

Form GST PMT –01*[See rule 85(1)]***Electronic Liability Register of Registered Person****(Part–II: Other than return related liabilities)***(To be maintained at the Common Portal)*

Reference No.-

Date-

GSTIN/Temporary Id –

Name (Legal) –

Trade name, if any -

Stay status – Stayed/Un-stayed

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

Act - Central Tax/State Tax/UT Tax/Integrated Tax/CESS /All

(Amount in Rs.)

| Sr No. | Date (dd/mm/ yyyy) | Refere nce No. | Tax Period, if applica ble | | Ledger used for dischar ging liabilit y | Descri ption | Type of Transa ction * | Amount debited/credited (Central Tax/State Tax/UT Tax/Integrated Tax/CESS/amount under existing law/Total) | | | | | |
|-----------|--------------------------|----------------------|--|----|---|-----------------|------------------------------|--|--------------|-------------|---------|------------|-----------|
| | | | Fro m | To | | | | T ax | Inter est | Pena lty | F ee | Oth ers | Tot al |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 1 2 | 13 | 14 |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |

| Balance (Payable) | | | | | | |
|--|----------|---------|-----|--------|-------|-----------------------------|
| (Central Tax/State Tax/UT Tax/Integrated Tax/ CESS/ amount under existing law/Total) | | | | | | |
| Tax | Interest | Penalty | Fee | Others | Total | Status (Stayed / Un-stayed) |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| | | | | | | |
| | | | | | | |

*[Debit (DR) (Payable)] / [Credit (CR) (Paid)] / Reduction (RD)/ Refund adjusted (RF)]

Note –

1. All liabilities accruing, other than return related liabilities, will be recorded in this ledger. Complete description of the transaction shall 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 if payment is made 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. Debit and credit entry will be created simultaneously.”.

Notes:

1. Form GST PMT-01 Part II was substituted w.e.f. 30-10-2018 vide Notification No. 60/2018-Central Tax, dated 30-10-2018.