

# FAQs > Electronic Liability Register

## 1. What is an Electronic Liability Register?

All return related liabilities accrued are displayed in the Electronic Liability Register: Part I: Return related liabilities. Payments made from the Electronic Cash Ledger and/or credit utilized to discharge the liabilities are also shown in the register. Liabilities pertaining to GST CMP-03, GST ITC-03 and GST REG-16 are also posted in Part-I. It can be accessed in the post-login mode using the path **Services > Ledgers > Electronic Liability Register > Part-I: Return related liabilities**.

All liabilities other than return related are displayed in the Electronic Liability Register: Part II: other than return related liabilities. Payments made from the Electronic Cash Ledger and/or credit utilized to discharge the liabilities are also shown in the register. Liabilities not covered in Part-I are accounted for in Part-II. It can be accessed in the post-login mode using the path **Services > Ledgers > Electronic Liability Register > Part - II: Other than return related liabilities**.

## 2. Who maintains the Tax Liability Register?

The Electronic Liability Register is maintained by the GST System. The electronic liability register is only for viewing by the User. No entry can be directly made in the electronic liability register.

## 3. Where can the taxpayers view their Tax Liability Register?

The Electronic Liability Register can be accessed in the post-login mode using the path **Services > Ledgers > Tax Liability Register**.

## 4. Can anyone else also view my Tax Liability Register?

The taxpayers, authorized GST Practitioner and his jurisdictional officer can view the Tax Liability Register.

## 5. Can taxpayers view the liabilities related only to returns?

For the convenience of the taxpayers, Electronic Liability Register has been divided into two parts. The first part covers return related liabilities and the second part covers liabilities other than returns. The taxpayer can view both the parts of the register.

## 6. How can taxpayers view liabilities in the Electronic Liability Register?

The landing page of the Electronic Liability Register has a summary of all return related and non-return related liabilities of the taxpayer. It can be accessed in the post-login mode using the path **Services > Ledgers > Tax Liability Register**

## 7. Can I make payments in advance for future liabilities?

No, you cannot make payments for future liabilities.

## 8. If the amount in dispute, is stayed by Appellate Authority or Court, also shown in the Tax Liability Register?

Yes, it is shown in the Electronic Liability Register **Part - II: Other than return related liabilities** in the liability part with a flag indicating 'stayed'. Whenever, the appeal is decided, the status is updated and depending on the decision, the register gets updated.

## **9. Will the recoveries made by the Departmental Officer also be displayed in the Tax Liability Register?**

Yes, all payments made against a liability are shown in the Electronic Liability Register irrespective of whether the payment/s were made by taxpayers or by the Departmental Officer by initiating recovery proceedings.

## **10. Can taxpayers claim refund of the deposits made for entertaining appeal or otherwise for stay, if the appeal is allowed?**

Yes, Refund will be granted only when final order regarding the appeal is passed. The Electronic Liability Register gets updated accordingly.

## **11. Will the liabilities due to reversal of credit due to non-acceptance of added invoices in inward supplies details by recipients at suppliers' end also be posted in the Tax Liability Register?**

Yes, all kinds of liabilities are shown in the Electronic Liability Register. The liabilities may be due to reversal of excess credit claimed or due to reduction in output tax claimed by supplier by issuing credit note.

## **12. Can I as a taxpayer download the Electronic Liability Register?**

Yes. You as a taxpayer can download and save the Electronic Liability Register in PDF and Excel format from your dashboard on your local machine.

## **13. Who are the tax payers for whom Electronic Liability Register is not maintained?**

Electronic Liability Register is not maintained for UIN holders.

## **14. Is Electronic Liability Register maintained for casual taxpayers?**

Electronic Liability Register is maintained for casual taxpayers as well.

## **15. From where Other than return related liabilities are flowing in Electronic Liability Register?**

Other than return related liability will be flowing mainly from Assessment/Adjudication orders, Appeal orders. Other orders where demand is created also flows in the register.

## **16. From where return related liabilities are flowing in Electronic Liability Register?**

Return related liability will be flowing from GSTR-3, 3B, 4, 5, 5A, 6, 7, 8, 9, 10, ITC-03, Application for surrender of registration etc.

## **17. How voluntary payments made by taxpayer captured in Electronic Liability Register?**

Whenever payments are made against SCN etc., simultaneously a debit as well as a credit entry are passed in the Electronic Liability ledger.

## **18. Can a GST Practitioner view my Electronic Liability Register? Can I allow or deny access to my GST Practitioner to view my Electronic Liability Register?**

Yes, a GST Practitioner can view your Electronic Liability Register who has been authorized by you. You can allow or deny to GST practitioner the facility to view your Liability Register through the utility of online engaging/ disengaging a GST practitioner.

## **19. What are the instructions displayed on the Electronic Liability Register – Part II page?**

The instruction displayed on the Electronic Liability Register – Part II page says following:

- The payment entries are updated from Utilize cash and/or ITC from Electronic Cash Ledger/Electronic Credit Ledger and also from actions of tax officer while processing and finalizing Refund.
- Any reduction or enhancement in the amount payable due to decision of appeal, rectification, revision, review etc. is reflected in Electronic Liability Register – Part II.
- Payment against a demand which gets reduced subsequently may lead to a situation wherein the electronic liability register shows a negative balance for a particular Demand ID if appeal is allowed/partly allowed. Overall closing balance may still be positive.
- Refund of pre-deposit or negative balance can be claimed for a particular demand ID if appeal is allowed even though the overall balance may still be positive. This is however subject to the adjustment of the refund against any liability by the proper officer.
- The closing balance in this part shall not have any effect on filing of return.
- In order to make payment against amount mentioned in SCN or suo-moto before issue of SCN, taxpayer needs to file an application in Form DRC-03 making a declaration of amount which he wishes to pay. Both the debit as well as credit entries for deposits in this case are created in the electronic liability register simultaneously.
- Reduction in amount of penalty would be automatic, based on payment made after show cause notice or within the time specified in the Act or the rules.

## **20. What is the meaning of DR/CR/RD/RF as displayed in the Register?**

The meaning of DR is debit or payable, CR is credit or paid, RD is reduction and RF is refund adjusted.