

Advisory for IMS Offline Tool on GST Portal

Invoice Management System (IMS) – Offline Utility

IMS Offline Tool on GST Portal

The Invoice Management System (IMS) was introduced on the GST portal effective from the October 2024 tax period. The system enables recipient taxpayers to take actions on invoices uploaded by their suppliers through GSTR-1, GSTR-1A, or IFF, including accepting, rejecting, or keeping such records pending.

With a view to further enhancing taxpayer convenience and facilitating ease of compliance, the IMS Offline Tool is an Excel-based offline tool which has been made available on the GST Portal. This offline utility enables taxpayers to undertake actions on both individual as well as bulk invoices in an efficient manner.

Step 1 (a): How to Download the IMS Offline Tool

The IMS Offline Tool can be downloaded from the GST Portal by following these steps:

- Visit the GST Portal at www.gst.gov.in
- Navigate to: Downloads → Offline Tools → IMS Offline Tool
- The tool will be downloaded as a zip file. Extract the zip file, enable macros through the file properties, and open the Excel utility.

Step 1 (b): How to Download IMS Data from the GST Portal

To download invoice data from the GST Portal for use in the offline tool:

- Login to the GST Portal and navigate to: Services → Returns → Invoice Management System (IMS) Dashboard → Offline
- Click on "Download Json" and save the JSON file on your system.

Step 2: How to Import the JSON File and Take Actions on Invoices

Once the JSON file is downloaded, follow these steps within the IMS Offline Tool:

- Click on "Open Downloaded IMS Json File" on the Home sheet of the Excel utility.
- Select the downloaded JSON file from the portal. Invoice data will be auto-populated in the worksheets.
- Perform the required actions on each invoice:
 - Accept / Reject / Pending / No Action
 - Add remarks, if applicable
- Click the "Validate Sheet" button after completing all actions in each worksheet to validate the data.

Step 4: How to Generate the JSON File and Upload it to the GST Portal

- After validating the sheet, generate and upload the JSON file as follows:
- Click on "Generate Json File to Upload" in the Home sheet to create the upload-ready JSON.
- Login to the GST Portal and navigate to: Services → Returns → Invoice Management System (IMS) Dashboard → Offline.

- Click on "Upload Json" to upload the generated file.
- Upon uploading, these records will be incrementally added to previously uploaded records. Pre-existing records against the same GSTIN will be replaced/updated.

What are the important points and validations to keep in mind while using the IMS Offline Tool?

The following validations and rules apply when using the IMS Offline Tool:

- The IMS offline tool follows the same validations and business rules as applicable on the IMS dashboard portal, including treatment of accepted, rejected, pending, and no-action records.
- If no changes are made to the records after importing the JSON file into the offline tool, the generated JSON file will be empty.
- The tool provides filter options to filter invoices based on relevant parameters. Note that filters are cleared when the 'Validate Sheet' action is performed.
- Always click the 'Validate Sheet' button after all required actions are taken in each worksheet, before generating the upload JSON.
- In case of validation failure during upload, an error file will be generated with the status 'Processed with Error'. This file can be downloaded, opened in the offline tool, corrected, and re-uploaded as a new JSON.