



Here's an update about the Invoice Management System (IMS) in India

Dear Customer,

The GST network has issued an advisory in September 2024 to introduce the Invoice Management System (IMS) on the GST portal. This functionality has been available since November 2024, returns filed in December 2024 or thereafter.

Here are the main features of the IMS:

1. Tax Invoice & Credit Note issued by Hapag-Lloyd AG to customers will populate on their IMS dashboard.
2. In relation to the invoices issued by Hapag-Lloyd, you can take the following actions: Accept, Reject, Pending, No Action. Please contact us at india@service.hlag.com before opting for the reject option if you think that the invoice is incorrect, or you have issues with the amount charged.
3. In relation to the credit notes issued by Hapag-Lloyd, you can take the following actions: Accept, Reject. Please contact us at india@service.hlag.com before opting for the reject option if you think that the credit note is incorrect, or you have issues with the amount charged.
4. Below, you'll find a summary of the actions and flows for invoices:
 - Accept: Flow to GSTR-2B of the customer.
 - Reject: Will not flow to GSTR-2B of customer and will not reduce liability of Hapag-Lloyd AG.
 - Pending: Action can be taken in subsequent months, keeping statutory timeline in view.
 - No Action: Deemed acceptance and flow to GSTR2B of the customer
5. In terms of credit notes, here are the actions:
 - Accept: Flow to GSTR-2B of the customer.
 - Reject: Will increase liability of Hapag-Lloyd AG.
 - Pending: This action is not allowed. Therefore, Credit Notes should either be ACCEPTED or REJECTED
 - No Action: Deemed acceptance and flow to GSTR2B of the customer

6. Please remember that you can change your "Action" (Accept, Reject, Pending, No Action) until you file the GSTR3B return for the relevant month until the 20th of the subsequent month. Subsequently the "Action" gets locked, and no changes are possible.
7. Once rejected, invoices and credit notes cannot be accepted by the Customer. Therefore, before rejecting any invoice or credit note, please reach out to india@service.hlag.com for invoices, and india.tax@hlag.com for issues related to GST as charged on invoice.
8. In the event of inadvertent rejection of the Invoice/Credit note by the customer, Hapag-Lloyd AG will have no option but to recover the GST amount to the extent of rejection of Credit Note on IMS by the customer.
Recently, it has been observed that USD values are appearing on IMS to the customers. In this regard, we would like to clarify that Hapag-Lloyd AG reports all its USD invoices in INR only at the time of filing GSTR 1. However, due to a technical glitch on the GSTN portal, the values of E-invoices (based on USD invoices) appear in USD currency and do not appear in INR values from GSTR 1, as per return filed by Hapag-Lloyd AG. Customers may kindly be requested to raise grievance on GST portal.

If you should have any questions about the above, please reach out to your [preferred location](#) where our teams will be looking forward to assisting you.

Best regards,