

Section 49A

¹[Section 49A. Utilisation of input tax credit subject to certain conditions.-

Notwithstanding anything contained in [section 49](#), the input tax credit on account of central tax, State tax or Union territory tax shall be utilised towards payment of integrated tax, central tax, State tax or Union territory tax, as the case may be, only after the input tax credit available on account of integrated tax has first been utilised fully towards such payment.]

1. Inserted by s. 21 of The Central Goods and Services Tax (Amendment) Act, 2018 (No. 31 of 2018) -Brought into force w.e.f. 01st February, 2019.

Rule 85

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.

(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](#) .

1. Substituted (w.e.f. 01.10.2022) vide [Notification No. 19/2022- CT](#) dated 28.09.2022 for "said person".

2. Omitted (w.e.f. 01.10.2022) vide [Notification No. 19/2022 - CT](#) dated 28.09.2022 for "the amount of tax and interest payable as a result of mismatch under section 42 or section 43 or section 50; or"

3 . Inserted (w.e.f. 01.02.2019) vide [Notification No. 03/2019-CT](#) dated 29.01.2019.

Rule 86

Rule 86. Electronic Credit Ledger.-

(1) The electronic credit ledger shall be maintained in [FORM GST PMT-02](#) for each registered person eligible for input tax credit under the Act on the common portal and every claim of input tax credit under the Act shall be credited to the said ledger.

(2) The electronic credit ledger shall be debited to the extent of discharge of any liability in accordance with the provisions of [section 49](#) ¹[or [section 49A](#) or [section 49B](#)].

(3) Where a registered person has claimed refund of any unutilized amount from the electronic credit ledger in accordance with the provisions of [section 54](#), the amount to the extent of the claim shall be debited in the said ledger.

(4) If the refund so filed is rejected, either fully or partly, the amount debited under sub rule (3), to the extent of rejection, shall be re-credited to the electronic credit ledger by the proper officer by an order made in [FORM GST PMT-03](#).

²[(4A) Where a registered person has claimed refund of any amount paid as tax wrongly paid or paid in excess for which debit has been made from the electronic credit ledger, the said amount, if found admissible, shall be re-credited to the electronic credit ledger by the proper officer by an order made in [FORM GST PMT-03](#).]

³[(4B) Where a registered person deposits the amount of erroneous refund sanctioned to him, -
(a) under sub-section (3) of [section 54](#) of the Act, or
(b) under sub-rule (3) of [rule 96](#), ⁴[****],
along with interest and penalty, wherever applicable, through [FORM GST DRC-03](#), by debiting the electronic cash ledger, on his own or on being pointed out, an amount equivalent to the amount of erroneous refund deposited by the registered person shall be re-credited to the electronic credit ledger by the proper officer by an order made in [FORM GST PMT-03A](#).]

(5) Save as provided in the provisions of this Chapter, no entry shall be made directly in the electronic credit ledger under any circumstance.

(6) A registered person shall, upon noticing any discrepancy in his electronic credit ledger, communicate the same to the officer exercising jurisdiction in the matter, through the common portal in [FORM GST PMT-04](#).

Explanation. - 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.

1. Inserted (w.e.f. 01.02.2019) vide [Notification No. 03/2019-CT](#) dated 29.01.2019.

2. Inserted vide [Notification No. 16/2020-CT](#) dated 23.03.2020.

3. Inserted vide [Notification No. 14/2022-CT](#) dated 05.07.2022.

4. Omitted "in contravention of sub-rule (10) of rule 96" vide [Notification No. 20/2024-CT](#) dated 08.10.2024.