

¹[FORM GST PMT -09

²[[See rule 87(13) and 87(14)]]

Transfer of amount from one account head to another in electronic cash ledger

1.	GSTIN	
2.	(a) Legal name	<Auto>
	(b) Trade name, if any	<Auto>
3.	ARN	
4.	Date of ARN	
³ [4A	GSTIN of transferee on the same PAN]	

5. Details of the amount to be transferred from one account head to another

(Amount in Rs.)

Amount to be transferred from			Amount to be transferred to		
Major head	Minor head	Amount available	Major Head	Minor head	Amount transferred
1	2	3	4	5	6
< Central tax, State / UT tax, Integrated tax, Cess >	Tax		< Central Tax, State / UT tax, Integrated tax, Cess >	Tax	
	Interest			Interest	
	Penalty			Penalty	
	Fee			Fee	
	Others			Others	
	Total			Total	

6. Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place :

Signature

Name of Authorized Signatory

Date :

Designation /Status

1 Inserted by Noti. No. 31/2019 – Central Tax, dt. 28-06-2019 w.e.f. 21-04-2020 (Notified by Noti. No. 37/2020 – Central Tax, dt. 28-04-2020)

2 Substituted for "[See rule 87(13)]" by Noti. No. 14/2022–Central Tax, dt. 05-07-2022.

3 Inserted by Noti. No. 14/2022–Central Tax, dt. 05-07-2022.

Instructions –

1. Major head refers to - Integrated tax, Central tax, State/UT tax and Cess.
 2. Minor head refers to – tax, interest, penalty, fee and others.
 3. The form may be filled up if amount from one major / minor head is intended to be transferred to another major/minor head. Minor head for transfer of amount may be same or different.
 4. The amount from one minor head can also be transferred to another minor head under the same major head.
 5. Amount can be transferred from the head only if balance under that head is available at the time of transfer.]
 - ⁴[6. Amount available in cash ledger under CGST / IGST head can be transferred to any other taxpayer registered on the same PAN under CGST/IGST head, if required.
 7. Amount shall not be allowed to be transferred if unpaid liability exists in the Electronic Liability Register of the transferor.]
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⁴ Inserted by Noti. No. 14/2022–Central Tax, dt. 05-07-2022.