



**Important Advisory on Invoice
Management System (IMS)
and **GSTR-2B****



This is to inform you that the GSTN has issued an important clarification on 8th October 2025 regarding recent misinformation being circulated about changes in GST return filing processes from 1st October 2025. Please note the following key points:

No Change in Auto-Population of ITC

- The ITC will continue to auto-populate from GSTR-2B to GSTR-3B as before
- There is no manual intervention required and no change has been introduced in this mechanism due to the implementation of the IMS.

GSTR-2B Generation

- GSTR-2B will continue to be generated automatically on the 14th of every month, as per the existing process.



- Taxpayers can take actions in IMS even after GSTR-2B generation, up to the time of filing GSTR-3B. In such cases, GSTR-2B can be regenerated, if necessary, based on the updated information.

Credit Note Handling

- Recipient taxpayers will now have the option to keep a Credit Note (or related document) pending for a specified period.
- Upon acceptance of the Credit Note, taxpayers will have the flexibility to reduce ITC only to the extent of its availment by manually adjusting the reversal amount.
- However, this change will take effect from October 2025 tax period onwards.



THANK YOU



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