

## ADVISORY REGARDING TESTING OF PAYMENT LEDGERS

Payments Module is an integral part of CBIC-GST Application which has “PAYMENTS” menu which provides “View Payments” and “View Ledgers” of tax payers for a selected jurisdiction.

- Login with the USER id Credentials and select **GST** application, go to Menu→Payments→View Ledgers.
- Click on search icon. System will display the list of all tax payers with their Ledger Balances
- Provision is available to search for Ledger Details of a Particular taxpayer based on GSTIN or PAN or Name
- Click on ‘GSTIN’ hyperlink of a particular tax payer to view the Ledgers details.
- ‘**Ledger Details**’ and “**Ledger Balance**” are displayed.
  - (a) Under Ledger Details, the following are displayed:  
GSTIN No., Name, Address, Email Id, Mobile No. and Jurisdiction of the selected GSTIN.
  - (b) Under Ledger Balance, the following are displayed:  
Ledger Type (Cash Ledger, Liability Ledger, ITC Ledger- an hyperlink is provided on each of the Ledger to view details) with as on date balances, of IGST, CGST, SGST/UTGST, CESS.

### CASH LEDGER

- Click on CASH ledger to view the Closing balances as on (the selected date) of all the Major Heads.
- Details of transactions between any two dates can be searched by entering the From Date and To Date.
- By clicking on the each of the Major Head Tabs, (IGST, CGST, SGST/UTGST, CESS), the break-up of all the Minor head transactions viz., date, description, Debit, Credit, and Balance entries of Tax, Interest, Penalty, Fees, Others and Total) can be viewed.
- All the Credits entries in the CASH LEDGER can be cross checked with Challan Details under PAYMENTS→View Payments and all the Debit entries with 6.1 Payment of Tax of the GSTR 3B Return.

### LIABILITY LEDGER

- Click on a LIABILITY ledger. Liability Ledger Balance Breakup of all the Major Heads (IGST, CGST, SGST/UTGST, CESS) with break-up balance of Minor Head (viz.Tax, Interest, Penalty, Fee, Others and Total)against each Major Head is displayed.
- The transactions for the Financial Month provided for search under the Liability Ledger should be the month of Return filed for which the Credit/Debit entries are required.
- The Debit entries in the Liability Ledgercan be cross checkedwith Column 3.1 - Details of Outward Supplies & Inward Supplies liable to reverse charge of the GSTR 3B Return.
- The Credit entries in the Liability Ledger (the column of the liability ledger – Ledger Used for) can be cross checked with 6.1 Payment of Tax of the GSTR 3-B Return.

### ITC LEDGER

- Click on a ITC ledger. ITC Ledger Details with Total ITC Balance as on date of all the Mojoor Heads are displayed at the Top right corner.
- Details of transactions between any two dates can be searched by entering the From Date and To Date, The transactions and the Balance Breakup of all the Major Heads (IGST, CGST, SGST/UTGST, CESS) with break-up balance of Minor Head (viz.Tax, Interest, Penalty, Fee, Others and Total) against each Major Head is displayed.
- The Debit entries can be cross checked with “4.1 Eligible ITC” of the GSTR 3B Return
- The Credit entries can be cross checked 6.1 Payment of Tax of the GSTR 3-B Return.

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