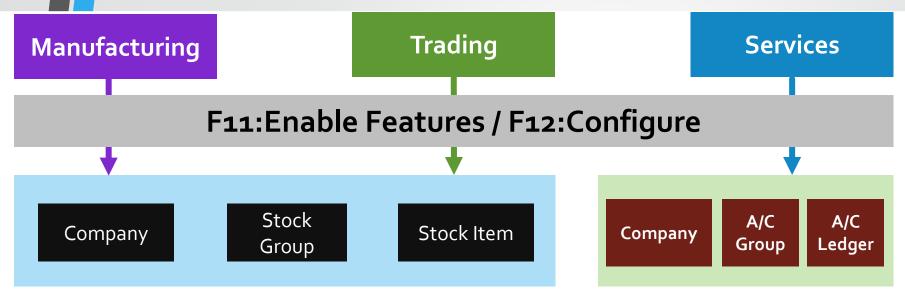
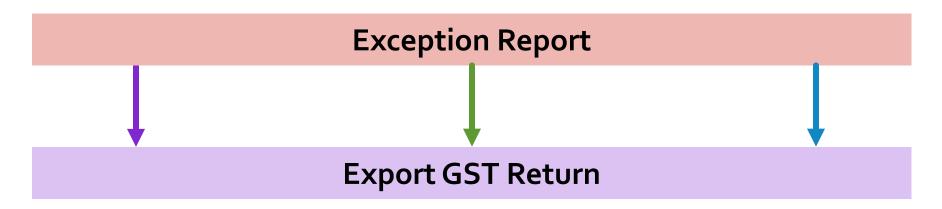
#### Presentation On **GSTR Workshop with Tally** PUNE BRANCH OF WIRC OF ICAI on 04-05-2019

By CA. Vandana V. Dodhia

# **GST** - Compliance



#### Customer / Vendor / Tax Ledger



# **Configuration Required**

Report has to be derived based on valid Inputs & Inputs for Software are as follows:

- Master Configuration
- Transaction Level
- Reporting Level

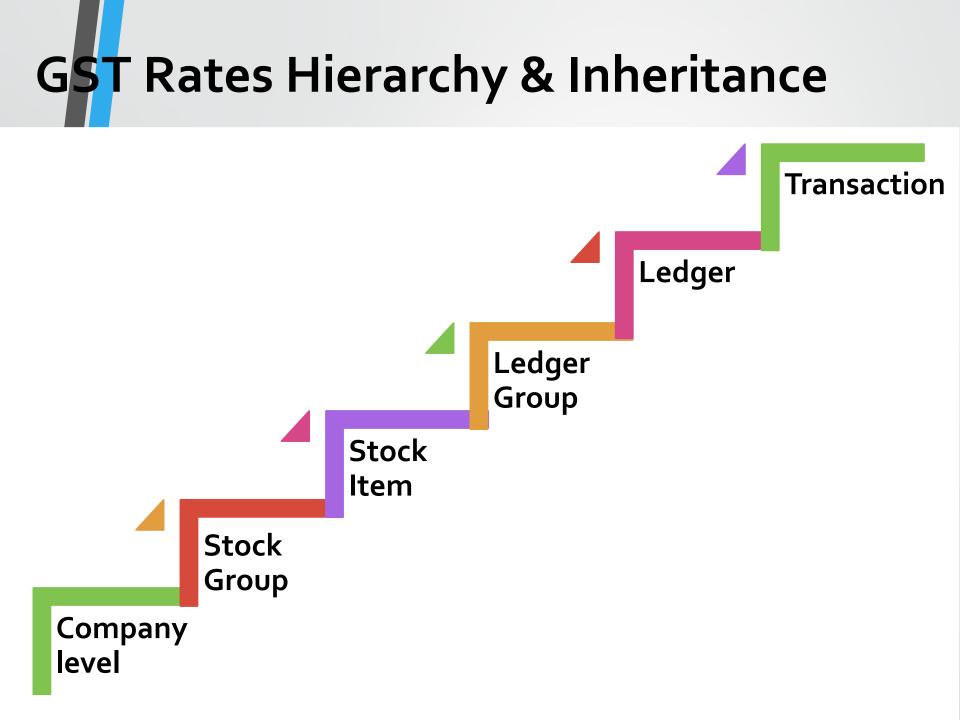
### **Master Configurations**

- Party & Tax Ledgers Configurations
- Outward and Inward Supply Ledgers, Provisions
- Control Accounts Ledgers

### Party & Tax ledgers

Party ledgers should have:

- Proper GSTN updated
- Selection of Registered , URD, Composition or Consumer
- Other territory, Ecommerce operator
- Tax ledgers should have CGST , IGST, SGST, CESS configuration



# Party Ledger Configurations

🗐 Tally.ERP 9		-			_	
P: Print E: Export	M: E-Mail O: Uploa		<u>G</u> : Language K: Keyboa	rd K: Control Centre H:	Support Centre H: Hel	
Ledger Alteration Name : Maharashtra (alias) :	Debtor	Demo Co	nıpany		Ctr <u>Total Opening Ba</u> 1,09,67,180 1,36,37,855 <u>Difference</u> 26,70,66	6.60 Dr 5.60 Cr
Under	: Sundry Debto (Current Asse	rs Name ts) Addres		<u>Mailing Details</u> arashtra Debtor		
Maintain balances bill-by-bi Default credit period Check for credit days during Inventory values are affecte	? Yes Registration type Assessee of Other Ten Is e-commerce operato Consider Party as Dee Party Type GSTIN/UIN	ır	t <u>ails</u> : <mark>Regular</mark> ? No ? No	J Unknown Composition Consumer Regular Unregistere	1	L: Details
	Open	Set/		ACD7780R1ZV		B: Set Chq Books S: Set Chq Printing G: Groups L: Ledgers Voucher Types
		2 ,				
<u>Q</u> : Quit <u>A</u> : Accept <u>D</u> :	Delete					F11: Features F12: Configure

# Tax Ledger Configurations

🛐 Tally.ERP 9		COLUMN TWO IS NOT THE OWNER.		
P: Print E: Export	M: E-Mail O: Upload S: 1	TallyShop G: Language K: Keybo	ard K: Control Centre H: Support Centre H: I	
Ledger Alteration Name : Output CGST (alias) :		Demo Company	1,36,37 Differen	,186.60 Dr ,855.60 Cr
Under Type of duty/tax Tax type Inventory values are affected Percentage of calculation Rounding method	: Duties & Taxes (Current Liabilities) : GST : Central Tax ? No ? 0 % : <sup>J</sup> Not Applicable	Tax TypesCentral TaxCessIntegrated TaxState TaxPhone no.Mobile no.Fax no.E-mailCC to (if any)	<u>Mailing Details</u>	
	Opening Balan	Website : Provide bank details ? No	<u>x Registration Details</u>	L: Details B: Set Chq Books S: Set Chq Printing G: Groups L: Ledgers Voucher Types
	oponing balan			
Q: Quit Accept D:	Delete			Ctrl + N F11: Features

# Supply Ledgers and Control Accounts

- Enablement of GST Rates at master level and effective from date.
- 27 nature of outward transactions
- 31 nature of transaction for inward supply
- Configure capital Items, Current Liability, goods or supply
- Eligible credit or not
- And is NON-GST goods.

#### 27 Nature Of Outward Supply Transactions

#### Natures of Transaction

#### Not Applicable

Branch Transfer Outward Deemed Exports Exempt Deemed Exports Nil Rated Deemed Exports Taxable Exports Exempt Exports LUT/Bond Exports Nil Rated Exports Taxable Interstate Sales Exempt Interstate Sales Nil Rated Interstate Sales Taxable Interstate Sales to Embassy/UN Body Exempt Interstate Sales to Embassy/UN Body Nil Rated Interstate Sales to Embassy/UN Body Taxable Intrastate Deemed Exports Exempt Intrastate Deemed Exports Nil Rated Intrastate Deemed Exports Taxable Sales Exempt Sales Nil Rated Sales Taxable Sales to Consumer - Exempt Sales to consumer Nil Rated Sales to Consumer - Taxable Sales to SEZ - Exempt Sales to SEZ - LUT/Bond Sales to SEZ - Nil Rated Sales to SEZ - Taxable

#### 31 Nature Of Inward Supply Transactions

#### Natures of Transaction

J Not Applicable Branch Transfer Inward Imports Exempt Imports Nil Rated Imports Taxable Interstate Purchase Exempt Interstate Purchase From Unregistered Dealer - Exempt Interstate Purchase From Unregistered Dealer - Nil Rated Interstate Purchase From Unregistered Dealer - Services Interstate Purchase From Unregistered Dealer - Taxable Interstate Purchase Nil Rated Interstate Purchase Taxable Intrastate Purchase Deemed Exports - Exempt Intrastate Purchase Deemed Exports - Nil Rated Intrastate Purchase Deemed Exports - Taxable Purchase Deemed Exports - Exempt Purchase Deemed Exports - Nil Rated Purchase Deemed Exports - Taxable Purchase Exempt Purchase From Composition Dealer Purchase From SEZ - Exempt Purchase From SEZ - LUT/Bond Purchase From SEZ - Nil Rated Purchase From SEZ - Taxable Purchase From SEZ (Without Bill of Entry) - Exempt Purchase From SEZ (Without Bill of Entry) - Nil Rated Purchase From SEZ (Without Bill of Entry) - Taxable Purchase From Unregistered Dealer - Exempt Purchase From Unregistered Dealer - Nil Rated Purchase From Unregistered Dealer - Taxable Purchase Nil Rated Purchase Taxable

### Voucher type configuration

- Numbering system
- Auto Account Ledger Selection
- Journal configuration for Adjustment JV's
- Expense Journals

### **Outward Supply Transactions**

- **1**. B<sub>2</sub>C Supply
- 2. B<sub>2</sub>B Supply
- **3.** Export of Goods
- **4**. Sale to SEZ
- **5.** Deemed Export Sales
- 6. Advance Receipt Against 11. Non GST Supply Sales

- **7.** Credit Notes
- 8. Export without payment of Tax (LUT Bond)
- **9.** Exempted Supply
- **10**.Nil Rated Supply

#### **B<sub>2</sub>C Sales Transaction**

🛐 Tally.ERP 9:	9000			-	10.00	-	A DESCRIPTION					
P: Print	E: Export	<u>M</u> : E-N	Aail O: U	Jpload <u>S</u>	: TallyShop	G: Language	K: Keyboa	rd K: Control C	Centre H: Sup	port Centre H:	Help	F1: Accounting Vouchers
Accounting V	/oucher Alte	ration (Seco	ndary)		Demo	Company					Ctrl + M 🗙	F1: Inventory Vouchers
Sales Reference no		2									1-Apr-2018 Sunday	F2: Date
Reference no	Z										Sunday	F3: Company
Party A/c nar		sumer (Intra	State)									
Current balar Sales ledger		5,400.00 Dr s Local										F4: Contra
Name of Iter								Quantity	y Rate	e per	Amount	F5: Payment
												F6: Receipt
Cotton (18%)	)							50.00 Kợ	gs 600.00	0 Kgs	30,000.00	F7: Journal
												F8: Sales
Output CGS Output SGS											2,700.00 2,700.00	F8: Credit Note
	-										_,	F9: Purchase
												F9: Debit Note
												F10: Reversing Journal
												<u>F10</u> : Memos
												Stock Query
												A: Tax Analysis
												I: Accounting Invoice
												<u>⊻</u> : As Voucher
												T: Post-Dated
Narration:								50.00 Kg	js		35,400.00	<u></u> L: Optional
B2C Sales - I	Intra State T	ransaction										
Q: Quit	A: Accept	D: Delete	X: Cancel									F11: Features
						^					Ctel + N	F12: Configure

### **B2B Sales Transaction**

Tally.ERP 9:9000	-	
	K: Control Centre E: Support Centre	
Accounting Voucher Alteration (Secondary) Demo Company		Ctrl + M × F1: Inventory Vouchers
Sales No. 1		1-Apr-2018 F2: Date
Reference no.: 1		Sunday
Party A/c name : Maharashtra Debtor		F3: Company
Current balance : 4,14,761.72 Dr		
Sales ledger : Sales Local		F4: Contra
Name of Item	Quantity Rate per	Amount F5: Payment
		F6: Receipt
Cotton (18%)	50.00 Kgs 600.00 Kgs	30,000.00 F7: Journal
Nylon (Nil Rated)	25.00 Kgs 500.00 Kgs	12,500.00 F8: Sales
Polyster (Exempt)	10.00 Kgs 200.00 Kgs	2,000.00 F8: Credit Note
Silk (Slab Wise)	25.00 Kgs 700.00 Kgs	17,500.00 F9: Purchase
Wool (Non Gst Good)	50.00 Kgs 25.00 Kgs	1,250.00 F9: Debit Note
	-	63,250.00
Output CGST		4,275.00 F10: Reversing Journal
Output SGST		4,275.00 <u>F10</u> : Memos
		Stock Query
		<u>A</u> : Tax Analysis
		1: Accounting Invoice
		V: As Voucher
		T: Post-Dated
Negration	160.00 1/22	71,800.00
A Normal Sales Transaction with all types of items selected - Taxable, Nil	160.00 Kgs	
Rated, Exempt, Slab wise and Non gst good		Edd. Easterna
Q: Quit Accept D: Delete X: Cancel		F11: Features
		Chillen F12: Configure

#### **Export Sale of Goods**

📜 Tally.ERP 9:90	000			-	and the same	-	and States of				
P: Print	E: Export	<u>M</u> : E-N	Aail O: U	Ipload S	TallyShop	G: Language	K: Keyboar	d K: Control Ce	ntre H: Support Centre	e H: Help	F1: Accounting Vouchers
Accounting Vo	ucher Alte	ration (Secor	nda <b>ry</b> )		Demo (	Company				Ctrl + M 🗙	F1: Inventory Vouchers
Sales Reference no.:	No.	5								3-Apr-2018 Tuesday	F2: Date
Reference no	0									Tuesday	F3: Company
Party A/c nam		rican Export	t Party								
Current balance Sales ledger		5,548.00 Dr s Export									F4: Contra
Name of Item								Quantity	Rate per	Amount	F5: Payment
											F6: Receipt
Cotton (18%)								50.00 Kgs	600.00 Kgs	30,000.00	F7: Journal
											F8: Sales
Output IGST										5,400.00	E8: Credit Note
											F9: Purchase
											F9: Debit Note
											F10: Reversing Journal
											F10: Memos
											S: Stock Query
											A: Tax Analysis
											I: Accounting Invoice
											<b>⊻</b> : As Voucher
Provide GST d	etails	: No									T: Post-Dated
Narration:								50.00 Kgs		35,400.00	<u></u> L: Optional
Export Sale Of	Goods Tra	nsaction.									
Q: Quit A	: Accept	D: Delete	X: Cancel								F11: Features
		_	_								F12: Configure

# Supply to SEZ

🛐 Tally.ERP 9:	9000			-	and Management		A DESCRIPTION					
P: Print	E: Export	M: E-N	/lail 0: U	lpload <u>S</u>	: TallyShop	G: Language	K: Keyboa	ard K: Contro	O Centre	H: Support Centre	H: Help	F1: Accounting Vouchers
—		eration (Seco	—			Company					Ctrl + M 🗙	
Sales Reference no		6									3-Apr-2018 Tuesday	F2: Date
Reference no											Tuesuay	F3: Company
Party A/c na												
Current balar Sales ledger	ice : 4 : SEZ	2,480.00 Dr Sales										F4: Contra
Name of Iter	m							Quant	tity	Rate per	Amount	F5: Payment
												F6: Receipt
Cotton (18%)								60.00	Kgs	600.00 Kgs	36,000.00	F7: Journal
0 4 4 6 6 7											C 400 00	F8: Sales
Output IGST											6,480.00	E8: Credit Note
												F9: Purchase
												F9: Debit Note
												F10: Reversing Journal
												<u>F10</u> : Memos
												S: Stock Query
												A: Tax Analysis
												I: Accounting Invoice
Provide GST	details	: No										⊻: As Voucher
											10 100 00	T: Post-Dated
Narration: SEZ Sales Tr	ansaction							60.00	Kgs		42,480.00	
												F11: Features
<u>Q</u> : Quit	Accept	<u>D</u> : Delete	X: Cancel						_		Ctrl + N	F12: Configure

#### **Deemed Export Sales**

🛐 Tally.ERP 9:90	000	1.14	( n		-at here	Parent (m. K.)	1.000	100			
P: Print	E: Export	M: E-M	Aail O: U	Jpload <u>S</u>	: TallyShop	G: Language	K: Keyboa	rd K: Control Co	entre H: Support Cent	tre H: Help	F1: Accounting Vouchers
Accounting Vo	ucher Alte	ration (Seco	ndary)		Demo (	Company				Ctrl + M ×	F1: Inventory Vouchers
Sales Reference no.:	No.	7								3-Apr-2018 Tuesday	F2: Date
Reference no	0									Tuesday	F3: Company
Party A/c name		ned Export	Party								
Current balance Sales ledger		5,200.00 Dr ned Export									F4: Contra
Name of Item								Quantity	Rate per	Amount	F5: Payment
											F6: Receipt
Silk (Slab Wis	e)							200.00 Kg	s 700.00 Kgs	1,40,000.00	F7: Journal
											F8: Sales
Output IGST										25,200.00	F8: Credit Note
											F9: Purchase
											F9: Debit Note
											F10: Reversing Journal
											<u>F10</u> : Memos
											S: Stock Query
											A: Tax Analysis
											I: Accounting Invoice
D IL OOT L											<b>⊻</b> : As Voucher
Provide GST de	etails	: No									I: Post-Dated
Narration:	-							200.00 Kg	S	1,65,200.00	<u></u> L: Optional
Deemed Export	t fransactio	on									
Q: Quit A	: Accept	D: Delete	X: Cancel								F11: Features
						<u> </u>				Ctel + N	F12: Configure

### **Advance Receipt Entry**

P: Print   E: Expot   M: E-Mail   Q: Upload   S: TallyShop   G: Language   K: Keyboard   K: Control Centre   H: Help   F12 KongNu     Accounting Youcher Alteration (Secondary)   Demo Company   Ctrl + M =   F12 kongNu   F12 kongNu     Receipt   No. 1   Image: Approx 2018   F2: Date   F2: Date   F2: Date     Vised for:   Advance Receipt   Image: Approx 2018   F2: Date   F3: Company     Account :   HDFC Bank   Cur Bai: 20,688.00 Cr   F4: Contra   F3: Contra     Particulars   Amount   F3: Payme   F3: Contra   F6: Receipt     Maharashtra Debtor   1,18,000.00 Cr   F7: Journal   F8: Sales   F3: Cred N     Quarks   Advance Receipt Details   F3: Cred N   F3: Cred N   F3: Payme     Particulars   Advance   Taxable   Central Tax   State Tax   Cess   F3: Purcha     F3: Debtor   1,18,000.00   1,00,000.00   9 %   9,000.00   9 %   9,000.00   F6: Cred N     F0: Receipt   Advance   Taxable   Central Tax   State Tax   Cess   F3: Debt N   F1: Receipt
Receipt   No. 1   Image: Advance Receipt   F2: Date     Lused for: Advance Receipt   F3: Compa     Account : HDFC Bank Cur Bal: 20,688.00 Cr   F4: Contra     Particulars   Amount     Maharashtra Debtor Cur Bal: 4,14,761.72 Dr Advance Adv1   1,18,000.00 Cr     Image: Advance Accelpt Details   F3: Compa     Image: Advance Accelpt Details   F3: Contra     Image: Advance Image: Advanc
Used for: Advance Receipt F3: Compa   Account : HDFC Bank Cur Bai: 20,688.00 Cr F4: Contra   Particulars Amount   Maharashtra Debtor Cur Bai: 4,14,761.72 Dr Advance Adv1 Amount Cr   Maharashtra Debtor Cur Bai: 4,14,761.72 Dr Advance Adv1 1,18,000.00 Cr   F6: Receipt F6: Receipt   F8: Sales F8: Credit N   Particulars Advance Central Tax State Tax   Advance Adv1 1,00,000.00 9 % 9,000.00 9 % 9,000.00   Porfesional Income 1,18,000.00 1,00,000.00 9 % 9,000.00 9 % 9,000.00
Account : HDFC Bank Cur Bal: 20,688.00 Cr   F3: Compa     Particulars   F4: Contral     Maharashtra Debtor Cur Bal: 4,14,761.72 Dr Advance Adv1   1,18,000.00 Cr     F6: Receipt Cur Bal: 4,14,761.72 Dr Advance Adv1   1,18,000.00 Cr     F6: Sales   F6: Sales     F7: Journal   F6: Sales     F7: Journal   F6: Sales     F9: Purchal   F9: Purchal     F9: Purchal   F10: Receipt     F10: Receipt   F10: Receipt
Cur Bal: 20,688.00 Cr   F4: Contral     Particulars   Amount     Maharashtra Debtor Cur Bal: 4,14,761.72 Dr Advance Adv1   1,18,000.00 Cr     F6: Receipt Advance Adv1   1,18,000.00 Cr     Particulars   Advance Receipt Details     Particulars   Advance Taxable     Central Tax   State Tax     Porfesional Income   1,18,000.00 9 % 9,000.00 9 % 9,000.00
Cur Bal: 20,688.00 Cr   F4: Contral     Particulars   Amount     Maharashtra Debtor Cur Bal: 4,14,761.72 Dr Advance Adv1   1,18,000.00 Cr     F6: Receipt Advance Adv1   1,18,000.00 Cr     Particulars   Advance Receipt Details     Particulars   Advance Taxable     Central Tax   State Tax     Porfesional Income   1,18,000.00 9 % 9,000.00 9 % 9,000.00
Maharashtra Debtor Cur Bal: 4,14,761.72 Dr Advance Adv1   1,18,000.00 Cr   F6: Receipt F7: Journal     Advance Adv1   1,18,000.00 Cr   F8: Sales     Particulars   Advance   Taxable   Central Tax   State Tax   Cess     Profesional Income   1,18,000.00   1,00,000.00   9 %   9,000.00   9 %   9,000.00     F0: Receipt Details   F9: Purchas   F9: Purchas   F9: Purchas   F9: Purchas     Profesional Income   1,18,000.00   1,00,000.00   9 %   9,000.00   9 %   9,000.00
Cur Bal: 4,14,761.72 Dr Advance Adv1   1,18,000.00 Cr     Image: Solution of the second state of the second stat
Advance Adv1   1,18,000.00 Cr     Advance Adv1   1,18,000.00 Cr     Advance Receipt Details   F8: Sales     Particulars   Advance   Taxable   Central Tax   State Tax   Cess     Particulars   Advance   Taxable   Central Tax   State Tax   Cess   F9: Purchas     Profesional Income   1,18,000.00   1,00,000.00   9 %   9,000.00   9 %   9,000.00   F10: Reversing J     F10: Reversing J   F10: Reversing J   F10: Reversing J   F10: Reversing J   F10: Reversing J
F8: Sales     Advance Receipt Details     Particulars   Advance Taxable Central Tax   State Tax   Cess     Amount   Rate
Particulars   Advance Amount   Taxable Value   Central Tax   State Tax   Cess     Profesional Income   1,18,000.00   1,00,000.00   9 %   9,000.00   9 %   9,000.00     F10: Revising J     F10: Revising J
Amount Value Rate Amount Rate Amount Rate Amount   Profesional Income [],18,000.00 1,00,000.00 9 % 9,000.00 9 % 9,000.00
Profesional Income     1,18,000.00     1,00,000.00     9 %     9,000.00     9 %     9,000.00       F10: Reversing J     F10: Reversing
F10: Releasing J
Nature of Re
Narration: 1 18 000 00 1 00 000 00 0 0 00 00 00 00 00 0
F11: Featur
Q: Quit A: Accept D: Delete X: Cancel

#### Advance Receipt – Increase of Tax Liability

Tally.ERP 9							-				
P: Print	E: Export	M: E-Mail		pload <u>S</u>	: TallyShop	G: Language	K: Keyboard	K: Control Ce	entre H: Support Centre		F1: Accounting Vouchers
Accounting V	oucher Alterati	on (Seconda	ry)		Demo C	ompany				Ctrl + M 🗙	F1: Inventory Vouchers
Journa	No. 1									1-Jul-2017	F2: Date
					Used fo	or: Increase of	f Tax Liability			Saturday	F3: Company
							Account of Ad	vance Receip	ts)		
Particu	lare								Debit	Credit	F4: Contra
rance	1015								Debit	oreun	F5: Payment
Dr Tax on A		-							18,000.00		F6: Receipt
Cr Output	al: 12,780.00 D CGST	r								9,000.00	F7: Journal
	al: 15,435.00 C	r									
Cr Output S Cur B	al: 38,621.36 C	r								9,000.00	II
											E8: Credit Note
											F9: Purchase
											F9: Debit Note
											F10: Reversing Journal
											<u>F10</u> : Memos
											J: Stat Adjustment
Provide GST	details: No										
FIOVICE GS1	uctails. NO										
Narration:								-	18,000.00	18,000.00	T: Post-Dated
											L: Optional
			- 1			[]			[		F11: Features
Q: Quit	A: Accept D:	Delete X:	Cancel								

#### Advanced Receipt adjusted in Sales

📜 Tally.ERP 9						100	20.00	_	-	_	_		
P: Print	E: Export	M: E-Mail	<u>0</u> : U	pload <u>S</u>	: TallyShop	G: Language	K: Keyboa	ard K: Contro	ol Centre	H: Suppo	ort Centre		F1: Accounting Vouchers
		ation (Secondar	y)		ABC C	o Pvt Ltd						Ctrl + M 🗙	F1: Inventory Vouchers
Sales Reference no.												6-Jul-2017 Thursday	E2: Order Vouchers
				Bill-w	ise Details	for : Mahara	shtra Debt	or				maroday	F2: Date
Party A/c nan Current balan		ashtra Debtor 271.72 Dr				₹ 2,36,000.0							F3: Company
Particulars	00 . 03,42,	211.12 01	Type of	Ref	Name	Due Da		Amount		Rate	per	Amount	
						Credit (wef: 6-Ju			Cr –				F4: Contra
Professional Output CGS			A such Da									2,00,000.00 18,000.00	F5: Payment
Output SGST	г		Agst Re	ef Ad	IV1			1,18,000.00	Dr			18,000.00	F6: Receipt
			New Re	f 11			1	1,18,000.00	Dr				F7: Journal
													F8: Sales
													E8: Credit Note
													F9: Purchase
													F9: Debit Note
													F10: Reversing Journal
													<u>F10</u> : Memos
													S: Stock Query
													A: Tax Analysis
													I: Item Invoice
													¥: As Voucher
								2,36,000.00	Dr				T: Post-Dated
Narration:			Q: Quit	A: Acce	ept				_			2,36,000.00	L: Optional
													F11: Features
Q: Quit	Accept	D: Delete X: 0	Cancel										

#### Advance Receipt – Decrease of Tax Liability

Tally.ERP 9						AND MORE	A CONTRACTOR OF					
P: Print	E: Export	<u>M</u> : E-M		lpload S	TallyShop	G: Language	K: Keyboard	I K: Control	l Centre <u>H</u> : Su	upport Centre		F1: Accounting Vouchers
Accounting Vo	oucher Alter	ation (Secon	ndary)		ABC Co	Pvt Ltd					Ctrl + M 🗙	F1: Inventory Vouchers
Journa	No.	3									7-Jul-2017 Friday	F2: Order Vouchers
						or: Decrease o					гниау	F2: Date
					(Additio	onal Details: Sa	iles against Ad	dvance Rece	eipts)			F3: Company
Particul	lars									Debit	Credit	
												F4: Contra
Dr Output C	GST al: 4,55,025.	00 Cr							9,	,000.00		F5: Payment
Dr Output S	GST								9,	,000.00		F6: Receipt
Cur Ba Cr Tax on A	l: 4,78,211. dvance	36 Cr									18.000.00	F7: Journal
	l: 0.00 Cr										,	F8: Sales
												F8: Credit Note
												F9: Purchase
												F9: Debit Note
												F10: Reversing Journal
												F10: Memos
												J: Stat Adjustment
Provide GST	details:	No										
Narration:									18,	,000.00	18,000.00	T: Post-Dated
												L: Optional
			[			[	1	1		1		F11: Features
Q: Quit	: Accept	<u>D</u> : Delete	X: Cancel									E12: Configura

### **Credit Notes on Sales**

			-	_				_	_				
Tally.ERP 9	9000			_	and the second	B. M. P. 192	1000	-	<u> </u>	_			
P: Print	E: Export	: <u>M</u> : E-N	/lail <u>O</u> : L	Jpload <u>S</u> :	TallyShop	G: Language	K: Keyboa	ard 📗	K: Control (	Centre H	: Support Centre		F1: Accounting Vouchers
Accounting		eration (Seco	ndary)		Demo (	ompany						Ctrl + M	E F1: Inventory Vouchers
Credit N Original invoi		. 1	Date		-Apr-2018							2-Apr-201 Monda	8 E2: Date
	ice no I		Date		-Apr-2010							wonda	F3: Company
Party A/c na		arashtra Del	btor										
Current bala Sales ledger		4,761.72 Dr es Local											F4: Contra
Name of Ite									Quantit	v	Rate per	Amour	_
										,			F6: Receipt
Cotton (18%	)								20.00 K	gs 6	00.00 Kgs	12,000.0	
													F8: Sales
Output CGS												1,080.0	
Output SGS	T											1,080.0	·
													F9: Purchase
													F9: Debit Note
													F10: Reversing Journal
													<u>F10</u> : Memos
													Stock Query
													A: Tax Analysis
													I: Accounting Invoice
													⊻: As Voucher
Provide GST	details	: No											T: Post-Dated
Narration:								-	20.00 K	gs		14,160.0	o <u>L</u> : Optional
Credit Note of	on Sales Ret	urn Transactio	on										
Q: Quit	A: Accept	D: Delete	X: Cancel										F11: Features
	=	-	-										E12: Configure

#### Export without payment of Tax (LUT Bond)

🛐 Tally.ERP 9	9000				CO Page								
P: Print	E: Export	<u>M</u> : E-N	/lail <u>O</u> : U	Jpload <u>S</u>	: TallyShop	G: Language	K: Keyboa	rd <u>K</u> :	Control Ce	entre <u>H</u> :	Support Centre		F1: Accounting Vouchers
		eration (Seco	ndary)		Demo C	ompany						Ctrl + M	E F1: Inventory Vouchers
Sale: Reference no		9										2-May-201 Wednesda	E2: Date
Reference in	J <b>J</b>											weunesua	F3: Company
Party A/c na		erican Expor	t Party										
Current bala Sales ledger		0,548.00 Dr ort LUT Bond	i										F4: Contra
Name of Ite								(	Quantity	· F	Rate per	Amoun	F5: Payment
													F6: Receipt
Silk (Slab V	Vise)							:	50.00 Kg	s 70	0.00 Kgs	35,000.0	F7: Journal
													F8: Sales
													F8: Credit Note
													F9: Purchase
													F9: Debit Note
													F10: Reversing Journal
													F10: Memos
													S: Stock Query
													A: Tax Analysis
													I: Accounting Invoice
													 ⊻: As Voucher
Provide GST	details	: No											T: Post-Dated
Narration:								_	50.00 Kg	S		35,000.0	L: Optional
Zero rated su	upply (Export	) without pay	ment of tax (L	UT Bond)				_					
Q: Quit	A: Accept	D: Delete	X: Cancel	[		[ [	[						F11: Features
	Accept	D. Delete	A. Cancel										E12: Configuro

# **Exempted Supply**

🛐 Tally.ERP 9	:9000			1000	the second				-	_			
P: Print	E: Export			Jpload <u>S</u>	: TallyShop	G: Language	K: Keyboa	rd K: Cont	rol Centre	H: Support Cen			Accounting Vouchers
		ration (Seco	ndary)		Demo C	ompany					Ctrl + M	E F1:	Inventory Vouchers
Sales Reference no		9									4-May-2018 Friday	F2:	Date
Reference no	J J										Thuay		Company
Party A/c na		arashtra Del	btor										
Current bala Sales ledger		2,261.72 Dr s Local										F4:	Contra
Name of Ite								Quar	ntity	Rate per	Amoun		Payment
									<i>.</i>				Receipt
Polyster (Ex	(empt)							50.00	) Kgs	200.00 Kgs	10,000.00	)   <del> </del>	Journal
													Sales
													Credit Note
													Purchase
													Debit Note
													1: Reversing Journal
													: Memos
													Stock Query
												<u>A</u> : 1	Tax Analysis
												<u> </u>	counting Invoice
												<u>⊻</u> : /	As Voucher
													Post-Dated
Narration:								50.00	Kgs		10,000.00	<u>[</u> :(	Optional
Sale Of Goo	ds (Exempte	d Goods)											
Q: Quit	A: Accept	D: Delete	X: Cancel				[					F11	: Features
		-	—									<b>F42</b>	0

# Nil Rated Supply

~			-		_		_	_				
Tally.ERP 9	:9000				and the second	B. (** ***)	1.000		_			
P: Print	E: Export	<u>M</u> : E-N	/lail <u>O</u> : U	Jpload S	: TallyShop	G: Language	K: Keyboa	rd K: Cor	ntrol Centre	E H: Support Centre		F1: Accounting Vouchers
		eration (Seco	ndary)		Demo (	Company					Ctrl + M ×	F1: Inventory Vouchers
Sales Reference no		. 10									4-May-2018 Friday	F2: Date
TReference in	10										Thuay	F3: Company
Party A/c na		arashtra Del	otor									
Current bala Sales ledger		2,261.72 Dr s Local										F4: Contra
Name of Ite								Qua	ntity	Rate per	Amount	F5: Payment
												F6: Receipt
Nylon (Nil R	ated)							10.0	0 Kgs	500.00 Kgs	5,000.00	F7: Journal
												F8: Sales
												F8: Credit Note
												F9: Purchase
												F9: Debit Note
												F10: Reversing Journal
												F10: Memos
												S: Stock Query
												A: Tax Analysis
												I: Accounting Invoice
												V: As Voucher
												I: Post-Dated
Narration:								10.0	0 Kgs		5,000.00	L: Optional
Sale Of Good	ds (Nil Rated	Goods)							o rtgo		0,000.00	
		1	1	1	1	1			1			F11: Features
Q: Quit	Accept	D: Delete	X: Cancel									<b>E42</b> : <b>C</b> == <b>E</b> ===

### Non GST Supply

							_					
Tally.ERP 9	9000											
P: Print	E: Export	<u>M</u> : E-N	/lail <u>O</u> : L	Jpload S	: TallyShop	G: Language	K: Keyboa	rd K: Cont	rol Centre	H: Support Centre		F1: Accounting Vouchers
		ration (Seco	ndary)		Demo (	Company					Ctrl + M 🗙	F1: Inventory Vouchers
Sale: Reference no		11									4-May-2018 Friday	F2: Date
Reference in											Thuay	F3: Company
Party A/c na		arashtra Del	otor									
Current bala Sales ledger		2,261.72 Dr s Local										F4: Contra
Name of Ite	m							Qua	ntity	Rate per	Amount	F5: Payment
												F6: Receipt
Wool (Non	Gst Good)							150.0	0 Kgs	50.00 Kgs	7,500.00	F7: Journal
												F8: Sales
												F8: Credit Note
												F9: Purchase
												F9: Debit Note
												F10: Reversing Journal
												F10: Memos
												S: Stock Query
												A: Tax Analysis
												I: Accounting Invoice
												V: As Voucher
												T: Post-Dated
Narration:								150.00	) Kqs		7,500.00	L: Optional
	ds (Non GST	Goods)										
0.0.3	0.0	D. D.L.L	V. Ornert			[						F11: Features
<u>Q</u> : Quit	Accept	D: Delete	X: Cancel									E12. Configura

# Inward Supply Transactions

- Normal Taxable Inward Supply
- 2. Inward Supply of Capital Goods
- Inward supplies from registered dealer liable to RCM + Adjustment JV
- 3. Inward Supply Ineligible 6. Import of Goods for GST + Adjustment JV 7 Import of Service
- **4.** Inward supplies from URD liable to RCM + Adjustment JV
- Import of Services + Adjustment JV

#### Inward Supply of Goods (Registered Dealer)

Tally.ERP 9:9000	State State State			
P: Print E: Export M: E-Mail O: Upload S: TallyS		d K: Control Centre H:	Support Centre H: Help	F1: Accounting Vouchers
Accounting Voucher Alteration (Secondary) De	mo Company		Ctrl + M	
Purchase     No. 1       Supplier invoice no.:     1     Date : 1-Apr-2018			1-Apr-201 Sunda	
Supplier Invoice III. I Date . 1-Api-2010			Sullua	F3: Company
Party A/c name : Maharashtra Creditor				
Current balance : 1,16,52,783.46 Cr Purchase ledger : Purchase Local				F4: Contra
Name of Item		Quantity F	Rate per Amour	t F5: Payment
				F6: Receipt
Cotton (18%)		200.00 Kgs 50	0.00 Kgs 1,00,000.0	
Silk (Slab Wise)		50.00 Kgs 50	0.00 Kgs 25,000.0	
			1,25,000.0	
Input CGST			9,625.0	0
Input SGST			9,625.0	F9: Debit Note
				F10: Reversing Journal
				F10: Memos
				S: Stock Query
				A: Tax Analysis
				A: Tax Analysis
				In Accounting Invalue
				I: Accounting Invoice
				⊻: As Voucher
				T: Post-Dated
Narration: Normal Purchase of Goods from Registered Dealer		250.00 Kgs	1,44,250.0	<mark>0</mark> <u></u> L: Optional
				Edd. Exclusion
Q: Quit Accept D: Delete X: Cancel				F11: Features
				F12: Configure

### Inward Supply of Capital Goods

🛐 Tally.ERP 9:	9000				C. Past	-	and Distance of the				
P: Print	E: Export	<u>M</u> : E-N	1ail <u>O</u> : L	Jpload	E: TallyShop	G: Language	K: Keyboard	K: Control C	entre H: Support Centre	H: Help	F1: Accounting Vouchers
Accounting V		ration (Secor	ıdary)		Demo (	Company	_			Ctrl + M 🗙	Intentory roboticio
Purcha Supplier invoi		4	Date : 1	1-Apr-2018						2-Apr-2018 Monday	F2: Date
Cupplier into	00 H0 2		Duto .	1401-2010						wonday	F3: Company
Party A/c nar Current balar		arashtra Cre 52,783.46 Cr	ditor								
Particulars		vz,103.40 Ci							Rate per	Amount	F4: Contra
											F5: Payment
Furniture Input CGST										25,000.00 2,250.00	F6: Receipt
Input SGST										2,250.00	F7: Journal
											F8: Sales
											E8: Credit Note
											F9: Purchase
											F9: Debit Note
											F10: Reversing Journal
											<u>F10</u> : Memos
											Stock Query
											A: Tax Analysis
											I: Item Invoice
											¥: As Voucher E: Post-Dated
Manadian										00 500 00	=
Narration: Inward Supply	v of Capital (	Goods								29,500.00	
			1	(	(	(			1		F11: Features
<u>Q</u> : Quit	Accept	D: Delete	X: Cancel							Ctrl + N	F12: Configure

### Inward Supply – Ineligible for GST

Tally.ERP 9:9	0000				CO Parts	10 per 10 per	1.000				
P: Print	E: Export	<u>M</u> : E-N		pload S	: TallyShop	G: Language	K: Keyboard	K: Control Centr	e H: Support Centre		F1: Accounting Vouchers
Accounting V	oucher Alte	ration (Seco	ndary)		Demo (	Company				Ctrl + M 🗙	F1: Inventory Vouchers
Purchas		5	_							3-Apr-2018	F2: Date
Supplier invoid	ce no.: 4		Date : 3	-Apr-2018						Tuesday	F3: Company
Party A/c nan	ne : Maha	arashtra Cre	ditor								1 5. Company
Current balan	ce : 1,16,	52,783.46 Cr									
Purchase ledg		hase Local									F4: Contra
Name of Iten	n							Quantity	Rate per	Amount	F5: Payment
									500.00.16		F6: Receipt
Linen (Inelig	ible)							200.00 Kgs	500.00 Kgs	1,00,000.00	F7: Journal
											F8: Sales
Input CGST Input SGST										9,000.00 9,000.00	F8: Credit Note
input 5051										5,000.00	F9: Purchase
											F9: Debit Note
											F10: Reversing Journal
											<u>F10</u> : Memos
											S: Stock Query
											A: Tax Analysis
											I: Item Invoice
											- <u>V</u> : As Voucher
											I: Post-Dated
Narration:								200.00 Kgs		1,18,000.00	L: Optional
Purchase of G	Goods Ineliai	ble for GST						200.00 Kgs		1,10,000.00	
											F11: Features
Q: Quit	A: Accept	D: Delete	X: Cancel								I
Q: Quit	A: Accept	D: Delete	X: Cancel								F11: Features

#### **Reversal of ITC on Ineligible Goods**

🚺 Tally.ERP 9	:9000					_						
P: Print	E: Export	<u>M</u> : E-N	/lail <u>O</u> : U	lpload <u>S</u>	: TallyShop	G: Language	K: Keyboard	K: Contro	ol Centre H: S	upport Centre	H: Help	F1: Accounting Vouchers
Accounting \	Voucher Alter	ation			Demo (	ompany					Ctrl + M 🙁	F1: Inventory Vouchers
Journ	al No. 2	2									3-Apr-2018	F2: Date
					llsod f	or: Reversal o	of Input Tax Cr	odit			Tuesday	F3: Company
						onal Details: In		cuit				1 5. Company
Partic	ulars									Debit	Credit	F4: Contra
Dr Purcha	se Local								18	,000.00		F5: Payment
	Bal: <b>2,43,000.</b>	00 Dr										F6: Receipt
Cr Input C	GST Bal: 5,04,610.3	37 Dr									9,000.00	F7: Journal
Cr Input S	GST										9,000.00	F8: Sales
Cur E	Bal: <b>5,27,616.</b>	73 Dr										E8: Credit Note
												F9: Purchase
												F9: Debit Note
												F10: Reversing Journal
												F10: Memos
												J: Stat Adjustment
Narration:										000.00	10 000 00	
	Input Tax Cr	edit due to	Ineligible Cre	edit					18	,000.00	18,000.00	T. T USI-Daleu
i tororoar or	input run on		inteligible on	- and								<u>L</u> : Optional
Q: Quit	A: Accept	D: Delete	X: Cancel					[				F11: Features
<u>a</u> . œuit	E. Accebr	- Delete	- Cancer									E12: Configure

#### Inward Supply from URD - RCM

Tally.ERP 9:9000		_		
P: Print E: Export M: E-Mail O: Upload E: TallyShop G: Language K: Keyboar	d	H: Support Centre		F1: Accounting Vouchers
Accounting Voucher Alteration (Secondary) Demo Company			Ctrl + M 🗙	F1: Inventory Vouchers
Purchase No. 6			3-Apr-2018	F2: Date
Supplier invoice no.: 5 Date : 3-Apr-2018			Tuesday	
Party A/c name : URD Creditor				F3: Company
Party A/c name : URD Creditor Current balance : 1,64,000.00 Cr				
Purchase ledger : Purchase URD				F4: Contra
Name of Item	Quantity	Rate per	Amount	F5: Payment
				F6: Receipt
Cotton (18%)	200.00 Kgs	500.00 Kgs	1,00,000.00	F7: Journal
				F8: Sales
				F8: Credit Note
				F9: Purchase
				F9: Debit Note
				F10: Reversing Journal
				F10: Memos
				S: Stock Query
				A: Tax Analysis
				A. Tax Analysis
				I: Item Invoice
				¥: As Voucher
				T: Post-Dated
Narration:	200.00 Kgs		1,00,000.00	<u>L</u> : Optional
Inward supplies from URD liable to RCM				
Ou Ouit As Assant D: Delete X: Canael	[			F11: Features
Q: Quit Accept D: Delete X: Cancel				E12: Configure

#### Increase of Tax Liab on Purchase from URD

Tally.ERP 9												
P: Print	E: Export	<u>M</u> : E-M	/lail <u>O</u> : U	pload <u>S</u>	: TallyShop	G: Language	K: Keyboard	K: Control	Centre H: Su	pport Centre		F1: Accounting Vouchers
Accounting Vo	oucher Alter	ation (Secor	ndary)		Demo (	ompany					Ctrl + M 🙁	F1: Inventory Vouchers
Journa	No.	3									30-Apr-2018	F2: Date
					Usod f	or: Incroseo o	f Tax Liability				Monday	F3: Company
							Irchase from U		dealer)			F3. Company
								Ŭ				
Particul	ars									Debit	Credit	F4: Contra
Dr Tax on R	everse Cr	arge							18 (	000.00		F5: Payment
	al: 0.00 Dr	aige							10,0	000.00		F6: Receipt
Cr CGST-R		_									9,000.00	F7: Journal
Cr SGST-R	al: 9,000.00 l CM	Dr									9.000.00	F8: Sales
	al: 9,000.00	Dr									-,	F8: Credit Note
												F9: Purchase
												F9: Debit Note
												F10: Reversing Journal
												<u>F10</u> : Memos
												J: Stat Adjustment
Provide GST	details:	No										
Narration:									18 (	000.00	18,000.00	
Increase of T	ax Liability	on Purchas	es from URD	)							10,000.00	T. T USI-Dated
	· · · · · · · · · · · · · · · · · · ·											<u></u> L: Optional
Q: Quit	: Accept	D: Delete	X: Cancel									F11: Features
	i Accept	Di Delete	- Cancer									E12: Configure

#### Payment of Tax on Purchases under RCM

Tally.ERP 9		-		_	All Property	and the second	of the set	_				
P: Print	E: Export	M: E-Mail	<u>O</u> : Up	oload <u>S</u>	: TallyShop	G: Language	K: Keyboard	K: Control	Centre H: S	Support Centre		F1: Accounting Vouchers
Accounting Vo	ucher Alteratio	on (Secondar	()		Demo C	ompany					Ctrl + M 🗙	F1: Inventory Vouchers
Paymen	t No. 2										1-May-2018	C2. Data
											Tuesday	FZ. Date
					Statuto	ry payment for	GST					F3: Company
					(Payme	ent Type: Recip	ient Liability)					
												F4: Contra
Account : HD Cur Bal:	FC Bank 20,688.00 Cr											F5: Payment
Particul											Amount	
CGST - RCM											9,000.00	F7: Journal
Cur Ba	I: 9,000.00 Dr											E9. Salaa
SGST - RCM Cur Ba	I: 9,000.00 Dr										9,000.00	F8: Credit Note
												F9: Purchase
												F9: Debit Note
												F10: Reversing Journal
												F10: Memos
												S: Stat Payment
												N: Nature of Payment
Provide GST	dofoilo: No											
Provide GST	details: No											
Narration:											18,000.00	T: Post-Dated
Payment of T	ax Liability on	RCM - URD										L: Optional
	Accent	Dalata V.	Cancal			[	[	[		1		F11: Features
<u>Q</u> : Quit <u>A</u>	: Accept <u>D</u> :	Delete X:	Cancel									E12: Configure

#### Increase of ITC on Purchase from URD

Tally.ERP 9	1.1	-		_	All Property	and the second	of the second	_	_		
P: Print	E: Export	<u>M</u> : E-N	/lail <u>O</u> : U	pload <u>S</u>	: TallyShop	G: Language	K: Keyboard	K: Control (	Centre H: Support Centre		F1: Accounting Vouchers
Accounting V	oucher Altera	ation (Seco	ndary)		Demo C	ompany				Ctrl + M 🛪	F1: Inventory Vouchers
Journa	No. 4	L I								30-Apr-2018	F2: Date
					Llood f	or: Inoroooo o	f Input Tax Cr	odit		Monday	F3: Company
					(Additio	onal Details: P	urchase from U	ean Inreaistered d	lealer)		F5: Company
					t			5	· · · · ·		
Particu	lars								Debit	Credit	F4: Contra
Dr CGST-R	CM								9,000.00		F5: Payment
	al: 9,000.00 E	Dr							0,000.00		F6: Receipt
Dr SGST-R		2							9,000.00		F7: Journal
Cr Tax on R	al: 9,000.00 [ everse Cha									18,000.00	F8: Sales
	al: 0.00 Cr										F8: Credit Note
											F9: Purchase
											F9: Debit Note
											F10: Reversing Journal
											<u>F10</u> : Memos
											J: Stat Adjustment
Provide GST	details:	10									
Narration:									18,000.00	18,000.00	T: Post-Dated
Increase of Ir	put Tax Cre	dit								,	=
											<u></u> L: Optional
Q: Quit	: Accept	): Delete	X: Cancel								F11: Features
	- recept										E12. Configure

#### Inward supplies from registered dealer liable to RCM

E T-IL COD	0			-	-				-			
Tally.ERP	9			_		_	_			_		
P: Print	E: Export	—	lail <u>O</u> : U	lpload 💡	E: TallyShop	G: Language	K: Keyboard	K: Control	Centre H: Sup	port Centre <u>H</u> :		F1: Accounting Vouchers
	Voucher Alte				Demo	Company				_	Ctrl + M 🗙	F1: Inventory Vouchers
Purch Supplier inv		.7	Date :	L-May-2018							4-May-2018 Friday	F2: Date
			Date	-may-2010							Thuay	F3: Company
Party A/c n		arashtra Cre	ditor									
Current bala		70,783.46 Cr										F4: Contra
Particulars	<b>i</b>								Rat	e per	Amount	F5: Payment
Legal Fees	5										18,000.00	F6: Receipt
												·
												F7: Journal
												F8: Sales
												E8: Credit Note
												F9: Purchase
												F9: Debit Note
												F10: Reversing Journal
	After th	is entrv	three e	ontries	needs t	o he nas	sed (as s	hown e	earlier i	n RCM`		<u>F10</u> : Memos
									carner i		<b>,</b>	S: Stock Query
		ease of	_	JIILY								A: Tax Analysis
	2. Pay	ment of	Tax									
	3. Incr	ease of	Input Ta	ax Cred	it							
												I: Item Invoice
												V: As Voucher
												T: Post-Dated
Narration:											18,000.00	L: Optional
	lies from regis	stered dealer l	iable to RCM	(Legal Fees	)						10,000.00	
				(1-92								F11: Features
Q: Quit	Accept	D: Delete	X: Cancel									F12: Orafores

#### Import Of Goods

🚺 Tally.ERP 9:	9000											
P: Print	E: Export	<u>M</u> : E-N	/lail <u>O</u> : U	Ipload S	: TallyShop	G: Language	K: Keyboa	rd <u>K</u> : C	ontrol Centre	H: Support Centre		F1: Accounting Vouchers
Accounting V					Demo (	ompany					Ctrl + M 🗙	- Internetly redeniero
Purchas Supplier invoi		8	Date · 4	5-Apr-2018							5-Apr-2018 Thursday	F2: Date
	ce no o		Date . J	-Api-2010							mursuay	F3: Company
Party A/c nar		ralian Impor	rt Party									
Current balan Purchase led		6,100.00 Cr hase Import	t									F4: Contra
Name of Iter	n							Qı	antity	Rate per	Amount	F5: Payment
												F6: Receipt
Cotton (18%)								50	.00 Kgs	500.00 Kgs	25,000.00	F7: Journal
												F8: Sales
												F8: Credit Note
												F9: Purchase
												F9: Debit Note
												F10: Reversing Journal
												F10: Memos
												S: Stock Query
												A: Tax Analysis
												I: Accounting Invoice
												⊻: As Voucher
Provide GST	details	: No										T: Post-Dated
Narration:								50	00 Kgs		25,000.00	<u>L</u> : Optional
Import of Goo	ds Entry											
Q: Quit	A: Accept	D: Delete	X: Cancel				[					F11: Features
≝. œun	E. Alcoopt											E12: Configure

#### **Import of Services**

📜 Tally.ERP 9	,	Sec. 1		_	ST Page	state that	of the second			_		
P: Print	E: Export	<u>M</u> : E-N	/lail O: U	Ipload S	: TallyShop	G: Language	K: Keyboard	K: Control	Centre H: Sup	port Centre H:	Help	F1: Accounting Vouchers
Accounting	Voucher Alte	eration (Seco	ndary)		Demo (	Company					Ctrl + M 🗙	F1: Inventory Vouchers
Purcha Supplier invo		3	Data : 1	2-Apr-2018							2-Apr-2018 Monday	F2: Date
Supplier line	NCE 110 4		Date . 4	2-Apr-2010							wonday	F3: Company
Party A/c na Current bala		ralian Impor 1,100.00 Cr	rt Party									
Particulars		1,100.00 Cr							Rat	e per	Amount	F4: Contra
										5 poi		F5: Payment
Professiona	al Fees										50,000.00	F6: Receipt
												F7: Journal
												F8: Sales
												F8: Credit Note
												F9: Purchase
												F9: Debit Note
												F10: Reversing Journal
	After th	is entry	three e	entries r	heeds t	o be pas	sed (as s	hown e	arlier i	n RCM	)	<u>F10</u> : Memos
			Tax Lial			0.00 000					<b>,</b>	S: Stock Query
			_	Jiiity								A: Tax Analysis
2		ment of										
3	3. Incr	ease of	Input Ta	ax Cred	it							
												I: Item Invoice
												<u>¥</u> : As Voucher
												T: Post-Dated
Narration:											50,000.00	<u></u> L: Optional
Import Of Se	ervices											
Q: Quit	Accept	D: Delete	X: Cancel									F11: Features

#### Adjustment Entries in GST

- Reversal of ITC on non payment to buyer under rule 37(2)
- 2. Reversal of ITC on non business supplies under rule 42

#### Reversal of ITC on non payment to buyer under rule 37(2)

			_							
🛐 Tally.ERP 9										
P: Print	E: Export	M: E-Mail	O: Upload	S: TallyShop	G: Language	K: Keyboard	K: Control Cer	ntre H: Support Centre		F1: Accounting Vouchers
Accounting Vo	ucher Alteration	i		Demo (	Company				Ctrl + M 🙁	F1: Inventory Vouchers
Journal	No. 7								5-May-2018 Saturday	F2: Date
				Used f	or: Reversal of	Input Tax Cre	dit		Saturuay	F3: Company
				(Additi	onal Details: No	n-payment to the	e buyer - Rule	37(2))		
Particul	ars							Debit	Credit	F4: Contra
									<u> </u>	F5: Payment
Dr Maharasi Cur Bal	ntra Debtor : 4,14,061.72 D	r						1,800.00		F6: Receipt
Cr Input CG	ST								900.00	F7: Journal
Cur Bal	: 5,03,710.37 D ST	r							900.00	F8: Sales
	: 5,26,716.73 D	r								F8: Credit Note
										F9: Purchase
										F9: Debit Note
										F10: Reversing Journal
										F10: Memos
										J: Stat Adjustment
Narration:							-	1,800.00	1,800.00	I: Post-Dated
Being Reversa	al of ITC on no	n payment to I	buyer under ru	le 37(2)						L: Optional
	A									F11: Features

#### Reversal of ITC on non business supplies under rule 42

🛐 Tally.ERP 9				_							
P: Print	E: Export	<u>M</u> : E-f	Mail <u>O</u> : U	Jpload <u>S</u>	: TallyShop	G: Language	K: Keyboard	K: Control C	entre H: Support Centre		F1: Accounting Vouchers
Accounting \	oucher Alter	ation			Demo C	ompany				Ctrl + M 🗙	F1: Inventory Vouchers
Journ	al No.	8								5-May-2018	F2: Date
										Saturday	
							of Input Tax Cu npt and non-busin		Dulo (2(1)(m))		F3: Company
					(nuulloi	nai Detalis. Exeri	ipt and non-bush	ieaa auppilea - i	Nuie 42[1][///]]		
Partic	ulars								Debit	Credit	F4: Contra
Dr Printing	8 Stations								3,600.00		F5: Payment
Cur E	al: 3,600.00								0,000.00		F6: Receipt
Cr Input C	GST al: 5,01,910.	27 D.,								1,800.00	F7: Journal
Cr Input S		JI Dr								1,800.00	F8: Sales
Cur E	al: 5,24,916.	73 Dr									F8: Credit Note
											F9: Purchase
											F9: Debit Note
											F10: Reversing Journal
											F10: Memos
											J: Stat Adjustment
Narration:									3,600.00	3,600.00	T: Post-Dated
Being Reve	sal of ITC o	n non busir	ness supplies	under rule	42						L: Optional
											F11: Features
<u>Q</u> : Quit	Accept	D: Delete	X: Cancel								F12: Configure

### IGST Setoff Entry

Nature	Dr / Cr	Ledger A/c	Amt	Amt
IGST Setoff	Dr	Output IGST A/c	XXX	
Entry	Cr	To Input IGST A/c		XXX
	Cr	To Input CGST A/c		XXX
	Cr	To Input SGST A/c		XXX

Select Adjustment Class – Decrease of Tax Liability – Adjustment against Credit

# CGST Setoff Entry

Nature	Dr / Cr	Ledger A/c	Amt	Amt
CGST Setoff	Dr	Output CGST A/c	XXX	
Entry	Cr	To Input CGST A/c		XXX
	Cr	To Input IGST A/c		XXX

Select Adjustment Class – Decrease of Tax Liability – Adjustment against Credit

### SGST Setoff Entry

Nature	Dr / Cr	Ledger A/c	Amt	Amt
SGST Setoff	Dr	Output SGST A/c	XXX	
Entry	Cr	To Input SGST A/c		XXX
	Cr	To Input IGST A/c		XXX

Select Adjustment Class – Decrease of Tax Liability – Adjustment against Credit

# THANK YOU FOR BEING A WONDERFUL AUDIENCE!!

#### VANDANA V. DODHIA & CO.

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