

Advisory issued by CBIC for filling FORM GST PMT 09, to transfer/shift the money available in Electronic Cash ledger, between various major and minor heads of GST

Background of introduction of GST PMT 09

Taxpayers deposit money using challan and the paid amount gets credited in the particular head in the Electronic Cash ledger and the same can be utilized in settling liabilities of that head only.

In case a taxpayer deposited any amount under a major head i.e. IGST, CGST, SGST/UTGST and Cess or minor head i.e. Tax, Interest, Penalty, Fee and Others, they can then utilize this amount for discharging their liabilities only under that major head and minor head.

Sometimes, inadvertently, the taxpayer pays the amount under the wrong head and it cannot be used to discharge the liabilities which may be due in another head.

In such cases taxpayers can claim the refund of the amount which may have been deposited under wrong head in GST by filing a refund application in FORM RFD-01 under the category "Excess balance in electronic cash ledger".

The process of filing refund claim and its disbursement can sometimes lead to blockage of funds for the taxpayer.

Hence, Form GST PMT-09 is now available on GST portal and it enables a taxpayer to make intra-head or inter-head transfer of amount available in Electronic Cash Ledger.

A taxpayer can file GST PMT 09 for transfer of any amount of tax, interest, penalty, fee or others available under one (major or minor) head to another (major or minor) head in the Electronic Cash Ledger. Form GST PMT 09 provides flexibility to taxpayers to make multiple transfers from more than one Major/Minor head to another Major/Minor head if the amount is available in the Electronic Cash Ledger.

Procedure to file GST PMT 09

To file Form GST PMT-09 taxpayers are required to login on GST portal with valid credentials and navigate to **Services > Ledgers > Electronic Cash Ledger > File GST PMT-09 For Transfer of Amount** option. After Form GST PMT-09 is filed:

- ARN is generated on successful filing of Form GST PMT-09.
- An SMS and an email is sent to the taxpayer on his registered mobile and email id.
- Electronic Cash ledger will get updated after successful filing of Form GST PMT-09.
- Filed form GST PMT-09 will be available for view/download in PDF format.

For more details of practical approach, please click on –

https://tutorial.gst.gov.in/userguide/ledgers/index.htm#t=Manual_pmt09.htm