Form GST PMT - 08

[See rule ---]

Payment of self-assessed tax

Financial Year		
Month		

1.	GSTIN															
2.		(a) Legal name	<auto></auto>													
		(b) Trade name	<a< td=""><td colspan="10"><auto></auto></td><td></td></a<>	<auto></auto>												
		ARN (after filing)	<a< td=""><td colspan="9"><auto (after="" filing)=""></auto></td><td></td></a<>	<auto (after="" filing)=""></auto>												
		Date of filing	<a< td=""><td colspan="9"><auto (after="" filing)=""></auto></td><td></td></a<>	<auto (after="" filing)=""></auto>												

3. Summary of self-assessed liability and input tax credit (ITC) availed

(Amount in ₹ for all tables)

Sr. No.	Description	Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6
1.	Liability to pay tax (other than reverse charge)				
2.	Liability to pay tax (reverse charge)				
3.	Input tax credit availed				

4. Payment of tax

	4.1 dyment of tax														
Sr N o.	Descripti on	Tax payable		Tax payable Tax alrea paid, any		eady of negative d, if liability of		Paid through ITC					Paid in cash		
		Rever se charg e	Oth er tha n rever s e charg	Rever se charg e	er	Rever se charg e	Oth er than rever se char ge	Integrat ed tax	Centr al tax	Sta te/ UT tax		Ta x/ Ce ss	Inter est	La te Fe e	

1	2	3	4	5	6	7	8	9	10	11	12	13	14	1 5
1.	Integrat ed tax													
2.	Central tax													
3.	State/UT tax													
4.	Cess													
	Total													

29

5. Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature

Place Name of Authorized Signatory Date Designation /Status

30 Instructions (FORM GST PMT-08)

- 1. Taxpayers opting to file the return on quarterly basis have to make payment on monthly basis on the supplies made during the month.
- 2. Only eligible ITC shall be claimed through this FORM.
- 3. Payment of self-assessed liabilities shall be made for the first two months of the quarter. 4. Credit of the tax paid during the first two months of the quarter shall be available at the time of filing the return for the quarter.
- 5. Payment of the self-assessed liabilities shall be made by <20th> of the month succeeding the month to which the liability pertains.
- 6. Liability can be settled out of balance in electronic credit ledger or electronic cash ledger as the case may be.

- 7. Liability and input tax credit availed shall be based on self-assessment subject to adjustment in the main return of the quarter.
- 8. Excess input tax credit claimed or short liability stated will be liable for levy of interest under section 50 of the Act.
- 9. The declaration shall also be required to be filed if no supplies have been made during the month.
 - 10. Late payment will attract interest at the rate specified in section 50 of the Act.

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