

# FAQs > Filing and Viewing Form GST PMT-09

## Filing Form GST PMT-09

### 1. What is 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.

### 2. What is the use of Form GST PMT-09?

In case, a taxpayer deposits any amount under a major head (Integrated tax, Central tax, State/UT tax, and Cess) or minor head (Tax, Interest, Penalty, Fee and Others), they can then utilize this amount for discharging their liabilities only under that major head and minor Head. So, they need to deposit amount only under a particular Head to meet their existing liabilities under that head (only).

Form GST PMT-09 on the GST portal allows taxpayers to make Intra-head and Inter-Head transfer of funds, as available in their Electronic Cash Ledger. Thus this facility can be used to transfer any amount available in Electronic Cash Ledger as given below:

- To transfer amount from minor head tax under major head cess to minor head interest under major head CGST or
- To transfer amount from minor head Interest under major head IGST to minor head Tax under same major head IGST.

### 3. From where can I file Form GST PMT-09?

To file Form GST PMT-09, navigate to **Services > Ledgers > Electronic Cash Ledger > File GST PMT-09 For Transfer of Amount** option.

### 4. Can I select more than one major/minor head while filing Form GST PMT-09?

Yes, you can select more than one major/minor heads while transferring amount from one head to another, one at a time, while filing Form GST PMT-09.

### 5. How can I add more than one major/minor head while filing Form GST PMT-09?

You can add more than one major/minor head using **Add Record** option before clicking **PROCEED TO FILE**.

## Previewing and Signing Form GST PMT-09

### 6. Can I preview Form GST PMT-09 before filing?

Yes, you can view/download Form GST PMT-09 in PDF format before filing the same on the GST Portal.

### 7. What are the modes of signing Form GST PMT-09?

You can file Form GST PMT-09 using DSC or EVC.

## **Post Filing of Form GST PMT-09**

### **8. What will happen once Form GST PMT-09 is filed?**

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.

## **Tracking Intimation**

### **9. Will I get any intimation once I file Form GST PMT-09?**

Yes, you will receive SMS and e-mail on your registered e-mail ID and Mobile number, once Form GST PMT-09 is filed.

## **Viewing Filed Form GST PMT-09**

### **10. From where can I view filed Form GST PMT-09?**

To view filed Form GST PMT-09, navigate to **Services > Ledgers > Electronic Cash Ledger > View Filed GST PMT-09** option.

### **11. From where can I download filed Form GST PMT-09?**

To download filed Form GST PMT-09, navigate to **Services > Ledgers > Electronic Cash Ledger > View Filed GST PMT-09 > DOWNLOAD GST PMT-09(PDF)** option.