
DRAFT

GOODS AND SERVICES TAX RULES, 2017

PAYMENT FORMATS


14-05-2017

List of Forms

Sr. No.	Form No.	Title of the Form
1.	Form GST PMT-01	Electronic Liability Register of registered person (Part-I: Return related liabilities) Electronic Liability Register of taxable person (Part-II: Other than return related liabilities)
2.	Form GST PMT-02	Electronic Credit Ledger
3.	Form GST PMT-03	Order for re-credit of the amount to cash or credit ledger on rejection of refund claim
4.	Form GST PMT-04	Application for intimation of discrepancy in Electronic Credit Ledger/Cash Ledger/Liability Register
5.	Form GST PMT-05	Electronic Cash Ledger
6.	Form GST PMT-06	Challan For Deposit of Goods and Services Tax
7.	Form GST PMT-07	Application for intimating discrepancy in making payment

Form GST PMT –01
(See Rule ----)

Electronic Liability Register of Registered Person
(Part–I: Return related liabilities)
(To be maintained at the Common Portal)

GSTIN –
Name (Legal) –
Trade name, if any
Tax Period –
Act – CGST/SGST/UTGST /IGST/CESS /All 
(Amount in Rs.)

Sr. No.	Date (dd/mm/yyyy)	Reference No.	Ledger used for discharging liability	Description	Type of Transaction [Debit (DR) (Payable)] / [Credit (CR) (Paid)]	Amount debited / credited (CGST/SGST/UTGST/IGST/CESS/Total)						Balance (Payable) (CGST/SGST/UTGST/IGST/CESS/Total)					
						Tax	Interest	Penalty	Fee	Others	Total	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

Note –

1. All liabilities accruing due to return and payments made against the same will be recorded in this ledger.
2. Under description head - liabilities due to opting for 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 shall be treated as invalid if closing balance is positive. Balance shall be worked out by reducing credit (amount paid) from the debit (amount payable).
4. Cess means cess levied under Goods and Services Tax (Compensation to States) Act, 2017.

Form GST PMT –01

(See Rule ----)

Electronic Liability Register of Taxable Person

(Part–II: Other than return related liabilities)

(To be maintained at the Common Portal)

Demand ID --

GSTIN/Temporary Id –

Demand date -

Name (Legal) –

Trade name, if any -

Stay status – Stayed/Un-stayed

Period - From ----- To ----- (dd/mm/yyyy)

Act - CGST/SGST/UTGST /IGST/CESS /All

▽
(Amount in Rs.)

Sr No.	Date (dd/ mm/ yyyy)	Reference No.	Tax Period, if applica ble	Ledger used for dischargi ng liability	Descripti on	Type of Transaction [Debit (DR) (Payable)] / [Credit (CR) (Paid)] / Reduction (RD)/ Refund adjusted (RF)/]	Amount debited/credited (CGST/SGST/UTGST/IGST/CESS/Total)						Balance (Payable) (CGST/SGST/UTGST/IGST/CESS/Total)						Status (Staye d /Un- staye d)
							Ta x	Interes t	Penalt y	Fe e	Other s	Total	Ta x	Interes t	Penalt y	Fe e	Other s	Tota l	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20

Note –

1. All liabilities accruing, other than return related liabilities, will be recorded in this ledger. Complete description of the transaction to be recorded accordingly.
2. All payments made out of cash or credit ledger against the liabilities would be recorded accordingly.
3. Reduction or enhancement in the amount payable due to decision of appeal, rectification, revision, review etc. will be reflected here.
4. Negative balance can occur for a single Demand ID also if appeal is allowed/partly allowed. Overall closing balance may still be positive.
5. Refund of pre-deposit can be claimed for a particular demand ID if appeal is allowed even though the overall balance may still be positive subject to the adjustment of the refund against any liability by the proper officer.
6. The closing balance in this part shall not have any effect on filing of return.
7. Reduction in amount of penalty would be automatic, based on payment made after show cause notice or within the time specified in the Act or the rules.
8. Payment made against the show cause notice or any other payment made voluntarily shall be shown in the register at the time of making payment through credit or cash ledger. Debit and credit entry will be created simultaneously.

Form GST PMT –02

(See Rule ----)

Electronic Credit Ledger of Registered Person

(To be maintained at the Common Portal)

GSTIN –

Name (Legal) –

Trade name, if any -

Period - From ----- To ----- (dd/mm/yyyy)

Act - CGST/SGST/UTGST /IGST/CESS /All

0

(Amount in Rs.)

Sr No.	Date (dd/m m/yyyy)	Reference No.	Tax Period, if any	Description (Source of credit & purpose of utilisation)	Transaction Type [Debit (DR) / Credit (CR)]	Credit / Debit						Balance available					
						CGST	SGST	UTGST	IGST	CESS	Total	CGST	SGST	UTGST	IGST	CESS	Total
1	2	3	4	5	6	7	8	9		10	11	12		13	14	15	16

Balance of Provisional credit

Sr. No.	Tax period	Amount of provisional credit balance					
		CGST	SGST	UTGST	IGST	Cess	Total
1	2	3	4	5	6	7	8

Mismatch credit

(other than reversed)

Sr. No.	Tax period	Amount of mismatch credit					
		CGST	SGST	UTGST	IGST	Cess	Total
1	2	3	4	5	6	7	8

Note –

1. All type of credits as per return, credit on account of merger, credit due on account of pre-registration inputs, etc., credit due to opting out from composition scheme, transition etc. will be recorded in the credit ledger.

2. Description will include sources of credit (GSTR-3, GSTR-6 etc.) and utilisation thereof towards liability related to return or demand etc. Refund claimed from the ledger will be debited and if the claim is rejected, then it will be credited back to the ledger to the extent of rejection.

Form GST PMT –03

(See Rule ----)

Order for re-credit of the amount to cash or credit ledger on rejection of refund claim

Reference No.

Date –

1. GSTIN –
2. Name (Legal) –
3. Trade name, if any
4. Address –
5. Period / Tax Period to which the credit relates, if any –
6. Ledger from which debit entry was made for claiming refund -
7. Debit entry no. and date -
8. Application reference no. and date –
9. No. and date of order vide which refund was rejected
10. Amount of credit -

From ----- To -----
cash / credit ledger

Sr. No.	Act (CGST/SGST/ UTGST IGST/ CESS)	Amount of credit (Rs.)					
		Tax	Interest	Penalty	Fee	Other	Total
1	2	3	4	5	6	7	8

Signature
Name
Designation of the officer

Note –

‘CGST’ stands for Central Goods and Services Tax; ‘SGST’ stands for State Goods and Services Tax; ‘UTGST’ stands for Union territory Goods and Services Tax; ‘IGST’ stands for Integrated Goods and Services Tax and ‘Cess’ stands for Goods and Services Tax(Compensation to States)

Form GST PMT –04*(See Rule ----)***Application for intimation of discrepancy in Electronic Credit Ledger/Cash Ledger/ Liability Register**

1.	GSTIN			
2.	Name (Legal)			
3.	Trade name, if any			
4.	Ledger / Register in which discrepancy noticed	<input type="checkbox"/> Credit ledger <input type="checkbox"/> Cash ledger <input type="checkbox"/> Liability register		
5.	Details of the discrepancy			
	Date	Type of tax	Type of discrepancy	Amount involved
		CGST		
		SGST		
		UTGST		
		IGST		
		Cess		
6.	Reasons, if any			
7.	Verification			
	I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief.			
	Place	Name of Authorized Signatory		Signature
	Date	Designation /Status.....		

Note –

‘CGST’ stands for Central Goods and Services Tax; ‘SGST’ stands for State Goods and Services Tax; ‘UTGST’ stands for Union territory Goods and Services Tax; ‘IGST’ stands for Integrated Goods and Services Tax and ‘Cess’ stands for Goods and Services Tax(Compensation to States)

Form GST PMT –05

(See Rule ----)

Electronic Cash Ledger

(To be maintained at the Common Portal)

GSTIN/Temporary Id –

Name (Legal) –

Trade name, if any

Period - From ----- To ----- (dd/mm/yyyy)

Act - CGST/SGST/UTGST/IGST/CESS/All

(Amount in Rs.) ▽

Sr. No.	Date of deposit /Debit (dd/mm/yyyy)	Time of deposit	Reporting date (by bank)	Reference No.	Tax Period, if applicable	Description	Type of Transaction [Debit (DR) / Credit (CR)]	Amount debited / credited (CGST/SGST/UTGST/IGST/CESS/Total)						Balance (CGST/SGST/UTGST/IGST/CESS/Total)					
								Tax	Interest	Penalty	Fee	Others	Total	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20

Note –

- Reference No. includes BRN (Bank Reference Number), debit entry no., order no., if any, and acknowledgment No. of return in case of TDS & TCS credit.
- Tax period, if applicable, for any debit will be recorded, otherwise it will be left blank.
- GSTIN of deductor or tax collector at source, Challan Identification Number (CIN) of the challan against which deposit has been made, and type of liability for which any debit has been made will also recorded under the head “description”.
- Application no., if any, Show Cause Notice Number, Demand ID, pre-deposit for appeal or any other liability for which payment is being made will also be recorded under the head “description” .
- Refund claimed from the ledger or any other debits made against any liability will be recorded accordingly.
- Date and time of deposit is the date and time of generation of CIN as reported by bank.
- ‘CGST’ stands for Central Goods and Services Tax; ‘SGST’ stands for State Goods and Services Tax; ‘UTGST’ stands for Union territory Goods and Services Tax; ‘IGST’ stands for Integrated Goods and Services Tax and ‘Cess’ stands for Goods and Services Tax(Compensation to States)

Form GST PMT -06
(See Rule ----)
Challan for deposit of goods and services tax

CPIN	<<Auto Generated after submission of information>>	Date <<Current date>>	Challan Expiry Date --
------	--	-----------------------	------------------------

GSTIN	<<Filled in/Auto populated>>	Email address	<<Auto Populated>>
Name (Legal)	<<Auto Populated>>	Mobile No.	<<Auto Populated>>
Address	<<Auto Populated>>		

Details of Deposit		(All Amount in Rs.)					
Government	Major Head	Minor Head					
		Tax	Interest	Penalty	Fee	Others	Total
Government of India	CGST (----)						
	IGST (----)						
	CESS (----)						
	Sub-Total						
	State (Name)	SGST (----)					
UT (Name)	UTGST (----)						
Total Challan Amount							
Total Amount in words							

Mode of Payment (relevant part will become active when the particular mode is selected)

<input type="checkbox"/> e-Payment (This will include all modes of e-payment such as CC/DC and net banking. Taxpayer will choose one of this)
--

<input type="checkbox"/> Over the Counter (OTC)		
Bank (Where cash or instrument is proposed to be deposited)		
Details of Instrument		
<input type="checkbox"/> Cash	<input type="checkbox"/> Cheque	<input type="checkbox"/> Demand Draft

<input type="checkbox"/> NEFT/RTGS	
Remitting bank	
Beneficiary name	GST
Beneficiary Account Number (CPIN)	<CPIN>
Name of beneficiary bank	Reserve Bank of India
Beneficiary Bank's Indian Financial System Code (IFSC)	IFSC of RBI
Amount	

Note: Charges to be separately paid by the person making payment.

Particulars of depositor	
Name	
Designation/ Status (Manager, partner etc.)	
Signature	
Date	
Paid Challan Information	
GSTIN	
Taxpayer Name	
Name of Bank	
Amount	
Bank Reference No. (BRN)/UTR	
CIN	
Payment Date	
Bank Ack. No. (For Cheque / DD deposited at Bank's counter)	

Note - UTR stands for Unique Transaction Number for NeFT / RTGS payment.

Form GST PMT –07

(See Rule ----)

Application for intimating discrepancy relating to payment

1.	GSTIN					
2.	Name (Legal)					
3.	Trade name, if any					
4.	Date of generation of challan from Common Portal					
5.	Common Portal Identification Number (CPIN)					
6.	Mode of payment (tick one)	Net banking <input type="checkbox"/>	CC/DC <input type="checkbox"/>	NeFT/RTGS <input type="checkbox"/>	OTC <input type="checkbox"/>	
7.	Instrument detail, for OTC payment only	Cheque / Draft No.	Date		Bank/branch on which drawn	
8.	Name of bank through which payment made					
9.	Date on which amount debited / realized					
10.	Bank Reference Number (BRN)/ UTR No., if any					
11.	Name of payment gateway (for CC/DC)					
11.	Payment detail	CGST	SGST	UTGST	IGST	Cess
12.						
13.	<p>Verification (by authorized signatory)</p> <p>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief.</p> <p align="center">Signature Name of Authorized Signatory Designation /Status.....</p> <p>Place _____ Date _____</p>					

Note –

1. The application is meant for the taxpayer where the amount intended to be paid is debited from his account but CIN has not been conveyed by bank to Common Portal or CIN has been generated but not reported by concerned bank.
2. The application may be filed if CIN is not conveyed within 24 hours of debit.
3. Common Portal shall forward the complaint to the Bank concerned and intimate the aggrieved person.
4. 'CGST' stands for Central Goods and Services Tax; 'SGST' stands for State Goods and Services Tax; 'UTGST' stands for Union territory Goods and Services Tax; 'IGST' stands for Integrated Goods and Services Tax and 'Cess' stands for Goods and Services Tax(Compensation to States).