

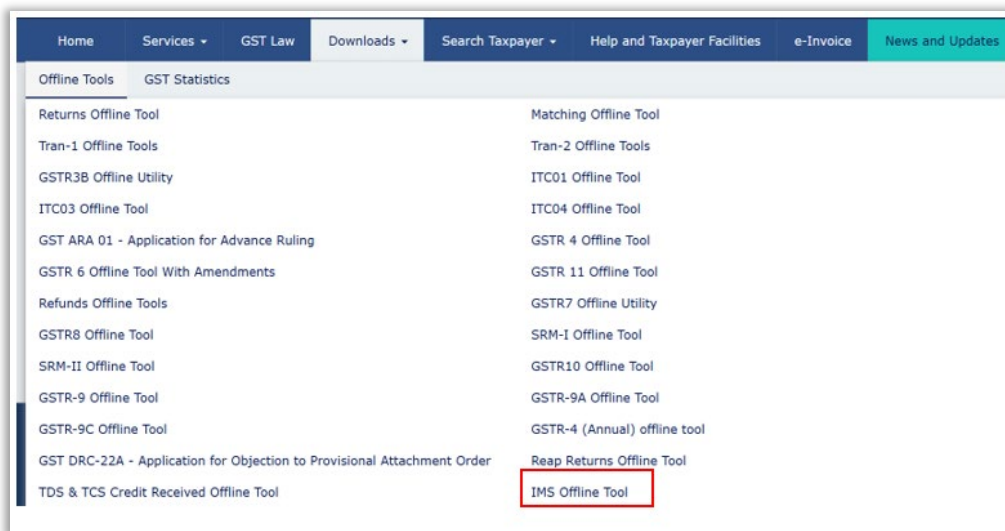
Advisory for IMS Offline Tool on GST Portal

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.

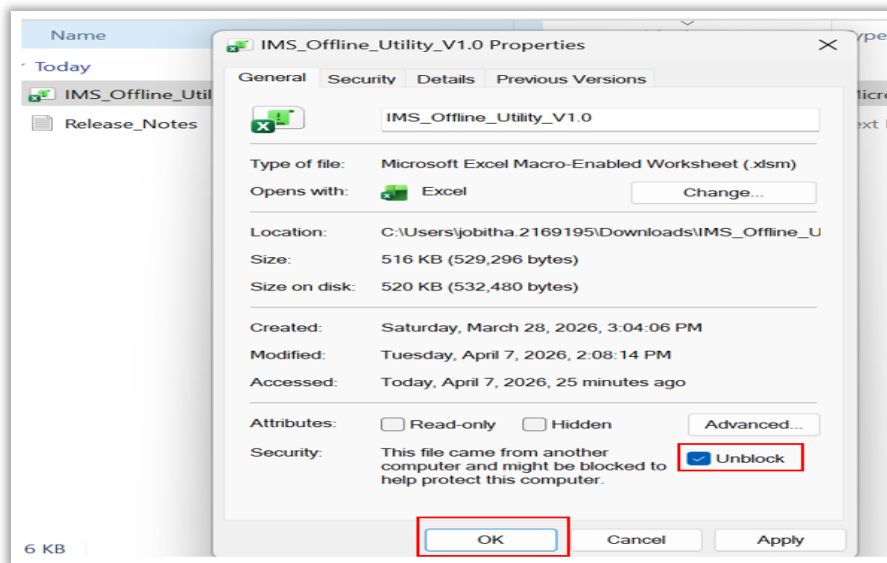
With a view to further enhancing taxpayer convenience and facilitating ease of compliance, the **IMS Offline Tool** is Excel based offline tool which has been now made available on GST Portal. This offline utility enables taxpayers to undertake actions on both individual as well as bulk invoices in an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

1. Steps to use the IMS offline tool:

- a) Download the Tool:
 - Visit GST Portal: www.gst.gov.in
 - Navigate to Downloads -> Offline Tools -> IMS Offline Tool to download the tool.

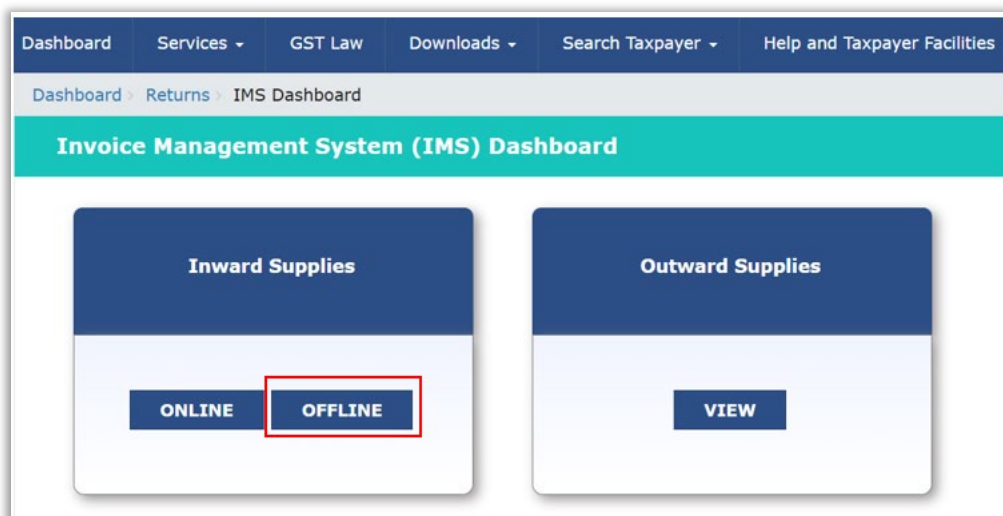


- The tool will be downloaded as a zip file. Extract the zip file, enable the macros through the file properties and open the Excel utility.

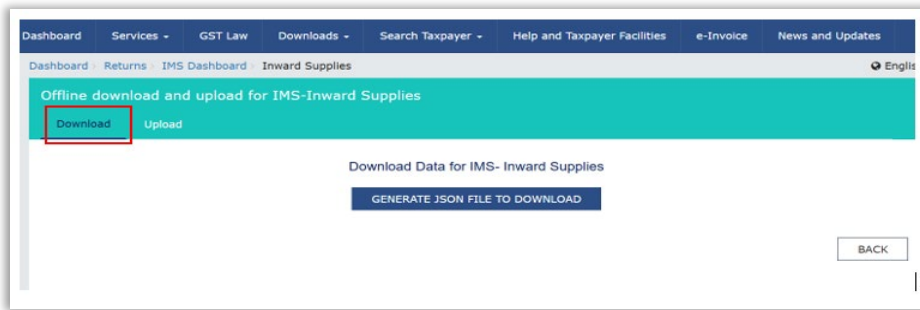


b) Download IMS Data from Portal:

- To download data from GST Portal, navigate to Services -> Returns -> Invoice Management System (IMS) Dashboard -> Offline

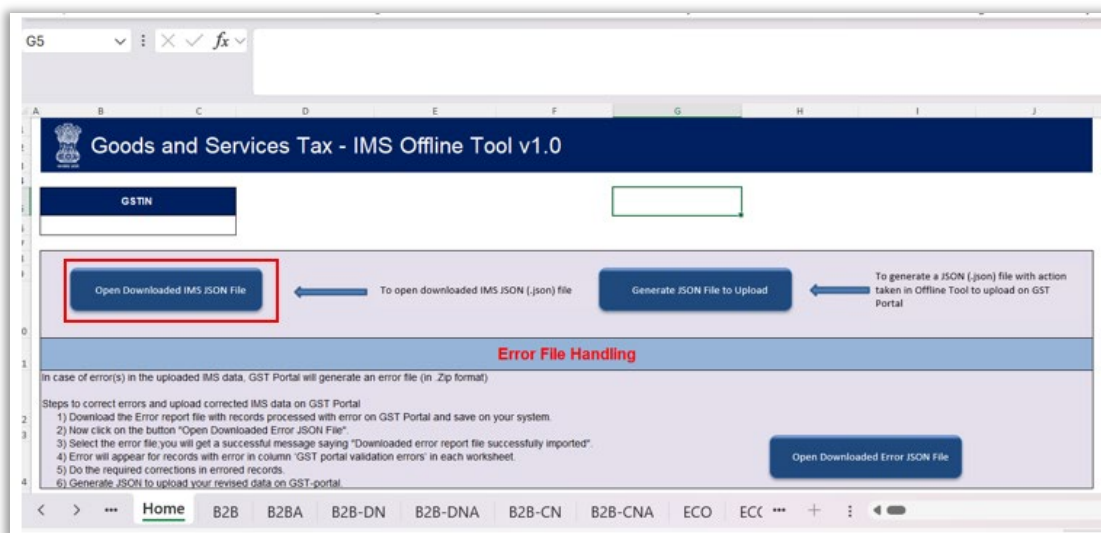


- Click on Download Json. Save the Json file on your system.

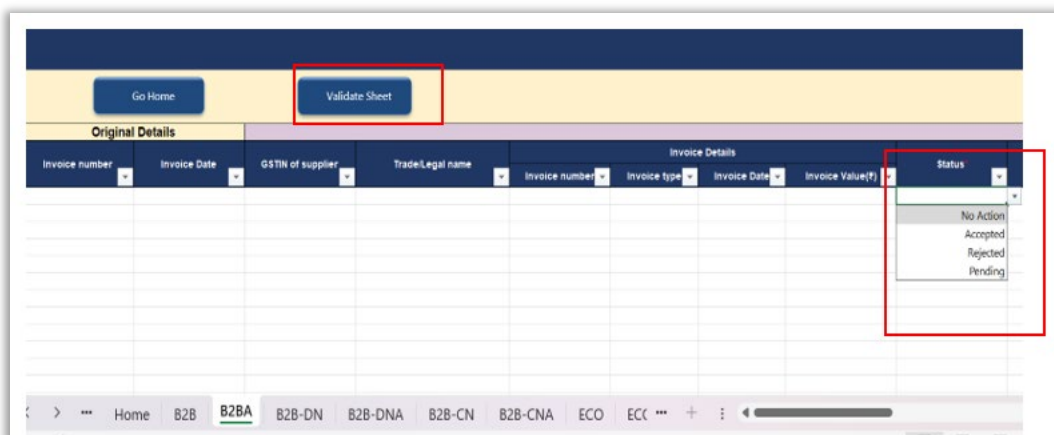


2. Import downloaded Json File and Validate Sheet:

- Click on Open Downloaded IMS Json File in Home sheet.

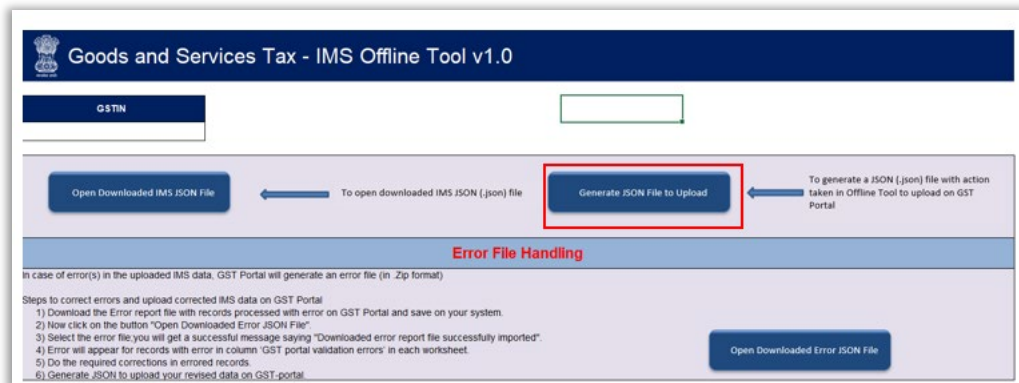


- Select the downloaded file from the online portal to auto-populate invoice data.
- Perform the following actions:
 - Accept/Reject/Pending/No Action
 - Add remarks (if applicable)
- Click on Validate Sheet button.

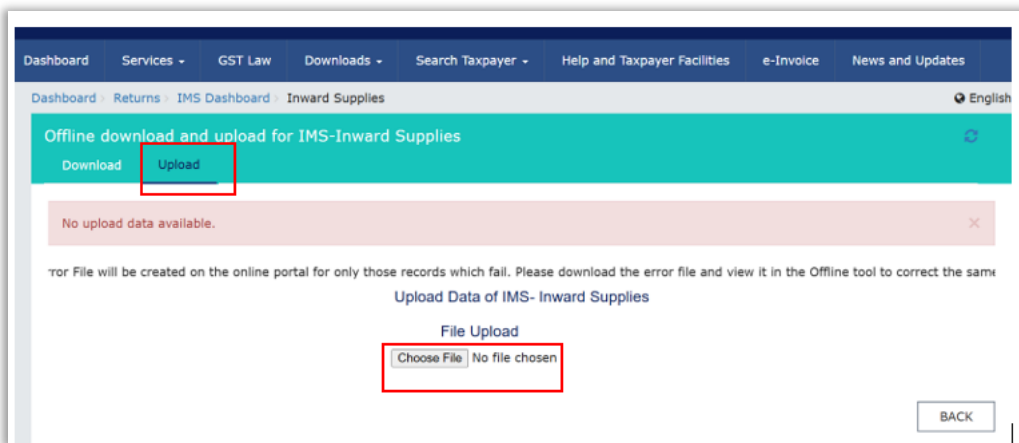


3. Generate and Upload Json on GST Portal:

- Click on Generate Json File to Upload to create the Json.

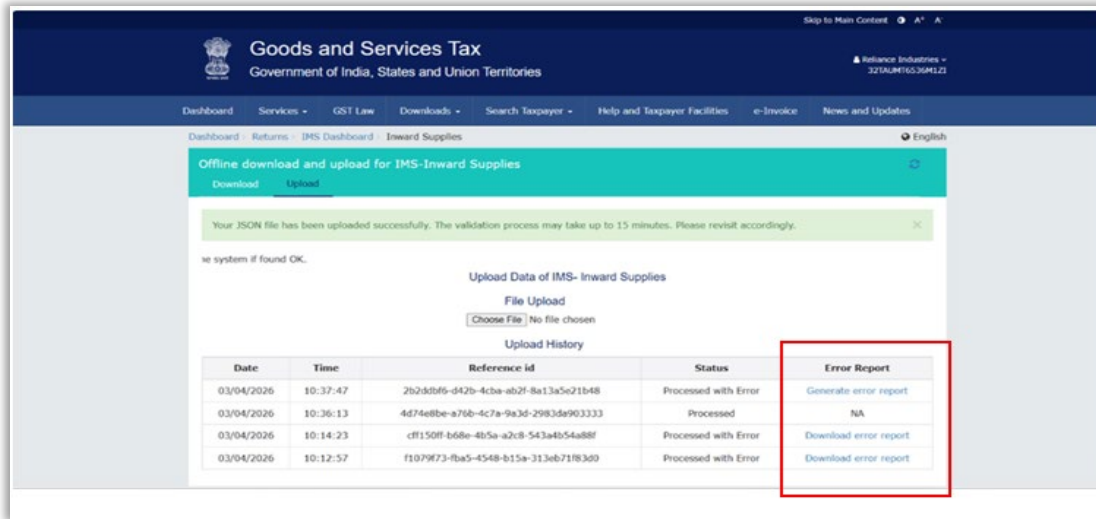


- To upload the Json, login to GST Portal.
- Navigate to: Services -> Returns -> Invoice Management System (IMS) Dashboard -> Offline.
- Click on Upload Json to upload the generated file.



Some important points/validations related to using offline tools are:

- 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 on 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 the invoices based on relevant parameters. Filters are cleared while performing the 'Validate Sheet' action.
- Click on 'Validate Sheet' button, to validate data in each worksheet in offline tool, after all the actions required are taken in the sheet.
- In case of validation failure of details on uploading JSON file, an error file will be generated with status as 'Processed with Error'. This file can be downloaded, open in offline tool, take relevant actions to remove the highlighted errors and can be uploaded by creating a JSON file again.



- Upon uploading this JSON file, these records will get incrementally added to the records uploaded earlier. If there are pre-existing records on the Portal, against same GSTIN, those details will get replaced/updated.

Thanking you,
Team GSTN

