

Section 51

*Section 51. Tax deduction at source.-

(1) Notwithstanding anything to the contrary contained in this Act, the Government may mandate,-

(a) a department or establishment of the Central Government or State Government; or

(b) local authority; or

(c) Governmental agencies; or

(d) such persons or category of persons as may be notified by the Government on the recommendations of the Council, (hereafter in this section referred to as "the deductor"), to deduct tax at the rate of one per cent. from the payment made or credited to the supplier (hereafter in this section referred to as "the deductee") of taxable goods or services or both, where the total value of such supply, under a contract, exceeds two lakh and fifty thousand rupees:

Provided that no deduction shall be made if the location of the supplier and the place of supply is in a State or Union territory which is different from the State or as the case may be, Union territory of registration of the recipient.

Explanation .-For the purpose of deduction of tax specified above, the value of supply shall be taken as the amount excluding the central tax, State tax, Union territory tax, integrated tax and cess indicated in the invoice.

(2) The amount deducted as tax under this section shall be paid to the Government by the deductor within ten days after the end of the month in which such deduction is made, in such manner [as may be prescribed](#).

[1\[\(3\) A certificate of tax deduction at source shall be issued in such form and in such manner as may be prescribed.\]](#).

(4) [2\[****\]](#)

(5) The deductee shall claim credit, in his electronic cash ledger, of the tax deducted and reflected in the return of the deductor furnished under sub-section (3) of [section 39](#), in such manner [as may be prescribed](#).

(6) If any deductor fails to pay to the Government the amount deducted as tax under sub-section (1), he shall pay interest in accordance with the provisions of sub-section (1) of [section 50](#), in addition to the amount of tax deducted.

(7) The determination of the amount in default under this section shall be made in the manner specified in [section 73](#) or [section 74](#) [3\[or section 74A\]](#).

(8) The refund to the deductor or the deductee arising on account of excess or erroneous deduction shall be dealt with in accordance with the provisions of [section 54](#):

Provided that no refund to the deductor shall be granted, if the amount deducted has been credited to the electronic cash ledger of the deductee.

* [Section 51\(1\) enforced w.e.f. 18-09-2017 with respect to persons special under \(a\), \(b\) and \(d\) of section 51\(1\).](#) Provisions of sub-sections (2) to (8) of section 51 have not so far been brought into force. [Notification No. 50/2018 –](#)

Central Tax on **September 13, 2018** superseded the previous 2017 order and formally appointed **October 1, 2018**, as the definitive date on which all operational provisions of Section 51 came into full effect for specified deductors.

1. Substituted by s. 124 of The Finance Act, 2020 (No. 12 of 2020) for -

"(3) The deductor shall furnish to the deductee a certificate mentioning therein the contract value, rate of deduction, amount deducted, amount paid to the Government and such other particulars in such manner as may be prescribed. "

-Brought into force w.e.f. 01st January, 2021 by Notification No. 92/2020-C.T., dated 22-12-2020.

2. Omitted by s. 124 by The Finance Act, 2020 (No. 12 of 2020) -

"(4) If any deductor fails to furnish to the deductee the certificate, after deducting the tax at source, within five days of crediting the amount so deducted to the Government, the deductor shall pay, by way of a late fee, a sum of one hundred rupees per day from the day after the expiry of such five days period until the failure is rectified, subject to a maximum amount of five thousand rupees. "

-Brought into force w.e.f. 01st January, 2021 vide Notification No. 92/2020-C.T., dated 22-12-2020.

3. Inserted by section 127 of The Finance Act (No. 2) Act, 2024 No. 15 of 2024 dated 16.08.2024.

Rule 8

Rule 8. Application for registration. -

1[(1) Every person who is liable to be registered under sub-section (1) of section 25 and every person seeking registration under sub-section (3) of section 25 (hereafter in this Chapter referred to as "the applicant"), except—

(i) a non-resident taxable person;

(ii) a person required to deduct tax at source under section 51;

(iii) a person required to collect tax at source under section 52;

(iv) 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 or a person supplying online money gaming from a place outside India to a person in India referred to in section 14A under the Integrated Goods and Services Tax Act, 2017 (13 of 2017),

shall, before applying for registration, declare his Permanent Account Number, State or Union territory in Part A of FORM GST REG-01 on the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

Provided that every person being an Input Service Distributor shall make a separate application for registration as such Input Service Distributor.]

(2) (a) The Permanent Account Number shall be validated online by the common portal from the database maintained by the Central Board of Direct Taxes 4[and shall also be verified through separate one-time passwords sent to the mobile number and e-mail address linked to the Permanent Account Number].

(b) 5[****]

(c) 6[****]

(3) On successful verification of the Permanent Account Number, mobile number and email address, a temporary reference number shall be generated and communicated to the applicant on the said mobile number and e-mail address.

(4) Using the reference number generated under sub-rule (3), the applicant shall electronically submit an application in Part B of [FORM GST REG-01](#), duly signed or verified through electronic verification code, along with the documents specified in the said Form at the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

2[3[(4A) Where an applicant, other than a person notified under sub-section (6D) of section 25, opts for authentication of Aadhaar number, he shall, while submitting the application under sub-rule (4), undergo authentication of Aadhaar number and the date of submission of the application in such cases shall be the date of authentication of the Aadhaar number, or fifteen days from the submission of the application in Part B of FORM GST REG-01 under sub-rule (4), whichever is earlier.

Provided that every application made under sub-rule (4) by a person, other than a person notified under sub-section (6D) of section 25, who has opted for authentication of Aadhaar number and is identified on the common portal, based on data analysis and risk parameters, shall be followed by biometric-based Aadhaar authentication and taking photograph of the applicant where the applicant is an individual or of such individuals in relation to the applicant as notified under sub-section

(6C) of section 25 where the applicant is not an individual, along with the verification of the original copy of the documents uploaded with the application in FORM GST REG-01 at one of the Facilitation Centres notified by the Commissioner for the purpose of this sub-rule and the application shall be deemed to be complete only after completion of the process laid down under this proviso.]]

10[Provided further that every application made under sub-rule (4) by a person, other than a person notified under sub-section (6D) of section 25, who has not opted for authentication of Aadhaar number, shall be followed by taking photograph of the applicant where the applicant is an individual or of such individuals in relation to the applicant as notified under sub-section (6C) of section 25 where the applicant is not an individual, along with the verification of the original copy of the documents uploaded with the application in FORM GST REG-01 at one of the Facilitation Centers notified by the Commissioner for the purpose of this sub-rule and the application shall be deemed to be complete only after successful verification as laid down under this proviso.]

7[(4B) The Central Government may, on the recommendations of the Council, by notification specify the States or Union territories wherein the 9[proviso to] sub-rule (4A) shall not apply.]

(5) On receipt of an application under sub-rule (4) 8[or sub-rule (4A)], an acknowledgement shall be issued electronically to the applicant in [FORM GST REG-02](#) .

(6) A person applying for registration as a casual taxable person shall be given a temporary reference number by the common portal for making advance deposit of tax in accordance with the provisions of [section 27](#) and the acknowledgement under sub-rule (5) shall be issued electronically only after the said deposit.

1. Substituted vide [Notification No. 51/2023-CT](#) dated 29.09.2023 for "Every person, other than a non-resident taxable person, a person required to deduct tax at source under section 51, a person required to collect tax at source under section 52 and 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) who is liable to be registered under sub-section (1) of section 25 and every person seeking registration under sub-section (3) of section 25 (hereafter in this Chapter referred to as "the applicant") shall, before applying for registration, declare his Permanent Account Number, [****] State or Union territory in Part A of FORM GST REG-01 on the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

[****]

[Provided] that every person being an Input Service Distributor shall make a separate application for registration as such Input Service Distributor."

2. Substituted vide [Notification No. 04/2023-CT](#) dated 31.03.2023 for "Every application made under sub-rule (4) by a person, other than a person notified under sub-section (6D) of section 25, who has opted for authentication of Aadhaar number and is identified on the common portal, based on data analysis and risk parameters, shall be followed by biometric-based Aadhaar authentication and taking photograph of the applicant where the applicant is an individual or of such individuals in relation to the applicant as notified under sub-section (6C) of section 25 where the applicant is not an individual, along with the verification of the original copy of the documents uploaded with the application in FORM GST REG-01 at one of the Facilitation Centres notified by the Commissioner for the purpose of this sub-rule and the application shall be deemed to be complete only after completion of the process laid down under this sub-rule."

3. Specified vide [Notification No. 26/2022-CT](#) dated 26.12.2022 that "the provisions of sub-rule (4A) of rule 8 of the said rules shall not apply in all the States and Union territories except the State of Gujarat."

4. Inserted vide [Notification No. 26/2022-CT](#) dated 26.12.2022.

5. Omitted vide [Notification No. 26/2022-CT](#) dated 26.12.2022 for "The mobile number declared under sub-rule (1) shall be verified through a onetime password sent to the said mobile number; and".

6. Omitted vide Notification No. 26/2022-CT dated 26.12.2022 for "The e-mail address declared under sub-rule (1) shall be verified through a separate one-time password sent to the said e-mail address."

7. Inserted vide Notification No. 26/2022-CT dated 26.12.2022.

8. Inserted vide Notification No. 26/2022-CT dated 26.12.2022.

9. Substituted vide Notification No. 04/2023-CT dated 31.03.2023 for "provisions of".

10. Inserted vide Notification No. 12/2024-CT dated 10.07.2024 (w.e.f. 11th day of February, 2025, appointed vide Notification No. 09/2025-CT, dated 11.02.2025).

Rule 12

Rule 12. Grant of registration to persons required to deduct tax at source or to collect tax at source. -

(1) Any person required to deduct tax in accordance with the provisions of [section 51](#) or a person required to collect tax at source in accordance with the provisions of [section 52](#) shall electronically submit an application, duly signed or verified through electronic verification code, in [FORM GST REG-07](#) for the grant of registration through the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

1[(1A) A person applying for registration to 2[deduct or] collect tax in accordance with the provisions of 2[[section 51](#), or, as the case maybe,] [section 52](#), in a State or Union territory where he does not have a physical presence, shall mention the name of the State or Union territory in PART A of the application in [FORM GST REG-07](#) and mention the name of the State or Union territory in PART B thereof in which the principal place of business is located which may be different from the State or Union territory mentioned in PART A.]

(2) The proper officer may grant registration after due verification and issue a certificate of registration in [FORM GST REG-06](#) within a period of three working days from the date of submission of the application.

(3) Where, 3[on a request made in writing by a person to whom a registration has been granted under sub-rule (2) or] upon an enquiry or pursuant to any other proceeding under the Act, the proper officer is satisfied that a person to whom a certificate of registration in [FORM GST REG-06](#) has been issued is no longer liable to deduct tax at source under [section 51](#) or collect tax at source under [section 52](#), the said officer may cancel the registration issued under sub-rule (2) and such cancellation shall be communicated to the said person electronically in [FORM GST REG-08](#):

Provided that the proper officer shall follow the procedure as provided in [rule 22](#) for the cancellation of registration.

1. Inserted vide [Notification No.74/2018-CT dated 31.12.2018](#).

2. Inserted vide [Notification No.33/2019-CT dated 18.07.2019](#).

3. Inserted vide [Notification No. 26/2022-CT dated 26.12.2022](#).

Rule 61

1[Rule 61. Form and manner of furnishing of return.-

(1) Every registered person other than a person referred to in [section 14](#) of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) or an Input Service Distributor or a non-resident taxable person or a person paying tax under [section 10](#) or [section 51](#) or, as the case may be, under [section 52](#) shall furnish a return in [FORM GSTR-3B](#), electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner, as specified under -

(i) sub-section (1) of [section 39](#), for each month, or part thereof, on or before the twentieth day of the month succeeding such month:

(ii) proviso to sub-section (1) of [section 39](#), for each quarter, or part thereof, for the class of registered persons mentioned in column (2) of the Table given below, on or before the date mentioned in the corresponding entry in column (3) of the said Table, namely:-

Table

S. No.	Class of registered persons	Due Date
(1)	(2)	(3)
1.	Registered persons whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep.	twenty-second day of the month succeeding such quarter.
2.	Registered persons whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi.	twenty-fourth day of the month succeeding such quarter.

(2) Every registered person required to furnish return, under sub-rule (1) shall, subject to the provisions of [section 49](#), discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act or the provisions of this Chapter by debiting the electronic cash ledger or electronic credit ledger and include the details in the return in [FORM GSTR-3B](#).

(3) Every registered person required to furnish return, every quarter, under clause (ii) of sub rule (1) shall pay the tax due under proviso to sub-section (7) of [section 39](#), for each of the first two months of the quarter, by depositing the said amount in [FORM GST PMT-06](#), by the twenty fifth day of the month succeeding such month:

Provided that the Commissioner may, on the recommendations of the Council, by notification, extend the due date for depositing the said amount in [FORM GST PMT-06](#), for such class of taxable persons as may be specified therein:

Provided further that any extension of time limit notified by the Commissioner of State tax or Union territory tax shall be deemed to be notified by the Commissioner:

Provided also that while making a deposit in [FORM GST PMT-06](#), such a registered person may -

(a) for the first month of the quarter, take into account the balance in the electronic cash ledger.

(b) for the second month of the quarter, take into account the balance in the electronic cash ledger excluding the tax due for the first month.

(4) The amount deposited by the registered persons under sub-rule (3) above, shall be debited while filing the return for the said quarter in [FORM GSTR-3B](#), and any claim of refund of such amount lying in balance in the electronic cash ledger, if any, out of the amount so deposited shall be permitted only after the return in [FORM GSTR-3B](#) for the said quarter has been filed.]

1. Substituted w.e.f. 01.01.2021 vide [Notification No. 82/2020-CT](#) dated 10.11.2020 for

" Rule 61. Form and manner of submission of monthly return .- (1) Every registered person other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 or an Input Service Distributor or a non-resident taxable person or a person paying tax under section 10 or section 51 or, as the case may be, under section 52 shall furnish a return specified under sub-section (1) of section 39 in FORM GSTR-3 electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.

(2) Part A of the return under sub-rule (1) shall be electronically generated on the basis of information furnished through FORM GSTR-1, FORM GSTR-2 and based on other liabilities of preceding tax periods.

(3) Every registered person furnishing the return under sub-rule (1) shall, subject to the provisions of section 49, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act or the provisions of this Chapter by debiting the electronic cash ledger or electronic credit ledger and include the details in Part B of the return in FORM GSTR-3 .

(4) A registered person, claiming refund of any balance in the electronic cash ledger in accordance with the provisions of sub-section (6) of section 49, may claim such refund in Part B of the return in FORM GSTR-3 and such return shall be deemed to be an application filed under section 54.

[(5) Where the time limit for furnishing of details in FORM GSTR-1 under section 37 or in FORM GSTR-2 under section 38 has been extended, the return specified in sub-section (1) of section 39 shall, in such manner and subject to such conditions as the Commissioner may, by notification, specify, be furnished in FORM GSTR-3B electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

Provided that where a return in FORM GSTR-3B is required to be furnished by a person referred to in sub-rule (1) then such person shall not be required to furnish the return in FORM GSTR-3 .]

[(6) Every registered person other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) or an Input Service Distributor or a non-resident taxable person or a person paying tax under section 10 or section 51 or, as the case may be, under section 52 shall furnish a return in FORM GSTR-3B, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner, on or before the twentieth day of the month succeeding such tax period:

Provided that for taxpayers having an aggregate turnover of up to five crore rupees in the previous financial year, whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep, the return in FORM GSTR-3B of the said rules for the months of October, 2020 to March, 2021 shall be furnished electronically through the common portal, on or before the twenty-second day of the month succeeding such month:

Provided further that for taxpayers having an aggregate turnover of up to five crore rupees in the previous financial year, whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi, the return in FORM GSTR-3B of the said rules for the months of October, 2020 to March, 2021 shall be furnished electronically through the common portal, on or before the twenty-fourth day of the month succeeding such month.]
(Inserted vide *Notification No. 82/2020-CT dated 10.11.2020*)

Rule 66

Rule 66. Form and manner of submission of return by a person required to deduct tax at source . -

(1) Every registered person required to deduct tax at source under [section 51](#) (hereafter in this rule referred to as deductor) shall furnish a return in [FORM GSTR-7](#) ⁴[, on or before the tenth day of the month succeeding the calendar month,] electronically through the common portal either directly or from a Facilitation Centre notified by the Commissioner.

(2) The details furnished by the deductor under sub-rule (1) shall be made available electronically to each of the ¹[deductees] on the common portal after ²[****] filing of [FORM GSTR-7](#) ³[for claiming the amount of tax deducted in his electronic cash ledger after validation].

(3) The certificate referred to in sub-section (3) of [section 51](#) shall be made available electronically to the deductee on the common portal in [FORM GSTR-7A](#) on the basis of the return furnished under sub-rule (1).

1. Substituted vide [Notification No. 31/2019 - CT dated 28.06.2019](#).

2. Omitted vide [Notification No. 31/2019 - CT dated 28.06.2019](#).

3. Inserted vide [Notification No. 31/2019 - CT dated 28.06.2019](#).

4. Inserted (w.e.f. 01.11.2024)) vide [Notification No. 20/2024-CT dated 08.10.2024](#).

Rule 80

Rule 80. Annual return .-

1[(1) Every registered person, other than those referred to in the second proviso to [section 44](#), an Input Service Distributor, a person paying tax under [section 51](#) or [section 52](#), a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year as specified under [section 44](#) electronically in [FORM GSTR-9](#) on or before the thirty-first day of December following the end of such financial year through the common portal either directly or through a Facilitation Centre notified by the Commissioner:

Provided that a person paying tax under [section 10](#) shall furnish the annual return in [FORM GSTR-9A](#) .

2[(1A) Notwithstanding anything contained in sub-rule (1), for the financial year 2020-2021 the said annual return shall be furnished on or before the twenty-eighth day of February, 2022.]

(2) Every electronic commerce operator required to collect tax at source under [section 52](#) shall furnish annual statement referred to in sub-section (5) of the said section in FORM GSTR -9B .

(3) Every registered person, other than those referred to in the second proviso to [section 44](#), an Input Service Distributor, a person paying tax under [section 51](#) or [section 52](#), a casual taxable person and a non-resident taxable person, whose aggregate turnover during a financial year exceeds five crore rupees, shall also furnish a self-certified reconciliation statement as specified under [section 44](#) in [FORM GSTR-9C](#) along with the annual return referred to in sub-rule (1), on or before the thirty-first day of December following the end of such financial year, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.]

2[(3A) Notwithstanding anything contained in sub-rule (3), for the financial year 2020-2021 the said self-certified reconciliation statement shall be furnished along with the said annual return on or before the twenty-eighth day of February, 2022.]

1. Substituted vide [Notification No. 30/2021-CT dated 30.07.2021](#) for

"Rule 80. Annual return.-

(1) Every registered person, other than an Input Service Distributor, a person paying tax under [section 51](#) or [section 52](#), a casual taxable person and a non-resident taxable person, shall furnish an annual return as specified under sub-section (1) of [section 44](#) electronically in [FORM GSTR-9](#) through the common portal either directly or through a Facilitation Centre notified by the Commissioner:

Provided that a person paying tax under [section 10](#) shall furnish the annual return in [FORM GSTR-9A](#).

(2) Every electronic commerce operator required to collect tax at source under [section 52](#) shall furnish annual statement referred to in sub-section (5) of the said section in [FORM GSTR -9B](#) .

(3) Every registered person [other than those referred to in the proviso to sub-section(5) of [section 35](#),] whose aggregate turn over during a financial year exceeds two crore rupees shall get his accounts audited as specified under sub-section (5) of [section 35](#) and he shall furnish a copy of audited annual accounts and a reconciliation statement, duly certified, in [FORM GSTR-9C](#), electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.

[Provided that for the financial year 2018-2019 and 2019-2020, every registered person whose aggregate turnover exceeds five crore rupees shall get his accounts audited as specified under sub-section (5) of [section 35](#) and he shall furnish a copy of audited annual accounts and are conciliation statement, duly certified, in [FORM GSTR-9C](#) for the said financial year, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.] "

2. Inserted vide Notification No. 40/2021-CT dated 29.12.2021.

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 87

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 authorised 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 authorised 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 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:

¹[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 ~~6~~[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 Inter bank 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 ⁷[as per rule 16A].

(5) Where the payment is made by way of National Electronic Fund Transfer or Real Time Gross Settlement, ³[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.

⁵[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 ²[****] 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 ²[****].

(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](#).

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.

4[(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](#).]

3[(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.]

1. Substituted vide [Notification No. 22/2017 - CT dated 17.08.2017](#).

2. Omitted vide [Notification No. 31/2019 - CT dated 28.06.2019](#).

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

4. Inserted vide [Notification No. 31/2019 - CT dated 28.06.2019](#) with effect from 21.04.2020 as notified by [Notification No. 37/2020 - CT dated 28.04.2020](#).

5. Inserted vide [Notification No. 26/2022-CT dated 26.12.2022](#).

6. Substituted vide [Notification No. 51/2023-CT dated 29.09.2023](#).

7. Inserted (w.e.f. yet to be notified) vide [Notification No. 07/2025-CT dated 23.01.2025](#).