Presentation On **GSTR Workshop with Tally**

NAGPUR BRANCH OF WIRC OF ICAI on 08-06-2019

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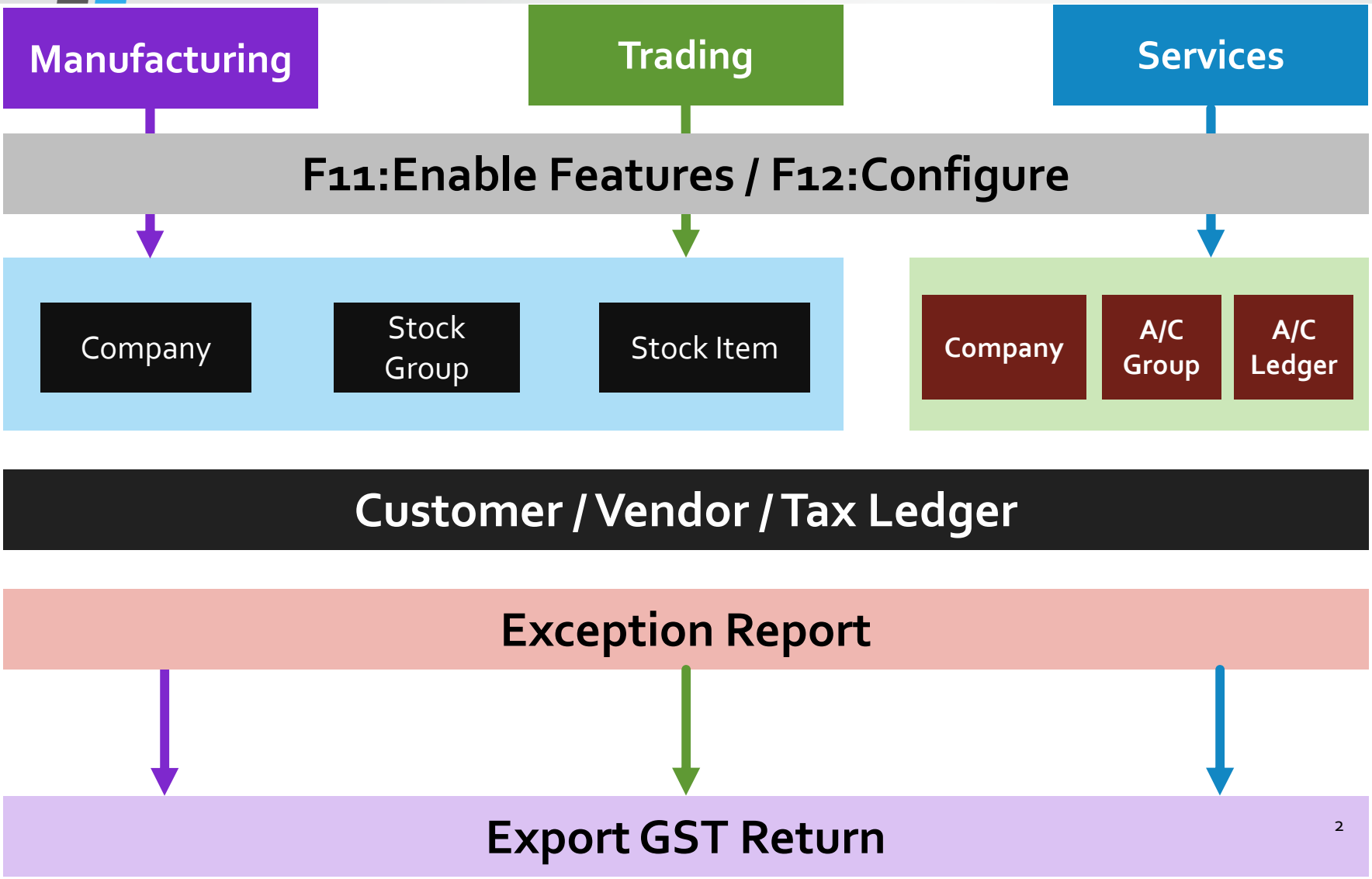
GST - Compliance



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

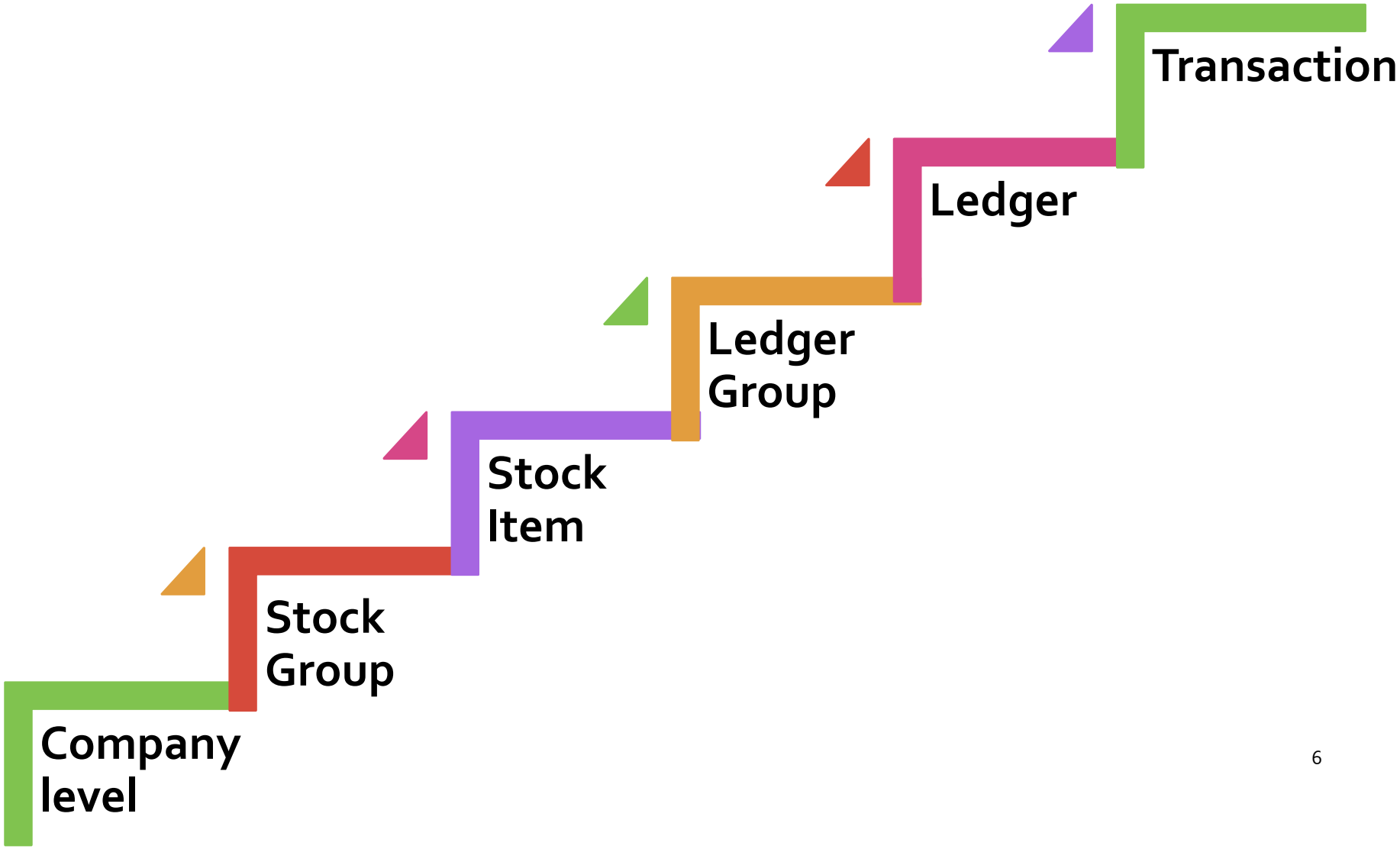
- Party & Tax Ledgers Configurations
- Outward and Inward Supply Ledgers, Provisions
- Control Accounts Ledgers

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

GST Rates Hierarchy & Inheritance



Party Ledger Configurations

Tally.ERP 9

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Ledger Alteration — Demo Company — Ctrl + M

Name : Maharashtra Debtor
(alias) :

Total Opening Balance
1,09,67,186.60 Dr
1,36,37,855.60 Cr
Difference
26,70,669.00 Cr

Under : Sundry Debtors
(Current Assets)

Maintain balances bill-by-bi ? Yes
Default credit period
Check for credit days during
Inventory values are affecte ? No

Mailing Details
Name : Maharashtra Debtor
Address :

Country : India

GST Details
Registration type : Regular
Assessee of Other Territory ? No
Is e-commerce operator ? No
Consider Party as Deemed Exporter for Purchases ? No
Party Type : Not Applicable
GSTIN/UIN : 27AAACD7780R1ZV

Registration Types
Unknown
Composition
Consumer
Regular
Unregistered

Tax Registration Details
GSTIN/UIN : 27AAACD7780R1ZV
Set/alter GST details ? Yes

Opening Balance (on 1-Apr-2018) : 3,91,121.72 Dr

Q: Quit | A: Accept | D: Delete

F3: Company | F3: New Company | F10: Edit Sort | L: Details | B: Set Chq Books | S: Set Chq Printing | G: Groups | L: Ledgers | V: Voucher Types | F11: Features | F12: Configure

Ctrl + N

Tax Ledger Configurations

Tally.ERP 9

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Ledger Alteration — Demo Company — Ctrl + M

Name : Output CGST
(alias) :

Total Opening Balance
1,09,67,186.60 Dr
1,36,37,855.60 Cr
Difference
26,70,669.00 Cr

Under : Duties & Taxes
(Current Liabilities)

Type of duty/tax : GST
Tax type : Central Tax
Inventory values are affected ? No
Percentage of calculation ? 0 %

Rounding method : Not Applicable

Tax Types
Central Tax
Cess
Integrated Tax
State Tax

Mailing Details

Phone no. :
Mobile no. :
Fax no. :
E-mail :
CC to (if any) :
Website :

Provide bank details ? No

Tax Registration Details

PAN/IT No. :

Opening Balance (on 1-Apr-2018) : 450.00 Cr

Q: Quit | A: Accept | D: Delete

F3: Company
F3: New Company
F10: Edit Sort
L: Details
B: Set Chq Books
S: Set Chq Printing
G: Groups
L: Ledgers
V: Voucher Types
F11: Features
F12: Configure

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
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. B2C Supply
2. B2B Supply
3. Export of Goods
4. Sale to SEZ
5. Deemed Export Sales
6. Advance Receipt Against Sales
7. Credit Notes
8. Export without payment of Tax (LUT Bond)
9. Exempted Supply
10. Nil Rated Supply
11. Non GST Supply

B2C Sales Transaction

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Accounting Voucher Alteration (Secondary) — Demo Company — Ctrl + M

Sales No. 2 — 1-Apr-2018, Sunday

Reference no.: 2

Party A/c name : Consumer (Intra State)
Current balance : *35,400.00 Dr*
Sales ledger : Sales Local

Name of Item	Quantity	Rate	per	Amount
Cotton (18%)	50.00 Kgs	600.00	Kgs	30,000.00
Output CGST				2,700.00
Output SGST				2,700.00
	50.00 Kgs			*35,400.00*

Narration:
B2C Sales - Intra State Transaction

Q: Quit | A: Accept | D: Delete | X: Cancel

F1: Accounting Vouchers
F1: Inventory Vouchers
F2: Date
F3: Company
F4: Contra
F5: Payment
F6: Receipt
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
L: Optional
F11: Features
F12: Configure

Ctrl + N

B2B Sales Transaction

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P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Accounting Voucher Alteration (Secondary) — Demo Company — Ctrl + M

Sales No. 1 — 1-Apr-2018, Sunday

Reference no.: 1

Party A/c name : Maharashtra Debtor
Current balance : *4,14,761.72 Dr*
Sales ledger : Sales Local

Name of Item	Quantity	Rate	per	Amount
Cotton (18%)	50.00 Kgs	600.00	Kgs	30,000.00
Nylon (Nil Rated)	25.00 Kgs	500.00	Kgs	12,500.00
Polyster (Exempt)	10.00 Kgs	200.00	Kgs	2,000.00
Silk (Slab Wise)	25.00 Kgs	700.00	Kgs	17,500.00
Wool (Non Gst Good)	50.00 Kgs	25.00	Kgs	1,250.00
				63,250.00
Output CGST				4,275.00
Output SGST				4,275.00
	160.00 Kgs			*71,800.00*

Narration:
A Normal Sales Transaction with all types of items selected - Taxable, Nil Rated, Exempt, Slab wise and Non gst good

Q: Quit | A: Accept | D: Delete | X: Cancel

F1: Accounting Vouchers | F1: Inventory Vouchers | F2: Date | F3: Company | F4: Contra | F5: Payment | F6: Receipt | 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 | L: Optional | F11: Features | F12: Configure

Export Sale of Goods

Tally.ERP 9:9000

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Accounting Voucher Alteration (Secondary) — Demo Company — Ctrl + M

Sales No. 5 — 3-Apr-2018, Tuesday

Reference no.: 6

Party A/c name : **American Export Party**
Current balance : ***25,548.00 Dr***
Sales ledger : **Sales Export**

Name of Item	Quantity	Rate	per	Amount
Cotton (18%)	**50.00 Kgs**	**600.00**	**Kgs**	**30,000.00**
Output IGST				**5,400.00**
	50.00 Kgs			***35,400.00***

Provide GST details : **No**

Narration:
Export Sale Of Goods Transaction.

Q: Quit | A: Accept | D: Delete | X: Cancel

F1: Accounting Vouchers
F1: Inventory Vouchers
F2: Date
F3: Company
F4: Contra
F5: Payment
F6: Receipt
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
L: Optional
F11: Features
F12: Configure

Ctrl + N

Supply to SEZ

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P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Accounting Voucher Alteration (Secondary) — Demo Company — Ctrl + M

Sales No. 6 — 3-Apr-2018 Tuesday

Reference no.: 7

Party A/c name : SEZ Party
Current balance : *42,480.00 Dr*
Sales ledger : SEZ Sales

Name of Item	Quantity	Rate	per	Amount
Cotton (18%)	60.00 Kgs	600.00	Kgs	36,000.00
Output IGST				6,480.00
	60.00 Kgs			*42,480.00*

Provide GST details : No

Narration:
SEZ Sales Transaction

Q: Quit | A: Accept | D: Delete | X: Cancel

F1: Accounting Vouchers
F1: Inventory Vouchers
F2: Date
F3: Company
F4: Contra
F5: Payment
F6: Receipt
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
L: Optional
F11: Features
F12: Configure

Deemed Export Sales

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P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Accounting Voucher Alteration (Secondary) — Demo Company — Ctrl + M

Sales No. 7 — 3-Apr-2018 Tuesday

Reference no.: 8

Party A/c name : Deemed Export Party
Current balance : *1,65,200.00 Dr*
Sales ledger : Deemed Export

Name of Item	Quantity	Rate	per	Amount
Silk (Slab Wise)	200.00 Kgs	700.00	Kgs	1,40,000.00
Output IGST				25,200.00
	200.00 Kgs			*1,65,200.00*

Provide GST details : No

Narration:
Deemed Export Transaction

Q: Quit | A: Accept | D: Delete | X: Cancel

F1: Accounting Vouchers
F1: Inventory Vouchers
F2: Date
F3: Company
F4: Contra
F5: Payment
F6: Receipt
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
L: Optional
F11: Features
F12: Configure

Advance Receipt Entry

Tally.ERP 9:9000

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Accounting Voucher Alteration (Secondary) — Demo Company — Ctrl + M

Receipt No. **1** — **4-Apr-2018** Wednesday

Used for: **Advance Receipt**

Account : **HDFC Bank**
Cur Bal: ***20,688.00 Cr***

Particulars	Amount
Maharashtra Debtor *Cur Bal:* ***4,14,761.72 Dr*** Advance **Adv1** 1,18,000.00 Cr	**1,18,000.00**

Advance Receipt Details

Particulars	Advance Amount	Taxable Value	Central Tax		State Tax		Cess	
			Rate	Amount	Rate	Amount	Rate	Amount
Profesional Income	1,18,000.00	1,00,000.00	9 %	9,000.00	9 %	9,000.00		
	1,18,000.00	1,00,000.00		9,000.00		9,000.00		

1,18,000.00

Narration:

Q: Quit | A: Accept | D: Delete | X: Cancel

F1: Accounting Vouchers
F1: Inventory Vouchers
F2: Date
F3: Company
F4: Contra
F5: Payment
F6: Receipt
F7: Journal
F8: Sales
F8: Credit Note
F9: Purchase
F9: Debit Note
F10: Reversing Journal
F10: Memos
N: Nature of Receipt
T: Post-Dated
L: Optional
F11: Features
F12: Configure

Ctrl + N

Advance Receipt – Increase of Tax Liability

Tally.ERP 9

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Accounting Voucher Alteration (Secondary) — Demo Company — Ctrl + M

Journal No. **1** — **1-Jul-2017** Saturday

Used for: **Increase of Tax Liability**
(Additional Details: On Account of Advance Receipts)

Particulars	Debit	Credit
Dr **Tax on Advance** *Cur Bal: 12,780.00 Dr*	18,000.00	
Cr **Output CGST** *Cur Bal: 15,435.00 Cr*		9,000.00
Cr **Output SGST** *Cur Bal: 38,621.36 Cr*		9,000.00
	18,000.00	18,000.00

Provide GST details: **No**

Narration:

F1: Accounting Vouchers
F1: Inventory Vouchers
F2: Date
F3: Company
F4: Contra
F5: Payment
F6: Receipt
F7: Journal
F8: Sales
F8: Credit Note
F9: Purchase
F9: Debit Note
F10: Reversing Journal
F10: Memos
J: Stat Adjustment
T: Post-Dated
L: Optional
F11: Features

Q: Quit | A: Accept | D: Delete | X: Cancel

Advanced Receipt adjusted in Sales

Tally.ERP 9

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Accounting Voucher Alteration (Secondary) — ABC Co Pvt Ltd — Ctrl + M

Sales No. 1 — 6-Jul-2017 Thursday

Reference no.: 11

Party A/c name : Maharashtra Debtor
Current balance : *63,42,271.72 Dr*

Bill-wise Details for : **Maharashtra Debtor**
Upto: ₹ **2,36,000.00 Dr**

Type of Ref	Name	Due Date, or Credit Days (wef: 6-Jul-2017)	Amount	Dr/Cr
Agst Ref	Adv1		1,18,000.00	Dr
New Ref	11		1,18,000.00	Dr
			2,36,000.00	Dr

Q: Quit | A: Accept

Particulars	Rate	per	Amount
Professional Income			2,00,000.00
Output CGST			18,000.00
Output SGST			18,000.00
			2,36,000.00

Narration:

Q: Quit | A: Accept | D: Delete | X: Cancel

F1: Accounting Vouchers
F1: Inventory Vouchers
F2: Order Vouchers
F2: Date
F3: Company
F4: Contra
F5: Payment
F6: Receipt
F7: Journal
F8: Sales
F8: Credit Note
F9: Purchase
F9: Debit Note
F10: Reversing Journal
F10: Memos
S: Stock Query
A: Tax Analysis
I: Item Invoice
V: As Voucher
T: Post-Dated
L: Optional
F11: Features

Advance Receipt – Decrease of Tax Liability

Tally.ERP 9

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Accounting Voucher Alteration (Secondary) — ABC Co Pvt Ltd — Ctrl + M

Journal No. **3** — **7-Jul-2017** Friday

Used for: **Decrease of Tax Liability**
(Additional Details: Sales against Advance Receipts)

Particulars	Debit	Credit
Dr **Output CGST** *Cur Bal: 4,55,025.00 Cr*	9,000.00	
Dr **Output SGST** *Cur Bal: 4,78,211.36 Cr*	9,000.00	
Cr **Tax on Advance** *Cur Bal: 0.00 Cr*		18,000.00
	18,000.00	18,000.00

Provide GST details: **No**

Narration:

Q: Quit | A: Accept | D: Delete | X: Cancel

F1: Accounting Vouchers | F1: Inventory Vouchers | F2: Order Vouchers | F2: Date | F3: Company | F4: Contra | F5: Payment | F6: Receipt | F7: Journal | F8: Sales | F8: Credit Note | F9: Purchase | F9: Debit Note | F10: Reversing Journal | F10: Memos | J: Stat Adjustment | T: Post-Dated | L: Optional | F11: Features

Credit Notes on Sales

Tally.ERP 9:9000

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Accounting Voucher Alteration (Secondary) — Demo Company — Ctrl + M

Credit Note No. 1 — 2-Apr-2018 Monday

Original invoice no.: 1 Date : 1-Apr-2018

Party A/c name : Maharashtra Debtor
Current balance : *4,14,761.72 Dr*
Sales ledger : Sales Local

Name of Item	Quantity	Rate	per	Amount
Cotton (18%)	20.00 Kgs	600.00	Kgs	12,000.00
Output CGST				1,080.00
Output SGST				1,080.00
	20.00 Kgs			*14,160.00*

Provide GST details : No

Narration:
Credit Note on Sales Return Transaction

Q: Quit | A: Accept | D: Delete | X: Cancel

F1: Accounting Vouchers
F1: Inventory Vouchers
F2: Date
F3: Company
F4: Contra
F5: Payment
F6: Receipt
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
L: Optional
F11: Features
F12: Configure

Export without payment of Tax (LUT Bond)

Tally.ERP 9:9000

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Accounting Voucher Alteration (Secondary) — Demo Company — Ctrl + M

Sales No. 9 — 2-May-2018 Wednesday

Reference no.: 9

Party A/c name : **American Export Party**
Current balance : ***60,548.00 Dr***
Sales ledger : **Export LUT Bond**

Name of Item	Quantity	Rate	per	Amount
Silk (Slab Wise)	**50.00 Kgs**	**700.00**	**Kgs**	**35,000.00**
	50.00 Kgs			***35,000.00***

Provide GST details : **No**

Narration:
Zero rated supply (Export) without payment of tax (LUT Bond)

Q: Quit | A: Accept | D: Delete | X: Cancel

F1: Accounting Vouchers
F1: Inventory Vouchers
F2: Date
F3: Company
F4: Contra
F5: Payment
F6: Receipt
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
L: Optional
F11: Features
F12: Configure

Exempted Supply

Tally.ERP 9:9000

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Accounting Voucher Alteration (Secondary) — Demo Company — Ctrl + M

Sales No. 9 — 4-May-2018 Friday

Reference no.: 5

Party A/c name : **Maharashtra Debtor**
Current balance : ***4,12,261.72 Dr***
Sales ledger : **Sales Local**

Name of Item	Quantity	Rate	per	Amount
Polyster (Exempt)	**50.00 Kgs**	**200.00**	**Kgs**	**10,000.00**
	50.00 Kgs			***10,000.00***

Narration:
Sale Of Goods (Exempted Goods)

Q: Quit | A: Accept | D: Delete | X: Cancel

F1: Accounting Vouchers
F1: Inventory Vouchers
F2: Date
F3: Company
F4: Contra
F5: Payment
F6: Receipt
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
L: Optional
F11: Features
F12: Configure

Nil Rated Supply

Tally.ERP 9:9000

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Accounting Voucher Alteration (Secondary) Demo Company Ctrl + M

Sales No. 10 4-May-2018

Reference no.: 10 Friday

Party A/c name : Maharashtra Debtor

Current balance : *4,12,261.72 Dr*

Sales ledger : Sales Local

Name of Item	Quantity	Rate	per	Amount
Nylon (Nil Rated)	10.00 Kgs	500.00	Kgs	5,000.00
	10.00 Kgs			*5,000.00*

Narration:

Sale Of Goods (Nil Rated Goods)

Q: Quit | A: Accept | D: Delete | X: Cancel

F1: Accounting Vouchers
F1: Inventory Vouchers
F2: Date
F3: Company
F4: Contra
F5: Payment
F6: Receipt
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
L: Optional
F11: Features
F12: Configure

Non GST Supply

Tally.ERP 9:9000

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Accounting Voucher Alteration (Secondary) — Demo Company — Ctrl + M

Sales No. 11 — 4-May-2018 Friday

Reference no.: 11

Party A/c name : Maharashtra Debtor
Current balance : *4,12,261.72 Dr*
Sales ledger : Sales Local

Name of Item	Quantity	Rate	per	Amount
Wool (Non Gst Good)	150.00 Kgs	50.00	Kgs	7,500.00
	150.00 Kgs			*7,500.00*

Narration:
Sale Of Goods (Non GST Goods)

Q: Quit | A: Accept | D: Delete | X: Cancel

F1: Accounting Vouchers
F1: Inventory Vouchers
F2: Date
F3: Company
F4: Contra
F5: Payment
F6: Receipt
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
L: Optional
F11: Features
F12: Configure

Inward Supply Transactions

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

Inward Supply of Goods (Registered Dealer)

Tally.ERP 9:9000

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Accounting Voucher Alteration (Secondary) — Demo Company — Ctrl + M

Purchase No. 1 — 1-Apr-2018 Sunday

Supplier invoice no.: 1 Date : 1-Apr-2018

Party A/c name : Maharashtra Creditor
Current balance : *1,16,52,783.46 Cr*
Purchase ledger : Purchase Local

Name of Item	Quantity	Rate	per	Amount
Cotton (18%)	200.00 Kgs	500.00	Kgs	1,00,000.00
Silk (Slab Wise)	50.00 Kgs	500.00	Kgs	25,000.00
				1,25,000.00
Input CGST				9,625.00
Input SGST				9,625.00
	250.00 Kgs			*1,44,250.00*

Narration:
Normal Purchase of Goods from Registered Dealer

Q: Quit | A: Accept | D: Delete | X: Cancel

F1: Accounting Vouchers
F1: Inventory Vouchers
F2: Date
F3: Company
F4: Contra
F5: Payment
F6: Receipt
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
L: Optional
F11: Features
F12: Configure

Inward Supply of Capital Goods

Tally.ERP 9:9000

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Accounting Voucher Alteration (Secondary) — Demo Company — Ctrl + M

Purchase No. 4 — 2-Apr-2018 Monday

Supplier invoice no.: 2 — Date : 1-Apr-2018

Party A/c name : **Maharashtra Creditor**

Current balance : ***1,16,52,783.46 Cr***

Particulars	Rate	per	Amount
Furniture			25,000.00
Input CGST			2,250.00
Input SGST			2,250.00
			29,500.00

Narration:
Inward Supply of Capital Goods

Q: Quit | A: Accept | D: Delete | X: Cancel

F1: Accounting Vouchers
F1: Inventory Vouchers
F2: Date
F3: Company
F4: Contra
F5: Payment
F6: Receipt
F7: Journal
F8: Sales
F8: Credit Note
F9: Purchase
F9: Debit Note
F10: Reversing Journal
F10: Memos
S: Stock Query
A: Tax Analysis
I: Item Invoice
V: As Voucher
T: Post-Dated
L: Optional
F11: Features
F12: Configure

Inward Supply – Ineligible for GST

Tally.ERP 9:9000

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Accounting Voucher Alteration (Secondary) — Demo Company — Ctrl + M

Purchase No. 5 — 3-Apr-2018 Tuesday

Supplier invoice no.: 4 — Date : 3-Apr-2018

Party A/c name : **Maharashtra Creditor**
Current balance : ***1,16,52,783.46 Cr***
Purchase ledger : **Purchase Local**

Name of Item	Quantity	Rate	per	Amount
Linen (Ineligible)	**200.00 Kgs**	**500.00**	**Kgs**	**1,00,000.00**
Input CGST				**9,000.00**
Input SGST				**9,000.00**
	200.00 Kgs			***1,18,000.00***

Narration:
Purchase of Goods Ineligible for GST

Q: Quit | A: Accept | D: Delete | X: Cancel

F1: Accounting Vouchers
F1: Inventory Vouchers
F2: Date
F3: Company
F4: Contra
F5: Payment
F6: Receipt
F7: Journal
F8: Sales
F8: Credit Note
F9: Purchase
F9: Debit Note
F10: Reversing Journal
F10: Memos
S: Stock Query
A: Tax Analysis
I: Item Invoice
V: As Voucher
T: Post-Dated
L: Optional
F11: Features
F12: Configure

Reversal of ITC on Ineligible Goods

Tally.ERP 9:9000

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Accounting Voucher Alteration — Demo Company — Ctrl + M

Journal No. **2** — **3-Apr-2018** Tuesday

Used for: **Reversal of Input Tax Credit**
(Additional Details: Ineligible credit)

Particulars	Debit	Credit
Dr **Purchase Local** *Cur Bal: **2,43,000.00 Dr***	**18,000.00**	
Cr **Input CGST** *Cur Bal: **5,04,610.37 Dr***		**9,000.00**
Cr **Input SGST** *Cur Bal: **5,27,616.73 Dr***		**9,000.00**
	18,000.00	**18,000.00**

Narration:
Reversal of Input Tax Credit due to Ineligible Credit

F1: Accounting Vouchers
F1: Inventory Vouchers
F2: Date
F3: Company
F4: Contra
F5: Payment
F6: Receipt
F7: Journal
F8: Sales
F8: Credit Note
F9: Purchase
F9: Debit Note
F10: Reversing Journal
F10: Memos
J: Stat Adjustment
T: Post-Dated
L: Optional
F11: Features
F12: Configure

Q: Quit | A: Accept | D: Delete | X: Cancel

Inward Supply from URD - RCM

Tally.ERP 9:9000

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Accounting Voucher Alteration (Secondary) Demo Company Ctrl + M

Purchase No. 6 3-Apr-2018

Supplier invoice no.: 5 Date : 3-Apr-2018 Tuesday

Party A/c name : URD Creditor

Current balance : *1,64,000.00 Cr*

Purchase ledger : Purchase URD

Name of Item	Quantity	Rate	per	Amount
Cotton (18%)	200.00 Kgs	500.00	Kgs	1,00,000.00
	200.00 Kgs			*1,00,000.00*

Narration:

Inward supplies from URD liable to RCM

Q: Quit | A: Accept | D: Delete | X: Cancel

F1: Accounting Vouchers
F1: Inventory Vouchers
F2: Date
F3: Company
F4: Contra
F5: Payment
F6: Receipt
F7: Journal
F8: Sales
F8: Credit Note
F9: Purchase
F9: Debit Note
F10: Reversing Journal
F10: Memos
S: Stock Query
A: Tax Analysis
I: Item Invoice
V: As Voucher
T: Post-Dated
L: Optional
F11: Features
F12: Configure

Increase of Tax Liab on Purchase from URD

Tally.ERP 9

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Accounting Voucher Alteration (Secondary) — Demo Company — Ctrl + M

Journal No. **3** — **30-Apr-2018** Monday

Used for: **Increase of Tax Liability**
(Additional Details: Purchase from Unregistered dealer)

Particulars	Debit	Credit
Dr **Tax on Reverse Charge** *Cur Bal: 0.00 Dr*	18,000.00	
Cr **CGST - RCM** *Cur Bal: 9,000.00 Dr*		9,000.00
Cr **SGST - RCM** *Cur Bal: 9,000.00 Dr*		9,000.00
	18,000.00	18,000.00

Provide GST details: **No**

Narration:
Increase of Tax Liability on Purchases from URD

F1: Accounting Vouchers | F1: Inventory Vouchers | F2: Date | F3: Company | F4: Contra | F5: Payment | F6: Receipt | F7: Journal | F8: Sales | F8: Credit Note | F9: Purchase | F9: Debit Note | F10: Reversing Journal | F10: Memos | J: Stat Adjustment | T: Post-Dated | L: Optional | F11: Features | F12: Configure

Q: Quit | A: Accept | D: Delete | X: Cancel

Payment of Tax on Purchases under RCM

Tally.ERP 9

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Accounting Voucher Alteration (Secondary) — Demo Company — Ctrl + M

Payment No. **2** — **1-May-2018** Tuesday

Statutory payment for: **GST**
(Payment Type: Recipient Liability)

Account : **HDFC Bank**
Cur Bal: ***20,688.00 Cr***

Particulars	Amount
CGST - RCM *Cur Bal:* ***9,000.00 Dr***	**9,000.00**
SGST - RCM *Cur Bal:* ***9,000.00 Dr***	**9,000.00**
	18,000.00

Provide GST details: **No**

Narration:
Payment of Tax Liability on RCM - URD

Q: Quit | A: Accept | D: Delete | X: Cancel

F1: Accounting Vouchers
F1: Inventory Vouchers
F2: Date
F3: Company
F4: Contra
F5: Payment
F6: Receipt
F7: Journal
F8: Sales
F8: Credit Note
F9: Purchase
F9: Debit Note
F10: Reversing Journal
F10: Memos
S: Stat Payment
N: Nature of Payment
T: Post-Dated
L: Optional
F11: Features
F12: Configure

Increase of ITC on Purchase from URD

Tally.ERP 9

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Accounting Voucher Alteration (Secondary) — Demo Company — Ctrl + M

Journal No. **4** — **30-Apr-2018** Monday

Used for: **Increase of Input Tax Credit**
(Additional Details: Purchase from Unregistered dealer)

Particulars	Debit	Credit
Dr **CGST - RCM** *Cur Bal: 9,000.00 Dr*	**9,000.00**	
Dr **SGST - RCM** *Cur Bal: 9,000.00 Dr*	**9,000.00**	
Cr **Tax on Reverse Charge** *Cur Bal: 0.00 Cr*		**18,000.00**
	18,000.00	**18,000.00**

Provide GST details: **No**

Narration:
Increase of Input Tax Credit

F1: Accounting Vouchers
F1: Inventory Vouchers
F2: Date
F3: Company
F4: Contra
F5: Payment
F6: Receipt
F7: Journal
F8: Sales
F8: Credit Note
F9: Purchase
F9: Debit Note
F10: Reversing Journal
F10: Memos
J: Stat Adjustment
T: Post-Dated
L: Optional
F11: Features
F12: Configure

Q: Quit | A: Accept | D: Delete | X: Cancel

Inward supplies from registered dealer liable to RCM

Tally.ERP 9

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Accounting Voucher Alteration — Demo Company — Ctrl + M

Purchase No. 7 — 4-May-2018 Friday

Supplier invoice no.: 7 Date : 4-May-2018

Party A/c name : Maharashtra Creditor

Current balance : *1,16,70,783.46 Cr*

Particulars	Rate	per	Amount
Legal Fees			18,000.00
			18,000.00

Narration:
Inward supplies from registered dealer liable to RCM (Legal Fees)

Q: Quit | A: Accept | D: Delete | X: Cancel

F1: Accounting Vouchers
F1: Inventory Vouchers
F2: Date
F3: Company
F4: Contra
F5: Payment
F6: Receipt
F7: Journal
F8: Sales
F8: Credit Note
F9: Purchase
F9: Debit Note
F10: Reversing Journal
F10: Memos
S: Stock Query
A: Tax Analysis
I: Item Invoice
V: As Voucher
T: Post-Dated
L: Optional
F11: Features
F12: Configure

After this entry three entries needs to be passed (as shown earlier in RCM)

1. Increase of Tax Liability
2. Payment of Tax
3. Increase of Input Tax Credit

Import Of Goods

Tally.ERP 9:9000

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Accounting Voucher Alteration — Demo Company — Ctrl + M

Purchase No. 8 — 5-Apr-2018 Thursday

Supplier invoice no.: 8 Date : 5-Apr-2018

Party A/c name : **Australian Import Party**
Current balance : ***14,06,100.00 Cr***
Purchase ledger : **Purchase Import**

Name of Item	Quantity	Rate per	Amount
Cotton (18%)	**50.00 Kgs**	**500.00 Kgs**	**25,000.00**
	50.00 Kgs		***25,000.00***

Provide GST details : **No**

Narration:
Import of Goods Entry

Q: Quit | A: Accept | D: Delete | X: Cancel

F1: Accounting Vouchers
F1: Inventory Vouchers
F2: Date
F3: Company
F4: Contra
F5: Payment
F6: Receipt
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
L: Optional
F11: Features
F12: Configure

Import of Services

Tally.ERP 9

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Accounting Voucher Alteration (Secondary) Demo Company Ctrl + M

Purchase No. 3 2-Apr-2018

Supplier invoice no.: 4 Date : 2-Apr-2018 Monday

Party A/c name : Australian Import Party

Current balance : *13,81,100.00 Cr*

Particulars	Rate	per	Amount
Professional Fees			50,000.00
			50,000.00

Narration:
Import Of Services

Q: Quit | A: Accept | D: Delete | X: Cancel

F1: Accounting Vouchers
F1: Inventory Vouchers
F2: Date
F3: Company
F4: Contra
F5: Payment
F6: Receipt
F7: Journal
F8: Sales
F8: Credit Note
F9: Purchase
F9: Debit Note
F10: Reversing Journal
F10: Memos
S: Stock Query
A: Tax Analysis
I: Item Invoice
V: As Voucher
T: Post-Dated
L: Optional
F11: Features
F12: Configure

After this entry three entries needs to be passed (as shown earlier in RCM)

1. Increase of Tax Liability
2. Payment of Tax
3. Increase of Input Tax Credit

Adjustment Entries in GST

1. 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 Centre | H: Support Centre | H: Help

Accounting Voucher Alteration — Demo Company — Ctrl + M

Journal No. **7** — **5-May-2018** Saturday

Used for: **Reversal of Input Tax Credit**
(Additional Details: Non-payment to the buyer - Rule 37(2))

Particulars	Debit	Credit
Dr **Maharashtra Debtor** *Cur Bal:* ***4,14,061.72 Dr***	**1,800.00**	
Cr **Input CGST** *Cur Bal:* ***5,03,710.37 Dr***		**900.00**
Cr **Input SGST** *Cur Bal:* ***5,26,716.73 Dr***		**900.00**
	1,800.00	**1,800.00**

Narration:
Being Reversal of ITC on non payment to buyer under rule 37(2)

F1: Accounting Vouchers
F1: Inventory Vouchers
F2: Date
F3: Company
F4: Contra
F5: Payment
F6: Receipt
F7: Journal
F8: Sales
F8: Credit Note
F9: Purchase
F9: Debit Note
F10: Reversing Journal
F10: Memos
J: Stat Adjustment
T: Post-Dated
L: Optional
F11: Features

Reversal of ITC on non business supplies under rule 42

Tally.ERP 9

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Accounting Voucher Alteration — Demo Company — Ctrl + M

Journal No. 8 — 5-May-2018 Saturday

Used for: **Reversal of Input Tax Credit**
(Additional Details: Exempt and non-business supplies - Rule 42(1)(m))

Particulars	Debit	Credit
Dr **Printing & Stationery** *Cur Bal: 3,600.00 Dr*	3,600.00	
Cr **Input CGST** *Cur Bal: 5,01,910.37 Dr*		1,800.00
Cr **Input SGST** *Cur Bal: 5,24,916.73 Dr*		1,800.00
	3,600.00	3,600.00

Narration:
Being Reversal of ITC on non business supplies under rule 42

F1: Accounting Vouchers | F1: Inventory Vouchers | F2: Date | F3: Company | F4: Contra | F5: Payment | F6: Receipt | F7: Journal | F8: Sales | F8: Credit Note | F9: Purchase | F9: Debit Note | F10: Reversing Journal | F10: Memos | J: Stat Adjustment | T: Post-Dated | L: Optional | F11: Features | F12: Configure

Q: Quit | A: Accept | D: Delete | X: Cancel

IGST Setoff Entry

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