

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

**Form GST PMT –1**

(See Rule ----)

**Electronic Tax Liability Register of Taxpayer  
(Part-II: Other than return related liabilities)**

(To be maintained at the Common Portal)

GSTIN –

Name –

Period - From ----- To ----- (dd/mm/yyyy)

Act - /All

Sr No.	Date (dd/m m/ yyyy)	Reference No.	Tax Period, if applica ble	Descript ion	Type of Transaction [Debit (DR) (Payable) / Credit (CR) (Paid)/ Reduction (RD)/ Refund claimed (RF)]	SGST/CGST/IGST						Balance (Payable)						Status (Staye d /Un- staye d )
						Ta x	Intere st	Penalt y	Fe e	Othe rs	Tot al	Ta x	Intere st	Penalt y	Fe e	Othe rs	Tot al	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19

**Note –**

1. All liabilities, other than return, accruing will be recorded in the ledger.
2. All payments made out of cash or credit ledger against the liabilities would be recorded.
3. Reduction or enhancement in the amount payable due to decision of appeal, rectification, revision, review etc.
4. Negative balance can occur for a single Demand ID also if appeal is allowed/partly allowed. Overall closing balance can still be positive.
5. Refund of pre-deposit can be claimed for a particular demand ID if appeal is allowed in favour of taxpayer even though the overall balance may still be positive.
6. The closing balance in this part shall not have any effect on filing of return.
7. Reduction in amount of penalty would be automatic based on payment made after SCN or within the time specified in Act.