



Oct 30th, 2025 The Invoice Management System (IMS) was introduced on the GST portal from the October 2024 tax period. It enables recipient taxpayers to accept, reject, or keep pending their individual records uploaded by their suppliers through GSTR-1/1A/IFF. To further enhance the taxpayer convenience, a new section for “Import of Goods” has been introduced in IMS wherein the Bill of Entry (BoE) filed by the taxpayer for import of goods including import from SEZ, will be made available in the IMS for taking allowed action on individual BoE. This functionality will be available from Oct-2025 period onwards. It may be noted that, If no action is taken on an individual BoE, it will be treated as deemed accepted and based on the action taken, the GST Portal will generate the draft GSTR 2B for the recipient on 14th of subsequent month. Please click [here](#) to read the detailed advisory on the new changes. Thanking You, Team GSTN .....