



Sep 23rd, 2025 This is to bring to your notice that several new changes have been introduced in the Invoice Management System (IMS) to simplify the taxation system and reduce the compliance burden on the taxpayers. The following are the key updates Pending action for specified records: Taxpayers can keep specified records pending for a limited time period. For monthly taxpayers, this period is one tax period (months), for quarterly taxpayers also it is one tax period (quarter) only. The specified records which can be kept pending in the system are mentioned below Credit notes, or upward amendment of Credit note Downward amendment of CN where original CN rejected Downward amendment of Invoice / DN only where original Invoice already accepted and 3B has been filed ECO-Document downward amendment only where original accepted, and 3B h.....