

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) | Reference 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 | Integrated Tax | CESS | Total | Central Tax | State Tax | UT Tax | Integrated 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 |
| | | | | | | | |
| | | | | | | | |

Mismatch credit (other than reversed)

| 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 |
| | | | | | | | |
| | | | | | | | |

Note –

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.