**FAQs on Goods & Services Tax**

**7. GST Payment of Tax**

**Q 10. What are E-Ledgers?**

Ans. Electronic Ledgers or E-Ledgers are statements of cash and input tax credit in respect of each registered taxpayer. In addition, each taxpayer shall also have an electronic tax liability register. Once a taxpayer is registered on Common Portal (GSTN), 2 e-ledgers (Cash & Input Tax Credit) and an electronic tax liability register will be automatically opened and displayed on his dashboard at all times.

**Q 11. What is a tax liability register?**

Ans. Tax Liability Register will reflect the total tax liability of a taxpayer (after netting) for the particular month.

**Q 12. What is a Cash Ledger?**

Ans. The cash ledger will reflect all deposits made incash, and TDS/TCS made on account of the taxpayer. Theinformation will be reflected on real time basis. This ledgercan be used for making any payment on account of GST.

Source:http://cbec.gov.in/resources//htdocscbec/deptt\_offcr/faqongst.pdf;jsessionid=825C7C194F0FC0652FFE5A809FE81F69

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