

## **Introduction of "Pending" Option for Credit Notes and declaration of Reversal amount in IMS**

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A new facility in the Invoice Management System (IMS) has been recently introduced on the GST portal wherein the taxpayers are allowed to keep credit notes as "Pending" for one tax period. Further, the IMS functionality have also been enhanced providing a flexibility to the taxpayers to modify their ITC reversal on acceptance of such credit notes thereby resolving many business disputes. In this regard please [click here](#) to go through some FAQs for a better understanding on the new facility.

Thanking You,  
Team GSTN