**FORM GST PMT –02**

*[See rule 86(1)]*

**Electronic Credit Ledger of Registered Person**

*(To be maintained at the Common Portal)*

GSTIN –

Name (Legal) – Trade name, if any -

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

Act - Central Tax/State Tax/UT Tax/Integrated Tax/CESS /All

(Amount in Rs.)

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Sr No. | Date (dd/m m/ yyyy) | Refere nce No. | Tax Period, if any | Description (Source of credit & purpose of utilisation) | Transaction Type  [Debit (DR)  / Credit (CR)] | Credit / Debit | | | | | | Balance available | | | | | |
| Central Tax | State Tax | UT  Tax | Integr ated Tax | CESS | Total | Central Tax | State Tax | UT  Tax | Integr ated Tax | CESS | Total |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

**Balance of Provisional credit**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Sr.  No. | Tax period | Amount of provisional credit balance | | | | | |
| Central  Tax | State  Tax | UT Tax | Integrated  Tax | Cess | Total |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|  |  |  |  |  |  |  |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |

**Note –**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Sr.  No. | Tax period | Amount of mismatch credit | | | | | |
| Central  Tax | State  Tax | UT Tax | Integrated  Tax | Cess | Total |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |

**Mismatch credit (other than reversed)**

1. All type of credits as per return, credit on account of merger, credit due on account of pre-registration inputs, etc., credit due to opting out from composition scheme, transition etc. will be recorded in the credit ledger.
2. Description will include sources of credit (GSTR-3, GSTR-6 etc.) and utilisation thereof towards liability related to return or demand etc.Refund claimed from the ledger will be debited and if the claim is rejected, then it will be credited back to the ledger to the extent of rejection.