Instruction on Handling of Inadvertently Rejected records on IMS

Handling of Inadvertently Rejected records on IMS

Availment of ITC in case of wrongly rejected Invoices/ Debit notes/ECO-Documents in IMS when corresponding GSTR-3B of same tax period was also filed by recipient

The recipient can request to the corresponding supplier to **report** the **same record**(without any change) in same return period's GSTR-1A or respective amendment table of subsequent GSTR-1/IFF. Recipient will get **ITC** of **complete amended value** in the **GSTR-2B** of the **concerned tax-period**.

What will be the impact when a an original record is rejected by the recipient and supplier furnishes the same record in GSTR-1A of same tax period or in the amendment table of GSTR-1/IFF of subsequent period

If the supplier furnishes the **same record** again (without any change) in GSTR-1A of same tax period or in the amendment table of GSTR-1/IFF in any subsequent period, till the specified time limit, then the **liability** of **supplier** will **not increase** as in case of same values, differential liability increase will be zero.

How can a recipient reverse ITC of wrongly rejected Credit note in IMS when the corresponding GSTR-3B has already been filed

Recipient can request the concerned supplier to furnish the **same Credit note** (CN) without any change in the same return period's GSTR-1A or in amendment table of subsequent period's GSTR-1/IFF and reverse the availed ITC based on the amended CN by accepting the CN on IMS. Hence, the recipient's **ITC will get reduced** by the same value as of the original CN.

What will be the impact where a original Credit note is rejected by the recipient and supplier furnishes the same Credit note in GSTR-1A of same tax period or in the amendment table of GSTR-1/IFF of subsequent period

At first, the amount of the Credit note will be **added back** to the supplier's **liability** in the open GSTR-3B return, because the original credit note was rejected by the recipient.
However, as the supplier furnishes the same credit note in GSTR-1A of same tax period or in amendment table of GSTR-1/IFF in any subsequent period, supplier's **liability** for this amendment will get **reduced** again corresponding to the value of amended CN.