

PRASAR BHARATI
(India's Public Service Broadcaster)
Prasar Bharati Secretariat
(Taxation Section)
6th Floor, Prasar Bharati House, Tower-C,
Copernicus Marg, New Delhi-110001

No. PB-7(14)(1)/2020-FIN/GST/E-File

Dated: 23 .04.2020

GST CIRCULAR No. 21

Sub: Transfer of amount from one account head to another in electronic cash ledger through Form GST PMT-09 –reg.

Ref 1 : Notification No. 31/2019 dated 28th June, 2019 issued by CBIC.

Ref 2: The Finance (No.2) Act, 2019 dated 1st Aug, 2019.

Ref 3: Notification No. 01/2020 dated 1st Jan, 2020.

Vide Central Tax Notification No. 31/2019 under reference dated 28.06.2019, the CBIC notified the CGST (Fourth Amendment) Rules, 2019 wherein it was stated that these rules shall come into force on the date of their publication in the official gazette or on the date provided in these rules.

2. The rule 87(13) of the above notification, stated that:-

*(13) A registered person may, on the common portal transfer any amount of tax, interest, penalty, fee or any other amount available in the electronic cash ledger under the Act to the electronic cash ledger for integrated tax, central tax, State tax or Union territory tax or cess in **FORM GST PMT-09**"*

3. Further, vide section 99 of the Finance (No.2) Act, 2019, the Govt. of India had inserted the following sub-sections to the section 49 of CGST Act-

a) "(10) A registered person may, on the common portal, transfer any amount of tax, interest, penalty, fee or any other amount available in the electronic cash ledger under this Act, to the electronic cash ledger for integrated tax, central tax, State tax, Union Territory tax or cess, in such form and manner and subject to such conditions and restrictions as may be prescribed and such transfer shall be deemed to be a refund from the electronic cash ledger under this Act.

b) (11) Where any amount has been transferred to the electronic cash ledger under this Act, the same shall be deemed to be deposited in the said ledger as provided in sub-section (1)."

4. Further, vide Notification no. 01/2020 the CBIC has appointed 1st Jan, 2020 as the date on which the provisions mentioned in para 3 above, shall come into force. However, Form GST PMT-09 was not enabled till 20th Apr, 2020 on the common GST portal due to which GST registered persons were not able transfer amount from one head to other head of Electronic Cash Ledger, but now the said Form GST PMT-09 has been enabled by the government and GST registered persons can avail this facility on the common GST portal w.e.f. 21st April 2020.
5. Since, Prasar Bharati is a GST registered person, the above-mentioned facility can also be availed by the Prasar Bharati. By filing Form GST PMT-09, Prasar Bharati can transfer amount from any major or minor head to any other major or minor head of Electronic Cash Ledger..

6. Circumstances where GST PMT-09 can be used

6.1 The Form GST PMT-09 can be used by SNOs in following circumstances only:

- (i) When the GST Challan is wrongly paid or the amount is paid under the wrong head, it can be rectified by using GST PMT-09. It means that, if any unit of Prasar Bharati has wrongly paid CGST instead of SGST, it can rectify the same using Form PMT-09 by reallocating the amount from the CGST head to SGST head.
- (ii) Further, it is to be noted that this Form (GST PMT-09) only allows shifting of the amounts that are available in the electronic cash ledger. It means that in case the amount deposited is not reflected in electronic cash ledger then this GST PMT-09 is not useful. Therefore, SNO before using Form GST PMT-09 should ensure that the amount wrongly deposited must not have been utilized.
- (iii) For example, DDK Delhi had to pay Rs.1000 as CGST under the major head and Rs.500 as interest under the minor head but it had wrongly paid Rs. 500 under CGST major head and Rs.1000 as interest under the minor head. In this case, DDK Delhi can use GST PMT-09 to transfer the difference amount from the major head (i.e. CGST) to the minor head (i.e. interest). This shifting of the amount can be done from minor head to major head as well.
- (iv) An amount can also be transferred from one minor head to another minor head under the same major head. For example, in the case of

interchange of interest and penalty amount under Central Tax can also be rectified by filing PMT-09.

- (v) Major head refers to- Integrated tax, Central tax, State/UT tax, and Cess and Minor head refers to- Tax, Interest, Penalty, Fee and Others.

6.2 If the wrong tax has already been utilized for making any payment, then this challan is not useful. In other words, it will be able to handle only one situation and that is when payment is done in the wrong head and not utilized. This challan only allows shifting of the amounts that are available in the electronic cash ledger.

Both the Directorates are requested to circulate this circular to all field units under their control and ensure that in case any unit has wrongly paid the GST or the amount is paid under the wrong head, they can use Form PMT-09 to reallocate such amount that is wrongly deposited and available in electronic cash ledger to their appropriate tax or cess head. A copy of this circular is also being uploaded on the website of Prasar Bharati.

This is issued with the approval of Competent Authority.



(C.K. Jain)

Dy. Director General (Fin.)

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