
**ELECTRONIC CASH/CREDIT LEDGER
AND
LIABILITY REGISTER IN GST**



What are these Ledgers & Registers ?

- ▶ ◆ On the common portal each registered taxpayer will have one electronic register called the Electronic liability register and two electronic ledgers namely Electronic Cash Ledger and Electronic Credit Ledger.
- ▶ ◆ These register and ledgers will reflect the amount of tax payable, the amount available to settle the tax liability online, and input credit balance.



What are the name of these Ledgers/Register

Register

- ▶ ♦ Electronic liability register

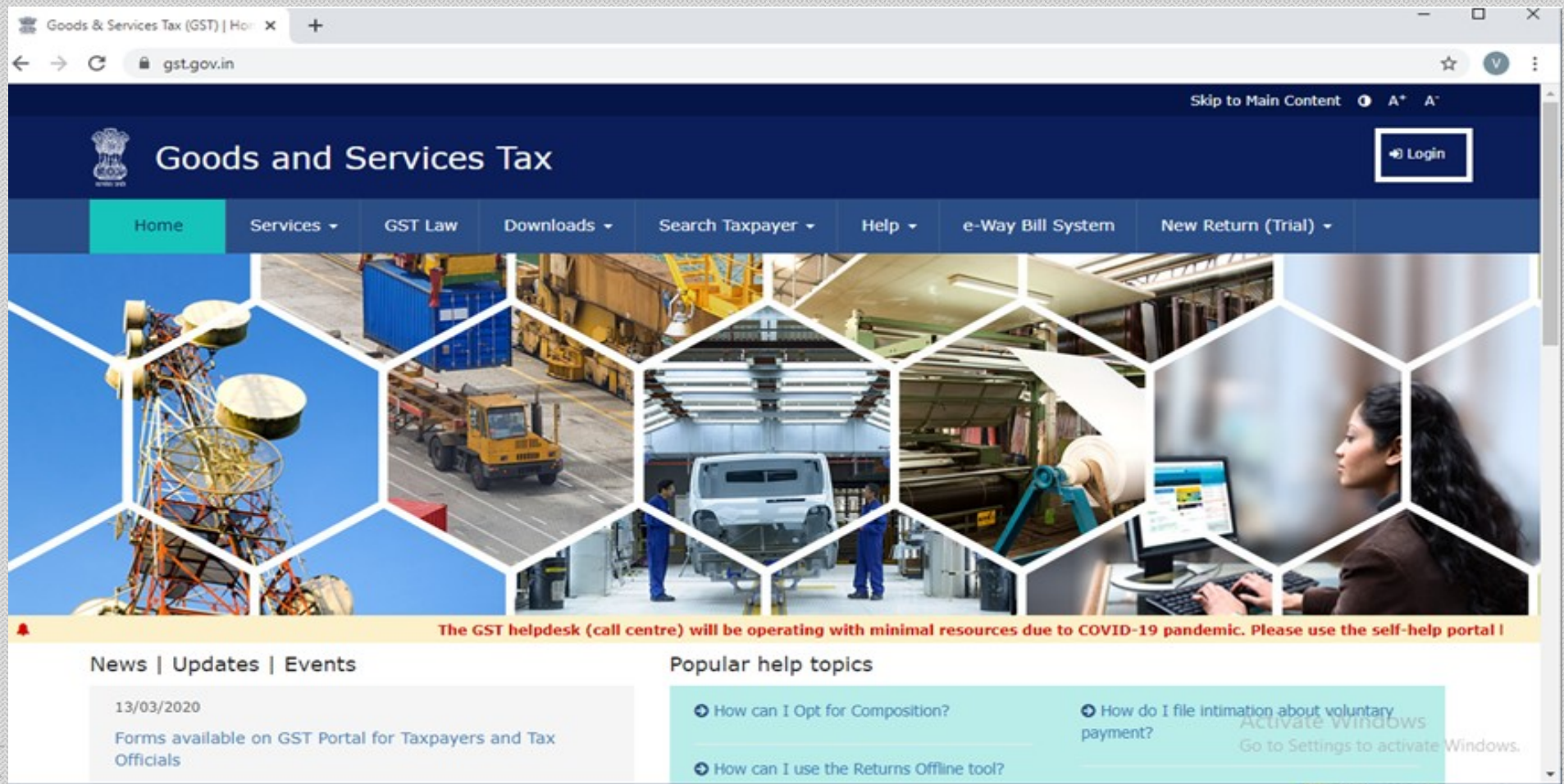
Ledgers

- ▶ ♦ Electronic cash ledger
- ▶ ♦ Electronic Credit ledger



How to view on Portal ?

- ▶ Step 1 - Go to www.gst.gov.in → Click on Login




The screenshot shows the homepage of the Goods and Services Tax (GST) Portal. The browser address bar displays "gst.gov.in". The page features a dark blue header with the GST logo and the text "Goods and Services Tax". A "Login" button is visible in the top right corner. Below the header is a navigation menu with options: Home, Services, GST Law, Downloads, Search Taxpayer, Help, e-Way Bill System, and New Return (Trial). The main content area is a collage of images related to industry and commerce, including a satellite tower, a truck, a factory, and a person working at a computer. A yellow banner at the bottom of the collage contains a notice: "The GST helpdesk (call centre) will be operating with minimal resources due to COVID-19 pandemic. Please use the self-help portal!". Below the banner, there are sections for "News | Updates | Events" and "Popular help topics". The "News | Updates | Events" section shows a date "13/03/2020" and the text "Forms available on GST Portal for Taxpayers and Tax Officials". The "Popular help topics" section lists several questions, such as "How can I Opt for Composition?" and "How do I file intimation about voluntary payment?".

Step 2-Enter the required details to Login

Goods & Services Tax (GST) | Log x +

services.gst.gov.in/services/login

Skip to Main Content A+ A-

 Goods and Services Tax [Login](#)

Home **Services** GST Law Downloads Search Taxpayer Help e-Way Bill System New Return (Trial)

Home > Login


Login

• indicates mandatory fields

Username *

Password *

Type the characters you see in the image below *



[Forgot Username](#) [Forgot Password](#)

Activate Windows
Go to Settings to activate Windows.

Step 3-Click on Services Tab—>Then on Ledgers Tab

The screenshot displays the GST Common Portal interface. The browser address bar shows the URL `services.gst.gov.in/services/auth/fowelcome`. The main header includes the GST logo and the text "Goods and Services Tax". A navigation menu at the top contains several tabs: "Dashboard", "Services", "GST Law", "Downloads", "Search Taxpayer", "Help", "e-Way Bill System", and "New Return (Trial)". The "Services" tab is highlighted with a red box. Below it, a sub-menu is visible with "Registration", "Ledgers", "Returns", "Payments", "User Services", and "Refunds". The "Ledgers" sub-tab is also highlighted with a red box. The main content area displays a welcome message for "VIRENDER NARANG" and a navigation panel with buttons for "RETURN DASHBOARD >", "NEW RETURN (TRIAL) >", "CREATE CHALLAN >", "VIEW NOTICE(S) AND ORDER(S) >", and "ANNUAL RETURN >". On the right side, there is a "Quick Links" section with links for "Check Cash Balance", "Liability ledger", and "Credit ledger".

Step 4-View the desired ledgers

The screenshot displays the Goods and Services Tax (GST) portal interface. The main header includes the GST logo and the text "Goods and Services Tax". A navigation bar at the top contains links for "Dashboard", "Services", "GST Law", "Downloads", "Search Taxpayer", "Help", "e-Way Bill System", and "New Return (Trial)". Below this, a secondary navigation bar lists "Registration", "Ledgers", "Returns", "Payments", "User Services", and "Refunds". The "Ledgers" menu is expanded, showing three options: "Electronic Cash Ledger", "Electronic Liability Register", and "Electronic Credit Ledger", all of which are highlighted with red boxes. Below the navigation, a message states: "You can navigate to your chosen page through navigation panel given below". A series of buttons are provided for navigation: "RETURN DASHBOARD >", "NEW RETURN (TRIAL) >", "CREATE CHALLAN >", "VIEW NOTICE(S) AND ORDER(S) >", and "ANNUAL RETURN >". On the right side, there is a "View Profile" link and a "Quick Links" section with links for "Check Cash Balance", "Liability ledger", and "Credit ledger".

Example for Understanding

	CGST	SGST	IGST
Output	1000	1000	1500
Input	600	600	700
Payable	400	400	800



Electronic Cash Ledger

- ▶ ♦ Every deposit made towards Tax, Interest, Penalty, Fee or any other amount shall be credited to his E-Cash ledger maintained for CGST,SGST,IGST,UTGST and Compensation Cess.
- ▶ ♦ E-cash ledger is maintained in Form PMT-05
- ▶ ♦ To initiate this payment an online Challan needs to be generated using Form PMT-06



VIEW ON PORTAL

From: *

01/06/2020



To: *

30/06/2020



GO

Viewing Ledger details from 01/06/2020 to 30/06/2020

Date of Debit/Credit	Time of deposit	Reporting date (by bank)	Reference No.	Tax Period, if applicable	Description	Transaction Type (Debit/ Credit)	Amount debited / credited (₹)			
							Integrated Tax	Central Tax	State Tax	Cess
-	-	-	-	-	Opening Balance	-	-	-	-	
06/2020	11:42:34	30/06/2020	216314500	-	Amount deposited	Credit	800	400	400	
06/2020	-	-	DC0706200189984	Mar-20	Other than reverse charge	Debit	800	400	400	
-	-	-	-	-	Closing Balance	-	-	-	-	

Electronic Credit Ledger

- ▶ ◆ Every claim of ITC self-assessed by the taxpayer shall be credited to this ledger.
- ▶ ◆ The amount available in this ledger may be used for payment towards output tax only.
- ▶ ◆ Under no circumstance can an entry be made directly in the electronic credit ledger.
- ▶ ◆ Credit in Electronic Credit Ledger can be used only for payment of tax.
- ▶ This means that balance of Electronic Credit Ledger cannot be utilized for payment of interest, penalty or late fees.
- ▶ Interest and Penalty can be paid only through actual cash payment.



View on Portal

Viewing Electronic Credit ledger details from 01/06/2020 to 30/06/2020

Description	Transaction Type (Debit/Credit)	Credit / Debit (₹)			
		Integrated tax (₹)	Central tax	State Tax	Cess
Opening Balance	-	-	-	-	-
ITC accrued through - Inputs	Credit	700	600	600	0.00
Other than reverse charge	Debit	700	600	600	0.00
Closing Balance	-	-	-	-	-



Electronic Liability Register

- ▶ This ledger records all liabilities of a taxable person including:
 - ▶ ♦ The tax, interest, late fees, or any other amount payable per the return furnished by the taxpayer or per any proceedings
 - ▶ ♦ The tax and interest payable arising out of any mismatch of ITC or output tax liability
 - ▶ ♦ Any interest that may accrue from time to time
 - ▶ ♦ The reversal of ITC or interest



View on Portal

Reference No.	Ledger used for discharging liability	Description	Transaction Type (Debit/Credit)	Amount debited / credited (₹)			
				Integrated tax (₹)	Central tax	State Tax	Cess
AA070717237061C	-	Other than reverse charge	Debit	1500	1000	1000	
DC0708170016397	Cash	Other than reverse charge	Credit	800	400	400	
DI0708170015790	Credit	Other than reverse charge	Credit	700	600	600	
-	-	Closing Balance	-	-	-	-	-

