

Government of India /State  
Department of -----

**Form GST PMT -2**

(See Rule ---- )

**Electronic Credit Ledger of Taxpayer**

(To be maintained at the Common Portal)

GSTIN –  
Name –  
Period - From ----- To ----- (dd/mm/yyyy)  
Act - /All

Sr No	Date (dd/mm/yyyy)	Reference No.	Tax Period, if applicable	Description	Type of Transaction [Debit (DR) / Credit (CR)]	SGST/CGST/IGST				Balance			
						Matched	Mis-matched	Provisional	Total	Matched	Mis-matched	Provisional	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14

**Note –**

1. Credit of inputs, capital goods, reverse charge claimed in return; Credit received through ISD; credit on account of merger, pre-registration etc. will be recorded separately in the ledger.
2. Utilisation of credit from the same major head or from other major head (cross utilization) will be recorded accordingly.
3. Utilisation of credit for return and other than return related liabilities will be recorded separately.
4. Refund claimed from ITC ledger will be reduced and if rejected or withdrawn will be credited back.