GST Payment Process

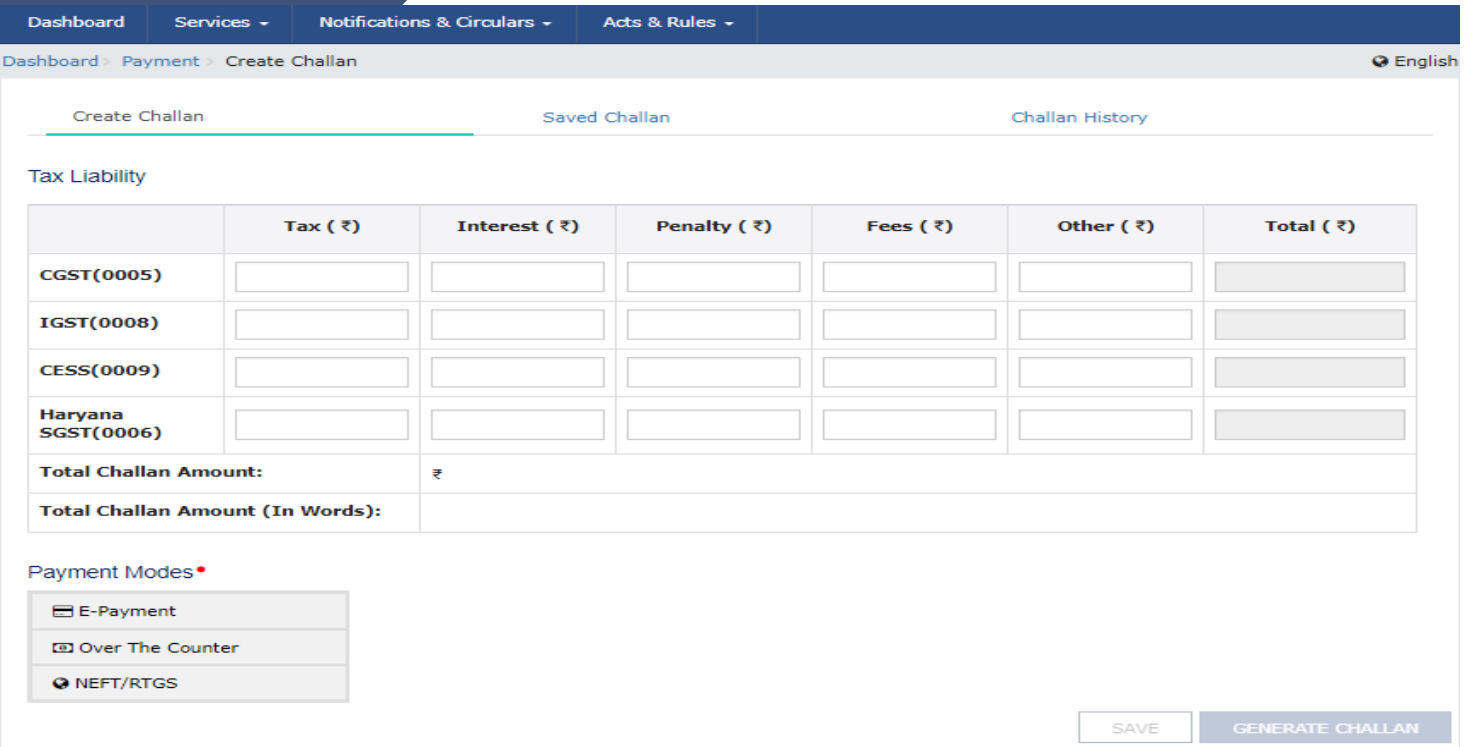
Challan Creation



Steps for Creating Challan

1. Login to your GST Account using your GST ID/Password for creating challan
2. After Login, 3 options are available to Assesse
3. Select "**Create Challan**" Option for Creating challan

Challan Creation



4. Fill following information :
   - Tax Payable
   - Interest
   - Penalty
   - Fees

5. Select the mode of Payment
   - E-payment
   - Over The Counter
   - NEFT/RTGS

6. Select Save/Generate Challan

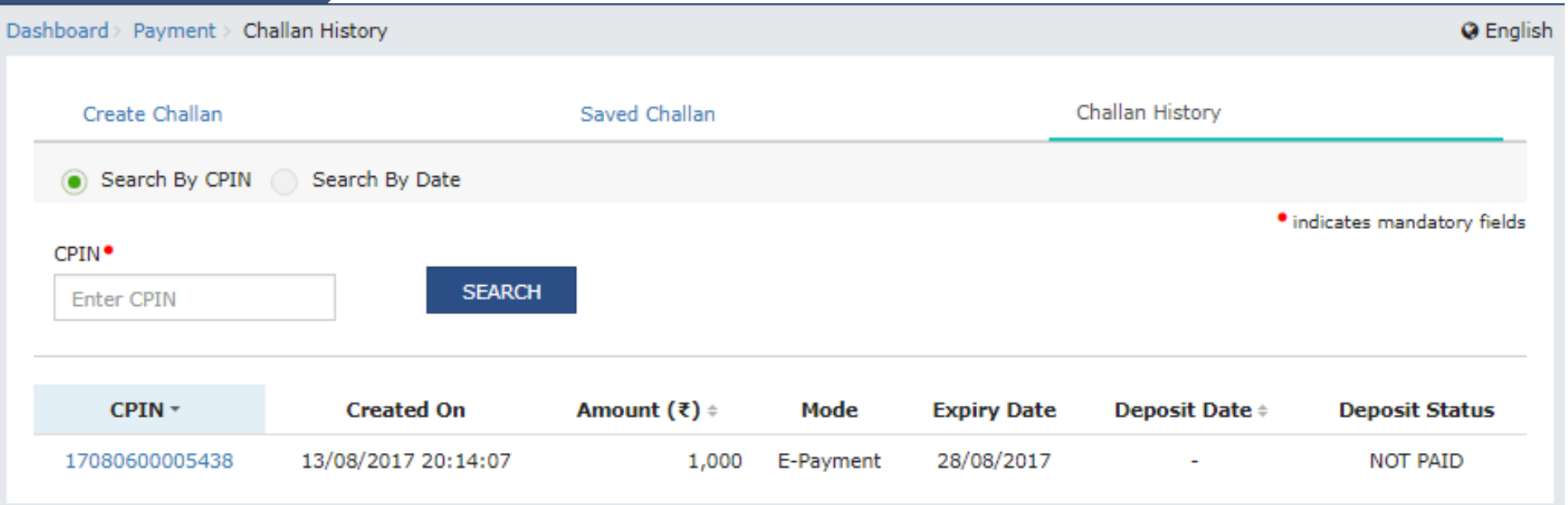
Challan Creation

Create Challan | Saved Challan | Challan History

Reference Number	Created On	Amount(₹)	Mode	Expiry Date	Action
CLN0400000227	14/08/2017 14:09:20	20	E-Payment	21/08/2017	

7. Saved Challan Option:
   - Assesse has option to save challan
   - Saved challan can be modified/deleted
   - Additional Details can also be filled in saved challan
   - Validation Period : Saved Challan is valid for period of 7 days

Challan Creation



8. Challan History Option:
   - Assesse can view paid challans in Challan History Tab
   - Challan generated but not paid will also reflect in Challan History Tab

Payment Modes

E-Payment | OTC | NEFT/RTGS

Payment Modes

Available modes of payment

1. **E-Payment**
2. **NEFT/RTGS**
3. **Over The Counter (OTC)**

1. E-payment

- E-payment mode includes
  - Internet Banking through authorised banks
  - Credit Card or Debit Card through authorised banks
- Generate Challan
- On E-Payment tab, select internet banking/card payment as required
- Make the payment by the selected mode
- Challan Identification number will be generated by GSTN on successful payment.

2. NEFT/RTGS

- Generate Challan and select authorised bank
- A mandate form shall be generated along with the challan
- Submit mandate form to the authorised bank selected in challan
- Challan Identification number will be generated by GSTN on successful payment.

NOTE: Mandate Form will be valid for 15 days only

Payment Modes

3. Over the Counter : Assesse can deposit GST by OTC mode in following manner:

- Enter tax details in the challan
- Select OTC Option for the payment
- Select the bank and mode of payment at OTC – Cash/Cheque/Demand Draft
- Generate the challan
- Visit the branch of authorise bank selected in the challan and deposit GST
- On depositing the amount, challan payment identification number will be generated and will be indicated on the challan.
- The amount will then get credited in the electronic cash ledger

NOTE: Payment for GST via OTC mode is restricted upto Rs. 10000 (ten thousand only) per challan per tax period. However, the restriction for deposit up to ten thousand rupees per challan shall not apply to deposit to be made by –

(a)Government Departments or

(b)any other deposit to be made by persons as notified by the Commissioner;