# Form GST PMT –2

*(See Rule )*

# Electronic Credit Ledger of Taxpayer

*(To be maintained at the Common Portal)*

GSTIN –

Name –

Period - From ------- To (dd/mm/yyyy)

Act - /All

| **Sr No**  **.** | **Date (dd/mm**  **/ yyyy)** | **Referenc e No.** | **Tax Period, if applicabl e** | **Descriptio n** | **Type of Transactio n**  **[Debit (DR) /**  **Credit**  **(CR)]** | **SGST/CGST/IGST** | | | | **Balance** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Matche d** | **Mis- matched** | **Provisiona l** | **Total** | **Matche d** | **Mis- matched** | **Provisional** | **Total** |
| **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **13** | **14** |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |

# Note –

1. Credit of inputs, capital goods, reverse charge claimed in return; Credit received through ISD; credit on account of merger, pre-registration etc. will be recorded separately in the ledger.
2. Utilisation of credit from the same major head or from other major head (cross utilization) will be recorded accordingly.
3. Utilisation of credit for return and other than return related liabilities will be recorded separately.
4. Refund claimed from ITC ledger will be reduced and if rejected or withdrawn will be credited back.

Government of India /State Department of --------------

# Form GST PMT –2A

*(See Rule )*

# Order for re-credit of the amount to cash or credit ledger

Reference No. Date –

* 1. GSTIN –
  2. Name –
  3. Address –
  4. Tax Period to which the credit relates –
  5. Ledger from which debit entry made for claiming refund - cash / credit ledger
  6. Order no. and date –
  7. Amount of credit -

| **Sr. No.** | **Act** | **Amount of credit** | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Tax** | **Interest** | **Penalty** | **Fee** | **Other** | **Total** |
| **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** |
|  |  |  |  |  |  |  |  |

* 1. Reason for re-credit –

Name and designation of the officer