



# GST Advisory on IMS Offline Tool



## **GSTN Advisory on IMS (Invoice Management System) Offline Tool dated 21/04/26**

- With effect from Oct 2024, GST Portal had implemented IMS system for recipient taxpayers to take action such as accept, reject or keep invoices pending on the data uploaded by suppliers through GSTR1, GSTR1A or IIF.
- The GSTN has now launched IMS Offline Tool, which is an Excel-based utility with a primary objective to allow taxpayers to work on large volumes of invoices.
- Within the tool, taxpayers can mark invoices as accepted, rejected, pending, or leave them as “no action.” Additionally, remarks can be added wherever required. After completing the necessary actions, users must validate the sheet to ensure accuracy and compliance.



- The advisory also highlights key validations and system behaviors. The offline tool follows the same rules as the online IMS dashboard. If no changes are made after importing data, the generated JSON file will be empty.
- Uploaded data is incrementally added, and in case of overlap, existing records for the same GSTIN are updated or replaced.
- Overall, the IMS Offline Tool is aimed at improving accuracy, efficiency, and user convenience in managing invoice-related compliance under GST.
- Currently, the IMS functionality- online and offline both is voluntary. However, all tax payers are encouraged to start using and get adapted to IMS, as the same may be made mandatory in near future.

# THANK YOU

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