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/mm/yyyy)	Reference No.	Tax Period, if applicable	Description	Type of Transaction [Debit (DR) (Payable) / Credit (CR) (Paid)/ Reduction (RD)/ Refund claimed (RF)]	SGST/CGST/IGST						Balance (Payable)						Status (Stayed /Un-stayed)
						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

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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