'GST Payment Assistant' facility in Miracle (GST Utilization & Havala)



Only for internal use of Miracle Accounting Software.

Prepared By RKIT Software Pvt Ltd-Rajkot

- In Miracle, the "GST Payment Assistant" facility is given to check utilization of ITC against Tax Liability, RCM amount and others (i.e. Penalty, Late Fee).
- The calculation of GST payment will become easy by this facility.
- We don't need to calculate GST manually, this options will calculate as per GST Utilization mechanism and show amount which we are liable to pay.
- After checking amounts, we just need to insert "Havala" (Utilization Entry) and entry in Cash Ledger.
- First, we must check the pictorial chart of <u>ITC Utilization</u>.

ITC Utilization Mechanism



Topics covered in this document

- In this document, we will see the below topics:
 - \succ GST Report \rightarrow GST Payment Assistant (with examples)
 - Insert Havala (Utilization entry).
 - Entry in Cash Ledger.
 - We will see four examples with same Transactions:
 - Ex.1: Total GST/IGST/URD as per our Purchase, Sales & GST Expense (RCM) entries.
 - Ex.2: Some amount is already available in Cash Ledger.
 - Ex.3: In the case of late fees <u>or</u> penalty etc.
 - Ex.4: In the case of ITC Opening.

Example-1

Total GST/IGST/URD as per our <u>Purchase</u>, Sales & GST Expense (RCM) entries:

GST on Outward Supply (Sales Invoice):

→ CGST: 550 ₹ + SGST: 550 ₹
→ IGST: 550 ₹

GST for Inward Supply (Purchase Invoice):

→ CGST: 400 ₹ + SGST: 400 ₹ → IGST: 250 ₹

 $\rightarrow \text{RCM-URD} (\text{Reverse Charge}):$

→ CGST: 450 ₹ + SGST: 450 ₹

GST R<u>e</u>port

<u>M</u> aster	<u>T</u> ransaction	<u>G</u> ST	<u>R</u> eport	<u>U</u> tilit	y <u>S</u> etup	<u>E</u> xit	<u>W</u> indows		
د ۱۵۱	u 👿 着	GS	T Master	×					
	= 🛆 🗉	GS	T Entry	•					
		RC	M Voucher						
		GS	T E <u>x</u> pense						
		GS	T R <u>e</u> port		GST Paym	stant is			
E.		RC	<u>M</u> Report	•	given in	port.			
Sales	Purc. Invoice	<u>G</u> S	T Register	•					
Invoice		E-1	Way <u>B</u> ill						
		GS	T <u>R</u> eturn	•					
	Se S	GS	TR <u>I</u> ntegrity	• •					
		GS	T A <u>u</u> dit	•					
Outstandi	na A/c Lodaor								

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Select Period & Month



GST Summary Report

GST -> GST Report -> GST Summary Report					🖉 💈
GSTR Summary				Return I	Period May From 01/05/2018 To 31/05/2018
GSTR Grouping	Taxable Amount	Central Tax	State/UT Tax	Integrated Tax	
Details Of Outward Supply					
Opening					
B2B	22500.00	550.00	550.00	550.00	This is GST Summary Report
URD RCM	5000.00	450.00	450.00		This is <u>UST Summary Report</u> .
Total	27500.00	1000.00	1000.00	550.00	We can see Section wise
Details Of Inward Supply					
Opening					Summary Report.
B2B	14000.00	400.00	400.00	250.00	
Total	14000.00	400.00	400.00	250.00	
Cash Ledger					
Tax Opening					
Total					
Net Position After Utilization (Offset Liability)					
Total Tax Liablity		1000.00	1000.00	550.00	
ITC Utilization					
Cash Ledger Utilization					
Total		1000.00	1000.00	550.00	Now click on CST Payment
Closing					Now, click off GST Payment
ITC		400.00	400.00	250.00	Assistant button <u>or</u> press short
Tax Payable		1000.00	1000.00	550.00	cut key: "Ctrl + G"
Cash Ledger					
Total					
11					
Print Date Month			Tax Liability Integrity	/ ITC Integrity	GST Payment Assistant GST Data Freeze Havala GST-Reposting

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GST -> GST Report ->	GST Summary Repo	ort								l	e 🗙
 GSTR Summary 					Return	Period May	▼ From 01/	05/2018	То	31/05/201	8
GSTR Grouping		Taxable Amount	Central Tax	State/UT Tax	Integrated Tax						-
GST Payment Assista	nt										×
– Other than Revers	se Charge ———						_				
	Tax Payable	Central Tax	State/UT Tax	Integrated Tax	Available Cash	Tax Paid(Cash)					
Central Tax	550.00	400.00	0.00	0.00	0.00	150.00					
State/UT Tax	550.00	0.00	400.00	0.00	0.00	150.00					
Integrated Tax	550.00	0.00	0.00	250.00	0.00	300.00					
Bowerse Charge			\								
	Tay Davable	Tay Daid(Cach)			Here we ca	in see 3-table	s of GST	Calcu	lati	on:	
Contral Tax					Other than	Rev Charge (Salos /Dur	chas	<u>م</u>	אין אין)	
	450.00	450.00		\longrightarrow	Other than	Nev. Charge (.	bales/Ful	Chas	e, C		
State/UT Tax	450.00	450.00		-	Rev. Charge						
Integrated Tax	0.00	0.00		-	Other						
Other											4
	Inter	est	Penal	ty	Late Fee			Other			
	Available Cash	Cash Payment	Available Cash	Cash Payment	Available Cash	Cash Payment	Available (Cash	Cas	sh Payment	
Central Tax	0.00	0.00	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		0.00		0.00	
Integrated Tax	0.00	0.00	0.00	0.00	0.00	0.00		0.00		0.00	
				Havala							
Print Date Month				Tax Liability Integr	ity ITC Integrity	GST Payment Assistant	GST Data Fre	eze Ha	vala	GST-Repostir	ng

GST Payment Assistant

	Tax Payable	Central Tax	State/UT Tax	Integrated Tax	Available Cash	Tax Paid(Cash)
Central Tax	550.00	400.00	0.00	0.00	0.00	150.00
State/UT Tax	550.00	0.00	400.00	0.00	0.00	150.00
Integrated Tax	550.00	0.00	0.00	250.00	0.00	300.00

	Tax Payable	Tax Paid(Cash)	
Central Tax	450.00	450.00	
State/UT Tax	450.00	450.00	
Integrated Tax	0.00	0.00	

Here, we can check the finalize **Tax Paid** amount as per our transaction of Purchase, Sales and GST Exp. (RCM).

- Other

	Interest		Penalty		Late Fee		Other	
	Available Cash	Cash Payment						
Central Tax	0.00	0.00	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	0.00	0.00
Integrated Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Havala

X

	e charge						
	Tax Payable	Central Tax	State/UT Tax	Integrated Tax	Available Cash	Tax Paid(Cash)	
Central Tax	550.00	400.00	0.00	0.00	0.00	150.00	
State/UT Tax	550.00	0.00	400.00	0.00	0.00	150.00	7
Integrated Tax	550.00	0.00	0.00	250.00	0.00	300.00	

Reverse Charge

- Other

	Tax Payable	Tax Paid(Cash)
Central Tax	450.00	450.00
State/UT Tax	450.00	450.00
Integrated Tax	0.00	0.00

As per ITC Utilization mechanism (see page no.3): **Tax Payable – Central Tax = Tax Paid**. i.e. for CGST: 550 – 400 = 150.

This calculation will be similar for SGST & IGST.

	Interest		Penalty		Late F	ee	Other		
	Available Cash	Cash Payment							
Central Tax	0.00	0.00	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	0.00	0.00	
Integrated Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00		0.00	0.00	0.00		

Havala

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GST Calculation for "Reverse Charge"

GST Payment Assistant

- Other than Reve	- Other than keverse Charge										
	Tax Payable	Central Tax	State/UT Tax	Integrated Tax	Available Cash	Tax Paid(Cash)					
Central Tax	550.00	400.00	0.00	0.00	0.00	150.00					
State/UT Tax	550.00	0.00	400.00	0.00	0.00	150.00					
Integrated Tax	550.00	0.00	0.00	250.00	0.00	300.00					

– Reverse Charge -

	Tax Payable	Tax Paid(Cash)	
Central Tax	450.00	450.00	
State/UT Tax	450.00	450.00	
Integrated Tax	0.00	0.00	

RCM amount must **paid** through **Cash Ledger** only. It can't be adjusted against ITC.

- Other

	Interest		Penalty		Late	Fee	Other		
	Available Cash	Cash Payment							
Central Tax	0.00	0.00	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	0.00	0.00	
Integrated Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
				Havala					

X

Insert 'Havala'

GST Payment Assistant

- Other than Reverse Charge -

	Tax Payable	Central Tax	State/UT Tax	Integrated Tax	Available Cash	Tax Paid(Cash)
Central Tax	550.00	400.00	0.00	0.00	0.00	150.00
State/UT Tax	550.00	0.00	400.00	0.00	0.00	150.00
Integrated Tax	550.00	0.00	0.00	250.00	0.00	300.00

- Reverse Charge -

	Tax Payable	Tax Paid(Cash)
Central Tax	450.00	450.00
State/UT Tax	450.00	450.00
Integrated Tax	0.00	0.00

Insert other payment like Interest, Penalty etc. We must insert amount in Cash Ledger for payment.

- Other

	Inte	rest	Pena	alty	Lat	e 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	0.00	0.00	0.00	0.00	
State/UT Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Integrated Tax	0.00	0.00	0.00	0.00	0.00	Now, click o	n Havala butt	on 0.00	
				Havala		for "U	tilization".		

X

Havala (Utilization Entry)

GST -> GST Entry -> Uti	ization Entry -> Add Utilization Entry				×
Vou. Type Utilizati	on Entry	Vou. Date 11/0	6/2018 Mon		
Period of MAY - 2	2018	Vou No			
Utilization		Doc. No.			
		Doc Date	1		
		DOC Date			
Utilization From	From A/c		Utilization For	For A/c	Amount
ITC Central Tax	Central Tax A/c. (I/P)		Central Tax	Central Tax A/c. (O/P)	400.00
ITC State/UT Tax	State/UT Tax A/c. (I/P)		State/UT Tax	State/UT Tax A/c. (O/P)	400.00
ITC Integrated Tax	Integrated Tax A/c. (I/P)		Integrated Tax	Integrated Tax A/c. (O/P)	250.00
Cash Ledger(CGST)	Cash Ledger(CGST) - Primary Unit		Central Tax	Central Tax A/c. (O/P)	600.00
Cash Ledger(SGST)	Cash Ledger(SGST) - Primary Unit		State/UT Tax	State/UT Tax A/c. (O/P)	600.00
Cash Ledger(IGST)	Cash Ledger(IGST) - Primary Unit		Integrated Tax	Integrated Tax A/c. (O/P)	300.00
The ITC Payable	adjusted against Tax is shown in 'red' box.			The amount which we inserted in Cash led shown in blue bo	e must ger is x.
Balance 400. Narration	00 DB	Press OK Th <u>G</u> ST → GS	elete to save Utiliza is entry will sa T Entry → <u>U</u> til	ation entry. ve in: lization Entry	Print

GST Summary Report after Havala (Utilization Entry)

GST -> GST Report -> GST Summary Report										e (
GSTR Summary				Return I	Period May	•	From	01/05/2018	То	31/05/2018
GSTR Grouping Details Of Inward Supply	Taxable Amount	Central Tax	State/UT Tax	Integrated Tax						
Opening										
B2B	14000.00	400.00	400.00	250.00						
Total	14000.00	400.00	400.00	250.00						
Cash Ledger										
Tax Opening										
Total									+6	
Utilization						Here w	e car	i see nov	w tr	
From ITC(IGST)				250.00		amt	. has	been ut	cilize	ed.
From ITC(CGST)		400.00								
From ITC(SGST)			400.00							
From Cash Ledger(IGST)				300.00						
From Cash Ledger(CGST)		600.00								
From Cash Ledger(SGST)			600.00							
Total		1000.00	1000.00	550.00						
Net Position After Utilization (Offset Liability)										
Total Tax Liablity		1000.00	1000.00	550.00		n Closi i	ng se	ction th	e ai	mount
ITC Utilization		400.00	400.00	250.00	· · · · ·					·
Cash Ledger Utilization		600.00	600.00	300.00		show	s in –	- (negati	ve)	sign 🛛
Total						because	we	have no	t in	serted
Closing										
ITC						amour	nt in	Cash Lee	age	ryet. J
Tax Payable						~				
Cash Ledger		-600.00	-600.00	-300.00						
Total						L				
Print Date Month			Tax Liability Integrity	ITC Integrity	GST Payment	t Assistant	GST Dat	a Freeze Hav	/ala (GST-Reposting

Insert payable amount in "Cash Ledger"

<u>M</u> aster	<u>T</u> ransaction	<u>G</u> ST	<u>R</u> eport	<u>U</u> tility	у	<u>S</u> etup	<u>E</u> xit	<u>W</u> indows
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	= 🛆 🗉	GS	GT Entry	► E		<u>B</u> ank Pay	ment	
		RC	CM Voucher			<u>C</u> ash Pay	ment	
		GS	GT Expense			<u>U</u> tilization	n Entry	
						<u>J</u> ournal E	ntry	
		GS	ST R <u>e</u> port					
		RC	. <u>M</u> Report	•		To insert a	imount ii	Cash Ledger
Sales Invoice	Purc. Invoice	<u>G</u> S	51 Register	•		we can inse	ert in "Ba	nk Payment" <u>or</u>
		E-	Way <u>B</u> ill			("Cash Paym	nent" as p	per our choices.
		GS	6T <u>R</u> eturn	•				
		GS	GTR <u>I</u> ntegrit	y 🕨				
		GS	GT A <u>u</u> dit	•				
Outstandir	na A/c.Ledaer							

GST Bank Payment

SST -> GST	F Entry -> Bank Payment -> \										-		-	*
Date	Bank Account						Challa	n No.	с	heque No	From	Utilization	10	31/03/2019 Amount
												туре		
	GST -> GST Entry	-> Bank Payme	nt -> Ad	d GST Bank Pay	ment									
	Bank/Cash	AXIS Bank (Gon	idal Road	Branch)	Date	11/06/2018	Mon	Utilizatio	n Type	Norma	_			
		Balance			Vou No			Period		MAY -	2018			
	Chq/DD Date	11/06/2018			Chq/DD No.				1					
	Challan Date	//			Challan No									
			Тах	Intere	st	Penalty						Total		
	Central Tax		0.00	0.0	00	0.00	Wem	ust sel	ect a	mont	h for	0.00		
	State/UT Tax		0.00	0.0	00	0.00	which		ant l	Itilizat	ion	0.00		
	Integrated Tax	¢	0.00	0.0	00	0.00	which			Junzai	.1011.	0.00		
	Total		0.00	0.0	00	0.00		0.00		0.00		0.00		
	Narration				Bank Amount		0.00							
										01/		D : 1		
									_	OK		Print		
								- - - -		-			_	
Add Edi	it Delete Vou. Cancel Mul	ti select Détail	Audit	Filter Date			SMS	E-Mail C	over	Setup R	ange Vo	oucher Print	Expor	Copy Vou

GST Bank Payment

ank Payı	ment										From	01/04/2018	То	31/03/2019
Date	Bank Account						Challa	an No.	Ch	eque No		Utilization Type		Amount
	GST -> GST Entry ·	> Bank Paymen	t -> Add	d GST Bank Pay	ment									
	Bank/Cash	AXIS Bank (Gond	al Road E	Branch)	Date	11/06/2018	3 Mon	Utilizatio	n Type	Norma				
		Balance			Vou No			Period		MAY -	2018			
	Chq/DD Date	11/06/2018			Chq/DD No.									
	Challan Date	11			Challan No							_		
	Payment Deta	il												
			Тах	Intere	st	Penalty		Fees		Other		Total		
	Central Tax	600	.00	0.0	0	0.00		0.00		0.00		600.00		
	State/UT Tax	600	.00	0.0	0	0.00		0.00		0.00		600.00		
	Integrated Tax	300	.00	0.0	0	0.00		0.00		0.00		300.00		
	Total	1500	.00	0.0	0	0.00		0.00		0.00		1500.00		
	Narration				nk Amount		1500.00							
			(1500.00					_		
			H	Here we i	nserted (GST pa	yable							
				amount	in "Bank	Pavme	nt"			OK		Print		
					Durin	i ayınc)							
			1		1				I					

GST Summary Report after Bank Payment

GST -> GST Report -> GST Summary Report											e 🛛
GSTR Summary				Return I	Period	May 🔻	From	01/05/2018	То	31/05/20)18
GSTR Grouping	Taxable Amount	Central Tax	State/UT Tax	Integrated Tax							
Opening											
B2B	14000.00	400.00	400.00	250.00							
Total	14000.00	400.00	400.00	250.00							
Cash Ledger											
Tax Opening											
Tax Credit		600.00	600.00	300.00							
Total		600.00	600.00	300.00							
Utilization											
From ITC(IGST)				250.00							
From ITC(CGST)		400.00									
From ITC(SGST)			400.00								
From Cash Ledger(IGST)				300.00							
From Cash Ledger(CGST)		600.00									
From Cash Ledger(SGST)			600.00								
Total		1000.00	1000.00	550.00							
Net Position After Utilization (Offset Liability)											
Total Tax Liablity		1000.00	1000.00	550.00							
ITC Utilization		400.00	400.00	250.00		Aftor inco	cting	Amt in	Cac	hlad	701
Cash Ledger Utilization		600.00	600.00	300.00		AItel IIIse	ting /	ΑΠΤ. ΠΙ	Las		zei
Total						through	ו "Ba	nk Paym	ent	:" , the	
Closing						Clocir		, octs will	ho	NII	
ІТС						CIUSII	ig ell	ects will	ne	INII.	
Tax Payable						/					
Cash Ledger											
Total											
Print Date Month			Tax Liability Integrit	/ ITC Integrity	GST Pa	yment Assistant	GST Dat	a Freeze Ha	vala	GST-Repos	ting

Example-2

- Suppose, we have already inserted amount in **Bank/Cash Payment**:
 - Amount already inserted in "Cash Ledger":
 - → CGST: 600 ₹ + SGST: 600 ₹
 → IGST: 300 ₹
 - Transaction of Example-1 will be as it is:
 - GST on Outward Supply (Sales Invoice):
 - → CGST: 550 ₹ + SGST: 550 ₹
 → IGST: 550 ₹
 - GST for Inward Supply (Purchase Invoice):
 - → CGST: 400 ₹ + SGST: 400 ₹
 → IGST: 250 ₹
 - RCM-URD (Reverse Charge):
 → CGST: 450 ₹ + SGST: 450 ₹

GST Bank Payment

GST -> GST	T Entry -> Bank Payment -> V								5	04/04/0040	т.	*
Date	Bank Account					Chal	lan No.	Cheque No	From	Utilization Type	10	Amount
	GST -> GST Entry -	> Bank Payment -> /	Add GST Bank Payn	nent						X		
	Bank/Cash	AXIS Bank (Gondal Roa	ad Branch)	Date 1	1/06/2018	Mon	Utilization	Type Norma	al 💌			
		Balance		Vou No			Period	MAY -	2018			
	Chq/DD Date	11/06/2018		Chq/DD No.								
	Challan Date			Challan No								
	Payment Deta	il										
		Тах	Interes	it Po	enalty		Fees	Other		Total		
	Central Tax	600.00	0.00		0.00		0.00	0.00		600.00		
	State/UT Tax	600.00	0.00	0	0.00		0.00	0.00		600.00		
	Integrated Tax	300.00	0.00		0.00		0.00	0.00		300.00		
	Total	1500.00	0.00)	0.00		0.00	0.00		1500.00		
	Narration			Bank Amount	1	1500.00						
		We ir	serted Amt	t. in "Cash	Ledge	er"		OK		Print		
			through Ba	nk Payme	ent.							
Add Ed	it Delete Vou. Cancel Mult	i select Detail Audi	t Filter Date			SMS	E-Mail Cov	ver Setup F	Range Vo	ucher Print	Expor	Copy Vo

GST Summary Report after Bank Payment

GST -> GST Report -> GST Summary Report									e
▼ GSTR Summary				Return	Period May	From	01/05/2018	То	31/05/2018
GSTR Grouping	Taxable Amount	Central Tax	State/UT Tax	Integrated Tax					
Opening									
B2B	14000.00	400.00	400.00	250.00					
Total	14000.00	400.00	400.00	250.00					
Cash Ledger									
Tax Opening									
Tax Credit		600.00	600.00	300.00					
Total		600.00	600.00	300.00					
Utilization									
From ITC(IGST)				250.00					
From ITC(CGST)		400.00							
From ITC(SGST)			400.00			_			
From Cash Ledger(IGST)				300.00	In Cash Le	dger,	we car	n see	e the 📃
From Cash Ledger(CGST)		600.00			amounte	whic	h aro ir	ncor	bet
From Cash Ledger(SGST)			600.00		anounts	·		1301	
Total		1000.00	1000.00	550.00	throug	;h Bar	ık Payn	nent	t. 📃
Net Position After Utilization (Offset Liability)									
Total Tax Liablity		1000.00	1000.00	550.00					
ITC Utilization		400.00	400.00	250.00					
Cash Ledger Utilization		600.00	600.00	300.00					
Total									
Closing									
ITC									
Tax Payable									
Cash Ledger									
Total									
Print Date Month			Tax Liability Integrity	/ ITC Integrity	GST Payment Assistant	GST Dat	a Freeze H	avala	GST-Reposting

GST Summary Report after Bank Payment

GST Payment Assistant

🖵 Other than Reverse Charge -

	Tax Payable	Central Tax	State/UT Tax	Integrated Tax	Available Cash		Tax Paid(Cash)
Central Tax	550.00	400.00	0.00	0.00	600.00	7	150.00
State/UT Tax	550.00	0.00	400.00	0.00	600.00		150.00
Integrated Tax	550.00	0.00	0.00	250.00	300.00		300.00

- Reverse Charge

	Tax Payable	Tax Paid(Cash)				
Central Tax	450.00	450.00				
State/UT Tax	450.00	450.00				
Integrated Tax	0.00	0.00				

Here we can see **Available Cash** which are inserted in Bank Payment (Cash Ledger).

- Other

	Inte	rest	Pena	alty	Late	e 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	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	So after Ha	vala (Uti. Entry	(), 0.00	
						it will be a	djusted agains	t	
				Havala			yahle amt		
							iyabie difft.		

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	Example-3	24
*	Suppose, we have to pay Late Fees amount:	
	Late Fees Amount:	
	→ CGST: 25 ₹ → SGST: 25 ₹ → IGST: 50 ₹	
*	Transaction of Example-1 will be as it is:	
	GST on Outward Supply (Sales Invoice):	
	→ CGST: 550 ₹ + SGST: 550 ₹ → IGST: 550 ₹	
	GST for Inward Supply (Purchase Invoice):	
	→ CGST: 400 ₹ + SGST: 400 ₹ → IGST: 250 ₹	
	RCM-URD (Reverse Charge):	
	-> CGST: 450 ₹ + SGST: 450 ₹	

GST Payment Assistant

— Other than Reve	erse Charge ———							
	Tax Payable	Central Tax	State/UT Tax	Integrated Tax	Available Cash	Tax Paid(Cash)		
Central Tax	550.00	400.00	0.00	0.00	0.00	150.00		
State/UT Tax	550.00	0.00	400.00	0.00	0.00	150.00		
Integrated Tax	550.00	0.00	0.00	250.00	0.00	300.00		
– Reverse Charge	·				If we	have to pay o	other amount	like Late
······································	Tax Payable	Tax Paid(Cash)				and to pay	must insort h	oro
Central Tax	0.00	0.00					mustinisertii	cre.
State/UT Tax	0.00	0.00			We ins	erted 25 ₹ fo	or CGST & 25 ⁱ	₹ for SGST
Integrated Tax	0.00	0.00				and 50	₹ for IGST.	J
– Other –––––								
– Other –––––	Inte	rest	Pena	lty	Late	Fee	Other	
– Other –	Inte Available Cash	rest Cash Payment	Pena Available Cash	lty Cash Payment	Late Available Cash	Fee Cash Payment	Other Available Cash	Cash Payment
Other Central Tax	Inte Available Cash 0.00	rest Cash Payment 0.00	Pena Available Cash 0.00	lty Cash Payment 0.00	Late Available Cash 0.00	Fee Cash Payment 25.00	Other Available Cash 0.00	Cash Payment
Other Central Tax State/UT Tax	Inte Available Cash 0.00 0.00	rest Cash Payment 0.00 0.00	Pena Available Cash 0.00 0.00	Ity Cash Payment 0.00 0.00	Late Available Cash 0.00 0.00	Fee Cash Payment 25.00 25.00	Other Available Cash 0.00 0.00	Cash Payment 0.00 0.00
Other Central Tax State/UT Tax Integrated Tax	Inte Available Cash 0.00 0.00 0.00	rest Cash Payment 0.00 0.00 0.00	Pena Available Cash 0.00 0.00 0.00	Cash Payment 0.00 0.00 0.00	Late Available Cash 0.00 0.00 0.00	Fee Cash Payment 25.00 25.00 50.00	Other Available Cash 0.00 0.00	Cash Payment 0.00 0.00 0.00
Other Central Tax State/UT Tax Integrated Tax	Inter Available Cash 0.00 0.00 0.00	rest Cash Payment 0.00 0.00 0.00 Now, click c	Pena Available Cash 0.00 0.00 0.00	Cash Payment 0.00 0.00 0.00 0.00 Havala	Late Available Cash 0.00 0.00 0.00	Fee Cash Payment 25.00 25.00 50.00	Other Available Cash 0.00 0.00	Cash Payment 0.00 0.00 0.00
Other Central Tax State/UT Tax Integrated Tax	Inte Available Cash 0.00 0.00 0.00	rest Cash Payment 0.00 0.00 0.00 Now, click of for Utiliz	Pena Available Cash 0.00 0.00 0.00	Cash Payment 0.00 0.00 0.00 0.00 Havala	Late Available Cash 0.00 0.00	Fee Cash Payment 25.00 25.00 50.00	Other Available Cash 0.00 0.00	Cash Payment 0.00 0.00 0.00

X

Havala (Utilization Entry)

CST -> CST Entr	rv - S Utili	ization Entry -> Add Utiliza	ation Entry			
	iy - > 0uii					
Vou. Type	Utilizatio	on Entry	Vou. Date	11/06/2018 Mon		
Period of	MAY - 2	018	Vou No			
Utilization			Doc. No.			
			Doc Date			
		1				
Utilization Fro	om	From A/c		Utilization For	For A/c	Amount
ITC Central Tax	х	Central Tax A/c. (I/P)		Central Tax	Central Tax A/c. (O/P)	400.00
ITC State/UT T	Tax	State/UT Tax A/c. (I/P)		State/UT Tax	State/UT Tax A/c. (O/P)	400.00
ITC Integrated	Tax	Integrated Tax A/c. (I/P)		Integrated Tax	Integrated Tax A/c. (O/P)	250.00
Cash Ledger(CO	GST)	Cash Ledger(CGST) - Prima	ry Unit	Central Tax	Central Tax A/c. (O/P)	600.00
Cash Ledger(CO	GST)	Cash Ledger(CGST- Late Fe	ee) - Primary Unit	Fees	Late Fee Expense A/c.(Default)	25.00
Cash Ledger(SC	GST)	Cash Ledger(SGST) - Prima	ry Unit	State/UT Tax	State/UT Tax A/c. (O/P)	600.00
Cash Ledger(SC	GST)	Cash Ledger(SGST- Late Fe	ee) - Primary Unit	Fees	Late Fee Expense A/c.(Default)	25.00
Cash Ledger(IG	GST)	Cash Ledger(IGST) - Primar	y Unit	Integrated Tax	Integrated Tax A/c. (O/P)	300.00
Cash Ledger(IG	GST)	Cash Ledger(IGST- Late Fe	e) - Primary Unit	Fees	Late Fee Expense A/c.(Default)	50.00
Balance Narration			In Utilization Entry, v Fees entries for <u>CC</u>	we can see the La	ate	OK Print

Insert Late Fees Amt.

GST -> GST Entry	-> Bank Payn	nent -> Ad	ld GST Bank Payı	ment							
Bank/Cash	AXIS Bank (G	ondal Road	Branch)	Date	11/06/2018	Mon Utiliz	ation Type Norm	al 💌			
	Balance			Vou No		Perio	d MAY	- 2018			
Chq/DD Date	11/06/2018			Chq/DD No.							
Challan Date	11			Challan No	05						
Payment Deta	il										
		Тах	Intere	st	Penalty	Fees	Other	Total			
Central Tax		600.00	0.0	0	0.00	25.00	0.00	625.00			
State/UT Tax		600.00	0.0	0	0.00	25.00	0.00	625.00			
Integrated Tax	ĸ	300.00	0.0	0	0.00	50.00	0.00	350.00			
Total	1	.500.00	0.0	0	0.00	100.00	0.00	1600.00			
Narration	tal 1500.00 0.00 0.00 100.00 0.00 1600. tion Bank Amount 1600.00 UK Print OK Print OK Print										

GST Summary Report after inserting Late Fees Amt. in Bank Payment

28

GST -> GST Report -> GST Summary Report										e
GSTR Summary				Return I	Period May	•	From	01/05/2018	То	31/05/2018
GSTR Grouping	Taxable Amount	Central Tax	State/UT Tax	Integrated Tax						
Cash Ledger										
Tax Opening										
Tax Credit		600.00	600.00	300.00						
Late Fee		25.00	25.00	50.00						
Total		625.00	625.00	350.00						
Utilization					$ \longrightarrow $					
From ITC(IGST)				250.00	In "GST	۲ Sum	nmar	v Repor	ť".	entry
From ITC(CGST)		400.00			forlate			, , 		
From ITC(SGST)			400.00			гее:	s, Pe	maily et	.C. V	e e e e e e e e e e e e e e e e e e e
From Cash Ledger(IGST)				300.00		show	/n se	paratel	y.	
From Cash Ledger(CGST)		600.00						•	·	
From Cash Ledger(SGST)			600.00							
Late Fee		25.00	25.00	50.00						• • • • •
Total		1025.00	1025.00	600.00		It will be utilized against				gainst
Net Position After Utilization (Offset Liability)							Cash	ledger	' on	IV.
Total Tax Liablity		1000.00	1000.00	550.00			Casi		0	· , .
ITC Utilization		400.00	400.00	250.00						
Cash Ledger Utilization		600.00	600.00	300.00						
Total										
Closing										
ITC										
Tax Payable										
Cash Ledger										
Late Fee										
Total										
Print Date Month			Tax Liability Integrit	/ ITC Integrity	GST Payment Assi	istant	GST Dat	a Freeze Ha	vala	GST-Reposting

	Example-4	29
*	Suppose, we have ITC Opening as per previous Utilization:	
	ITC Opening:	
	→ CGST: 240 ₹ → SGST: 240 ₹ → IGST: 540 ₹	
*	Transaction of Example-1 will be as it is:	
	GST on Outward Supply (Sales Invoice):	
	→ CGST: 915 ₹ + SGST: 915 ₹ → IGST: 550 ₹	
	GST for Inward Supply (Purchase Invoice):	
	→ CGST: 400 ₹ + SGST: 400 ₹ → IGST: 350 ₹	
	RCM-URD (Reverse Charge):	
	-> CGST: 450 ₹ + SGST: 450 ₹	

GST Summary Report – ITC Opening

GST -> GST Report -> GST Summary Report									e 🕑
GSTR Summary				Return	Period May	From 01/	05/2018	To 31/	/05/2018
GSTR Grouping	Taxable Amount	Central Tax	State/UT Tax	Integrated Tax					1
Details Of Outward Supply									
Opening									
B2B	31500.00	915.00	915.00	550.00					
URD RCM	5000.00	450.00	450.00						
Total	36500.00	1365.00	1365.00	550.00					
Details Of Inward Supply					,				
Opening		240.00	240.00	540.00					
B2B	16000.00	400.00	400.00	350.00					
Total	16000.00	640.00	640.00	890.00					
Cash Ledger				(
Tax Opening					As per previou	is Utiliza	tion.	we ha	ive 🗍
Total						•			
Net Position After Utilization (Offset Liability)					some IIC O	pening v	/hich v	NIII De	e
Total Tax Liablity		1365.00	1365.00	550	utilized agai	nst Tax F	avabl	e Am ⁴	t.
ITC Utilization									
Cash Ledger Utilization									
Total		1365.00	1365.00	550.00					
Closing									
ІТС		640.00	640.00	890.00					
Tax Payable		1365.00	1365.00	550.00					
Cash Ledger									
Total									
Print Date Month			Tax Liability Integrit	y ITC Integrity	GST Payment Assistant	GST Data Fre	eze Hava	ala GST-f	Reposting

GST Payment Assistant

– Other than Reverse Charge -Tax Payable Central Tax State/UT Tax Integrated Tax **Available Cash** Tax Paid(Cash) Central Tax 915.00 640.00 0.00 275.00 0.00 0.00 State/UT Tax 915.00 65.00 0.00 640.00 0.00 210.00 Integrated Tax 550.00 0.00 0.00 550.00 0.00 0.00

– Reverse Charge

	Tax Payable	Tax Paid(Cash)
Central Tax	450.00	450.00
State/UT Tax	450.00	450.00
Integrated Tax	0.00	0.00

ITC Opening will be utilized and adjusted against Tax Payable Amt. If ITC is still remain after Utilization, it will not be adjusted against RCM amt.

- Other

	Inte	rest	Pen	alty	Late	Fee	Other		
	Available Cash	Cash Payment							
Central Tax	0.00	0.00	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	0.00	0.00	
Integrated Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	



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GST Summary Report after Havala (Utilization Entry)

GST -> GST Report -> GST Summary Report									
GSTR Summary				Return	Period May	✓ From	01/05/2018	То	31/05/2018
GSTR Grouping	Taxable Amount	Central Tax	State/UT Tax	Integrated Tax					
Total	36500.00	1365.00	1365.00	550.00					
Details Of Inward Supply									
Opening		240.00	240.00	540.00					
B2B	16000.00	400.00	400.00	350.00					
Total	16000.00	640.00	640.00	890.00					
Cash Ledger									
Tax Opening									
Total									
Utilization									
From ITC(IGST)		275.00	65.00	550.00	After Hava	la (LIt	ilization	ontr	
From ITC(CGST)		640.00			Alternava		mzation	enti	y),
From ITC(SGST)			640.00		we have to	pay r	emain G	ST A	.mt. 📃
From Cash Ledger(CGST)		450.00			throug	gh Ca	sh Ledge	r	
From Cash Ledger(SGST)			660.00		through	511 Ca		-1.	
Total		1365.00	1365.00	550.00					
Net Position After Utilization (Offset Liability)									
Total Tax Liablity		1365.00	1365.00	550.00	Co in thic			incol	~+
ITC Utilization		640.00	640.00	890.00	SO IN UNIS	way,	we can	inser	
Cash Ledger Utilization		450.00	660.00		Havala (l	Jtiliza	ition), w	e car	n 🗌
Total		275.00	65.00	-340.00		ndna		~~··	nt
Closing						nu pa	iy UST di	nou	III.
ITC									
Tax Payable									
Cash Ledger		-450.00	-660.00						
Total									
Print Date Month			Tax Liability Integrit	/ ITC Integrity	GST Payment Assistant	GST Da	ta Freeze Ha	vala G	ST-Repostin



hank you.

Prepared By RKIT Software Pvt Ltd-Rajkot