**GST Payment of Tax Rule**

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| 1 | **Form GST PMT-01** | **1) Electronic Tax Liability Register** | | |
| | | (1) The electronic tax liability register under sub-section (7) of section 49 shall be maintained in **FORM GST PMT-01** on the Common Portal and all amounts payable by a taxable person shall be debited to the said register. | Electronic Tax Liability Register of Taxpayer (**Part–I**: Return related liabilities) | 1. All liabilities accruing due to return (i.e. GSTR-3) and payments made against the liabilities will be recorded in this ledger. |
| | | (2) The electronic tax liability register of a registered taxable person shall be debited by:<br>(a) the amount payable towards tax, interest, late fee or any other amount payable as per the return filed by the said person;<br>(b) the amount of tax, interest, penalty or any other amount payable as determined by a proper officer in pursuance of any proceeding under the Act or as ascertained by the said person;<br>(c) the amount of tax and interest payable as a result of mismatch under section 42 or section 43 or section 50; or<br>(d) any amount of interest that may accrue from time to time. | | 2. Liabilities for opting composition, cancellation of registration will also be covered in this part. Such liabilities shall be populated in the liability register of the tax period in which the date of application or order falls as the case may be. |
| | | | | 3. Return would be treated as invalid if closing balance is positive. |
| | | | Electronic Tax Liability Register of Taxpayer (**Part–II**: Other than return related liabilities) | 1.All liabilities, other than return, accruing will be recorded in the ledger. (i.e. TDS deducted , TDS collected, RCM, Interest, Penalty, Fee, Etc) |
| | | | | 2. All payments made out of cash or credit ledger against the liabilities would be recorded. |
| | | | | 3. Reduction or enhancement in the amount payable due to decision of appeal, rectification, revision, review etc. |
| | | | | 4. Negative balance can occur for a single Demand ID also if appeal is allowed/partly allowed. Overall closing balance can still be positive. |
| | | (3) Subject to the provisions of section 49, payment of every liability by a registered taxable person as per his return shall be made by debiting the electronic credit ledger maintained as per rule 2 and/or, as the case may be, the electronic cash ledger maintained as per rule 3 and the electronic tax liability register shall be credited accordingly. | | 5. Refund of pre-deposit can be claimed for a particular demand ID if appeal is allowed in favour of taxpayer even though the overall balance may still be positive. |

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| | | (4) The amount deducted under section 51, or the amount collected under section 52, or the amount payable under sub-section (3) or sub-section (4) of section 9, or the amount payable under section 10, or sub-section (3) or sub-section (4) of section 5 of the Integrated Goods and Services Act or sub-section (3) or sub-section (4) of section 7 of the Union Territory Goods and Services Tax Act any amount payable towards interest, penalty, fee or any other amount under the Act or the Integrated Goods and Services Act shall be paid by debiting the electronic cash ledger maintained as per rule 3 and the electronic tax liability register shall be credited accordingly. | | 6. The closing balance in this part shall not have any effect on filing of return. |
| | | (5) Any amount of demand debited in the electronic tax liability register shall stand reduced to the extent of relief given by the appellate authority or Appellate Tribunal or court and the electronic tax liability register shall be credited accordingly. | | 7. Reduction in amount of penalty would be automatic based on payment made after SCN or within the time specified in Act. |
| | | (6) The amount of penalty imposed or liable to be imposed shall stand reduced partly or fully, as the case may be, if the taxable person makes the payment of tax, interest and penalty specified in the show cause notice or demand order and the electronic tax liability register shall be credited accordingly. | | |
| **2** | **Form GST PMT-02** | **2) Electronic Credit Ledger** | | |
| | | (1) The electronic credit ledger shall be maintained in **FORM GST PMT-02** for each registered taxable person on the Common Portal and every claim of input tax credit under the Act shall be credited to the said Ledger. | Electronic Credit Ledger | 1. Credit of inputs, capital goods, reverse charge claimed in return; Credit received through ISD; credit on account of merger, pre-registration etc. will be recorded separately in the ledger. |

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| | | (2) The electronic credit ledger shall be debited to the extent of discharge of any liability in accordance with section 49. | | 2. Utilisation of credit from the same major head or from other major head (cross utilization) will be recorded accordingly. |
| | | (3) Where a registered person has claimed refund of any unutilized amount from the electronic credit ledger in accordance with the provisions of section 54, the amount to the extent of the claim shall be debited in the said ledger. | | 3. Utilisation of credit for return and other than return related liabilities will be recorded separately.<br>4. Refund claimed from ITC ledger will be reduced and if rejected or withdrawn will be credited back. |
| **3** | **Form GST PMT-03** | (4) If the refund so filed is rejected, either fully or partly, the amount debited under subrule (3), to the extent of rejection, shall be re-credited to the electronic credit ledger by the proper officer by an order made in **FORM GST PMT-03**. | Order for re-credit of the amount to cash or credit ledger | 1. Reasons for recredit required to be mentioned |
| | | (5) Save as provided in these rules, no entry shall be made directly in the electronic credit ledger under any circumstance. | | |
| | **Form GST PMT-04** | (6) A registered person shall, upon noticing any discrepancy in his electronic credit ledger, communicate the same to the officer exercising jurisdiction in the matter, through the Common Portal in **FORM GST PMT-04**. | | |
| | | *Explanation*.– For the purpose of this rule, a refund shall be deemed to be rejected, if the appeal is finally rejected or if the claimant gives an undertaking in writing to the proper officer that he shall not file an appeal. | | |
| **4** | **Form GST PMT-05** | **3) Electronic Cash Ledger** | Electronic Cash Ledger | 1. Reference No. includes BRN (Bank Reference Number), debit entry no., order no., if any, Ack No. of return in case of TDS & TCS credit. |
| | | (1) The electronic cash ledger under sub-section (1) of section 49 shall be maintained | | 2. Tax period, if applicable, for any debit will be recoded, otherwise it will be left blank. |

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| | | in FORM GST PMT-05 for each person, liable to pay tax, interest, penalty, late fee or any other amount, on the Common Portal for crediting the amount deposited and debiting the payment therefrom towards tax, interest, penalty, fee or any other amount. | | 3. GSTIN of deductor or collector (e-com), Challan Identification Number (CIN) of the challan against which deposit has been made. Cash balance transferred from cash ledger of transferor of business,Type of liability for which any debit has been made will also recorded under description.<br>4. Application no., if any, Show Cause Notice Number (SCN), Demand ID, pre-deposit for appeal or any other liability for which payment is being made will also be recorded under description.<br>5. Refund claimed from the ledger or any other debits made will be recorded accordingly. |
| **5** | **Form GST PMT-06** | 2) Any person, or a person on his behalf, shall generate a challan in FORM GST PMT06 on the Common Portal and enter the details of the amount to be deposited by him towards tax, interest, penalty, fees or any other amount.<br>(3) The deposit under sub-rule (2) shall be made through any of the following modes:<br>(i) Internet Banking through authorized banks;<br>(ii) Credit card or Debit card after registering the same with the Common Portal through the authorised bank;<br>(iii) National Electronic Fund Transfer (NeFT) or Real Time Gross Settlement (RTGS) from any bank;<br>(iv) Over the Counter payment (OTC) through authorized banks for deposits up to ten thousand rupees per challan per tax period, by cash, cheque or demand draft: | Challan For Deposit of Goods and Services Tax | 1.Mode of payment to be selected first |

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| | | Provided that the restriction for deposit up to ten thousand rupees per challan in case of an Over the Counter (OTC) payment shall not apply to deposit to be made by–<br>(a) Government Departments or any other deposit to be made by persons as may be notified by the Board/Commissioner (SGST) in this behalf;<br>(b) Proper officer or any other officer authorised to recover outstanding dues from any person, whether registered or not, including recovery made through attachment or sale of movable or immovable properties;<br>(c) Proper officer or any other officer authorized for the amounts collected by way of cash or cheque, demand draft during any investigation or enforcement activity or any ad hoc deposit: | | |
| | | Provided further that the challan in **FORM GST PMT-06** generated at the Common Portal shall be valid for a period of **<u>fifteen days</u>**. | | |
| | | *Explanation*.– For making payment of any amount indicated in the challan, the commission, if any, payable in respect of such payment shall be borne by the taxable person making such payment. | | |
| **6** | | (4) Any payment required to be made by a person who is not registered under the Act, shall be made on the basis of a temporary identification number generated by the proper officer through the Common Portal. | Payment Register of Temporary IDs / Un-registered Taxpayers | 1.In case of whose registration is under process/Un-registered Taxpayers |
| | | (5) Where the payment is made by way of NeFT or RTGS mode from any bank, the mandate form shall be generated along with the challan and the same shall be submitted to | | |

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| | | the bank from where the payment is to be made: | | |
| | | Provided that the mandate form shall be valid for a period of fifteen days from the date of generation of challan. | | |
| **7** | **Form GST PMT-07** | (6) On successful credit of the amount to the concerned government account maintained in the authorised bank, a Challan Identification Number (CIN) will be generated by the collecting Bank and the same shall be indicated in the challan: | Application For Credit of Missing Payment (CIN not generated) | 1. The application is meant for the taxpayer where the amount intended to be paid is debited from the account but CIN has not been conveyed by bank to Common Portal. Payment may have been made through any mode. |
| | | (7) On receipt of CIN from the authorized Bank, the said amount shall be credited to the electronic cash ledger of the registered taxable person who, or on whose behalf, the deposit has been made and the Common Portal shall make available a receipt to this effect. | | |
| | | (8) Where the bank account of the person concerned, or the person making the deposit on his behalf, is debited but no Challan Identification Number (CIN) is generated or generated but not communicated to the Common Portal, the said person may represent electronically in **FORM GST PMT-07** through the Common Portal to the Bank or electronic gateway through which the deposit was initiated. | | 2. The application may be filed if CIN is not conveyed within 24 hours of debit. |

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| | | (9) Any amount deducted under section 51 or collected under section 52 and claimed in FORM GSTR-02 by the registered taxable person from whom the said amount was deducted or, as the case may be, collected shall be credited to his electronic cash ledger in accordance with the provisions of rule 2.Return. | | 3. Common Portal shall forward the complain to Bank concerned and intimate the aggrieved taxpayer. |
| | | (10) Where a person has claimed refund of any amount from the electronic cash ledger, the said amount shall be debited to the electronic cash ledger. | | |
| | | (11) If the refund so claimed is rejected, either fully or partly, the amount debited under subrule (10), to the extent of rejection, shall be credited to the electronic cash ledger by the proper officer by an order made in FORM GST PMT-03. | | |
| | | *Explanation.- For the purposes of this rule, a refund shall be deemed to be rejected if the appeal is finally rejected or if the claimant gives an undertaking to the proper officer that he shall not file an appeal.* | | |
| **8** | **Common for All Forms** | **4. Identification number for each transaction**<br>(1) A unique identification number shall be generated at the Common Portal for each debit or credit to the electronic cash or credit ledger, as the case may be.<br>(2) The unique identification number relating to discharge of any liability shall be indicated in the corresponding entry in the electronic tax liability register.<br>(3) A unique identification number shall be generated at the Common Portal for each credit in the electronic tax liability register for reasons other than those covered under subrule (2). | | |