

## **FAQs > Miscellaneous**

### **1. What is the procedure for unregistered persons to deposit any tax/penalty amount?**

Unregistered persons can generate a Challan against the temporary ID allotted to them.

### **2. Is payment by book adjustment or debit to export scripts is allowed?**

No, it is not allowed to make payment by book adjustment or debit to export scripts.

### **3. My GSTIN is registered in Delhi. Can I make a GST payment in any other state other than Delhi?**

There are no geographical restrictions on banks for payments. You can make a GST payment in any other state even when your GSTIN is registered in a different state.

### **4. What will be the payment date if transaction is made between 8:01 PM to 12:00 Mid-night?**

Transaction date will be the same as the payment date if the transaction is made between 00:00:01 hours to 23:59:59 hours (12:00:01 AM to 11:59:59 PM)

### **5. If a taxpayer enters the wrong GSTIN and the amount is also debited from his account, then how will he/she get credit of the debited amount or will he/she get the amount back from the department?**

Since the amount has already been credited to the GSTIN mentioned, it cannot be refunded. Therefore, taxpayers must ensure they enter the correct GSTIN at the time of generating the Challan.

### **6. If any amount is paid in excess by the taxpayer, then how can it be claimed? Will the taxpayer have to apply for a refund?**

Yes, a taxpayer has to file a refund application for the excess amount. A taxpayer can also choose to let the funds remain in the Electronic Cash Ledger as the funds can be used to discharge upcoming liabilities in the subsequent tax period/s.

### **7. How can I make payments under the GST Act for the dues related to previous State/CST Act?**

The dues related to the previous regime cannot be paid at the GST Portal. Pay your dues under the existing Acts using the appropriate methods, under those Acts.

### **8. How to make Tax Deducted at Source (TDS) payments for works contracts?**

There is a separate return for TDS (GSTR 7) where all the invoices need to be uploaded on which TDS has been deducted. Debiting the Cash/Credit ledger under appropriate heads at the time of filing the TDS Return (GSTR 7) will suffice.

## **9. Can a third party make payments on behalf of a taxpayer?**

Yes, a third party can make payments on behalf of a taxpayer. The third party can make payments by mentioning the correct GSTIN against which the payment needs to be made.