

FAQs > Create the Challan

1. How do the new payment systems benefit the taxpayer and the Commercial Tax Department?

- No more queues and waiting for making payments as payments can be made online 24 X 7
- Instant online receipts for payments made online
- GST Practitioners can make payments on behalf of the clients.
- Single Challan form to be created online, replacing the three or four copy Challan
- Revenue will come earlier in to the Government Treasury as compared to the old system
- Greater transparency
- Online payments made after 8 pm will be credited to the taxpayer's account on the same day.

2. Can I make a GST payment through a physical Challan?

No, physical Challans will not be accepted for the payment of GST. Payments can be made only by the Challan/s generated through the GST Portal (www.gst.gov.in).

3. Are manual Challans applicable as allowed currently under the existing VAT regimes?

Manual or physical Challans are not allowed under the GST regime. It is mandatory to generate Challans online on the GST Portal.

4. How many types of Challans are prescribed for various taxes and payments to be paid under the GST regime?

There is single Challan prescribed for all taxes, fees, penalty, interest, and other payments to be made under the GST regime.

5. How many Challans can be created in a day?

There is no limit to the number of Challans that you can create in a day.

6. I created a Challan and later realised that I created the Challan with the incorrect amount. Can I go ahead and make the payment using the same Challan but making the payment with the correct amount at the bank's portal?

No, any change in the amount of the Challan will not be allowed on the bank's portal after generation of CPIN. You will need to create a new Challan for any change in amount. The Challan with incorrect data, if unused, will automatically expire after 15 days.

7. If I misplace the printout of my Challan, who should I contact to get a duplicate Challan?

There is no need to keep the copy of Challan as all the records will be available at the GST Portal. You can get a copy of the same from the Dashboard > Services > Payments > Challan History section of the GST Portal.

8. Can a taxpayer issue one Cheque or Demand Draft (DD) for the total amount for multiple Challans?

No, a separate cheque or DD has to be issued for each and every Challan separately.

9. What are CPIN, CIN, and BRN?

- CPIN or Common Portal Identification Number is created for every Challan successfully generated by the taxpayer
- CIN or Challan Identification Number is generated by the banks, once payment in lieu of a generated Challan is successful
- BRN or bank Reference Number is the transaction number given by the bank for a payment against a Challan

10. How long is the CPIN valid? What will happen if my CPIN expires?

The validity period for a CPIN is 15 days. You cannot make GST payment once a CPIN expires. Additionally, date of expiry for the generated Challan is clearly mentioned on the Challan for your convenience.

11. If a CIN has been generated, is it proof that payment has been made and will the amount paid be credited to cash ledger?

Yes, a generated CIN is proof that the payment has been made successfully and yes, the amount paid will be credited to the cash ledger.

12. What should be done in case I have already generated a Challan to make an offline payment in a bank but now wish to make an online payment?

The Challan created to make an offline payment cannot be used for making online payment. In such a case, you may generate a new Challan and use E-payment option to make the payment. The Challan created to make an offline payment will expire automatically on its expiry date mentioned in the challan.

13. Can an OIDAR registered taxpayer create Challan and make payment in all major and minor heads?

OIDAR registered taxpayer can create Challan and make payment ONLY under IGST head. CGST, SGST & CESS heads are disabled for OIDAR taxpayer while creating challan, in both pre & post login mode.

The person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient may also make the deposit through international money transfer through Society for Worldwide Interbank Financial Telecommunication (SWIFT) payment network.

14. I have created a Challan for making payments. Can I cancel the same?

You cannot cancel challan for any mode of payment on the GST Portal.

15. Can I perform intra-head or inter-head transfer of amount available in Electronic Cash Ledger?

Yes, you can perform intra-head or inter-head transfer of amount, as available in Electronic Cash Ledger, using 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.

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