

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

Form GST PMT –1 (See Rule ----)

Electronic Tax Liability Register of Taxpayer
(Part–I: Return related liabilities)
(To be maintained at the Common Portal)

GSTIN –
Name –
Tax Period –
Act - /All

Sr No	Date (dd/mm/yyyy)	Reference No.	Description	Type of Transaction [Debit (DR) (Payable) / Credit (CR) (Paid)]	SGST/CGST/IGST						Balance (Payable)					
					Tax	Interest	Penalty	Fee	Others	Total	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

Note –

1. All liabilities accruing due to return and payments made against the liabilities will be recorded in this ledger.
2. Liabilities for opting composition, cancellation of registration will also be covered in this part. Such liabilities shall be populated in the liability register of the tax period in which the date of application or order falls as the case may be.
3. Return would be treated as invalid if closing balance is positive.
4. The taxpayer would not be able to file return of a tax period if liabilities relating to previous tax period's return are not discharged completely