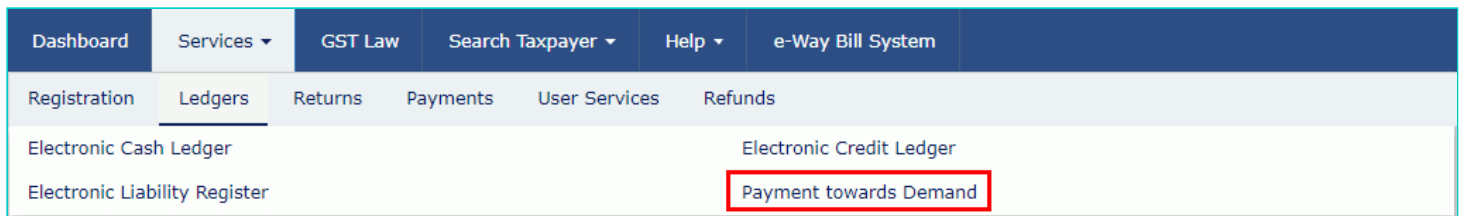


# Manual > Utilizing Cash/ ITC for Payment of Demand

## How can I make payment towards outstanding demand appearing in Electronic Liability Register (Part-II) at the GST portal?

To make full or part payment towards outstanding demand appearing in Electronic Liability Register (Part-II) at the GST portal, perform following steps:

1. Access the <https://www.gst.gov.in/> URL. The GST Home page is displayed. Login to the GST Portal with valid credentials. Click the **Services > Ledgers > Payment towards Demand** command.



2. The **Outstanding Demand** page is displayed. You can see all the Demand IDs against which demand is outstanding. Click the value under **Integrated Tax, Central Tax, State/UT Tax** and **Cess** to view further details.

The screenshot shows the 'Outstanding Demand' page. At the top, there is a header with the GSTIN/TEMP ID (07DCMPS3222R1ZV), Legal Name (HARIDAS MARUTI SHINDE), and Trade Name (Haridas). Below this is a table of outstanding demands. The table has columns for Sr.No, Demand Date, Demand ID, Integrated Tax, Central Tax, State/UT Tax, Cess, and a SELECT button. The 'State/UT Tax' value for the last row (Sr.No 5) is highlighted with a red box.

Sr.No	Demand Date	Demand ID	Integrated Tax	Central Tax	State/UT Tax	Cess	
1	09/08/2019	ZA070819032513F	0	0	23,802	0	SELECT
2	21/08/2019	ZA070819048233B	1,800	0	0	0	SELECT
3	22/08/2019	ZA0708190492075	500	0	0	0	SELECT
4	22/08/2019	ZA070819049981V	10	0	0	0	SELECT
5	06/09/2019	ZA0709190186551	3,00,000	1,00,000	10,000	0	SELECT

**Note:** The Minor Heads include: Tax, Interest, Penalty, Fee and Others. The Minor Head wise balance is displayed for the selected Major Head. Click the **Close** button.

State/UT Tax (₹)						✕
Tax	Interest	Penalty	Fee	Others	Total	
10,000	0	0	0	0	10,000	

3. Click the **SELECT** button to select the Demand ID/Reference number, for which you intend to make the payment.

Dashboard > Payment towards Demand English

<b>GSTIN/TEMP ID:</b> 07DCMPS3222R1ZV	<b>Legal Name:</b> HARIDAS MARUTI SHINDE	<b>Trade Name:</b> Haridas
--	---	-------------------------------

**Outstanding Demand**

Sr.No	Demand Date	Demand ID	Integrated Tax	Central Tax	State/UT Tax	Cess	
1	09/08/2019	ZA070819032513F	0	0	23,802	0	<b>SELECT</b>
2	21/08/2019	ZA070819048233B	1,800	0	0	0	<b>SELECT</b>
3	22/08/2019	ZA0708190492075	500	0	0	0	<b>SELECT</b>
4	22/08/2019	ZA070819049981V	10	0	0	0	<b>SELECT</b>
5	06/09/2019	ZA0709190186551	3,00,000	1,00,000	10,000	0	<b>SELECT</b>

<
1
2
>

4. Outstanding Demand, Cash Ledger Balance and Credit Ledger Balance details are displayed.

**Note:**

a. If you are making payment before 30 days from the date of communication of such order, you will get a message on top of the Payment of Demand page that - "Demand created under section 74 of CGST/SGST Act read with section 20 of IGST Act or Section 21 of UTGST Act, is eligible for 50% waiver of Penalty, if the amount of Tax, Interest and 50% of the Penalty stated in the order is paid within 30 days from the date of communication of such order. Hence, the Penalty amount displayed in "Outstanding Demand table" is 50% of the Penalty amount specified in the order".

b. Further, penalty amount is shown as reduced amount.

GSTIN/TEMP ID:

07DCMPS3222R1ZV

Legal Name:

HARIDAS MARUTI SHINDE

Trade Name:

Haridas

Payment of Demand (Demand ID / Reference No. ZA0709190186551)

Description	Outstanding Demand (₹)				Description	Integrat
	Integrated Tax	Central Tax	State/UT Tax	Cess		
Tax	₹3,00,000	₹1,00,000	₹10,000	₹0	Tax	
Interest	₹0	₹0	₹0	₹0	Interest	
Penalty	₹0	₹0	₹0	₹0	Penalty	
Fees	₹0	₹0	₹0	₹0	Fees	
Others	₹0	₹0	₹0	₹0	Others	

Description	Cash Ledger Balance (₹)				Description	Integrat
	Integrated Tax	Central Tax	State/UT Tax	Cess		
Tax	₹1,00,000	₹1,00,000	₹1,00,000	₹1,00,000	Tax	
Interest	₹1,00,000	₹1,00,000	₹1,00,000	₹1,00,000	Interest	
Penalty	₹1,00,000	₹1,00,000	₹1,00,000	₹1,00,000	Penalty	
Fees	₹1,00,000	₹96,225	₹96,225	₹1,00,000	Fees	
Others	₹1,00,000	₹1,00,000	₹1,00,000	₹1,00,000	Others	

Description	Credit Ledger Balance (₹)				Description	Integrat
	Available	Provisional	Blocked	Mismatch		
Integrated Tax	₹3,04,000	₹0	₹0	₹0	Integrated Tax	
Central Tax	₹1,22,500	₹0	₹0	₹0	Central Tax	
State/UT Tax	₹1,22,500	₹0	₹0	₹0	State/UT Tax	
Cess	₹0	₹0	₹0	₹0	Cess	

BACK

SET-OFF

**4 (a) Outstanding Demand**

The outstanding demand against the Demand ID/Reference number as on date are shown in below table:

**GSTIN/TEMP ID:**  
07DCMPS3222R1ZV

**Legal Name:**  
HARIDAS MARUTI SHINDE

**Trade Name:**  
Haridas

Payment of Demand (Demand ID / Reference No. ZA0709190186551)

Description	Outstanding Demand (₹)				Description	Integrat
	Integrated Tax	Central Tax	State/UT Tax	Cess		
Tax	₹3,00,000	₹1,00,000	₹10,000	₹0	Tax	
Interest	₹0	₹0	₹0	₹0	Interest	
Penalty	₹0	₹0	₹0	₹0	Penalty	
Fees	₹0	₹0	₹0	₹0	Fees	
Others	₹0	₹0	₹0	₹0	Others	

Description	Cash Ledger Balance (₹)				Description	Integrat
	Integrated Tax	Central Tax	State/UT Tax	Cess		
Tax	₹1,00,000	₹1,00,000	₹1,00,000	₹1,00,000	Tax	
Interest	₹1,00,000	₹1,00,000	₹1,00,000	₹1,00,000	Interest	
Penalty	₹1,00,000	₹1,00,000	₹1,00,000	₹1,00,000	Penalty	
Fees	₹1,00,000	₹96,225	₹96,225	₹1,00,000	Fees	
Others	₹1,00,000	₹1,00,000	₹1,00,000	₹1,00,000	Others	

Description	Credit Ledger Balance (₹)				Description	Integrat
	Available	Provisional	Blocked	Mismatch		
Integrated Tax	₹3,04,000	₹0	₹0	₹0	Integrated Tax	
Central Tax	₹1,22,500	₹0	₹0	₹0	Central Tax	
State/UT Tax	₹1,22,500	₹0	₹0	₹0	State/UT Tax	
Cess	₹0	₹0	₹0	₹0	Cess	

BACK

SET-OFF

**4 (b) Amount intended to be paid against the Outstanding Demand**

Use the scroll bar to move to the right to enter the amount intended to be paid against that Demand ID.

**GSTIN/TEMP ID:**  
07DCMPS3222R1ZV

**Legal Name:**  
HARIDAS MARUTI SHINDE

**Trade Name:**  
Haridas

Payment of Demand (Demand ID / Reference No. ZA0709190186551)

	Cess	Description	Amount intended to be paid (₹)			
			Integrated Tax	Central Tax	State/UT Tax	Cess
0	₹0	Tax	₹3,00,000	₹1,00,000	₹10,000	₹0
0	₹0	Interest	₹0	₹0	₹0	₹0
0	₹0	Penalty	₹0	₹0	₹0	₹0
0	₹0	Fees	₹0	₹0	₹0	₹0
0	₹0	Others	₹0	₹0	₹0	₹0

Description	Cash Ledger Balance (₹)				Description	Integrat
	Integrated Tax	Central Tax	State/UT Tax	Cess		
Tax	₹1,00,000	₹1,00,000	₹1,00,000	₹1,00,000	Tax	
Interest	₹1,00,000	₹1,00,000	₹1,00,000	₹1,00,000	Interest	
Penalty	₹1,00,000	₹1,00,000	₹1,00,000	₹1,00,000	Penalty	
Fees	₹1,00,000	₹96,225	₹96,225	₹1,00,000	Fees	
Others	₹1,00,000	₹1,00,000	₹1,00,000	₹1,00,000	Others	

Description	Credit Ledger Balance (₹)				Description	Integrat
	Available	Provisional	Blocked	Mismatch		
Integrated Tax	₹3,04,000	₹0	₹0	₹0	Integrated Tax	
Central Tax	₹1,22,500	₹0	₹0	₹0	Central Tax	
State/UT Tax	₹1,22,500	₹0	₹0	₹0	State/UT Tax	
Cess	₹0	₹0	₹0	₹0	Cess	

BACK

SET-OFF

#### 4 (c) Cash Ledger Balance

The cash available as on date are shown in below table:

GSTIN/TEMP ID:

07DCMPS3222R1ZV

Legal Name:

HARIDAS MARUTI SHINDE

Trade Name:

Haridas

Payment of Demand (Demand ID / Reference No. ZA0709190186551)

	Cess	Description	Amount intended to be paid (₹)			
			Integrated Tax	Central Tax	State/UT Tax	Cess
0	₹0	Tax	₹3,00,000	₹1,00,000	₹10,000	₹0
0	₹0	Interest	₹0	₹0	₹0	₹0
0	₹0	Penalty	₹0	₹0	₹0	₹0
0	₹0	Fees	₹0	₹0	₹0	₹0
0	₹0	Others	₹0	₹0	₹0	₹0

Description	Cash Ledger Balance (₹)				Description	Integrat
	Integrated Tax	Central Tax	State/UT Tax	Cess		
Tax	₹1,00,000	₹1,00,000	₹1,00,000	₹1,00,000	Tax	
Interest	₹1,00,000	₹1,00,000	₹1,00,000	₹1,00,000	Interest	
Penalty	₹1,00,000	₹1,00,000	₹1,00,000	₹1,00,000	Penalty	
Fees	₹1,00,000	₹96,225	₹96,225	₹1,00,000	Fees	
Others	₹1,00,000	₹1,00,000	₹1,00,000	₹1,00,000	Others	

Description	Credit Ledger Balance (₹)				Description	Integrat
	Available	Provisional	Blocked	Mismatch		
Integrated Tax	₹3,04,000	₹0	₹0	₹0	Integrated Tax	
Central Tax	₹1,22,500	₹0	₹0	₹0	Central Tax	
State/UT Tax	₹1,22,500	₹0	₹0	₹0	State/UT Tax	
Cess	₹0	₹0	₹0	₹0	Cess	

BACK

SET-OFF

**4 (d) Amount of Outstanding Demand Paid through Cash**

Use the scroll bar to move to the right to enter the amount to be paid through cash against that Demand ID.

GSTIN/TEMP ID:

07DCMPS3222R1ZV

Legal Name:

HARIDAS MARUTI SHINDE

Trade Name:

Haridas

Payment of Demand (Demand ID / Reference No. ZA0709190186551)

	Cess	Description	Amount intended to be paid (₹)			
			Integrated Tax	Central Tax	State/UT Tax	Cess
0	₹0	Tax	₹3,00,000	₹1,00,000	₹10,000	₹0
0	₹0	Interest	₹0	₹0	₹0	₹0
0	₹0	Penalty	₹0	₹0	₹0	₹0
0	₹0	Fees	₹0	₹0	₹0	₹0
0	₹0	Others	₹0	₹0	₹0	₹0

	Cess	Description	Paid through Cash (₹)			
			Integrated Tax	Central Tax	State/UT Tax	Cess
0	₹1,00,000	Tax	₹1,00,000	₹99,000	₹7,000	₹0
0	₹1,00,000	Interest	₹0	₹0	₹0	₹0
0	₹1,00,000	Penalty	₹0	₹0	₹0	₹0
5	₹1,00,000	Fees	₹0	₹0	₹0	₹0
0	₹1,00,000	Others	₹0	₹0	₹0	₹0

Description	Credit Ledger Balance (₹)				Description	Integrat
	Available	Provisional	Blocked	Mismatch		
Integrated Tax	₹3,04,000	₹0	₹0	₹0	Integrated Tax	
Central Tax	₹1,22,500	₹0	₹0	₹0	Central Tax	
State/UT Tax	₹1,22,500	₹0	₹0	₹0	State/UT Tax	
Cess	₹0	₹0	₹0	₹0	Cess	

BACK

SET-OFF

**4 (e) Credit Ledger Balance**

The ITC available as on date are shown in below table:

GSTIN/TEMP ID:

07DCMPS3222R1ZV

Legal Name:

HARIDAS MARUTI SHINDE

Trade Name:

Haridas

Payment of Demand (Demand ID / Reference No. ZA0709190186551)

	Cess	Description	Amount intended to be paid (₹)			
			Integrated Tax	Central Tax	State/UT Tax	Cess
0	₹0	Tax	₹3,00,000	₹1,00,000	₹10,000	₹0
0	₹0	Interest	₹0	₹0	₹0	₹0
0	₹0	Penalty	₹0	₹0	₹0	₹0
0	₹0	Fees	₹0	₹0	₹0	₹0
0	₹0	Others	₹0	₹0	₹0	₹0

	Cess	Description	Paid through Cash (₹)			
			Integrated Tax	Central Tax	State/UT Tax	Cess
0	₹1,00,000	Tax	₹1,00,000	₹99,000	₹7,000	₹0
0	₹1,00,000	Interest	₹0	₹0	₹0	₹0
0	₹1,00,000	Penalty	₹0	₹0	₹0	₹0
5	₹1,00,000	Fees	₹0	₹0	₹0	₹0
0	₹1,00,000	Others	₹0	₹0	₹0	₹0

Description	Credit Ledger Balance (₹)				Description	Integrat
	Available	Provisional	Blocked	Mismatch		
Integrated Tax	₹3,04,000	₹0	₹0	₹0	Integrated Tax	
Central Tax	₹1,22,500	₹0	₹0	₹0	Central Tax	
State/UT Tax	₹1,22,500	₹0	₹0	₹0	State/UT Tax	
Cess	₹0	₹0	₹0	₹0	Cess	

BACK

SET-OFF

**4 (f) Amount of Outstanding Demand Paid through credit**

Use the scroll bar to move to the right to enter the amount to be paid through ITC against that Demand ID.



**GSTIN/TEMP ID:**

07DCMPS3222R1ZV

**Legal Name:**

HARIDAS MARUTI SHINDE

**Trade Name:**

Haridas

Payment of Demand (Demand ID / Reference No. ZA0709190186551)

	Cess	Description	Amount intended to be paid (₹)			
			Integrated Tax	Central Tax	State/UT Tax	Cess
0	₹0	<b>Tax</b>	₹3,00,000	₹1,00,000	₹10,000	₹0
0	₹0	<b>Interest</b>	₹0	₹0	₹0	₹0
0	₹0	<b>Penalty</b>	₹0	₹0	₹0	₹0
0	₹0	<b>Fees</b>	₹0	₹0	₹0	₹0
0	₹0	<b>Others</b>	₹0	₹0	₹0	₹0

	Cess	Description	Paid through Cash (₹)			
			Integrated Tax	Central Tax	State/UT Tax	Cess
0	₹1,00,000	<b>Tax</b>	₹1,00,000	₹99,000	₹7,000	₹0
0	₹1,00,000	<b>Interest</b>	₹0	₹0	₹0	₹0
0	₹1,00,000	<b>Penalty</b>	₹0	₹0	₹0	₹0
5	₹1,00,000	<b>Fees</b>	₹0	₹0	₹0	₹0
0	₹1,00,000	<b>Others</b>	₹0	₹0	₹0	₹0

	Mismatch	Description	Paid through ITC (₹)			
			Integrated Tax	Central Tax	State/UT Tax	Cess
0	₹0	<b>Integrated Tax</b>	₹2,00,000	₹1,000	₹3,000	
0	₹0	<b>Central Tax</b>	₹0	₹0		
0	₹0	<b>State/UT Tax</b>	₹0		₹0	
0	₹0	<b>Cess</b>				₹0

BACK

SET-OFF

4 (g) Click here to know more about the Utilization principle

[https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Utilization\\_Principles.htm](https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Utilization_Principles.htm)5. Once you have entered the amount, click the **SET-OFF** button.

**GSTIN/TEMP ID:**  
07DCMPS3222R1ZV

**Legal Name:**  
HARIDAS MARUTI SHINDE

**Trade Name:**  
Haridas

Payment of Demand (Demand ID / Reference No. ZA0709190186551)

	Cess	Description	Amount intended to be paid (₹)			
			Integrated Tax	Central Tax	State/UT Tax	Cess
0	₹0	Tax	₹3,00,000	₹1,00,000	₹10,000	₹0
0	₹0	Interest	₹0	₹0	₹0	₹0
0	₹0	Penalty	₹0	₹0	₹0	₹0
0	₹0	Fees	₹0	₹0	₹0	₹0
0	₹0	Others	₹0	₹0	₹0	₹0

	Cess	Description	Paid through Cash (₹)			
			Integrated Tax	Central Tax	State/UT Tax	Cess
0	₹1,00,000	Tax	₹1,00,000	₹99,000	₹7,000	₹0
0	₹1,00,000	Interest	₹0	₹0	₹0	₹0
0	₹1,00,000	Penalty	₹0	₹0	₹0	₹0
5	₹1,00,000	Fees	₹0	₹0	₹0	₹0
0	₹1,00,000	Others	₹0	₹0	₹0	₹0

	Mismatch	Description	Paid through ITC (₹)			
			Integrated Tax	Central Tax	State/UT Tax	Cess
0	₹0	Integrated Tax	₹2,00,000	₹1,000	₹3,000	
0	₹0	Central Tax	₹0	₹0		
0	₹0	State/UT Tax	₹0		₹0	
0	₹0	Cess				₹0

BACK

SET-OFF

6. A confirmation message is displayed. Click the **OK** button.



## Message

You are utilizing Cash of Rs 206000 and ITC of Rs 204000 for payment of your liability as selected by you. Once utilized, amount cannot be reversed. Do you want to proceed?

CANCEL

OK

7. A success message is displayed. Payment Reference Number is displayed on the screen. Click the **OK** button. Taxpayer will receive an intimation for successful payment on their registered e-mail ID and mobile number.



## Success! Payment is successful.

Your Payment Reference Number is IP0709190000020.

OK

8. Navigate to **Services > Ledgers > Electronic Liability Register > Part - II: Other than return related liabilities** link.

**Note:**

1. On utilization of ITC, Debit entry number will be generated and posting will be done against that demand ID in Electronic Liability Register Part-II as well as in the Electronic Credit Ledger.
2. On utilization of Cash, Debit entry number will be generated and posting will be done against that demand ID in Electronic Liability Register Part-II as well as in the Electronic Cash Ledger.
3. In case of full payment made under Demand order raised under Section 74 of CGST/SGST Act, read with section 20 of IGST Act or Section 21 of UTGST Act, a credit entry would be posted in the Electronic Liability Register - Part II for the 50% penalty waiver.

## Electronic Liability Register

HARIDAS MARUTI SHINDE 07DCMPS3222R1ZV

From Date

09/09/2019

To Date

09/09/2019

Demand Id/Reference No

Enter a Demand Id/Reference No

Stay status

Select

GO

Sr. No.	Date	Reference No.	Tax Period, if applicable	Ledger used for discharging liability	Relevant Demand ID / Liability ID	Description
1						Opening Balance
2	09/09/2019	DI0709190000007	Jan 2018	ITC	ZA0709190186452	Payment against outstanding Demand ID IP0709190000006
3	09/09/2019	DI0709190000008	Jan 2018	ITC	ZA0709190186452	Payment against outstanding Demand ID IP0709190000008
4	09/09/2019	DI0709190000009	Jan 2018	ITC	ZA0709190186452	Payment against outstanding Demand ID IP0709190000009
5	09/09/2019	DI0709190000010	Jan 2018	ITC	ZA0709190186452	Payment against outstanding Demand ID IP0709190000010
6	09/09/2019	DI0709190000011	Jan 2018	ITC	ZA0709190186741	Payment against outstanding Demand ID IP0709190000014
7	09/09/2019	DI0709190000015	Jan 2018	ITC	ZA0709190186452	Payment against outstanding Demand ID IP0709190000015
8	09/09/2019	DI0709190000016	Jan 2018	ITC	ZA0709190186452	Payment against outstanding Demand ID IP0709190000016
9	09/09/2019	DC0709190000020	Jan 2018	Cash	ZA0709190186551	Payment against outstanding Demand ID IP0709190000020
10	09/09/2019	DI0709190000017	Jan 2018	ITC	ZA0709190186551	Payment against outstanding Demand ID IP0709190000020

< 1 2 >

BACK

SAVE AS PDF

SAVE AS EXCEL