
DRAFT

GOODS AND SERVICES TAX RULES, 20--

PAYMENT FORMATS

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

List of Forms

Sr No.	Form No.	Title of the Form
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7.	Form GST PMT-6	Application For Credit of Missing Payment (CIN not generated)

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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- staye d)
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 –

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.
2. Tax period, if applicable, for any debit will be recoded, otherwise it will be left blank.
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.
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.
5. 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						
	Sub-Total						
State (Name)	SGST						
Total Challan Amount							
Total Amount in words							

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.