

Form GST PMT -02

[See rule 86(1)]

Electronic Credit Ledger of Registered Person

(To be maintained at the Common Portal)

GSTIN –

Name (Legal) –

Trade name, if any -

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

Act - Central Tax/State Tax/UT Tax /Integrated Tax/CESS /All



(Amount in Rs.)

Sr No.	Date (dd/m m/yyyy)	Reference No.	Tax Period, if any	Description (Source of credit & purpose of utilisation)	Transaction Type [Debit (DR) / Credit (CR)]	Credit / Debit						Balance available					
						Central Tax	State Tax	UT Tax	Integrated Tax	CESS	Total	Central Tax	State Tax	UT Tax	Integrated Tax	CESS	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

Balance of Provisional credit

Sr. No.	Tax period	Amount of provisional credit balance					
		Central Tax	State Tax	UT Tax	Integrated Tax	Cess	Total
1	2	3	4	5	6	7	8

Mismatch credit (other than reversed)

Sr. No.	Tax period	Amount of mismatch credit					
		Central Tax	State Tax	UT Tax	Integrated Tax	Cess	Total

1	2	3	4	5	6	7	8

Note –

1. All type of credits as per return, credit on account of merger, credit due on account of pre-registration inputs, etc., credit due to opting out from composition scheme, transition etc. will be recorded in the credit ledger.
2. Description will include sources of credit (GSTR-3, GSTR-6 etc.) and utilisation thereof towards liability related to return or demand etc. Refund claimed from the ledger will be debited and if the claim is rejected, then it will be credited back to the ledger to the extent of rejection.