GST Expense for Transport Service

# How to insert Transport Service Expense in Miracle?



- Under GST Regime, we can get ITC on our Expenses as per Reverse Charge Mechanism. (Note that: Not all type of Expenses)
- In this document, we will see the setup regarding Transport Service expense in the case of "Unregistered Transporter" <u>and</u> we will also see how to add GST Expense for Transportation Service in Miracle after receiving goods.
- The liability of payment lies with the receiver, it means that the receiver will pay the GST on Reverse Charge basis.

#### GST Transport Expense



- The following topics are covered in this document:
  - Party account for Transport.
  - Setup for Notified Reverse Charge. (NRCM)
  - Add GST Commodity for Transport Expense and add Reverse Charge Payable (%).
  - Add 'Transportation Expense' Effects in Account Ledger.
  - How to pay GST under RCM?
  - How to get ITC under RCM?

### Add Account for Transporter

Ad	d New Account				🔀			
	Main Details —			Party Detai	il			
N	lame	Shivshakti <sup>-</sup>	Transport	City	Rajkot			
				Area	Gondal Road			
A	lias			State	Gujarat			
G	Group Name	Sundry Deb	tors	PAN No.				
R	egistration Type	Unregistere	d 💌	Aadhar No				
	Fransport	Yes 💌		GSTIN No.	Q			
				Credit Limit				
			When we select <b>Unregiste</b> Type, <b>Transport</b> option	<b>red</b> Registratio will enable.	0.00 n 0			
	Balance Method	1 1	Select Yes to Transport	if the party is				
В	alance Method	Balance On	"Transport" pa	irty.				
C	pening Balance		0.00 Debit 💌					
F	4-Address Detail	Interest	Bank Detail		OK			

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#### <u>Setup</u> $\rightarrow$ <u>C</u>ompany Setup



<u>Setup</u>  $\rightarrow$  <u>Company</u> Setup  $\rightarrow$  GST Setup

Setup -> Company Setup -> Compan	y Setup			
Category	Description	Value		
General Setup	GST Auto Setup			
Advance Setup	GST Auto Setup			
	Quick Auto GST Setup	No		
Advance Modules	GST Setup			
Master Setup	Cess required?	No		
VAT Setup	URD A/c Setup			
	HSN Code Type	Sub Heading		
GST Setup	Garment Condition	No		
TDS/TCS Setup	Non GST Required	No		
Report Setup	Decimal Point For GST %	2		
	RCM Effect while URD Voucher Req. ?	No		
	Display width for Document No.	15		
	Display width for Voucher No.	15		
	Tax Percentage for Compound	1		
	GSTR1 Return Period	Monthly		
	E-Way bill required ?	Yes		
	UIN No. Required ?	No		
	GSTIN Search	Internet Explorer		
Solact Vec to "Notified	Sales			
Select res to Notified	Tax Paid Rate Entry?	No		
Reverse Charge Required?"	Purchase			
	Tax Paid Rate Entry?	No		
	Advance Receipt Entry Setup			
	Advance Receipt Entry Req.?	No		
	Reverse Charge Setup			
	Notified Reverse Charge Required ?	Yes		
	Reverse Charge A/c Setup			

#### Add GST Commodity for Transport Expense

Transport RCM (GST	5%)		
	370)	Here, we added	Commodity Details.
Services		i.e. Description,	, Comm. Type & SAC.
996791		As per setup, <b>Re</b>	everse Charge option
Yes 💌		will ap	opear here.
100.00			
		Applied Dt	
		0018	
		We selected <b>Ye</b> s	and inserted 100 %
		Reverse Cl	narge Payable.
		It means that o	nly we are liable to
		pay GST 100% c	on Transport Service
		Exp. on the basi	s of Reverse Charge.
OK			
	096791 Yes ▼ 100.00	096791 (es 100.00	As per setup, Rewill ap 100.00 Applied Dt Applied Dt We selected Yes Reverse Cl It means that o pay GST 100% c Exp. on the basi

# $\underline{G}ST \rightarrow GST \to \underline{ST}$

<u>M</u> aster	<u>T</u> ransaction	<u>G</u> ST	<u>R</u> eport	<u>U</u> tility	<u>S</u> etup	<u>E</u> xit	<u>W</u> indows
دها <b>ا</b>	• 👿 着	G <u>S</u>	T Master	•			
	2 🛆 🗉	GS	ST Entry	•			
		RC	M Voucher				
		GS	ST E <u>x</u> pense				
		GS	GT R <u>e</u> port				
		RC	M Report	•	Insert exp	transport	
Sales	Purc. Invoice	<u>G</u> 9	6T Register	•	service	in 'GST E	xpense'.
Invoice		E-	Way <u>B</u> ill				
		GS	ST <u>R</u> eturn	•			
	- <u></u>	GS	STR <u>I</u> ntegrity	/ <b>&gt;</b>			
		GS	ST A <u>u</u> dit	•			
Outstanding	a A/c. Ledaer						

### Select party and type

GST -> GST Ex Party A/c.	<b>kpense -&gt; Add Other P</b> Shivshakti Transport	urchases	Туре	GST			Vou. Date	17/07/2018 Tu	e
	Rajkot						Bill No Bill Date		
Expense A/	/c.	$ \rightarrow $	Commodity		Assess A	tral Tax	State/UT Tax	Integrated Tax	Total Amount
		Shivshakti Tran Unregistered	sport is party.		Here, v If inte	we have to s erstate, we c	elect <b>GST</b> tr an select <b>IG</b>	ype. ST.	
				Total					
				Delete					
				I	Round Off	Iten Round Off A	n Amount √c		0.00
Narration				OK	Print	Dill A	mount		
					Frink				

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Insert Expense A/c. and Commodity

GST -> GST E	xpense -> Add Other	Purchases							5
Party A/c.	Shivshakti Transpor	t	Туре	GST	T		Vou. Date	17/07/2018 Tu	le
							Voucher No		
	Rajkot						Bill No	GTR/01	
		,					Bill Date	17/07/2018	
Expense A/	/c.		Commodi	ty	Assess Amt	Central Tax	State/UT Tax	Integrated Tax	Total Amount
Transport E	xpense		Transport	RCM (GST 5%)	0.00	0.00	0.00	0.00	0.00
		-							
		<b>\</b>							
			. =						
	Here, we	e added Tran	sport Expense	2.					
	We sel	ected a <b>com</b> i	<b>modity</b> as per						
	- Dor	ty's Pogistrat	tion Type						
	Pai	ty s registra	tion Type.		Total				
				De	hete				
						Iter	n Amount		
					Round Off	Round Off	A/c		0.00
Narration									
				OK	Print	Bill	Amount		

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#### Insert Amount

GST -> GST Expense -> Add Other Purchases						×
Party A/c. Shivshakti Transport	Type GST			Vou. Date Voucher No	17/07/2018 Tu	e
Rajkot				Bill No	GTR/01	
				Bill Date	17/07/2018	
Expense A/c.	Commodity	Assess Amt	Central Tax	State/UT Tax	Integrated Tax	Total Amount
Transport Expense	Transport RCM (GST 5%)	10000.00	0.00	0.00	0.00	10000.00
Insert Expense Am	t.					
Note that: CST will no	t ho					
calculated here because	e only					
we are liable to pay G	iST.					
						10000 00
	10	tal 10000.00				10000.00
	Delete	9				
			Item	Amount	10,	000.00 DB
		Round Off	Round Off A	/c		0.00
Narration						
	OK	Print	Bill A	mount	10,	000.00 CR

#### $\underline{G}ST \rightarrow GST \to \underline{ST}$



### Account Ledger

Report -> Account Books -> Ledger -> Account	t Ledger			e 🔀			
Account Ledger				From 01/04/2018 To 31/03/2019			
Account Name	City Name	Opening	Closing				
Central Tax A/c. (I/P)							
Central Tax A/c. (O/P)			250.00 CR 🗲	Here we can see the effects in			
Cess A/c. (I/P)				$(C_{\text{extrack}} - T_{\text{ext}} - A_{\text{ext}} - (O_{\text{ext}})^{2}) = a_{\text{ext}} - b_{\text{ext}} - b_{e$			
Cess A/c. (O/P)				"Central Tax A/c (O/P)" and similar			
Composition(CGST) Tax Exp. A/c				effects in "State Tax A/c (O/P)", too.			
Composition(SGST) Tax Exp. A/c							
GST Provisional A/c Primary Unit			500.00 DB				
Integrated Tax A/c. (I/P)							
Integrated Tax A/c. (O/P)							
Interest Expense A/c.(Default)							
Kasar A/c.							
Late Fee Expense A/c.(Default)		(					
Other Expense A/c.(Default)		We w	fill get effects i	n "GST Provisional A/c." to claim			
Penalty Expense A/c.(Default)			ITC for Reverse Charge naid via Cash				
Pramukh Industries	Rajkot						
Profit & Loss A/c							
Purchase A/c. (Composite)							
Purchase A/c. (GST)				A/c offects in "Shivebakti			
Purchase A/c. (IGST)				A/C. EITECLS IIT SHIVSHAKLI			
Purchase A/c. (URD-RCM)				Transport" which is without GST.			
Round Off A/c							
Sales A/c. (GST)							
Sales A/c. (IGST)							
Shivshakti Transport	Rajkot		10000.00 CR	Now, Scroll below.			
State/UT Tax A/c. (I/P)							
Add Edit Delete Print Address Maste	r Filter Date Format M	Next		Setup E-Mail Kasar Havala Account Audit Multi Ledger Print			

### Account Ledger

Report -> Account Books -> Ledger -> Acco	unt Ledger			🜌 🔀
Account Ledger				From 01/04/2018 To 31/03/2019
Account Name	City Name	Opening	Closing	· · · · · · · · · · · · · · · · · · ·
Composition(SGST) Tax Exp. A/c				
GST Provisional A/c Primary Unit			500.00 DB	
Integrated Tax A/c. (I/P)				
Integrated Tax A/c. (O/P)				
Interest Expense A/c.(Default)			vve car	i see the effects in State/UT Tax A/C. (U/P) .
Kasar A/c.			It me	ans that we are liable to nav total GST 500₹
Late Fee Expense A/c.(Default)			ппе	and that we are hable to pay total OST 500 (
Other Expense A/c.(Default)				(CGST:250 + SGST:250).
Penalty Expense A/c.(Default)				
Pramukh Industries	Rajkot			
Profit & Loss A/c				
Purchase A/c. (Composite)				
Purchase A/c. (GST)				
Purchase A/c. (IGST)				
Purchase A/c. (URD-RCM)				
Round Off A/c				
Sales A/c. (GST)				
Sales A/c. (IGST)				We can see the effects in
Shivshakti Transport	Rajkot		10000.00 CR	aur "Transport Europee"
State/UT Tax A/c. (I/P)				our Transport Expense .
State/UT Tax A/c. (O/P)			250.00 CR	
Stock In Hand				
Trading A/c.				
Transport Expense			10000.00 DB	
VR Roadways	Rajkot			
Add Edit Delete Print Address Mas	ster Filter Date Form	nat Next		Setup E-Mail Kasar Havala Account Audit Multi Ledger Print

# <u>GST</u> $\rightarrow$ GST Report

<u>M</u> aster	<u>T</u> ransaction	<u>G</u> ST <u>R</u> ep	oort <u>U</u> tility	<u>S</u> etup	<u>E</u> xit	<u>W</u> indows
ട്പി )	u 🔽 着	G <u>S</u> T Ma	ster 🕨			
	💻 🕰 🗎	GST En	try •			
		R <u>C</u> M Vo	ucher			
		GST E <u>x</u>	bense			
		GST Re	port			
2		RC <u>M</u> Re	port 🕨			
Sales	Purc. Invoice	<u>G</u> ST Re	gister 🕨		Check	GST effects in GST
Invoice	2	E-Way	<u>3</u> ill		Report. Sur	(Section wise GST nmary Report)
		GST <u>R</u> e	turn 🕨			
	s 🔰 📲	GSTR <u>I</u> r	tegrity 🕨			
		GST A <u>u</u>	dit 🕨			
Outstand	ing A/c. Ledger <sup>l</sup>					

# $\underline{G}ST \rightarrow GST Report$

GST -> GST Report -> GST Summary Report								¢
🔻 GSTR Summary				Return	Period July	▼ From 01/07/2	018 <b>To</b>	31/07/2018
GSTR Grouping	Taxable Amount	Central Tax	State/UT Tax	Integrated Tax	۲ ۲			
Details Of Outward Supply								
Opening					This is <b>GST Su</b>	mmary Rep	ort. \	We can
B2CS(NRCM)	10000.00	250.00	250.00		soo the offect	c of incorto	d Tra	ncnort
Total	10000.00	250.00	250.00		see the effect	s of inserte	ulla	insport
Details Of Inward Supply	etails Of Inward Supply				Expense in [	<u>B2CS (NRCN</u>	<u>/)</u> seo	ction.
Opening						L. N. L. L.C		
B2BUR					NKCIVI	I: NOTITIED R		
Total								
Net Position After Utilization (Offset Liability)								_
Total Tax Liablity		250.00	250.00					
ITC Utilization					Uniy	we are liab	le to	
Cash Ledger Utilization					pav C	GST under F	RCM.	
Total		250.00	250.00				_	
Closing								
тс								
Tax Payable		250.00	250.00					
Cash Ledger								
Total								
Print Date Month			Tax Liability Integrity	/ ITC Integrity	GST Payment Assistant	GST Data Freeze	Havala	GST-Reposting

- The following steps must be followed:
  - Insert Havala (Utilization Entry).
  - Entry in Cash Ledger to pay GST under RCM.
    - <u>Note that</u>: RCM amount must be paid through <u>Cash Ledger</u> only.
  - We are eligible to get ITC for above transaction, so we need to insert ITC Increase entry (in Journal Entry) in Miracle.
  - After inserting above entries, we will get ITC. We can also check in Account Ledger in Miracle Software.
  - After filing GST Return, ITC will reflect in our GST Portal Account which we can utilize against Tax Liability.

### Insert Havala (Utilization Entry) through GST Payment Assistant

GST -> GST Report -> GST Summary Report							<b>.</b>
GSTR Summary				Return	Period July	▼ From 01/07/2018	To 31/07/2018
GSTR Grouping	Taxable Amount	Central Tax	State/UT Tax	Integrated Tax			
Details Of Outward Supply							
Opening							
B2CS(NRCM)	10000.00	250.00	250.00				
Total	10000.00	250.00	250.00				
Details Of Inward Supply							
Opening							
B2BUR							
Total							
Net Position After Utilization (Offset Liability)							
Total Tax Liablity		250.00	250.00				
ITC Utilization							
Cash Ledger Utilization							
Total		250.00	250.00				
Closing							
ITC							
Tax Payable		250.00	250.00				
Cash Ledger					Click on <b>GST</b> F	Payment Assi	stant
Total				b	utton to insert	Havala (Utili	zation).
					Short cut	key: "Ctrl + G	i"
Print Date Month			Tax Liability Integrity	/ ITC Integrity	GST Payment Assistant	GST Data Freeze Ha	avala GST-Reposting

#### Click on "Havala" button

GT Payment Assista	nt								
- Other than Rever	se Charge ———								
	Tax Payable	Central Tax	State/UT Tax	Integrated Tax	Available Cash	Tax Paid(Cash)			
Central Tax	0.00	0.00	0.00	0.00	0.00	0.00			
State/UT Tax	0.00	0.00	0.00	0.00	0.00	0.00			
Integrated Tax	0.00	0.00	0.00	0.00	0.00	0.00			
Reverse Charge -			7						
	Tax Payable	Tax Paid(Cash)		PCM amount	- must <b>naid</b> t	brough			
Central Tax	250.00	250.00	Cash Ledger only. It can't be						
State/UT Tax	250.00	250.00							
Integrated Tax	0.00	0.00		adjuste	ed against IT(	. )			
Other									
	Inter	est	Pena	lty	Late	Fee	Other		
	Available Cash	Cash Payment	Available Cash	Cash Payment	Available Cash	Cash Payment	Available Cash	Cash Payment	
Central Tax	0.00	0.00	0.00	0.00	Clickon	0.00	0.00	0.00	
State/UT Tax	0.00	0.00	0.00	0.00			0.00	0.00	
Integrated Tax	0.00	0.00	0.00	0.00 0.00 button. 0.00 0.00 0					
				Havala					

Note that: To know more about "GST Payment Assistant" & "Havala (Utilization Entry)", please go to: <u>http://rkitsoftware.com/</u> click on "GST", then click on <u>GST Reports & Returns</u>, refer this document: "GST Payment Assistant in Miracle".

# "Havala" (Utilization Entry)

GST -> GST	Entry -> Uti	lization Entry -> Add Utilization Entry				×				
Vou. Type	Utilizati	on Entry	Vou. Date	19/07/2018 Thu						
Period of	JULY - 2	2018	Vou No							
Utilization			Doc. No.							
			Doc Date	/ /						
Utilization	n From	From A/c		Utilization For	For A/c	Amount				
Cash Ledg	jer(CGST)	Cash Ledger(CGST) - Primary Unit		Central Tax	Central Tax A/c. (O/P)	250.00				
Cash Ledg	ger(SGST)	Cash Ledger(SGST) - Primary Unit	1	State/UT Tax	State/UT Tax A/c. (O/P)	250.00				
	we a	are liable to pay <b>GST 500</b> ₹								
		under RCM								
<u> </u>	(									
	(	CG31.250 + 3G31.250)								
	We mu	ist pay through Cash Ledge	er. J							
				·						
				Delete						
Balance					Press OK to add Havala					
Narration					(Utilization Entry).					
						OK Print				

#### $\underline{G}ST \rightarrow GST Entry \rightarrow \underline{B}ank Payment$



### Entry in Cash Ledger through Bank Payment

Bank/Cash	AXIS Bank		Date	19/07/2018 Thu	Utilization Type	Normal	<b>-</b>			
	Balance		Vou No		Period	JULY - 2018				
Chq/DD Date	19/07/2018		Chq/DD No	0. 1						
Challan Date	19/07/2018		Challan No	1						
– Payment Detail	il									
		Тах	Interest	Penalty	Fees	Other	Tota			
Central Tax		250.00	0.00	0.00	0.00	0.00	250.00			
State/UT Tax		250.00	0.00	0.00	0.00	0.00	250.00			
Integrated Tax	c	0.00	0.00	0.00	0.00	0.00	0.00			
Total		500.00		0.00	0.00	0.00	500.00			
Varration			Here we inserted <b>GST payable</b> amount to pay <b>RCM</b> . We can see this effects in A/c. Ledger.							

# <u>Report $\rightarrow$ Account Books $\rightarrow$ Ledger</u>

Report -> Account Books -> Ledger -> Accou	int Ledger			🗷 🔽
<ul> <li>Account Ledger</li> </ul>				From 01/04/2018 To 31/03/2019
Account Name	City Name	Opening	Closing	· · · · · · · · · · · · · · · · · · ·
AXIS Bank	Rajkot		500.00 CR	
Cash Account				
Cash Ledger(Cess) - Primary Unit				
Cash Ledger(Cess- Interest) - Primary Unit				
Cash Ledger(Cess- Late Fee) - Primary Unit				
Cash Ledger(Cess- Other) - Primary Unit				
Cash Ledger(Cess- Penalty) - Primary Unit				We can see the effects in "Axis Bank" that
Cash Ledger(CGST) - Primary Unit				we can see the checks in Akis Bank that
Cash Ledger(CGST- Interest) - Primary Unit				we inserted amount for Cash Ledger.
Cash Ledger(CGST- Late Fee) - Primary Unit				
Cash Ledger(CGST- Other) - Primary Unit				
Cash Ledger(CGST- Penalty) - Primary Unit				
Cash Ledger(IGST) - Primary Unit				
Cash Ledger(IGST- Interest) - Primary Unit				A/c effects in "Central Tax $A/c$ (O/P)"
Cash Ledger(IGST- Late Fee) - Primary Unit				
Cash Ledger(IGST- Other) - Primary Unit				and "State/UT Tax (O/P)" are nil
Cash Ledger(IGST- Penalty) - Primary Unit				because we have paid RCM amount
Cash Ledger(SGST) - Primary Unit				because we have paid heirr amount.
Cash Ledger(SGST- Interest) - Primary Unit				
Cash Ledger(SGST- Late Fee) - Primary Unit				
Cash Ledger(SGST- Other) - Primary Unit				
Cash Ledger(SGST- Penalty) - Primary Unit				
Central Tax A/c. (I/P)				Now, Scroll below.
Central Tax A/c. (O/P)				
Cess A/c. (I/P)				
Add Edit Delete Print Address Mast	er Filter Date Fo	ormat Next		Setup E-Mail Kasar Havala Account Audit Multi Ledger Print

# <u>Report $\rightarrow$ Account Books $\rightarrow$ Ledger</u>

Report -> Account Books -> Ledger -> Account Ledger									
Account Ledger				From 01/04/2018 To 31/03/2019					
Account Name	City Name	Opening	Closing	· · · · · · · · · · · · · · · · · · ·					
Central Tax A/c. (O/P)									
Cess A/c. (I/P)									
Cess A/c. (O/P)									
Composition(CGST) Tax Exp. A/c									
Composition(SGST) Tax Exp. A/c									
GST Provisional A/c Primary Unit			500.00 DB						
Integrated Tax A/c. (I/P)									
Integrated Tax A/c. (O/P)									
Interest Expense A/c.(Default)									
Kasar A/c.									
Late Fee Expense A/c.(Default)				(Here the effects still remain to					
Other Expense A/c.(Default)									
Penalty Expense A/c.(Default)				claim ITC from RCIVI.					
Pramukh Industries	Rajkot			We must insert <b>ITC Increase</b>					
Profit & Loss A/c									
Purchase A/c. (Composite)				entry to get IIC.					
Purchase A/c. (GST)									
Purchase A/c. (IGST)									
Purchase A/c. (URD-RCM)									
Round Off A/c									
Sales A/c. (GST)									
Sales A/c. (IGST)									
Shivshakti Transport	Rajkot		10000.00 CR						
State/UT Tax A/c. (I/P)									
State/UT Tax A/c. (O/P)									
Add Edit Delete Print Address Maste	er Filter Date Forma	at Next		Setup E-Mail Kasar Havala Account Audit Multi Ledger Print					

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<u>GST</u>  $\rightarrow$  GST Entry  $\rightarrow$  Journal Entry

<u>M</u> aster	Transaction	ST <u>R</u> eport	<u>U</u> tility	<u>S</u> etup	<u>E</u> xit	<u>W</u> indows			
പി പ	. 👽 着	G <u>S</u> T Master	•			_			
	- ▲ 🗉	GST Entry	•	<u>B</u> ank Pay	ment				
		RCM Voucher		<u>C</u> ash Pay	ment				
		GST Expense		<u>U</u> tilizatior	n Entry				
			- 1	<u>J</u> ournal E	ntry				
		GST Report			•				
		RC <u>M</u> Report							
Sales	Purc. Invoice	<u>G</u> ST Register	•						
Invoice		E-Way <u>B</u> ill							
		GST Return	+		in Jour	nal Entry to claim <b>ITC</b> fro			
		GSTR Integrity	v •			GST Provisional A/c.			
		GST Audit	•						
Outstanding	A/c. Ledger								

## GST Journal Entry

Vou. TypeJournalVou. Date19/07/2018 ThuTypeITC IncreaseVou NoSub TypeOpeningDoc. No.	
Type     ITC Increase     Vou No       Sub Type     Opening     Doc. No.	
Sub Type Opening Doc. No.	
ITC Decrease Doc Date / /	
Tax Liability Increase	Credit
Tax Liability Decrease	creat
Cash Ledger Credit	
Select ITC Increase in Type.	
Total	
Delete	
Balance	
Narration	
ОК	rint

### GST Journal Entry

GST -> GST Ent	ry -> Journal Entry -> Add GS	T Journal							×
Vou. Type	Journal		Vou. Date	19/07/2018 Thu					
Туре	ITC Increase		Vou No						
Sub Type	RCM-URD ITC	•	Doc. No.						
	Other RCM-URD ITC		Doc Date	/ /					
Cr/Db Accou	unt Name				Туре			Debit	Credit
		Selec	t Sub Type to claim	RCM-URD ITC RCM.					
						1	Total		
				Delete					
Balance									
Narration									
								ОК	Print

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# GST Journal Entry

GST -> G	ST Entr	ry -> Journal Entry ->	> Add GST J	ournal							×
Vou. Type	e	Journal		Vou. Date	ł	19/07/2018 Thu					
Туре		ITC Increase	•	Vou No							
Sub Type	ł	RCM-URD ITC	•	Doc. No.							
Reference	e No.	01		Doc Date		/ /					
Cr/Db	Αссοι	unt Name					Туре			Debit	Credit
CR	GST P	rovisional A/c Primar	ry Unit							0.00	500.00
DB	Centra	al Tax A/c. (I/P)								250.00	0.00
DB	State/	/UT Tax A/c. (I/P)		1						250.00	0.00
	We s Unit	selected "GS t" to claim IT A/c.s "Centi "State/l	T Provi C from ral Tax JT Tax	sional A/c – Primary the RCM in against A/c. (I/P)" and A/c. (I/P)".							
									Total	500.00	500.00
						Delete					
Balance Narration				Pr (I <sup>-</sup> che	ess <b>FC Ir</b> ck fi	OK to save this ncrease entry) t inal effects in A	Journal to get IT ccount I	Entry C and Ledger.		OK	Print

# $GST \rightarrow GST Report$

3	<b>0</b>
-	-

GST -> GST Report -> GST Summary Report								e 🔀
GSTR Summary				Return	Period July	From 01/07/2	018 <b>To</b>	31/07/2018
GSTR Grouping	Taxable Amount	Central Tax	State/UT Tax	Integrated Tay				
Details Of Outward Supply					After insertin	g <u>Havala, (</u>	<u>lash L</u>	<u>eager</u>
Opening					and ITC Increa	ase entries	. we c	an see 👖
B2CS(NRCM)	10000.00	250.00	250.00		the offects in		<b>.</b>	Dotaile
Total	10000.00	250.00	250.00		the effects in	бэт керог	τιη	Details
Details Of Inward Supply					of In	ward Supp	ly".	Л
Opening							·	
B2BUR								
ITC Increase		250.00	250.00					
Total		250.00	250.00					
Cash Ledger								
Tax Credit		250.00	250.00					
Total		250.00	250.00					
Utilization								
From Cash Ledger(CGST)		250.00						
From Cash Ledger(SGST)			250.00					
Total		250.00	250.00					
Net Position After Utilization (Offset Liability)								
Total Tax Liablity		250.00	250.00		In Closing, V	we can see		
ITC Utilization					the <b>ITC</b> a	mount.		
Cash Ledger Utilization		250.00	250.00					
Total								
Closing								
ІТС		250.00	250.00					
Tax Payable								
Cash Ledger								
Print Date Month			Tax Liability Integrity	ITC Integrity	GST Payment Assistant	GST Data Freeze	Havala	GST-Reposting

# <u>Report $\rightarrow$ Account Books $\rightarrow$ Ledger</u>

Report -> Account Books -> Ledger -> Accourt	t Ledger			🜌 🔀
Account Ledger				From 01/04/2018 To 31/03/2019
Account Name	City Name	Opening	Closing	·
Central Tax A/c. (I/P)			250.00 DB	
Central Tax A/c. (O/P)				
Cess A/c. (I/P)				
Cess A/c. (O/P)				
Composition(CGST) Tax Exp. A/c				
Composition(SGST) Tax Exp. A/c				
GST Provisional A/c Primary Unit				
Integrated Tax A/c. (I/P)				
Integrated Tax A/c. (O/P)				
Interest Expense A/c.(Default)				
Kasar A/c.	So now, w	e will see <b>H</b>	c effects in t	Ne We can use this ITC against Tax Liability
Late Fee Expense A/c.(Default)	A/c.led	ger for "Cen	tral Tax A/c	We can use this it c against tax Liability
Other Expense A/c.(Default)				(other than RCM) for Utilization.
Penalty Expense A/c.(Default)	(I/P)" ai	nd "State/U	I Tax (I/P)".	
Pramukh Industries	Rajkot			
Profit & Loss A/c				
Purchase A/c. (Composite)				So in this way we can insort CST
Purchase A/c. (GST)				SU, III this way we call insert dST
Purchase A/c. (IGST)				Transport Expense and we have to
Purchase A/c. (URD-RCM)				nov CST E% under DCM for
Round Off A/c				
Sales A/c. (GST)				Unregister Transporter.
Sales A/c. (IGST)				
Shivshakti Transport	Rajkot 🖌		10000.00 CR	
State/UT Tax A/c. (I/P)			250.00 DB	
Add Edit Delete Print Address Maste	r Filter Date Forma	it Next		Setup E-Mail Kasar Havala Account Audit Multi Ledger Print

When the Transporter is GST Registered..

- When the Transport Company has GSTIN (Registered Transporter) and if they generate Tax Invoice (GST 12%) for the Transport of goods then the party is not liable to pay GST under RCM concept.
- In this case we need to do Normal GST entry in Miracle (Just as Routine GST Expenses). So we are eligible to claim ITC as per Normal Entry.



hank you.

Prepared By RKIT Software Pvt Ltd-Rajkot