

**DRAFT**  
**GOODS AND SERVICES TAX -**  
**PAYMENT RULES, 20—**

**Note: Corresponding changes in the Model GST Law are being carried out separately. Comments , if any may kindly be given by 28<sup>th</sup> September, 2016.**

## **Chapter- PAYMENT OF TAX**

### **1. Electronic Tax Liability Register**

- (1) The electronic tax liability register under sub-section (7) of section 35 shall be maintained in **FORM GST PMT-1** on the Common Portal and all amounts payable by a taxable person shall be debited to the said register.
- (2) The electronic tax liability register of a registered taxable person shall be debited by:
  - (a) the amount payable towards tax, interest, late fee or any other amount payable as per the return filed by the said person;
  - (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;
  - (c) the amount of tax and interest payable as a result of mismatch under section 29 or section 29A or section 43C; or
  - (d) any amount of interest that may accrue from time to time.
- (3) Subject to the provisions of section 35, 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.
- (4) The amount deducted under section 37, or the amount collected under section 43C, or the amount payable under sub-section (3) of section 7, or the amount payable under section 8, or any amount payable towards interest, penalty, fee or any other amount shall be paid by debiting the electronic cash ledger maintained as per rule 3 and the electronic tax liability register shall be credited accordingly.
- (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 and the electronic tax liability register shall be credited accordingly.
- (6) The amount of penalty 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, as the case may be, and the electronic tax liability register shall be credited accordingly.

### **2. Electronic Credit Ledger**

- (1) The electronic credit ledger shall be maintained in **FORM GST PMT-2** 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.
- (2) The electronic credit ledger shall be debited to the extent of discharge of any liability in accordance with section 35.

(3) Where a registered taxable person has claimed refund of any unutilized amount from the electronic credit ledger in terms of section 38, the amount to the extent of the claim shall be debited in the said ledger.

(4) If the refund so filed is rejected, either fully or partly, the amount debited under sub-rule (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-2A**.

*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.

### **3. Electronic Cash Ledger**

(1) The electronic cash ledger under sub-section (1) of section 35 shall be maintained in **FORM GST PMT-3** for each registered taxable person on the Common Portal for crediting the amount deposited and debiting the payment therefrom towards tax, interest, penalty, fee or any other amount.

(2) A registered taxable person, or any other person on his behalf, shall generate a challan in **FORM GST PMT-4** 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.

(3) The deposit under sub-rule (2) shall be made through any of the following modes:

- (i) Internet Banking through authorized banks;
- (ii) Credit card or Debit card after registering the same with the Common Portal through the authorised bank;
- (iii) National Electronic Fund Transfer (NeFT) or Real Time Gross Settlement (RTGS) from any bank;
- (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:

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–

- (a) Government Departments or any other deposit to be made by persons as may be notified by the Board/Commissioner (SGST) in this behalf;
- (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;
- (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-4** generated at the Common Portal shall be valid for a period of fifteen days.

*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.

(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 and the details of such payment shall be recorded in a register in **FORM GST PMT-5**, to be maintained on the Common Portal.

(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 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.

(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:

Provided that where the bank account of the concerned taxable person, or the person making the deposit on his behalf, is debited but no Challan Identification Number (CIN) is generated, the said person may represent electronically in **FORM GST PMT-6** through the Common Portal to the Bank or electronic gateway through which the deposit was initiated.

(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) Any amount deducted under section 37 or collected under section 43C and claimed in **FORM GSTR-2** 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 as per rule **Return.2**.

(9) Where a taxable person has claimed refund of any amount from the electronic cash ledger, the said amount shall be debited to the electronic cash ledger.

(10) If the refund so filed is rejected, either fully or partly, the amount debited under sub-rule (9), 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-2A**.

*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. Identification number for each transaction**

(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.

(2) The unique identification number relating to discharge of any liability shall be indicated in the corresponding entry in the electronic tax liability register.

(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 sub-rule (2).

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**DRAFT**

**GOODS AND SERVICES TAX RULES, 20--**

**PAYMENT FORMATS**

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**Note: Corresponding changes in the Model GST Law are being carried out separately. Comments , if any may kindly be given by 28<sup>th</sup> September, 2016.**

## List of Forms

Sr No.	Form No.	Title of the Form
1.	Form GST PMT-1	Electronic Tax Liability Register of Taxpayer (Part-I: Return related liabilities)  Electronic Tax Liability Register of Taxpayer (Part-II: Other than return related liabilities)
2.	Form GST PMT-2	Electronic Credit Ledger
3.	Form GST PMT-2A	Order for re-credit of the amount to cash or credit ledger
4.	Form GST PMT-3	Electronic Cash Ledger
5.	Form GST PMT-4	Challan For Deposit of Goods and Services Tax
6.	Form GST PMT-5	Payment Register of Temporary IDs / Un-registered Taxpayers
7.	Form GST PMT-6	Application For Credit of Missing Payment (CIN not generated)

Government of India /State  
Department of -----

**Form GST PMT -1**

(See Rule ---- )

**Electronic Tax Liability Register of Taxpayer  
(Part-I: Return related liabilities)**

(To be maintained at the Common Portal)

GSTIN –  
Name –  
Tax Period –  
Act - /All

Sr No	Date (dd/mm/yyyy)	Reference No.	Description	Type of Transaction [Debit (DR) (Payable) / Credit (CR) (Paid)]	SGST/CGST/IGST						Balance (Payable)					
					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

**Note –**

1. All liabilities accruing due to return and payments made against the liabilities will be recorded in this ledger.
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.



4. The taxpayer would not be able to file return of a tax period if liabilities relating to previous tax period's return are not discharged completely.

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**Form GST PMT –1**

(See Rule ---- )

**Electronic Tax Liability Register of Taxpayer  
(Part–II: Other than return related liabilities)**

(To be maintained at the Common Portal)

GSTIN –  
Name –  
Period - From ----- To ----- (dd/mm/yyyy)  
Act - /All

Sr No.	Date (dd/m m/ yyyy)	Reference No.	Tax Period, if applica ble	Descript ion	Type of Transaction [Debit (DR) (Payable) / Credit (CR) (Paid)/ Reduction (RD)/ Refund claimed (RF)]	SGST/CGST/IGST						Balance (Payable)						
						Ta x	Intere st	Penalt y	Fe e	Othe rs	Tot al	Ta x	Intere st	Penalt y	Fe e	Othe rs	Tot al	Status (Staye d /Un- stayed )
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19

**Note –**

1. All liabilities, other than return, accruing will be recorded in the ledger.
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.
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.

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 SCN or within the time specified in Act.

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**Form GST PMT –2**  
(See Rule ---- )

**Electronic Credit Ledger of Taxpayer**  
(To be maintained at the Common Portal)

GSTIN –  
Name –  
Period - From ----- To ----- (dd/mm/yyyy)  
Act - /All

Sr No.	Date (dd/mm/yyyy)	Reference No.	Tax Period, if applicable	Description	Type of Transaction [Debit (DR) / Credit (CR)]	SGST/CGST/IGST				Balance			
						Matched	Mis-matched	Provisional	Total	Matched	Mis-matched	Provisional	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14

**Note –**

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.
2. Utilisation of credit from the same major head or from other major head (cross utilization) will be recorded accordingly.
3. Utilisation of credit for return and other than return related liabilities will be recorded separately.
4. Refund claimed from ITC ledger will be reduced and if rejected or withdrawn will be credited back.

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**Form GST PMT –2A**  
(See Rule ---- )

**Order for re-credit of the amount to cash or credit ledger**

Reference No.

Date –

1. GSTIN –
2. Name –
3. Address –
4. Tax Period to which the credit relates –
5. Ledger from which debit entry made for claiming refund - cash / credit ledger
6. Order no. and date –
7. Amount of credit -

Sr. No.	Act	Amount of credit					
		Tax	Interest	Penalty	Fee	Other	Total
1	2	3	4	5	6	7	8

8. Reason for re-credit –

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Name and designation of the officer

**Form GST PMT –3**  
(See Rule ---- )

**Electronic Cash Ledger of Taxpayer**  
(To be maintained at the Common Portal)

GSTIN –  
Name –  
Period - From ----- To ----- (dd/mm/yyyy)  
Act - /All

Sr. No.	Date (dd/mm / yyyy)	Reference No.	Tax Period, if applicable	Description	Type of Transaction [Debit (DR) / Credit (CR)]	CGST/IGST/SGST						Balance					
						Tax	Interest	Penalty	Fees	Others	Total	Tax	Interest	Penalty	Fees	Others	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

**Note –**

- Reference No. includes BRN (Bank Reference Number), debit entry no., order no., if any, Ack No. of return in case of TDS & TCS credit.
- Tax period, if applicable, for any debit will be recoded, otherwise it will be left blank.
- 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.
- 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.
- Refund claimed from the ledger or any other debits made will be recorded accordingly.

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**Form GST PMT –4**  
(See Rule ---- )

**Challan For Deposit of Goods and Services Tax**

CPIN	<<Auto Generated after submission of information>>	Date <<Current date>>	Challan Expiry Date --
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GSTIN	<<Filled in/Auto populated>>	Email address	<<Auto Populated>>
Name	<<Auto Populated>>	Mobile No.	<<Auto Populated>>
Address	<<Auto Populated>>		

Details of Deposit							
Government	Major Head	Minor Head					
Government of India		Tax	Interest	Penalty	Fee	Others	Total
	CGST						
	IGST						
	<b>Sub-Total</b>						
State (Name)	SGST						
<b>Total Challan Amount</b>							
<b>Total Amount in words</b>							

**Mode of Payment (relevant Portion to become active when selected)**

**e-Payment**

(This will include all modes of e-payment such as CC/DC and net banking. Taxpayer will choose one of this)

**Over the Counter (OTC)**

**Bank (Where cash or instrument is proposed to be deposited)**

**Details of Instrument**

Cash       Cheque       Demand Draft

**NEFT/RTGS**

Remitting Bank	
Name of the beneficiary account (Description ' GST payment' to be auto Populated)	To be auto-populated
Name and Code of Beneficiary Bank (RBI and its code)	To be auto-populated
Beneficiary Account Number (RBI Account Number)	To be auto-populated

**Note: Charges to be over and above the amount intend to be deposited.**

**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.

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**Form GST PMT -5**  
(See Rule ---- )

**Payment Register of Temporary IDs / Un-registered Taxpayers**

**Date: From – To ---**  
**State –**

Sr No .	Tempor ary ID	Name	CPI N	CI N	BR N	Date of paymen t	Fil e No.	Amount Deposited																	
								CGST						IGST						SGST					
								T	I	P	F	O	Tota l	T	I	P	F	O	Tota l	T	I	P	F	O	Tota l
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26

**Note –**

**T – Tax, I – Interest, P – Penalty, F - Fee, O - Other**

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**Form GST PMT –6**  
(See Rule ---- )

**Application For Credit of Missing Payment (CIN not generated)**

1.	GSTIN	(to be auto populated)			
2.	Name	(to be auto populated)			
3.	Date of generation of challan from Common Portal	dd/mm/yyyy			
4.	Common Portal Identification Number (CPIN)				
5.	Mode of payment (tick one)	Net banking <input type="checkbox"/>	CC/DC <input type="checkbox"/>	NeFT/RTGS <input type="checkbox"/>	OTC <input type="checkbox"/>
6.	Instrument detail, for OTC payment only	Cheque / Draft No.	Date	Bank/branch on which drawn	
7.	Name of bank through which payment made				
8.	Date on which amount debited / realized				
9.	Bank Reference Number (BRN)/UTR No., if any				
10.	Name of payment gateway (for CC/DC)				
11.	Verification (by authorized signatory)				



	<i>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief.</i>	
	Place	Name of Authorized Signatory
	Date	Designation /Status.....

Note –

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.
2. The application may be filed if CIN is not conveyed within 24 hours of debit.
3. Common Portal shall forward the complain to Bank concerned and intimate the aggrieved taxpayer.