

Rule 87 : Electronic Cash Ledger

- (1) The electronic cash ledger under sub-section (1) of section 49 shall be maintained in **FORM GST PMT-05** for each person, liable to pay tax, interest, penalty, late fee or any other amount, on the common portal for crediting the amount deposited and debiting the payment therefrom towards tax, interest, penalty, fee or any other amount.
- (2) Any person, or a person on his behalf, shall generate a challan in **FORM GST PMT-06** on the common portal and enter the details of the amount to be deposited by him towards tax, interest, penalty, fees or any other amount.

¹**[Provided that the challan in FORM GST PMT-06 generated at the common portal shall be valid for a period of fifteen days.]**

²**[****]**

- (3) The deposit under sub-rule (2) shall be made through any of the following modes, namely:-
- (i) Internet Banking through authorized banks;
 - ³**[(ia) Unified Payment Interface (UPI) from any bank;**
 - (ib) Immediate Payment Services (IMPS) from any bank;]**
 - (ii) Credit card or Debit card through the authorised bank;**
 - (iii) National Electronic Fund Transfer or Real Time Gross Settlement from any bank; or**
 - (iv) Over the Counter payment through authorized banks for deposits up to ten thousand rupees per challan per tax period, by cash, cheque or demand draft:**

Provided that the restriction for deposit up to ten thousand rupees per challan in case of an Over the Counter payment shall not apply

¹ Proviso inserted by N. No. 22/2017–Central Tax, dt. 17-08-2017 w.e.f. 17-08-2017.

² Proviso omitted by Noti. No. 31/2019–Central Tax, dt. 28-06-2019 w.e.f. 28-06-2019. Earlier to omission it read as under:
"Provided further that a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) may also do so through the Board's payment system namely, Electronic Accounting System in Excise and Service Tax from the date to be notified by the Board."

³ Sub-clause (ia) & (ib) inserted by Noti. No. 14/2022–Central Tax, dt. 05-07-2022 w.e.f. 05-07-2022.

Central Goods & Services Tax Rules, 2017

to deposit to be made by-

- (a) Government Departments or any other deposit to be made by persons as may be notified by the Commissioner in this behalf;
- (b) Proper officer or any other officer authorised to recover outstanding dues from any person, whether registered or not, including recovery made through attachment or sale of movable or immovable properties;
- (c) Proper officer or any other officer authorised for the amounts collected by way of cash, cheque or demand draft during any investigation or enforcement activity or any *ad hoc* deposit:

⁴[**Provided further** that a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in ⁵[section 14, or a person supplying online money gaming from a place outside India to a person in India as referred to in section 14A,] of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) may also make the deposit under sub-rule (2) through international money transfer through Society for Worldwide Interbank Financial Telecommunication payment network, from the date to be notified by the Board.]

Explanation-For the purposes of this sub-rule, it is hereby clarified that for making payment of any amount indicated in the challan, the commission, if any, payable in respect of such payment shall be borne by the person making such payment.

- (4) Any payment required to be made by a person who is not registered under the Act, shall be made on the basis of a temporary identification number generated through the common portal ⁶[as per rule 16A].
- (5) Where the payment is made by way of National Electronic Fund

⁴ Proviso substituted by Noti. No. 22/2017-Central Tax, dt. 17-08-2017 w.e.f. 17-08-2017. Earlier to substitution it read as under:

"**Provided further** that the challan in **FORM GST PMT-06** generated at the common portal shall be valid for a period of fifteen days."

⁵ The words and figures "section 14" substituted by Noti. No. 51/2023-Central Tax, dt. 29-09-2023 w.e.f. 01-10-2023.

⁶ Inserted by Noti. No. 07/2025-Central Tax, dt. 23-01-2025 w.e.f. a date to be notified.

Central Goods & Services Tax Rules, 2017

Transfer or Real Time Gross Settlement ⁷[or Immediate Payment Service] mode from any bank, the mandate form shall be generated along with the challan on the common portal and the same shall be submitted to the bank from where the payment is to be made:

Provided that the mandate form shall be valid for a period of fifteen days from the date of generation of challan.

- (6) On successful credit of the amount to the concerned government account maintained in the authorised bank, a Challan Identification Number shall be generated by the collecting bank and the same shall be indicated in the challan.
 - (7) On receipt of the Challan Identification Number from the collecting bank, the said amount shall be credited to the electronic cash ledger of the person on whose behalf the deposit has been made and the common portal shall make available a receipt to this effect.
 - (8) Where the bank account of the person concerned, or the person making the deposit on his behalf, is debited but no Challan Identification Number is generated or generated but not communicated to the common portal, the said person may represent electronically in **FORM GST PMT-07** through the common portal to the bank or electronic gateway through which the deposit was initiated.
- ⁸**[Provided that** where the bank fails to communicate details of Challan Identification Number to the Common Portal, the Electronic Cash Ledger may be updated on the basis of e-Scroll of the Reserve Bank of India in cases where the details of the said e-Scroll are in conformity with the details in challan generated in **FORM GST PMT-06** on the Common Portal.]
- (9) Any amount deducted under section 51 or collected under section 52 and claimed ⁹[****] by the registered taxable person from whom the said amount was deducted or, as the case may be, collected shall be credited to his electronic cash ledger ¹⁰[****].

⁷ Inserted by Noti. [No. 14/2022–Central Tax, dt. 05-07-2022](#) w.e.f. 05-07-2022.

⁸ Inserted by Noti. No. 26/2022–Central Tax dated 26-12-2022 w.e.f. 26-12-2022.

⁹ The words "in **FORM GSTR-02**" omitted by [Noti. No. 31/2019–Central Tax, dt. 28-06-2019](#) w.e.f. 28-06-2019.

¹⁰ The words "in accordance with the provisions of rule 87" omitted by [Noti. No.](#)

Central Goods & Services Tax Rules, 2017

- (10) Where a person has claimed refund of any amount from the electronic cash ledger, the said amount shall be debited to the electronic cash ledger.
- (11) If the refund so claimed is rejected, either fully or partly, the amount debited under sub-rule (10), to the extent of rejection, shall be credited to the electronic cash ledger by the proper officer by an order made in **FORM GST PMT-03**.
- (12) A registered person shall, upon noticing any discrepancy in his electronic cash ledger, communicate the same to the officer exercising jurisdiction in the matter, through the common portal in **FORM GST PMT-04**.
- ¹¹[(13) A registered person may, on the common portal, transfer any amount of tax, interest, penalty, fee or any other amount available in the electronic cash ledger under the Act to the electronic cash ledger for integrated tax, central tax, State tax or Union territory tax or cess in **FORM GST PMT-09**.]
- ¹²[(14) A registered person may, on the common portal, transfer any amount of tax, interest, penalty, fee or any other amount available in the electronic cash ledger under the Act to the electronic cash ledger for central tax or integrated tax of a distinct person as specified in sub-section (4) or, as the case may be, sub-section (5) of section 25, in **FORM GST PMT- 09**:

Provided that no such transfer shall be allowed if the said registered person has any unpaid liability in his electronic liability register.]

Explanation 1.—The refund shall be deemed to be rejected if the appeal is finally rejected.

Explanation 2.—For the purposes of this rule, it is hereby clarified that a refund shall be deemed to be rejected, if the appeal is finally rejected or if the claimant gives an undertaking to the proper officer that he shall not file an appeal.

31/2019–Central Tax, dt. 28-06-2019 w.e.f. 28-06-2019.

¹¹ Sub-rule (13) inserted by Noti. No. 31/2019–Central Tax, dt. 28-06-2019. It is made effective from 21-04-2020 by Noti. No. 37/2020–Central Tax, dt. 28-04-2020.

¹² Sub-rule (14) inserted by Noti. No. 14/2022–Central Tax, dt. 05-07-2022 w.e.f. 05-07-2022.