

Important advisory on GSTR 2B and IMS

Nov 16th, 2024

1. It has been reported by few taxpayers that their GSTR-2B for October-2024 period has not been generated on 14th November, 2024. In this regard it to be informed that as per the design of IMS, GSTR-2B will not be generated by the system in below scenarios:

i) In case the taxpayer has opted for QRMP scheme (Quarterly filers), GSTR-2B will not be generated for first and second month of the quarter. Ex. For quarter Oct-Dec, 2024, the quarterly taxpayer will get GSTR-2B for December-2024 period only and not for October-2024 & November-2024.

ii) ii. In case the taxpayer has not filed their previous period GSTR-3B, GSTR-2B will not be generated by the system. Such taxpayers need to file their pending GSTR-3B in order to generate GSTR-2B on demand. For example, if the taxpayer has not filed GSTR-3B for September-2024, their GSTR-2B for October-2024 will not be generated. Once the taxpayer files their GSTR-3B for September-2024, they will be able to generate their GSTR-2B for October-2024 by clicking the "Compute GSTR-2B (OCT 2024)" button on the IMS dashboard.

2. For details kindly refers to various advisories & FAQs provided on IMS as per link provided below:

- i) Chromeextension://efaidnbmnnnibpcajpcglclefindmkaj/https://tutorial.gst.gov.in/downloads/news/final_faqs_on_ims_22_09_2024.pdf
- ii) Chromeextension://efaidnbmnnnibpcajpcglclefindmkaj/https://tutorial.gst.gov.in/downloads/news/additional_faqs_ims_17_10_2024.pdf