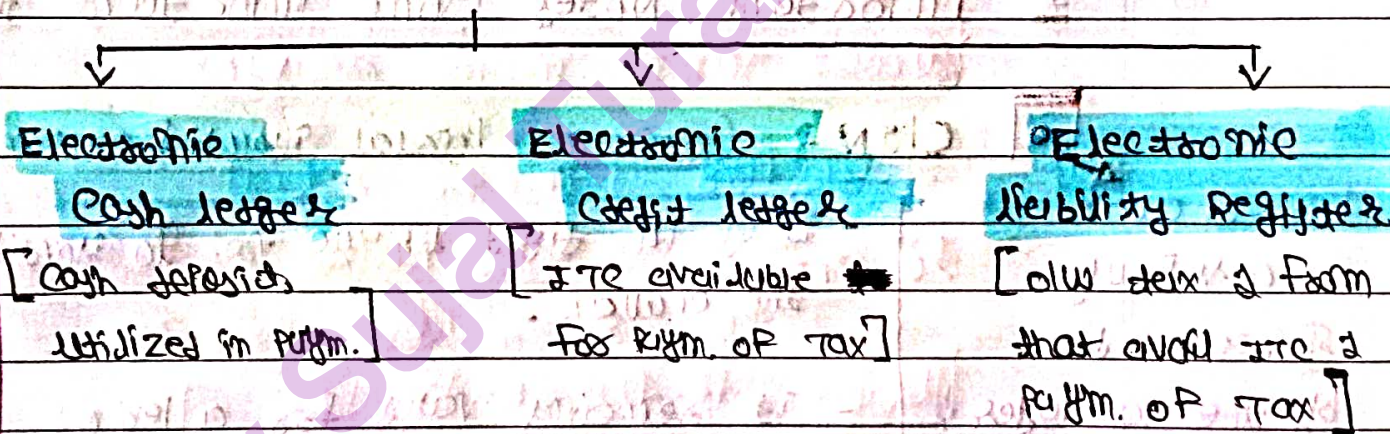


# Ch-18 : Payment of Tax

Section-49 - Payment of Tax, interest, Penalty & other amounts III

Section-50 - interest on delayed Payment of Tax III

\* Types of electronic ledgers :



→ Mode of deposit in electronic cash ledger

Internet-banking  
Credit card / debit card  
UPI  
NEFT | RTGS | IMPS

No limit

Over the counter (OTC)

₹10,000 Per challan  
Per day period

\*\*\*

Non-Applicability of such limit to deposits to be made by :-

(a) Govt. departments

(b) by P/O or authorised officer to recover o/s dues from any person

(c) by P/O or any authorised officer for amt collected by any or cash/cheque/DD during any investigation

\* Important Notes (some more terms terms)

CPIN - Common Postal Identification Number

For challan successfully generated by the taxpayer!

- It is 14-digit unique no. to identify the challan.
- It remains valid for a period of 15-days

CPIN - Challan Identification Number

Generated by banks for payment of generated challan is successful!

- It is 17-digit no. [14 digit (CPIN) + 3 digit (Bank Code)]

Further, it is an implication that the payment has been received & credited to the appropriate Govt. A/c!

Note: For reference only

BRN - Bank Reference Numbers.

E-FPB - Electronic Focal Point Branch.

• Manual or Physical challan → Not allowed.

It is mandatory to generate  
Challan online!!!

\*→ E-challan validity of for 15 days!

→ Amt. deducted under sec- 81 & 82 (TDS, TCS),  
shall be credited to by electronic  
cash ledger!

\* Major heads

Minor heads

↓  
1 GST

2 GST / UTGST

CGST

CESS

↓  
Tax

Interest

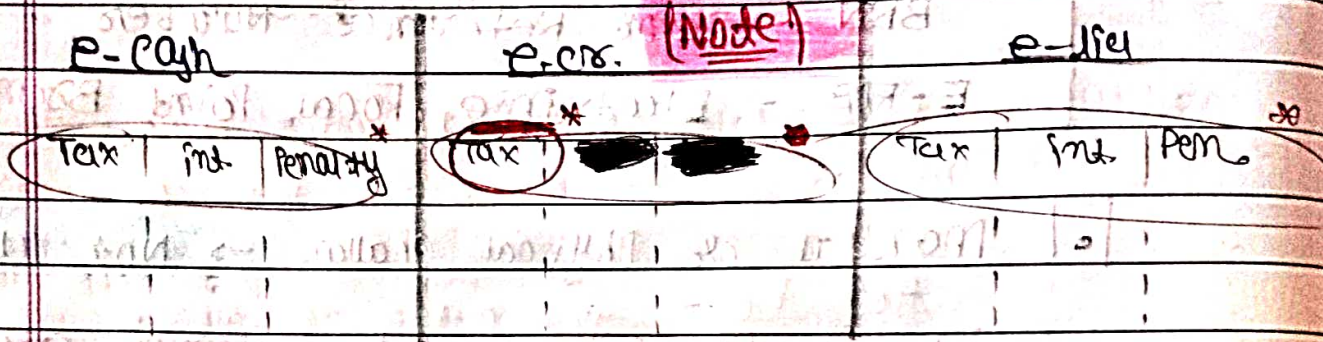
Penalty

Fee

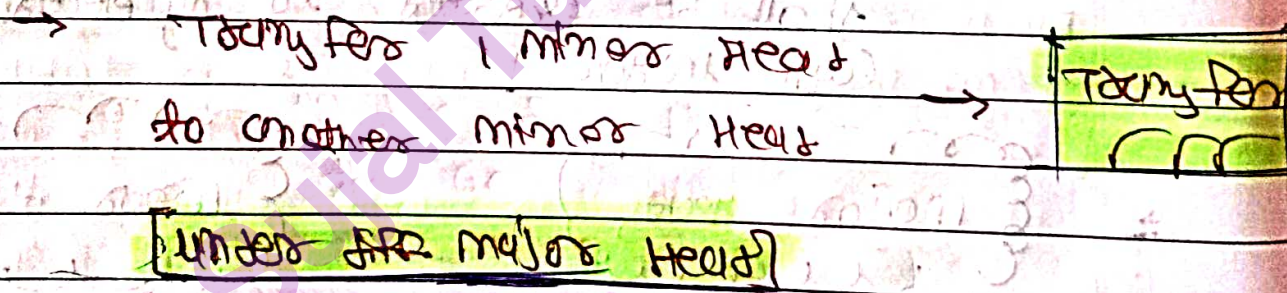
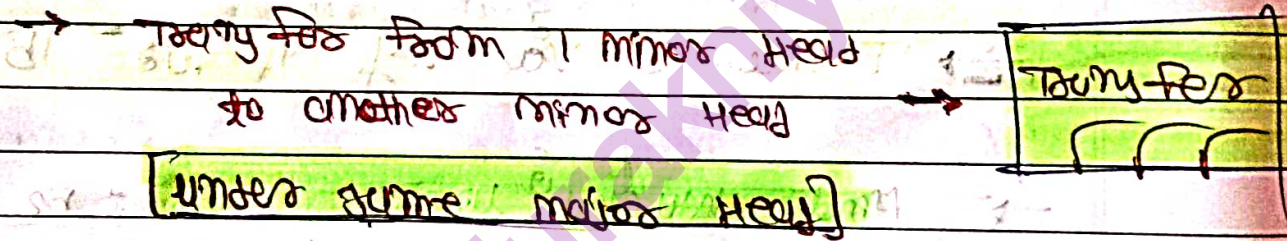
Others

eg

IGST (Major Head)



\* Minor Heads



Such Tax Transfer to be transferred to the respective head by Form

"GST PMT 09"

**Note:** Credit Available in e-cr. ledger can be used to make payment of only Tax & not for other amounts as int. penalty etc!!!

\* Which date is considered by date of deposit or the tax due ?!

Date of Cr. or Amt in Govt A/c by dr. of electronic cash credit ledger !!!

||  
= 0 =  
||

### Computation of GST Payable :

IGST	CGST	SGST
IGST (o/w) - xxx	CGST (o/w) - xxx	SGST (o/w) - xxx
(-) IGST (i/w) - (xxx)	(-) IGST (i/w) - (xxx)	(-) IGST (i/w) - xxx
(-) CGST (i/w) - (xxx)	(-) CGST (i/w) - (xxx)	(-) SGST (i/w) - xxx
(-) SGST (i/w) - (xxx)	CGST Pay. - xxx	SGST Pay. - xxx
IGST Payable - xxx		

||  
= 0 =  
||

### Credit Utilization Sequence :

JTC	1st	2nd
IGST	IGST	CGST or SGST
CGST	CGST	IGST
SGST	SGST	IGST
UTGST	UTGST	IGST

Notes • GST credit can't be utilized for payment of GST/IGST!

• GST/IGST credit can't be utilized for payment of GST!

Imp. Note: ITC cannot be utilized for tax payable under Rem !!!

\* Whether Amt available in

e-cr ledgers

e-com ledgers

Can be utilized for any liability under the GST law?!



No, 118 49 (A),

Amt available in e-cr ledgers can be utilized only for tax & not for penalty, fine etc

Yes, 118 49 (B),

Any Amt available in this ledgers may be used for any liability under GST law (i.e. fine penalty etc)

## Rule- 86A

→ Commissioner or any officer authorized by him (not below Assistant Commissioner)

↓  
Has a reason to believe

↓  
JTC available in e-ledger of assessee  
fraudulently or illegally

↓  
He may prohibit use of JTC, &  
also Block JTC (ie utilization of JTC Block)  
[max. 1-year]

Note Deleted deleted in JTC  
[refer module → 8.7B]

# Rwe 86B

→ Value of supply

Other than, exempt supply zero-rated supply
---

→ No liability in a month

Then, Rule 86B is applicable.

Rule prescribes that,

pay. in cash - 1% of old tax

[e-cash]

1% → max. of 99% of old tax  
can use of

Note: discussed detail in ch-8 - ITC !!!  
(Cases that - module 8.76)



## \* Order of discharge of liability of taxable person

- (1) All dues of previous tax period
- (2) All dues of current tax period
- (3) Any other due including demand notice u/s 33, 34!

↓  
Payments of the above can be done through

- (i) debit of electronic credit ledger
- (ii) debit of electronic cash ledger.

## " " Interest on delayed payment of Tax

Every person who is liable to pay tax, but fails to pay tax or part thereof for a particular period,

then, he shall for such period for which tax is unpaid, pay, on his own, int. at such rate not exceeding 18% !!!

[Notes refer Module 13.38.]

Interest payable due to working for  
avoidance (2) Utilisation of ITC:

ITC avoided in interest to ITC avoided as well  
but not utilised as well

↓  
No int-  
liability

↓  
Int from the date of  
utilisation till reversal-  
date III

Note: sec-53 (para only)  
Module - 13.80

