) is required – the recipient can declare the precise amount to be reversed.
- Based on the declaration, the ITC adjustments will automatically reflect in GSTR-2B and subsequently in GSTR-3B.



### **3. Remarks at the Time of “Reject” or “Pending”**

- Taxpayers can now provide remarks while taking Reject or Pending action on any record.
- In cases of partial reversal or no reversal, providing remarks has been made mandatory.

### **4. Time Limit for Keeping Records as Pending**

- The system now provides a defined window to keep records in Pending status:
  - For Monthly Filers: Up to one subsequent tax period, i.e., till the due date of GSTR-3B for the next month.
  - For Quarterly Filers (QRMP): Up to one subsequent quarter, i.e., till the due date of GSTR-3B for the next quarter.
- If no action (Accept/Reject) is taken within this period, the system will automatically treat such records as “Deemed Accepted.



# THANK YOU

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