

## **Attention : Important Advisory on IMS**

Oct 8th, 2025

It has come to notice that some posts are circulating incorrect information regarding changes in GST return filing from October 1, 2025. We would like to clarify the following:

I. No Change in Auto-Population of ITC: Input Tax Credit (ITC) will continue to auto-populate from GSTR-2B to GSTR-3B without any manual intervention. The mechanism of auto-population remains unchanged due to the implementation of the Invoice Management System (IMS).

### **II. GSTR-2B Generation**

- GSTR-2B will continue to be generated automatically on the 14th of every month, without any manual intervention by taxpayers or based on the actions taken by the taxpayers.
- Taxpayers can take actions in IMS even after generation of GSTR-2B till filing of GSTR-3B and can regenerate GSTR-2B accordingly, if required.

### **III. Credit Note Handling (Effective October 2025 period onward)**

- Recipient taxpayers will have the option to keep a Credit Note or related document pending for a specified period.
- On acceptance of Credit Note or related document, the recipient will also have the flexibility to reduce ITC only to the extent of its availment by adjusting the reversal amount manually.

Thanking You,  
Team GSTN