

Manual > Filing and Viewing Form GST PMT-09

[Filing Form GST PMT-09](#)

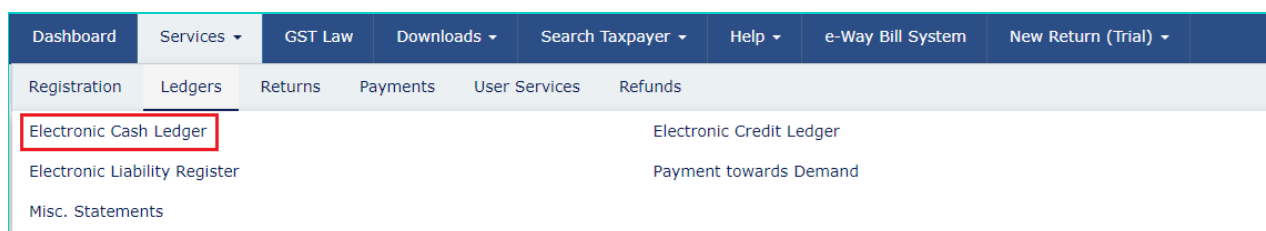
[Viewing Filed Form GST PMT-09](#)

How can I file view Form GST PMT-09?

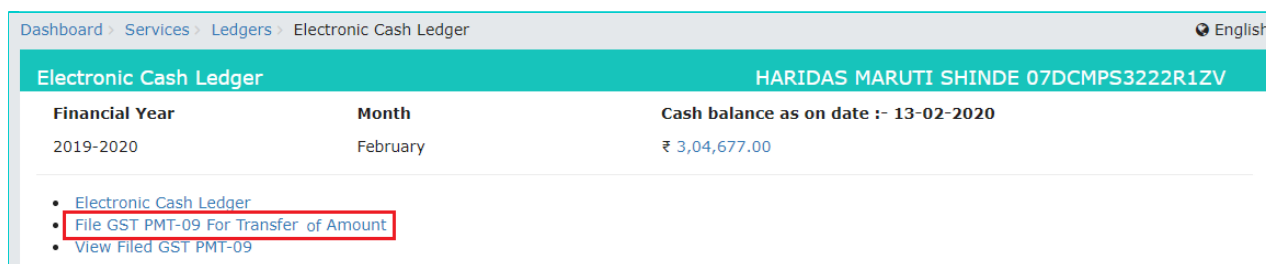
Form GST PMT-09 enables any registered taxpayer to perform intra-head or inter-head transfer of amount as available in Electronic Cash Ledger. Thus, a registered taxpayer can now file Form GST PMT-09 for transfer of any amount of tax, interest, penalty, fee or others, under one (major or minor) head to another (major or minor) head, as available in the Electronic Cash Ledger.

To file Form GST PMT-09, perform following steps:

1. Access the <https://www.gst.gov.in/> URL. The GST Home page is displayed. Login to the GST Portal with valid credentials.
2. Navigate to **Services > Ledgers > Electronic Cash Ledger** option.



3. Click **File GST PMT-09 For Transfer of Amount** option to perform intra-head or inter-head transfer of amount.



4. Electronic Cash Ledger page is displayed.

Electronic Cash Ledger

HARIDAS MARUTI SHINDE 07DCMPS3222R1ZV

GSTIN - 07DCMPS3222R1ZV
FY - 2019-2020

Legal Name - HARIDAS MARUTI SHINDE

Trade Name -
Status - Not Filed

CASH LEDGER BALANCE

Cash ledger balance-available for transfer

Description	Cash ledger balance				
	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Total (₹)
Tax	₹0.00	₹0.00	₹0.00	₹95,000.00	₹95,000.00
Interest	₹99,677.00	₹0.00	₹0.00	₹1,00,000.00	₹1,99,677.00
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	₹5,000.00	₹5,000.00	₹0.00	₹10,000.00

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	₹0.00	₹95,000.00	₹95,000.00
Interest	₹99,677.00	₹0.00	₹0.00	₹1,00,000.00	₹1,99,677.00
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	₹5,000.00	₹5,000.00	₹0.00	₹10,000.00

Add Record

Transfer amount from			Transfer amount to		
Major Head	Minor Head	Amount Available	Major Head	Minor Head	Amount
▼	▼		▼	Tax	₹0.00
				Interest	₹0.00
				Penalty	₹0.00
				Fee	₹0.00
				Others	₹0.00

BACK

SAVE

4a. Under CASH LEDGER BALANCE, Electronic Cash Ledger balance which is available for transfer, is displayed.

CASH LEDGER BALANCE

Cash ledger balance-available for transfer

Description	Cash ledger balance				
	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Total (₹)
Tax	₹0.00	₹0.00	₹0.00	₹95,000.00	₹95,000.00
Interest	₹99,677.00	₹0.00	₹0.00	₹1,00,000.00	₹1,99,677.00
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	₹5,000.00	₹5,000.00	₹0.00	₹10,000.00

4b. Under CASH LEDGER BALANCE, preview of updated Electronic Cash Ledger balance i.e. the resultant figures which will remain in various heads, after transfer of amount is effected by GST Portal on filing of Form GST 09, is displayed.

Note: Once the details are added to make Intra-head and Inter-Head transfer of funds, table for Cash ledger balance-preview of updated balance, is updated accordingly.

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	₹0.00	₹95,000.00	₹95,000.00
Interest	₹99,677.00	₹0.00	₹0.00	₹1,00,000.00	₹1,99,677.00
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	₹5,000.00	₹5,000.00	₹0.00	₹10,000.00

5. You can transfer any amount of tax, interest, penalty, fee or others from any Minor Head (under any Major Head under IGST, CGST, SGST/UTGST and Cess) to the appropriate tax, interest, penalty, fee or others head (i.e. to any Minor Head) under any Major Head of IGST, CGST, SGST/UTGST and Cess. Enter the details in transfer amount from and transfer amount to and click **SAVE** to continue.

Note: You can transfer maximum amount available with you in any particular head to perform intra-head or inter-head transfer of amount. In case, you try to transfer amount which is not available, you will receive an error message that sufficient amount is not available with you in cash ledger corresponding to the amount intended to be transferred

Electronic Cash Ledger

HARIDAS MARUTI SHINDE 07DCMPS3222R1ZV

GSTIN - 07DCMPS3222R1ZV

Legal Name - HARIDAS MARUTI SHINDE

Trade Name -

FY - 2019-2020

Status - Not Filed

CASH LEDGER BALANCE

Cash Ledger Balance-Available for transfer

Description	Cash Ledger Balance				
	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Total (₹)
Tax	₹0.00	₹0.00	₹0.00	₹95,000.00	₹95,000.00
Interest	₹99,677.00	₹0.00	₹0.00	₹1,00,000.00	₹1,99,677.00
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	₹5,000.00	₹5,000.00	₹0.00	₹10,000.00

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	₹0.00	₹95,000.00	₹95,000.00
Interest	₹99,677.00	₹0.00	₹0.00	₹1,00,000.00	₹1,99,677.00
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	₹5,000.00	₹5,000.00	₹0.00	₹10,000.00

Add Record

Transfer Amount from			Transfer Amount to		
Major Head	Minor Head	Amount Available	Major Head	Minor Head	Amount
				Tax	₹47,500.00
				Interest	₹0.00
Cess	Tax	₹95,000.00	CGST	Penalty	₹0.00
				Fee	₹0.00
				Others	₹0.00

BACK

SAVE

6. Click **YES** to proceed the transfer of amount.



Warning

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

NO

YES

7. Enter additional record under **Add Record** option and click **SAVE**.

Add Record

Transfer Amount from			Transfer Amount to		
Major Head	Minor Head	Amount Available	Major Head	Minor Head	Amount
				Tax	₹47,500.00
				Interest	₹0.00
Cess	Tax	₹47,500.00	SGST	Penalty	₹0.00
				Fee	₹0.00
				Others	₹0.00

BACK

SAVE

8. Click **YES** to proceed the transfer of amount.



Warning

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

NO

YES

9. Notice that both the details are added under “**Processed Records**” section. The table for Cash Ledger Balance-Available for transfer and Cash Ledger Balance-Preview of Updated Balance is accordingly updated. Similarly, you can add multiple records under **Add Record** option before clicking **PROCEED TO FILE**.

Dashboard > Cash Ledger Balance
English

Electronic Cash Ledger
HARIDAS MARUTI SHINDE 07DCMPS3222R1ZV

GSTIN - 07DCMPS3222R1ZV
FY - 2019-2020
Legal Name - HARIDAS MARUTI SHINDE
Trade Name -
Status - Not Filed

CASH LEDGER BALANCE

Cash Ledger Balance-Available for transfer

Description	Cash Ledger Balance				
	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Total (₹)
Tax	₹0.00	₹0.00	₹0.00	₹95,000.00	₹95,000.00
Interest	₹99,677.00	₹0.00	₹0.00	₹1,00,000.00	₹1,99,677.00
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	₹5,000.00	₹5,000.00	₹0.00	₹10,000.00

Cash Ledger Balance-Preview of Updated Balance

Description	Cash Ledger Balance				
	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Total (₹)
Tax	₹0.00	₹47,500.00	₹47,500.00	₹0.00	₹95,000.00
Interest	₹99,677.00	₹0.00	₹0.00	₹1,00,000.00	₹1,99,677.00
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	₹5,000.00	₹5,000.00	₹0.00	₹10,000.00

Add Record

Transfer Amount from			Transfer Amount to		
Major Head	Minor Head	Amount Available	Major Head	Minor Head	Amount
				Tax	₹99,677.00
				Interest	₹0.00
IGST	Interest	₹99,677.00	IGST	Penalty	₹0.00
				Fee	₹0.00
				Others	₹0.00

SAVE

Processed Records(Validated Successfully)

Amount transferred from		Amount transferred to			
Major Head	Minor Head	Major Head	Minor Head	Total Amount	
CESS	Tax	CGST	view	₹47,500.00	
CESS	Tax	SGST	view	₹47,500.00	

BACK

PROCEED TO FILE

10. Click **PROCEED TO FILE**.

Note:

1. You can click the **Delete** button, to delete any record which has been added under Processed Records table, if required.
2. Once you delete a record, under Processed Records table, table for **Cash Ledger Balance-Preview of Updated Balance** is updated accordingly. This table will then reflect the Electronic Cash Ledger balance (that will be available with you under different heads) upon filing of Form GST PMT-09 and in this case only available processed records will be given effect by the system for transfer of amount under various heads.

<







Penalty	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
Others	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00

Add Record

Transfer amount from			Transfer amount to		
Major Head	Minor Head	Amount Available	Major Head	Minor Head	Amount
<div>▼</div>	<div>▼</div>		<div>▼</div>	Tax	₹0.00
				Interest	₹0.00
				Penalty	₹0.00
				Fee	₹0.00
				Others	₹0.00

SAVE

Processed records(validated successfully)

Amount transferred from		Amount transferred to			
Major Head	Minor Head	Major Head	Minor Head	Total Amount	
CESS	Tax	CGST	view	₹47,500.00	
CESS	Tax	SGST	view	₹47,500.00	
IGST	Interest	IGST	view	₹99,677.00	
CESS	Interest	IGST	view	₹1,00,000.00	
CGST	Others	CGST	view	₹5,000.00	
SGST	Others	SGST	view	₹5,000.00	

BACK

PROCEED TO FILE

11. Select the **Verification** checkbox and select the **Authorised Signatory**. Click **FILE GST PMT-09**.

Electronic Cash Ledger

HARIDAS MARUTI SHINDE 07DCMPS3222R1ZV

Cash ledger balance-preview updated cash ledger balance

Description	Cash ledger balance				
	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Total (₹)
Tax	₹1,99,677.00	₹52,000.00	₹52,000.00	₹0.00	₹3,03,677.00
Interest	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
Fee	₹0.00	₹500.00	₹500.00	₹0.00	₹1,000.00
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
CESS	Tax	CGST	Tax	₹47,500.00
CESS	Tax	SGST	Tax	₹47,500.00
IGST	Interest	IGST	Tax	₹99,677.00
CESS	Interest	IGST	Tax	₹1,00,000.00
CGST	Others	CGST	Tax	₹4,500.00
			Fee	₹500.00
SGST	Others	SGST	Tax	₹4,500.00
			Fee	₹500.00

Verification

☒ I/We 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 *

NURUL SAIYED

BACK

FILE GST PMT-09

12. Click **YES**.



Warning

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


NO
YES

13. Click the **FILE WITH DSC** or **FILE WITH EVC** button.

Dashboard > Verification
English

Electronic Cash Ledger
HARIDAS MARUTI SHINDE 07DCMPS3222R1ZV

GSTIN - 07DCMPS3222R1ZV
Legal Name - HARIDAS MARUTI SHINDE
Trade Name -




Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

❗ DSC is compulsory for Companies & LLP
❗ Facing problem using DSC? [Click here for help](#)

BACK
FILE WITH EVC
FILE WITH DSC

14. Click **PROCEED**.



Information

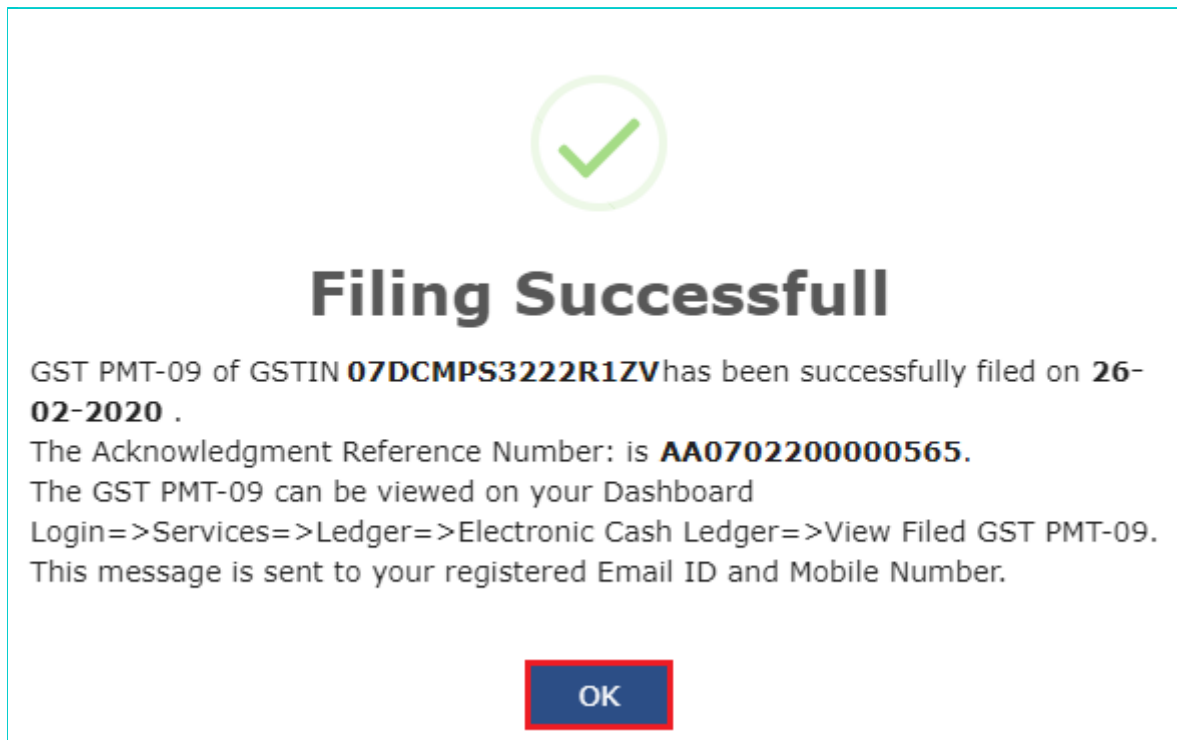
You are about to file GST PMT-09. Would you like to proceed?

PROCEED

15. A confirmation message is displayed that the filing has been successful and ARN is displayed on the screen. Click **OK**.

Note: After Form GST PMT-09 is filed:

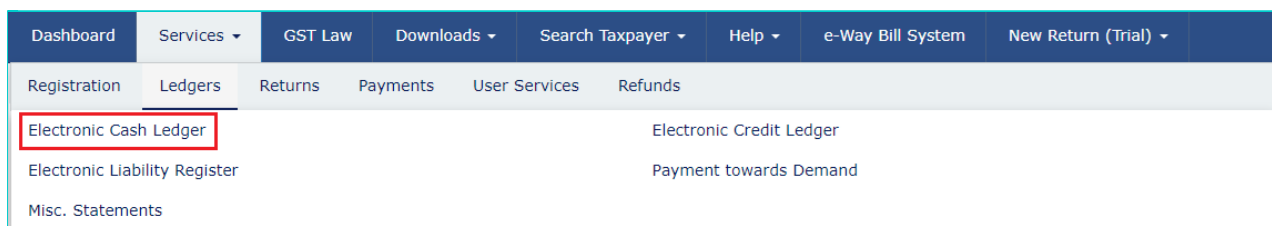
- ARN is generated on successful filing of Form GST PMT-09.
- An SMS and an email is sent to the taxpayer on his registered mobile and email id.
- Electronic Cash ledger will get updated after successful filing of Form GST PMT-09.
- Filed form GST PMT-09 will be available for view/download in PDF format.



How can I view Form GST PMT-09?

To view filed Form GST PMT-09, perform following steps:

1. Access the <https://www.gst.gov.in/> URL. The GST Home page is displayed. Login to the GST Portal with valid credentials.
2. Navigate to **Services > Ledgers > Electronic Cash Ledger** option.



3. Click **View Filed GST PMT-09** option to view filed Form GST PMT-09.

Dashboard > Services > Ledgers > Electronic Cash Ledger English

Electronic Cash Ledger HARIDAS MARUTI SHINDE 07DCMPS3222R1ZV

Financial Year	Month	Cash balance as on date :- 13-02-2020
2019-2020	February	₹ 3,04,677.00

- Electronic Cash Ledger
- File GST PMT-09 For Transfer of Amount
- View Filed GST PMT-09**

4. You can **SEARCH** the details by entering the **ARN** or **DATE**.

Dashboard > Search ARN English

Electronic Cash Ledger HARIDAS MARUTI SHINDE 07DCMPS3222R1ZV Help

Search ARN

☒ Search By ARN
 ☐ Search By Date

ARN Number • indicates mandatory fields

AA0702200000565

SEARCH

BACK

Dashboard > Search ARN English

Electronic Cash Ledger HARIDAS MARUTI SHINDE 07DCMPS3222R1ZV Help

Search ARN

☐ Search By ARN
 ☒ Search By Date

From • indicates mandatory fields

13/02/2020

To • indicates mandatory fields

13/04/2020

SEARCH

BACK

5. The details are displayed. You can click the **ARN** hyperlink to view the ARN details.

Dashboard
Search ARN
English

Electronic Cash Ledger
HARIDAS MARUTI SHINDE 07DCMPS3222R1ZV
Help

Search ARN

☐ Search By ARN
☒ Search By Date

From
13/02/2020

To
13/04/2020

SEARCH

BACK

• indicates mandatory fields

ARN	ARN Date	Amount Transferred(₹)	Status
AA0703200000290	11/03/2020	136,700.00	Filed
AA0702200000565	13/02/2020	304,677.00	Filed

6. You can click the **DOWNLOAD GST PMT-09 (PDF)** to download the filed Form GST PMT-09.

Dashboard
Cash Ledger Preview
English

Electronic Cash Ledger
HARIDAS MARUTI SHINDE 07DCMPS3222R1ZV

Cash ledger balance-preview updated cash ledger balance

Description	Cash ledger balance				
	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Total (₹)
Tax	₹1,99,677.00	₹52,000.00	₹52,000.00	₹0.00	₹3,03,677.00
Interest	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
Fee	₹0.00	₹500.00	₹500.00	₹0.00	₹1,000.00
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
CESS	TAX	CGST	Tax	₹47,500.00
CESS	TAX	SGST	Tax	₹47,500.00
IGST	INT	IGST	Tax	₹99,677.00
CESS	INT	IGST	Tax	₹1,00,000.00
CGST	OTH	CGST	Tax	₹4,500.00
CGST	OTH	CGST	Fee	₹500.00

CGST	OTH	CGST	Tax	₹4,500.00
CGST	OTH	CGST	Fee	₹500.00
SGST	OTH	SGST	Tax	₹4,500.00
SGST	OTH	SGST	Fee	₹500.00
SGST	OTH	SGST	Tax	₹4,500.00
SGST	OTH	SGST	Fee	₹500.00

[BACK](#)
[DOWNLOAD GST PMT-09\(PDF\)](#)

7. Filed Form GST PMT-09 is displayed in the PDF format.

Form GST PMT -09

[See rule 87(14)]

Transfer of amount from one account head to another in electronic cash ledger

1.	GSTIN	07DCMPS3222R1ZV
2.	(a) Legal name	HARIDAS MARUTI SHINDE
	(b) Trade name, if any	
3.	ARN	AA0702200000565
4.	Date of ARN	13/02/2020

1. Details of the amount to be transferred from one account head to another (Amount in ₹)

Sr. No	Amount to be transferred from		Amount to be transferred to		
	Major head	Minor head	Major head	Minor head	Amount transferred
1	CESS	TAX	CGST	Tax	47500
2	CESS	TAX	SGST	Tax	47500
3	IGST	INT	IGST	Tax	99677
4	CESS	INT	IGST	Tax	100000
5	CGST	OTH	CGST	Tax	4500
6	CGST	OTH	CGST	Fee	500
7	SGST	OTH	SGST	Tax	4500
8	SGST	OTH	SGST	Fee	500

2. 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.

Signature
NURUL SAIYED
Designation / Status
Authorized Signatory