

Details analysis on filing of PMT-09

The CBIC has recently introduced Form PMT-09 for transfer of amount from one head to another head. This enables a registered taxpayer to transfer any amount of tax, interest, penalty, etc. that is available in the electronic cash ledger, to the appropriate tax or cess head under IGST, CGST and SGST in the electronic cash ledger.

Hence, if a taxpayer has wrongly paid CGST instead of SGST, he can now rectify the same using Form PMT-09 by reallocating the amount from the CGST head to the SGST head.

Key points to note about Form GST PMT-09:

- ✓ If the wrong tax has already been utilized for making any payment, then this form is not useful. This Form only allows transfer of the amounts that are available in the electronic cash ledger.
- ✓ For instance, in case an amount has been misreported in the GSTR-3B, there is no way to rectify the same as the GSTR-3B is non-editable. In such case, only and adjustment in the next month's return can be made.
- ✓ The amount once utilized and removed from cash ledger cannot be reallocated.
- ✓ Major head refers to- Integrated tax, Central tax, State/UT tax, and Cess.
- ✓ Minor head refers to- Tax, Interest, Penalty, Fee and Others.

Filing Procedure of PMT-09

To file the GST PMT-09 on the GST Portal, perform following steps:

1. Access the <https://www.gst.gov.in/> URL. The GST Home page is displayed.
2. Click the **Services > Ledgers > Electronic Cash Ledger**.

Financial Year	Month	Cash balance as on date :- 21-04-2020
2020-2021	April	₹ 6.00

- [Electronic Cash Ledger](#)
- [File GST PMT-09 For Transfer of Amount](#)
- [View Filed GST PMT-09](#)

3. Click on "File GST PMT-09 For Transfer of Amount" , then the following window is displayed with following details:

CASH LEDGER BALANCE

Cash ledger balance-available for transfer

Description	Cash ledger balance				
	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Total (₹)
Tax	<input type="text" value="₹0.00"/>	<input type="text" value="₹3.00"/>	<input type="text" value="₹3.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹6.00"/>
Interest	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>
Fee	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>
Penalty	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>
Others	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>

Cash ledger balance-preview of updated balance

Description	Cash ledger balance				
	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Total (₹)
Tax	<input type="text" value="₹0.00"/>	<input type="text" value="₹3.00"/>	<input type="text" value="₹3.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹6.00"/>
Interest	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>
Fee	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>
Penalty	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>
Others	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>

Add record

Transfer amount from			Transfer amount to		
Major head	Minor head	Amount available	Major head	Minor head	Amount
<div>Select ▼</div>	<div>Select ▼</div>	<div></div>	<div>Select ▼</div>	Tax	<input type="text" value="₹0.00"/>
				Interest	<input type="text" value="₹0.00"/>
				Penalty	<input type="text" value="₹0.00"/>
				Fee	<input type="text" value="₹0.00"/>

❑ **Cash ledger balance-available for transfer** : In this table, we will able to view the balance available in an electronic cash ledger.

❑ **Cash ledger balance-preview of updated balance** : In this table, we will able to view the updated balance of cash ledger after updating the details as per the requirement (Under Major head / Minor head).

❑ **Add record** : In these table, we will enter the details in “Transfer amount from” and “Transfer amount to” column as per the requirement.

4. We need to enter the details in “Add record” table to proceed the Form. Let’s discuss this with the help of an example.

My electronic cash ledger balance is Rs. 6 (Rs. 3 under CGST and SGST) under tax head and **I need to transfer the CGST amount in SGST head with same minor head i.e. tax.** Let’s see with the help of a screenshot:

i. Please see my **Cash ledger balance-available for transfer** , where Rs. 6 balance is reflected under tax head.

Cash ledger balance-available for transfer

Description	Cash ledger balance				
	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Total (₹)
Tax	₹0.00	₹3.00	₹3.00	₹0.00	₹6.00
Interest	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
Fee	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
Penalty	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
Others	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00

ii. We will enter the details in “Add record” table:

Add record

Transfer amount from			Transfer amount to		
Major head	Minor head	Amount available	Major head	Minor head	Amount
CGST	Tax	₹3.00	SGST	Tax	₹3.00
				Interest	₹0.00
				Penalty	₹0.00
				Fee	₹0.00
				Others	₹0.00

As per the example **I need to transfer the CGST amount in SGST head with same minor head i.e. tax.** The following details I have entered:

Transfer Amount From: In this table, we need to enter the details of the head (Major, Minor and Amount available) from which amount needs to be transferred.

Transfer Amount to: In this table, we need to enter the details of the head (Major, Minor and Amount) where we need to transfer the amount.

lii. After entering the details in add record, amount will get updated in **Cash ledger balance-preview of updated balance** after clicking on save tab.

Warning

Are you sure, the amount indicated as above is intended to be transferred?

NO YES

Transfer Amount From

Major head	Minor head	Amount available
	Tax	₹3.00

Transfer Amount to

Major head	Minor head	Amount
	Tax	₹3.00
	Interest	₹0.00
	Penalty	₹0.00
	Fee	₹0.00
	Others	₹0.00

BACK SAVE

Cash ledger balance-preview of updated balance

Description	Cash ledger balance				
	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Total (₹)
Tax	₹0.00	₹0.00	₹6.00	₹0.00	₹6.00
Interest	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
Fee	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
Penalty	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
Others	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00

* Updated balance of Rs. 6 is reflected in SGST under tax head.

5. When we saved the details, the entered details will get reflected with processed records.

Processed records(validated successfully)

Amount transferred from		Amount transferred to			
Major head	Minor head	Major head	Minor head	Total amount	
CGST	Tax	SGST	view	₹3.00	

6. Click on **“Proceed to file”**, then following screen is displayed.

Cash ledger balance-preview updated cash ledger balance

Description	Cash ledger balance				
	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Total (₹)
Tax	₹0.00	₹0.00	₹6.00	₹0.00	₹6.00
Interest	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
Fee	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
Penalty	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
Others	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00

Details of amount to be transferred from one account head

Amount transferred from		Amount transferred to		
Major head	Minor head	Major head	Minor head	Total amount
CGST	Tax	SGST	<div>Tax</div>	₹3.00

Verification

☐ I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

BACK

FILE GST PMT-09

7. Click on declaration box and select the authorised signatory.

Verification

☒ I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

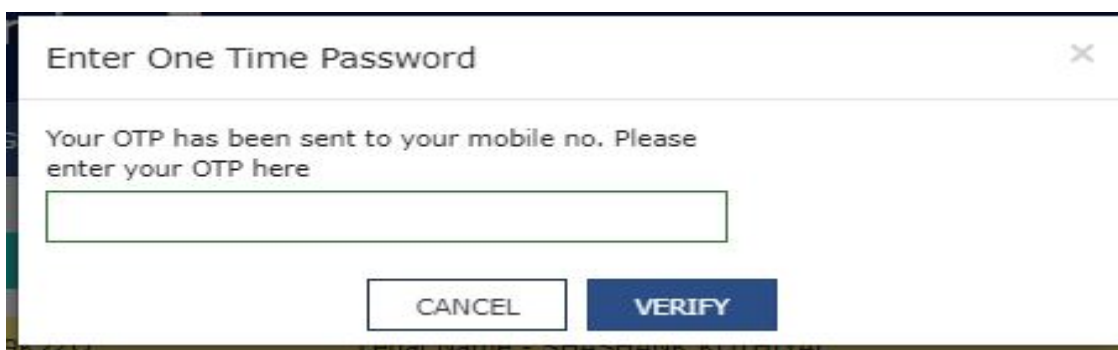
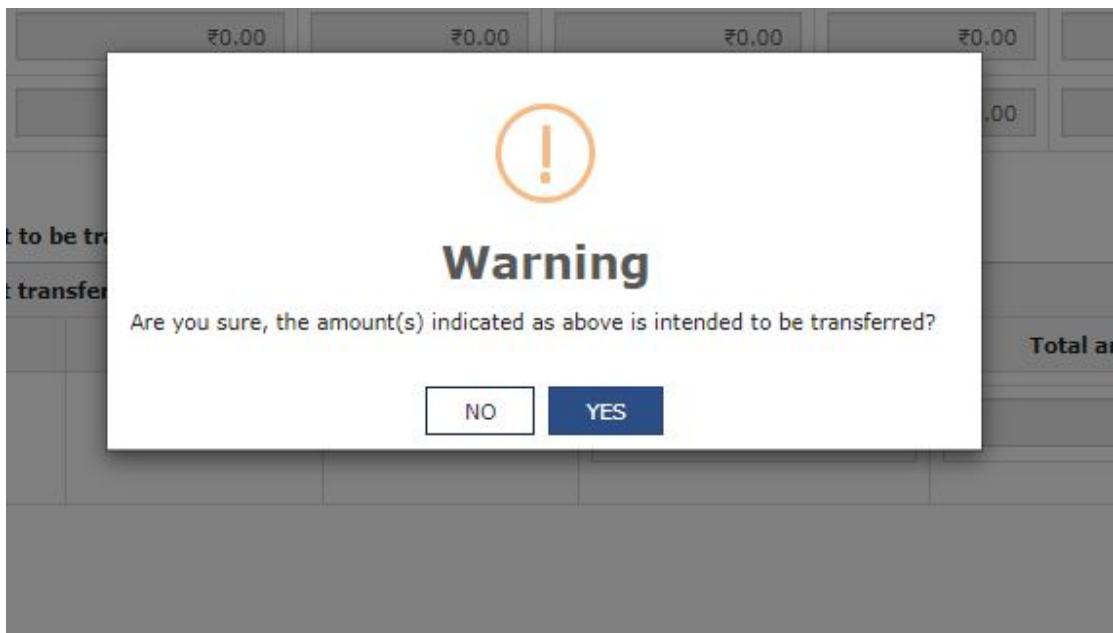
Authorised Signatory*

SHASHANK KOTHIYAL

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FILE GST PMT-09

8. Click on “File GST PMT-09” and enter the OTP.



9. The success message is displayed and ARN will sent to your e-mail address and mobile phone number.
10. After successfully filing of PMT-09 , amount will get updated to cash ledger.

Cash Balance as on 21-04-2020

₹



Integrated Tax (₹)

Tax	Interest	Penalty	Fee	Others	Total
0.00	0.00	0.00	0.00	0.00	0.00

Central Tax (₹)

Tax	Interest	Penalty	Fee	Others	Total
0.00	0.00	0.00	0.00	0.00	0.00

State Tax (₹)

Tax	Interest	Penalty	Fee	Others	Total
6.00	0.00	0.00	0.00	0.00	6.00

CESS (₹)

Tax	Interest	Penalty	Fee	Others	Total
0.00	0.00	0.00	0.00	0.00	0.00

OK

11. A taxpayer can also view the filed PMT-09 with the same path (**Services > Ledgers > Electronic Cash Ledger**).

Financial Year

Month

Cash balance as on date :- 21-04-2020

2020-2021

April

₹ 6.00

- [Electronic Cash Ledger](#)
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I hope this article will help you to file the PMT-09. Please share your valuable views about the article.