

PMT 09 Cash Transfer between different GSTINs registered on common PAN

A functionality has been provided on the Portal for the taxpayer to transfer their amount lying in cash ledger across GSTINs registered on the same PAN, using Form GST PMT-09.

Only two major heads i.e., IGST and CGST are available in Form GST PMT-09 to transfer amount to different GSTINs registered on common PAN.

This is in addition to the existing functionality wherein taxpayers can transfer the amounts from one head to another head for the same GSTIN.