

**CHAPTER IX**  
**PAYMENT OF TAX**

**9.1 Electronic Liability Register [Rule 85]**

<b>Rule 85(1)</b>	01.07.2017 to till date	The electronic liability register specified under sub-section (7) of section 49 shall be maintained in <b>FORM GST PMT-01</b> for each person liable to pay tax, interest, penalty, late fee or any other amount on the common portal and all amounts payable by him shall be debited to the said register.
<b>Rule 85(2)</b>	01.07.2017 to 30.09.2022	<p>The electronic liability register of the person shall be debited by-</p> <p>(a) the amount payable towards tax, interest, late fee or any other amount payable as per the return furnished by the said person;</p> <p>(b) the amount of tax, interest, penalty or any other amount payable as determined by a proper officer in pursuance of any proceedings under the Act or as ascertained by the said person;</p> <p>(c) the amount of tax and interest payable as a result of mismatch under section 42 or section 43 or section 50; or”</p> <p>(d) any amount of interest that may accrue from time to time.</p>
	01.10.2022 to till date	<p>The electronic liability register of the person shall be debited by-</p> <p>(a) the amount payable towards tax, interest, late fee or any other amount payable as per the return furnished by the said person;</p> <p>(b) the amount of tax, interest, penalty or any other amount payable as determined by a proper officer in pursuance of any proceedings under the Act or as ascertained by the <sup>1</sup>[said person; or]</p> <p>(c) <sup>2</sup>[*****]</p> <p>(d) any amount of interest that may accrue from time to time.</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1. Substituted for the words “said person;” w.e.f. 01.10.2022 vide <a href="#">Central Goods and Services Tax (Second Amendment) Rules, 2022 - Notification No. 19/2022 – Central Tax dated 28.09.2022.</a></p> </div>

		<p>2. Omitted clause (c) w.e.f. 01.10.2022 vide <a href="#">Central Goods and Services Tax (Second Amendment) Rules, 2022 - Notification No. 19/2022 – Central Tax dated 28.09.2022</a>. Clause (c) read as – “(c) the amount of tax and interest payable as a result of mismatch under section 42 or section 43 or section 50; or”</p>
<b>Rule 85(3)</b>	01.07.2017 to 31.01.2019	Subject to the provisions of section 49, payment of every liability by a registered person as per his return shall be made by debiting the electronic credit ledger maintained as per rule 86 or the electronic cash ledger maintained as per rule 87 and the electronic liability register shall be credited accordingly.
	01.02.2019 to till date	Subject to the provisions of section 49, <sup>1</sup> [section 49A and section 49B], payment of every liability by a registered person as per his return shall be made by debiting the electronic credit ledger maintained as per rule 86 or the electronic cash ledger maintained as per rule 87 and the electronic liability register shall be credited accordingly.
		<p>1 Inserted w.e.f. 1<sup>st</sup> February 2019 vide <a href="#">Notification No. 03/2019- Central Tax dated 29.01.2019</a>.</p>
<b>Rule 85(4)</b>	01.07.2017 to till date	The amount deducted under section 51, or the amount collected under section 52, or the amount payable on reverse charge basis, or the amount payable under section 10, any amount payable towards interest, penalty, fee or any other amount under the Act shall be paid by debiting the electronic cash ledger maintained as per rule 87 and the electronic liability register shall be credited accordingly.
<b>Rule 85(5)</b>	01.07.2017 to till date	Any amount of demand debited in the electronic 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.
<b>Rule 85(6)</b>	01.07.2017 to till date	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 liability register shall be credited accordingly.
<b>Rule 85(7)</b>	01.07.2017 to till date	A registered person shall, upon noticing any discrepancy in his electronic liability ledger, communicate the same to the officer exercising jurisdiction in the matter, through the common portal in <b>FORM GST PMT-04</b> .

**9.1.1 Relevant Section of CGST Act 2017- Rule 85**

Section	Particulars
Section 49	Payment of tax, interest, penalty and other amounts

### 9.1.2. Relevant Forms – Rule 85

Forms	Particulars
FORM GST PMT –01	Electronic Liability Register of Registered Person (To be maintained at the Common Portal)
FORM GST PMT - 04	Application for intimation of discrepancy in Electronic Credit Ledger/Cash Ledger/ Liability Register

### 9.2 Electronic Credit Ledger [Rule 86]

<b>Rule 86(1)</b>	01.07.2017 to till date	The electronic credit ledger shall be maintained in <b>FORM GST PMT-02</b> for each registered person eligible for input tax credit under the Act on the common portal and every claim of input tax credit under the Act shall be credited to the said ledger.
<b>Rule 86(2)</b>	01.07.2017 to 31.01.2019	The electronic credit ledger shall be debited to the extent of discharge of any liability in accordance with the provisions of section 49.
	01.02.2019 to till date	The electronic credit ledger shall be debited to the extent of discharge of any liability in accordance with the provisions of section 49 <sup>1</sup> [or section 49A or section 49B]. <div style="border: 1px solid black; padding: 5px; margin-top: 10px;">1. Inserted w.e.f.1<sup>st</sup> February 2019 vide <a href="#">Notification No. 03/2019- Central Tax dated 29.01.2019</a>.</div>
<b>Rule 86(3)</b>	01.07.2017 to till date	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.
<b>Rule 86(4)</b>	01.07.2017 to till date	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 <b>FORM GST PMT-03</b> .
<sup>1</sup> [ <b>Rule 86(4A)</b> ]	23.03.2020 to till date	Where a registered person has claimed refund of any amount paid as tax wrongly paid or paid in excess for which debit has been made from the electronic credit ledger, the said amount, if found admissible, shall be re-credited to the electronic credit

		<p>ledger by the proper officer by an order made in FORM GST PMT-03.]</p> <p>1. Inserted w.e.f. 23<sup>rd</sup> March 2020 vide <a href="#">Notification No. 16/2020 – Central Tax dated 23rd March, 2020.</a></p>
<b><sup>1</sup>[Rule 86(4B)</b>	05.07.2022 to till date	<p>Where a registered person deposits the amount of erroneous refund sanctioned to him, –</p> <p>(a) under sub-section (3) of section 54 of the Act, or</p> <p>(b) under sub-rule (3) of rule 96, in contravention of sub-rule (10) of rule 96,</p> <p>along with interest and penalty, wherever applicable, through FORM GST DRC-03, by debiting the electronic cash ledger, on his own or on being pointed out, an amount equivalent to the amount of erroneous refund deposited by the registered person shall be re-credited to the electronic credit ledger by the proper officer by an order made in <b>FORM GST PMT-03A.</b>]</p> <p>1. Inserted w.e.f. 05.07.2022 vide <a href="#">Notification No. 14/2022 – Central Tax dated 05.07.2022</a></p>
<b>Rule 86(5)</b>	01.07.2017 to till date	Save as Provided in the provisions of this Chapter, no entry shall be made directly in the electronic credit ledger under any circumstance.
<b>Rule 86(6)</b>	01.07.2017 to till date	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 <b>FORM GST PMT-04.</b>
<b>Explanation</b>	01.07.2017 to till date	For the purposes of this rule, it is hereby clarified that 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.

### 9.2.1 Relevant Section of CGST Act 2017- Rule 86

Section	Particulars
Section 49	Payment of tax, interest, penalty and other amounts
Section 49A	Utilisation of input tax credit subject to certain conditions
Section 49B	Order of utilisation of input tax credit.

**9.2.2.1 Circulars - Proper officer relating to provisions other than Registration and Composition under the Central Goods and Services Tax Act, 2017 - [Circular No. 3/3/2017 – GST dated 5th July, 2017](#)**

**9.2.2.2 Circulars - Manual filing and processing of refund claims in respect of zero-rated supplies - [Circular No. 17/17/2017 – GST dated 15th November, 2017](#)**

**9.2.2.3 Circulars - Prescribing manner of re-credit in electronic credit ledger using FORM GST PMT-03A - [Circular No. 174/06/2022-GST dated 6th July, 2022](#)**

**9.2.3. Relevant Forms – Rule 86**

Forms	Particulars
FORM GST PMT - 02	Electronic Credit Ledger of Registered Person
FORM GST PMT - 03	Order for re-credit of the amount to cash or credit ledger on rejection of refund claim
FORM GST PMT – 03A	Order for re-credit of the amount to electronic credit ledger
FORM GST PMT - 04	Application for intimation of discrepancy in Electronic Credit Ledger/Cash Ledger/ Liability Register

**9.3 Conditions of use of amount available in electronic credit ledger <sup>1</sup>[Rule 86A]**

Notes
1. Inserted Rule 86A w.e.f. 26th December, 2019 vide <a href="#">Notification No. 75/2019 – Central Tax 26th December, 2019</a>

<b><sup>1</sup>[Rule 86A(1)]</b>	26.12.2019 to till date	The Commissioner or an officer authorised by him in this behalf, not below the rank of an Assistant Commissioner, having reasons to believe that credit of input tax available in the electronic credit ledger has been fraudulently availed or is ineligible in as much as- <table border="1" data-bbox="582 1877 1380 2007"> <tbody> <tr> <td>(a)</td> <td>the credit of input tax has been availed on the strength of tax invoices or debit notes or any other document prescribed under rule 36-</td> </tr> </tbody> </table>	(a)	the credit of input tax has been availed on the strength of tax invoices or debit notes or any other document prescribed under rule 36-
(a)	the credit of input tax has been availed on the strength of tax invoices or debit notes or any other document prescribed under rule 36-			

		<p>i. issued by a registered person who has been found non-existent or not to be conducting any business from any place for which registration has been obtained; or</p> <p>ii. without receipt of goods or services or both; or</p>
		(b) the credit of input tax has been availed on the strength of tax invoices or debit notes or any other document prescribed under rule 36 in respect of any supply, the tax charged in respect of which has not been paid to the Government; or
		(c) the registered person availing the credit of input tax has been found non-existent or not to be conducting any business from any place for which registration has been obtained; or
		(d) the registered person availing any credit of input tax is not in possession of a tax invoice or debit note or any other document prescribed under rule 36,
		may, for reasons to be recorded in writing, not allow debit of an amount equivalent to such credit in electronic credit ledger for discharge of any liability under section 49 or for claim of any refund of any unutilised amount.
<b>Rule 86A(2)</b>	26.12.2019 to till date	The Commissioner, or the officer authorised by him under sub-rule (1) may, upon being satisfied that conditions for disallowing debit of electronic credit ledger as above, no longer exist, allow such debit.
<b>Rule 86A(3)</b>	26.12.2019 to till date	Such restriction shall cease to have effect after the expiry of a period of one year from the date of imposing such restriction.]

### 9.3.1 Relevant Section of CGST Act 2017- Rule 86A

Section	Particulars
Section 49A	Utilisation of input tax credit subject to certain conditions

### 9.4 Restrictions on use of amount available in electronic credit ledger <sup>1</sup>[Rule 86B]

Notes	
1.	Inserted Rule 86B with effect from the 1st day of January, 2021 vide <a href="#">Notification No. 94 /2020 – Central Tax dated 22nd December, 2020.</a>

<b>Rule 86B</b>	01.01.2021 to till date	Notwithstanding anything contained in these rules, the registered person shall not use the amount available in electronic credit ledger to discharge his liability towards output
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		tax in excess of ninety-nine per cent. of such tax liability, in cases where the value of taxable supply other than exempt supply and zero-rated supply, in a month exceeds fifty lakh rupees:										
<b>Proviso</b>	01.01.2021 to till date	<p><b>Provided that</b> the said restriction shall not apply where –</p> <table border="1"> <tr> <td>(a)</td> <td>the said person or the proprietor or karta or the managing director or any of its two partners, whole-time Directors, Members of Managing Committee of Associations or Board of Trustees, as the case may be, have paid more than one lakh rupees as income tax under the Income-tax Act, 1961(43 of 1961) in each of the last two financial years for which the time limit to file return of income under subsection (1) of section 139 of the said Act has expired; or</td> </tr> <tr> <td>(b)</td> <td>the registered person has received a refund amount of more than one lakh rupees in the preceding financial year on account of unutilised input tax credit under clause (i) of first proviso of sub-section (3) of section 54; or</td> </tr> <tr> <td>(c)</td> <td>the registered person has received a refund amount of more than one lakh rupees in the preceding financial year on account of unutilised input tax credit under clause (ii) of first proviso of sub-section (3) of section 54; or</td> </tr> <tr> <td>(d)</td> <td>the registered person has discharged his liability towards output tax through the electronic cash ledger for an amount which is in excess of 1% of the total output tax liability, applied cumulatively, upto the said month in the current financial year; or</td> </tr> <tr> <td>(e)</td> <td>the registered person is –                      (i) Government Department; or                      (ii) a Public Sector Undertaking; or                      (iii) a local authority; or                      (iv) a statutory body:</td> </tr> </table>	(a)	the said person or the proprietor or karta or the managing director or any of its two partners, whole-time Directors, Members of Managing Committee of Associations or Board of Trustees, as the case may be, have paid more than one lakh rupees as income tax under the Income-tax Act, 1961(43 of 1961) in each of the last two financial years for which the time limit to file return of income under subsection (1) of section 139 of the said Act has expired; or	(b)	the registered person has received a refund amount of more than one lakh rupees in the preceding financial year on account of unutilised input tax credit under clause (i) of first proviso of sub-section (3) of section 54; or	(c)	the registered person has received a refund amount of more than one lakh rupees in the preceding financial year on account of unutilised input tax credit under clause (ii) of first proviso of sub-section (3) of section 54; or	(d)	the registered person has discharged his liability towards output tax through the electronic cash ledger for an amount which is in excess of 1% of the total output tax liability, applied cumulatively, upto the said month in the current financial year; or	(e)	the registered person is – (i) Government Department; or (ii) a Public Sector Undertaking; or (iii) a local authority; or (iv) a statutory body:
(a)	the said person or the proprietor or karta or the managing director or any of its two partners, whole-time Directors, Members of Managing Committee of Associations or Board of Trustees, as the case may be, have paid more than one lakh rupees as income tax under the Income-tax Act, 1961(43 of 1961) in each of the last two financial years for which the time limit to file return of income under subsection (1) of section 139 of the said Act has expired; or											
(b)	the registered person has received a refund amount of more than one lakh rupees in the preceding financial year on account of unutilised input tax credit under clause (i) of first proviso of sub-section (3) of section 54; or											
(c)	the registered person has received a refund amount of more than one lakh rupees in the preceding financial year on account of unutilised input tax credit under clause (ii) of first proviso of sub-section (3) of section 54; or											
(d)	the registered person has discharged his liability towards output tax through the electronic cash ledger for an amount which is in excess of 1% of the total output tax liability, applied cumulatively, upto the said month in the current financial year; or											
(e)	the registered person is – (i) Government Department; or (ii) a Public Sector Undertaking; or (iii) a local authority; or (iv) a statutory body:											
<b>Proviso</b>	01.01.2021 to till date	<b>Provided further that</b> the Commissioner or an officer authorised by him in this behalf may remove the said restriction after such verifications and such safeguards as he may deem fit.]										

**9.4.1 Relevant Section of CGST Act 2017- Rule 86B**



Section	Particulars
Section 49A	Utilisation of input tax credit subject to certain conditions

### 9.5 Electronic Cash Ledger [Rule 87]

<b>Rule 87(1)</b>	01.07.2017 to till date	The electronic cash ledger under sub-section (1) of section 49 shall be maintained in <b>FORM GST PMT-05</b> 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.						
<b>Rule 87(2)</b>	01.07.2017 to till date	Any person, or a person on his behalf, shall generate a challan in <b>FORM GST PMT-06</b> 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:						
<b>Proviso</b>	17.08.2017 to till date	<sup>1</sup> [ <b>Provided</b> that the challan in <b>FORM GST PMT-06</b> generated at the common portal shall be valid for a period of fifteen days.  1. Inserted w.e.f. 17 <sup>th</sup> August 2017 vide <a href="#">Notification No. 22/2017-Central Tax (Dated 17th August 2017)</a>						
<b>Proviso</b>	17.08.2017 to 27.06.2019	<sup>1</sup> [Provided further that a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) may also do so through the Board's payment system namely, Electronic Accounting System in Excise and Service Tax from the date to be notified by the Board.]  1. Inserted w.e.f. 17 <sup>th</sup> August 2017 vide <a href="#">Notification No. 22/2017-Central Tax (Dated 17th August 2017)</a>						
	28.06.2019 to till date	<sup>1</sup> [*****]  1 Omitted the second proviso w.e.f. 28 <sup>th</sup> June 2019 vide <a href="#">Notification No. 31/2019 – Central Tax dated 28.06.2019</a>						
<b>Rule 87(3)</b>	01.07.2017 to 04.07.2022	The deposit under sub-rule (2) shall be made through any of the following modes, namely:- <table border="1" data-bbox="587 1787 1385 1998"> <tbody> <tr> <td>(i)</td> <td>Internet Banking through authorised banks;</td> </tr> <tr> <td>(ii)</td> <td>Credit card or Debit card through the authorised bank;</td> </tr> <tr> <td>(iii)</td> <td>National Electronic Fund Transfer or Real Time Gross Settlement from any bank; or</td> </tr> </tbody> </table>	(i)	Internet Banking through authorised banks;	(ii)	Credit card or Debit card through the authorised bank;	(iii)	National Electronic Fund Transfer or Real Time Gross Settlement from any bank; or
(i)	Internet Banking through authorised banks;							
(ii)	Credit card or Debit card through the authorised bank;							
(iii)	National Electronic Fund Transfer or Real Time Gross Settlement from any bank; or							



		(iv) Over the Counter payment through authorised banks for deposits up to ten thousand rupees per challan per tax period, by cash, cheque or demand draft:												
	05.07.2022 to till date	<p>The deposit under sub-rule (2) shall be made through any of the following modes, namely:-</p> <table border="1"> <tr> <td>(i)</td> <td>Internet Banking through authorised banks;</td> </tr> <tr> <td><sup>1</sup>[(ia)</td> <td>Unified Payment Interface (UPI) from any bank;</td> </tr> <tr> <td>(ib)</td> <td>Immediate Payment Services (IMPS) from any bank;]</td> </tr> <tr> <td>(ii)</td> <td>Credit card or Debit card through the authorised bank;</td> </tr> <tr> <td>(iii)</td> <td>National Electronic Fund Transfer or Real Time Gross Settlement from any bank; or</td> </tr> <tr> <td>(iv)</td> <td>Over the Counter payment through authorised banks for deposits up to ten thousand rupees per challan per tax period, by cash, cheque or demand draft:</td> </tr> </table> <p style="text-align: right;">1. Inserted w.e.f. 05.07.2022 vide <a href="#">Notification No. 14/2022 – Central Tax dated 05.07.2022.</a></p>	(i)	Internet Banking through authorised banks;	<sup>1</sup> [(ia)	Unified Payment Interface (UPI) from any bank;	(ib)	Immediate Payment Services (IMPS) from any bank;]	(ii)	Credit card or Debit card through the authorised bank;	(iii)	National Electronic Fund Transfer or Real Time Gross Settlement from any bank; or	(iv)	Over the Counter payment through authorised banks for deposits up to ten thousand rupees per challan per tax period, by cash, cheque or demand draft:
(i)	Internet Banking through authorised banks;													
<sup>1</sup> [(ia)	Unified Payment Interface (UPI) from any bank;													
(ib)	Immediate Payment Services (IMPS) from any bank;]													
(ii)	Credit card or Debit card through the authorised bank;													
(iii)	National Electronic Fund Transfer or Real Time Gross Settlement from any bank; or													
(iv)	Over the Counter payment through authorised banks for deposits up to ten thousand rupees per challan per tax period, by cash, cheque or demand draft:													
<b>Proviso</b>	01.07.2017 to till date	<p><b>Provided</b> that the restriction for deposit up to ten thousand rupees per challan in case of an Over the Counter payment shall not apply to deposit to be made by –</p> <table border="1"> <tr> <td>(a)</td> <td>Government Departments or any other deposit to be made by persons as may be notified by the Commissioner in this behalf;</td> </tr> <tr> <td>(b)</td> <td>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;</td> </tr> <tr> <td>(c)</td> <td>Proper officer or any other officer authorised for the amounts collected by way of cash, cheque or demand draft during any investigation or enforcement activity or any ad hoc deposit:</td> </tr> </table>	(a)	Government Departments or any other deposit to be made by persons as may be notified by the Commissioner 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 authorised for the amounts collected by way of cash, cheque or demand draft during any investigation or enforcement activity or any ad hoc deposit:						
(a)	Government Departments or any other deposit to be made by persons as may be notified by the Commissioner 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 authorised for the amounts collected by way of cash, cheque or demand draft during any investigation or enforcement activity or any ad hoc deposit:													
<b>Proviso</b>	01.07.2017 to 16.08.2017	Provided further that the challan in <b>FORM GST PMT-06</b> generated at the common portal shall be valid for a period of fifteen days.												
	17.08.2017 to 30.09.2023	<sup>1</sup> <b>Provided further</b> that a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of												

		<p>2017) may also make the deposit under sub-rule (2) through international money transfer through Society for Worldwide Interbank Financial Telecommunication payment network, from the date to be notified by the Board.]</p> <div style="border: 1px solid black; padding: 5px;"> <p>1 Substituted w.e.f. 17<sup>th</sup> August 2017 for the second proviso vide <a href="#">Notification No. 22/2017-Central Tax (Dated 17th August 2017)</a> read as "Provided further that the challan in <b>FORM GST PMT-06</b> generated at the common portal shall be valid for a period of fifteen days."</p> </div>
	01.10.2023 to till date	<p><b>Provided further</b> that a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in <sup>1</sup>[section 14, or a person supplying online money gaming from a place outside India to a person in India as referred to in section 14A,] of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) may also make the deposit under sub-rule (2) through international money transfer through Society for Worldwide Interbank Financial Telecommunication payment network, from the date to be notified by the Board.</p> <div style="border: 1px solid black; padding: 5px;"> <p>1. Substituted for the words and figures "section 14" w.e.f. 01.10.2023 vide <a href="#">Central Goods and Services Tax (Third Amendment) Rules 2023 – Notification No. 51/2023 – Central Tax dated 29.09.2023</a>.</p> </div>
<b>Explanation</b>	01.07.2017 to till date	For the purposes of this sub-rule, it is hereby clarified that 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 person making such payment.
<b>Rule 87(4)</b>	01.07.2017 to till date	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 through the common portal.
<b>Rule 87(5)</b>	01.07.2017 to 04.07.2022	Where the payment is made by way of National Electronic Fund Transfer or Real Time Gross Settlement mode from any bank, the mandate form shall be generated along with the challan on the common portal and the same shall be submitted to the bank from where the payment is to be made:
	05.07.2022 to till date	Where the payment is made by way of National Electronic Fund Transfer or Real Time Gross Settlement <sup>1</sup> [or Immediate Payment Service] mode from any bank, the mandate form shall be generated along with the challan on the common portal and the same shall be submitted to the bank from where the payment is to be made:

			1. Inserted w.e.f. 05.07.2022 vide <a href="#">Notification No. 14/2022 – Central Tax dated 05.07.2022.</a>
<b>Proviso</b>	01.07.2017 to till date	<b>Provided</b> that the mandate form shall be valid for a period of fifteen days from the date of generation of challan.	
<b>Rule 87(6)</b>	01.07.2017 to till date	On successful credit of the amount to the concerned government account maintained in the authorised bank, a Challan Identification Number shall be generated by the collecting bank and the same shall be indicated in the challan.	
<b>Rule 87(7)</b>	01.07.2017 to till date	On receipt of the Challan Identification Number from the collecting bank, the said amount shall be credited to the electronic cash ledger of the person on whose behalf the deposit has been made and the common portal shall make available a receipt to this effect.	
<b>Rule 87(8)</b>	01.07.2017 to till date	Where the bank account of the person concerned, or the person making the deposit on his behalf, is debited but no Challan Identification Number is generated or generated but not communicated to the common portal, the said person may represent electronically in <b>FORM GST PMT-07</b> through the common portal to the bank or electronic gateway through which the deposit was initiated.	
<b>Proviso</b>	26.12.2022 to till date	<sup>1</sup> [Provided that where the bank fails to communicate details of Challan Identification Number to the Common Portal, the Electronic Cash Ledger may be updated on the basis of e-Scroll of the Reserve Bank of India in cases where the details of the said e-Scroll are in conformity with the details in challan generated in FORM GST PMT-06 on the Common Portal.]	1. Inserted w.e.f. 26.12.2022 vide Central Goods and Services Tax (Fifth Amendment) Rules, 2022 - <a href="#">Notification No. 26/2022—Central Tax dated 26<sup>th</sup> December 2022.</a>
<b>Rule 87(9)</b>	01.07.2017 to 27.06.2019	Any amount deducted under section 51 or collected under section 52 and claimed in <b>FORM GSTR-02</b> 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 87.	
	28.06.2019 to till date	Any amount deducted under section 51 or collected under section 52 and claimed <sup>1</sup> [*****] 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 <sup>2</sup> [*****].	1 Omitted w.e.f. 28 <sup>th</sup> June 2019 the words, letters and figures “in <b>FORM GSTR-02</b> ” vide <a href="#">Notification No. 31/2019 – Central Tax dated 28.06.2019.</a>

			2 Omitted w.e.f. 28 <sup>th</sup> June 2019 the words and figures “in accordance with the provisions of rule 87” vide <a href="#">Notification No. 31/2019 – Central Tax dated 28.06.2019</a> .
<b>Rule 87(10)</b>	01.07.2017 to till date		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.
<b>Rule 87(11)</b>	01.07.2017 to till date		If the refund so claimed is rejected, either fully or partly, the amount debited under sub-rule (10), to the extent of rejection, shall be credited to the electronic cash ledger by the proper officer by an order made in <b>FORM GST PMT-03</b> .
<b>Rule 87(12)</b>	01.07.2017 to till date		A registered person shall, upon noticing any discrepancy in his electronic cash ledger, communicate the same to the officer exercising jurisdiction in the matter, through the common portal in <b>FORM GST PMT-04</b> .
<sup>1</sup> [ <b>Rule 87(13)</b> ]	21.04.2020 to till date		A registered person may, on the common portal, transfer any amount of tax, interest, penalty, fee or any other amount available in the electronic cash ledger under the Act to the electronic cash ledger for integrated tax, central tax, State tax or Union territory tax or cess in <b>FORM GST PMT-09</b> .]  1 Inserted with effect from 21st day of April, 2020 notified vide <a href="#">Notification No. 37/2020 – Central Tax dated 28.04.2020</a> , vide <a href="#">Notification No. 31/2019 – Central Tax dated 28.06.2019</a> .
<sup>1</sup> [ <b>Rule 87(14)</b> ]	05.07.2022 to till date		A registered person may, on the common portal, transfer any amount of tax, interest, penalty, fee or any other amount available in the electronic cash ledger under the Act to the electronic cash ledger for central tax or integrated tax of a distinct person as specified in sub-section (4) or, as the case may be, sub-section (5) of section 25, in <b>FORM GST PMT-09</b> :  1. Inserted w.e.f. 05.07.2022 vide <a href="#">Notification No. 14/2022 – Central Tax dated 05.07.2022</a>
<sup>1</sup> [ <b>Proviso</b> ]	05.07.2022 to till date		<b>Provided</b> that no such transfer shall be allowed if the said registered person has any unpaid liability in his electronic liability register.]  1. Inserted w.e.f. 05.07.2022 vide <a href="#">Notification No. 14/2022 – Central Tax dated 05.07.2022</a> .
<b>Explanation</b>	01.07.2017 to till date		The refund shall be deemed to be rejected if the appeal is finally rejected.
<b>Explanation</b>	01.07.2017 to till date		For the purposes of this rule, it is hereby clarified that 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.
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**9.5.1 Relevant Section of CGST Act 2017- Rule 87**

Section	Particulars
Section 49	Payment of tax, interest, penalty and other amounts

**9.5.2.1 Circulars - Proper officer relating to provisions other than Registration and Composition under the Central Goods and Services Tax Act, 2017 - [Circular No. 3/3/2017 – GST dated 5th July, 2017](#)**

**9.5.3. Relevant Forms – Rule 87**

Forms	Particulars
FORM GST PMT - 05	Electronic Cash Ledger
FORM GST PMT - 06	Challan for deposit of goods and services tax
FORM GST PMT - 07	Application for intimating discrepancy relating to payment
FORM GST PMT - 09	Transfer of amount from one account head to another in electronic cash ledger

**9.6 Identification number for each transaction [Rule 88]**

<b>Rule 88(1)</b>	01.07.2017 to till date	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.
<b>Rule 88(2)</b>	01.07.2017 to till date	The unique identification number relating to discharge of any liability shall be indicated in the corresponding entry in the electronic liability register.
<b>Rule 88(3)</b>	01.07.2017 to till date	A unique identification number shall be generated at the common portal for each credit in the electronic liability register for reasons other than those covered under subrule (2).

**9.7 Order of utilization of input tax credit <sup>1</sup>[Rule 88A]**

**Notes**

- 1 Inserted Rule 88A w.e.f. 29<sup>th</sup> March 2019 vide [Notification No. 16/2019- Central Tax dated 29.03.2019](#)

<b>Rule 88A</b>	29.03.2019 to till date	Input tax credit on account of integrated tax shall first be utilised towards payment of integrated tax, and the amount remaining, if any, may be utilised towards the payment of central tax and State tax or Union territory tax, as the case may be, in any order:
<b>Proviso</b>	29.03.2019 to till date	<b>Provided</b> that the input tax credit on account of central tax, State tax or Union territory tax shall be utilised towards payment of integrated tax, central tax, State tax or Union territory tax, as the case may be, only after the input tax credit available on account of integrated tax has first been utilised fully.]

**9.7.2.1 Circulars - Clarification in respect of utilization of input tax credit under GST - [Circular No. 98/17/2019-GST dated 23rd April 2019](#)**

**9.8 Manner of calculating interest on delayed payment of tax <sup>1</sup>[Rule 88B]**

**Notes**

- 1 Inserted Rule 88B w.e.f. 01.07.2017 and shall be deemed to have been inserted vide Notification No. 14/2022 – Central Tax dated 05.07.2022.

<b>Rule 88B(1)</b>	01.07.2017 to till date	In case, where the supplies made during a tax period are declared by the registered person in the return for the said period and the said return is furnished after the due date in accordance with provisions of section 39, except where such return is furnished after commencement of any proceedings under section 73 or section 74 in respect of the said period, the interest on tax payable in respect of such supplies shall be calculated on the portion of tax which is paid by debiting the electronic cash ledger, for the period of delay in filing the said return beyond the due date, at such rate as may be notified under sub-section (1) of section 50.
<b>Rule 88B(2)</b>	01.07.2017 to till date	In all other cases, where interest is payable in accordance with sub section (1) of section 50, the interest shall be calculated on the amount of tax which remains unpaid, for the period starting from the date on which such tax was due to be paid till the date such tax is paid, at such rate as may be notified under sub-section (1) of section 50.
<b>Rule 88B(3)</b>	01.07.2017 to till date	In case, where interest is payable on the amount of input tax credit wrongly availed and utilised in accordance with sub-section (3) of section 50, the interest shall be calculated on the

		amount of input tax credit wrongly availed and utilised, for the period starting from the date of utilisation of such wrongly availed input tax credit till the date of reversal of such credit or payment of tax in respect of such amount, at such rate as may be notified under said sub-section (3) of section 50.
<b>Explanation</b>	01.07.2017 to till date	For the purposes of this sub-rule, —
		(1) input tax credit wrongly availed shall be construed to have been utilised, when the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed, and the extent of such utilisation of input tax credit shall be the amount by which the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed.
		(2) the date of utilisation of such input tax credit shall be taken to be, —
		(a) the date, on which the return is due to be furnished under section 39 or the actual date of filing of the said return, whichever is earlier, if the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed, on account of payment of tax through the said return; or
		(b) the date of debit in the electronic credit ledger when the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed, in all other cases.]

**9.9 Manner of dealing with difference in liability reported in statement of outward supplies and that reported in return <sup>1</sup>[Rule 88C]**

**Notes**

1 Inserted Rule 88C w.e.f. 26.12.2022 vide Central Goods and Services Tax (Fifth Amendment) Rules, 2022 - [Notification No. 26/2022—Central Tax dated 26<sup>th</sup> December 2022.](#)

<b>Rule 88C(1)</b>	26.12.2022 to till date	Where the tax payable by a registered person, in accordance with the statement of outward supplies furnished by him in FORM GSTR-1 or using the Invoice Furnishing Facility in respect of a tax period, exceeds the amount of tax payable by such person in accordance with the return for that period furnished by him in FORM GSTR-3B, by such amount and such percentage, as may be recommended by the Council, the said registered person shall be intimated of such difference in Part A of <b>FORM GST DRC-01B</b> , electronically on the common portal, and a copy of such intimation shall also be sent to his e-mail address provided at the time of registration or as
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		<p>amended from time to time, highlighting the said difference and directing him to—</p> <table border="1"> <tr> <td>(a)</td> <td>pay the differential tax liability, along with interest under section 50, through FORM GST DRC - 03; or</td> </tr> <tr> <td>(b)</td> <td>explain the aforesaid difference in tax payable on the common portal,</td> </tr> </table> <p>within a period of seven days.</p>	(a)	pay the differential tax liability, along with interest under section 50, through FORM GST DRC - 03; or	(b)	explain the aforesaid difference in tax payable on the common portal,
(a)	pay the differential tax liability, along with interest under section 50, through FORM GST DRC - 03; or					
(b)	explain the aforesaid difference in tax payable on the common portal,					
<b>Rule 88C(2)</b>	26.12.2022 to till date	<p>The registered person referred to sub-rule (1) shall, upon receipt of the intimation referred to in that sub - rule, either,-</p> <table border="1"> <tr> <td>(a)</td> <td>pay the amount of the differential tax liability, as specified in Part A of <b>FORM GST DRC-01B</b>, fully or partially, along with interest under section 50, through FORM GST DRC-03 and furnish the details thereof in Part B of FORM GST DRC-01B electronically on the common portal; or</td> </tr> <tr> <td>(b)</td> <td>furnish a reply electronically on the common portal, incorporating reasons in respect of that part of the differential tax liability that has remained unpaid, if any, in Part B of FORM GST DRC-01B,</td> </tr> </table> <p>within the period specified in the said sub-rule.</p>	(a)	pay the amount of the differential tax liability, as specified in Part A of <b>FORM GST DRC-01B</b> , fully or partially, along with interest under section 50, through FORM GST DRC-03 and furnish the details thereof in Part B of FORM GST DRC-01B electronically on the common portal; or	(b)	furnish a reply electronically on the common portal, incorporating reasons in respect of that part of the differential tax liability that has remained unpaid, if any, in Part B of FORM GST DRC-01B,
(a)	pay the amount of the differential tax liability, as specified in Part A of <b>FORM GST DRC-01B</b> , fully or partially, along with interest under section 50, through FORM GST DRC-03 and furnish the details thereof in Part B of FORM GST DRC-01B electronically on the common portal; or					
(b)	furnish a reply electronically on the common portal, incorporating reasons in respect of that part of the differential tax liability that has remained unpaid, if any, in Part B of FORM GST DRC-01B,					
<b>Rule 88C(3)</b>	26.12.2022 to till date	<p>Where any amount specified in the intimation referred to in sub-rule (1) remains unpaid within the period specified in that sub-rule and where no explanation or reason is furnished by the registered person in default or where the explanation or reason furnished by such person is not found to be acceptable by the proper officer, the said amount shall be recoverable in accordance with the provisions of section 79.]</p>				

**9.9.1 Relevant Section of CGST Act 2017- Rule 88C**

Section	Particulars
Section 75(12)	General provisions relating to determination of tax

**9.9.2.1 Instructions - Guidelines for recovery proceedings under the provisions of section 79 of the CGST Act,2017 in cases covered under explanation to sub-section (12) of section 75 of the CGST Act,2017 - [Instruction No. 01/2022-GST dated 7th January 2022](#)**

**9.9.3. Relevant Forms – Rule 88C**

Forms	Particulars
FORM GST DRC-01B	Intimation of difference in liability reported in statement of outward supplies and that reported in return

**9.10 Manner of dealing with difference in input tax credit available in auto-generated statement containing the details of input tax credit and that availed in return <sup>1</sup>[Rule 88D]**

**Notes**

1 Inserted Rule 88D w.e.f. 04.08.2023 vide Central Goods and Services Tax (Second Amendment) Rules, 2023 – [Notification No. No. 38/2023- Central Tax dated 04.08.2023.](#)

<b>Rule 88D(1)</b>	04.08.2023 to till date	Where the amount of input tax credit availed by a registered person in the return for a tax period or periods furnished by him in <b>FORM GSTR-3B</b> exceeds the input tax credit available to such person in accordance with the auto-generated statement containing the details of input tax credit in <b>FORM GSTR-2B</b> in respect of the said tax period or periods, as the case may be, by such amount and such percentage, as may be recommended by the Council, the said registered person shall be intimated of such difference in Part A of <b>FORM GST DRC01C</b> , electronically on the common portal, and a copy of such intimation shall also be sent to his e-mail address provided at the time of registration or as amended from time to time, highlighting the said difference and directing him to—		
		<table border="1"> <tbody> <tr> <td>(a)</td> <td>pay an amount equal to the excess input tax credit availed in the said <b>FORM GSTR-3B</b>, along with interest payable under section 50, through <b>FORM GST DRC-03</b>, or</td> </tr> <tr> <td>(b)</td> <td>explain the reasons for the aforesaid difference in input tax credit on the common portal,</td> </tr> </tbody> </table> <p>within a period of seven days.</p>	(a)	pay an amount equal to the excess input tax credit availed in the said <b>FORM GSTR-3B</b> , along with interest payable under section 50, through <b>FORM GST DRC-03</b> , or
(a)	pay an amount equal to the excess input tax credit availed in the said <b>FORM GSTR-3B</b> , along with interest payable under section 50, through <b>FORM GST DRC-03</b> , or			
(b)	explain the reasons for the aforesaid difference in input tax credit on the common portal,			

<b>Rule 88D(2)</b>	04.08.2023 to till date	The registered person referred to sub-rule (1) shall, upon receipt of the intimation referred to in the said sub-rule, either,		
		<table border="1"> <tr> <td>(a)</td> <td>pay an amount equal to the excess input tax credit, as specified in Part A of <b>FORM GST DRC-01C</b>, fully or partially, along with interest payable under section 50, through <b>FORM GST DRC-01C</b> and furnish the details thereof in Part B of <b>FORM GST DRC-01C</b>, electronically on the common portal, or</td> </tr> <tr> <td>(b)</td> <td>furnish a reply, electronically on the common portal, incorporating reasons in respect of the amount of excess input tax credit that has still remained to be paid, if any, in Part B of <b>FORM GST DRC-01C</b>,</td> </tr> </table> <p>within the period specified in the said sub-rule.</p>	(a)	pay an amount equal to the excess input tax credit, as specified in Part A of <b>FORM GST DRC-01C</b> , fully or partially, along with interest payable under section 50, through <b>FORM GST DRC-01C</b> and furnish the details thereof in Part B of <b>FORM GST DRC-01C</b> , electronically on the common portal, or
(a)	pay an amount equal to the excess input tax credit, as specified in Part A of <b>FORM GST DRC-01C</b> , fully or partially, along with interest payable under section 50, through <b>FORM GST DRC-01C</b> and furnish the details thereof in Part B of <b>FORM GST DRC-01C</b> , electronically on the common portal, or			
(b)	furnish a reply, electronically on the common portal, incorporating reasons in respect of the amount of excess input tax credit that has still remained to be paid, if any, in Part B of <b>FORM GST DRC-01C</b> ,			
<b>Rule 88D(3)</b>	04.08.2023 to till date	Where any amount specified in the intimation referred to in sub-rule (1) remains to be paid within the period specified in the said sub-rule and where no explanation or reason is furnished by the registered person in default or where the explanation or reason furnished by such person is not found to be acceptable by the proper officer, the said amount shall be liable to be demanded in accordance with the provisions of section 73 or section 74, as the case may be.		

**9.10.1 Relevant Section of CGST Act 2017- Rule 88D**

<b>Section</b>	<b>Particulars</b>
Section 73	Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for any reason other than fraud or any wilful misstatement or suppression of facts
Section 74	Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised by reason of fraud or any wilful-misstatement or suppression of facts.

**9.10.2. Relevant Forms – Rule 88D**

<b>Forms</b>	<b>Particulars</b>
FORM GST DRC-01C	Intimation of difference in input tax credit available in auto-generated statement containing the details of input tax credit and that availed in return
FORM GST DRC-03	Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement