

FORM GST PMT -01

[See rule 85(1)]

Electronic Liability Register of Registered Person

(Part-I: Return related liabilities)

(To be maintained at the Common Portal)

GSTIN –

Name (Legal) –

Trade name, if any

Tax Period –

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

(Amount in Rs.)



Sr. No.	Date (dd/mm/yyyy)	Reference No.	Ledger used for discharging liability	Description	Type of Transaction [Debit (DR) (Payable)] / [Credit (CR) (Paid)]	Amount debited / credited (Central Tax/State Tax/UT Tax/Integrated Tax/CESS/Total)						Balance (Payable) (Central Tax/State Tax/UT Tax/Integrated Tax/CESS/Total)					
						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

Note –

1. All liabilities accruing due to return and payments made against the same will be recorded in this ledger.
2. Under description head - liabilities due to opting for 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 shall be treated as invalid if closing balance is positive. Balance shall be worked out by reducing credit (amount paid) from the debit (amount payable).
4. Cess means cess levied under Goods and Services Tax (Compensation to States) Act, 2017.