

Central Goods & Services Tax Rules, 2017

CHAPTER - IX
PAYMENT OF TAX

Rule 85 : Electronic Liability Register

- (1) The electronic liability register specified under sub-section (7) of section 49 shall be maintained in **FORM GST PMT-01** 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.
- (2) The electronic liability register of the person shall be debited by –
 - (a) the amount payable towards tax, interest, late fee or any other amount payable as per the return furnished by the said person;
 - (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 ¹[said person; or]
 - (c) ²[****]
 - (d) any amount of interest that may accrue from time to time.
- (3) Subject to the provisions of section 49, ³[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.
- (4) 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.
- (5) 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.
- (6) 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.

¹ Substituted "said person;" by N. No. 19/2022–Central Tax, dt. 28-09-2022 w.e.f. 01-10-2022.

² Clause (c) omitted by N. No. 19/2022–Central Tax, dt. 28-09-2022 w.e.f. 01-10-2022. Earlier to omission it was 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"

³ Inserted by Noti. No. 03/2019-Central Tax, dt. 29-01-2019 w.e.f. 01-02-2019.

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(7) 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 **FORM GST PMT-04**
