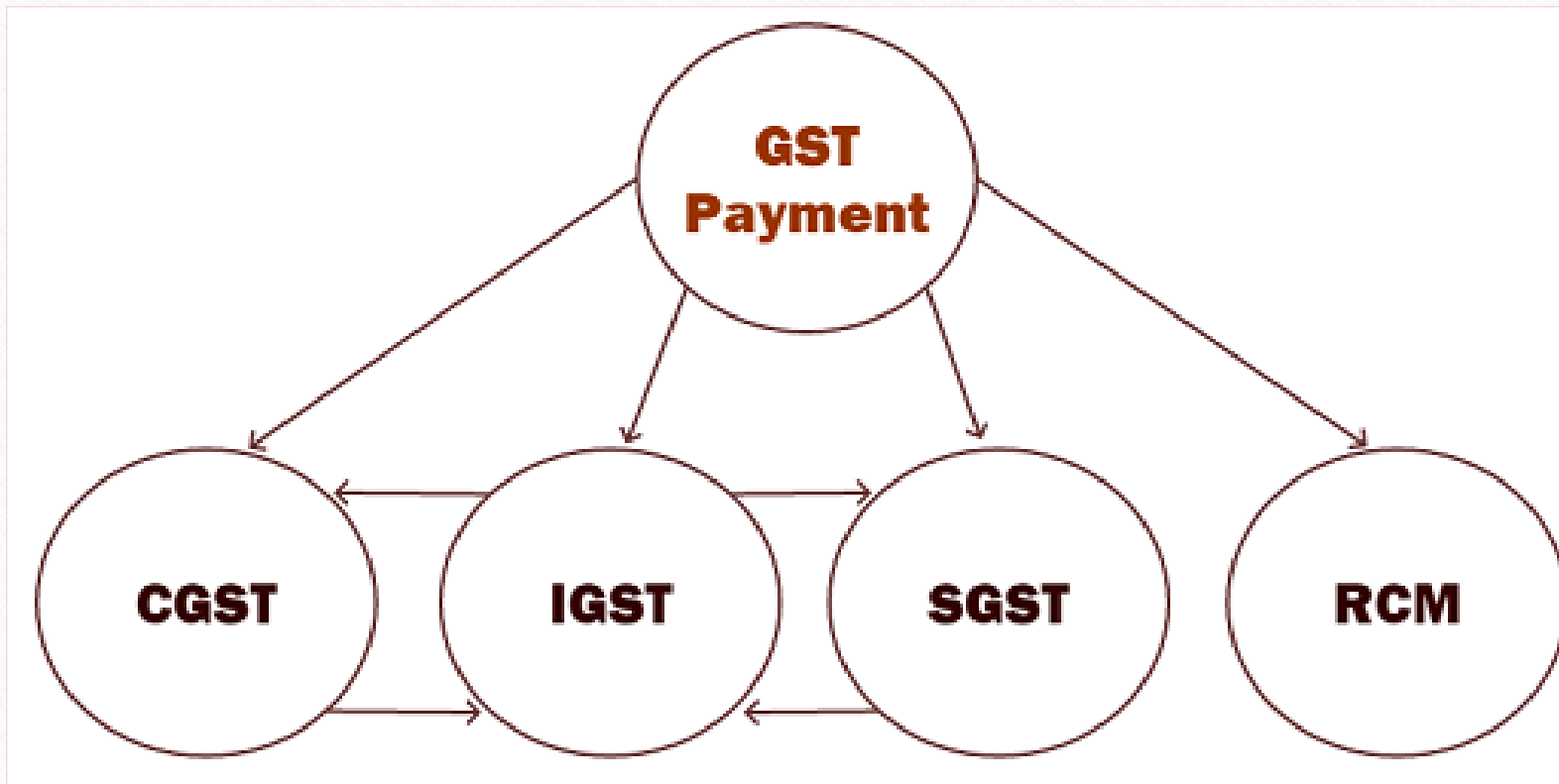


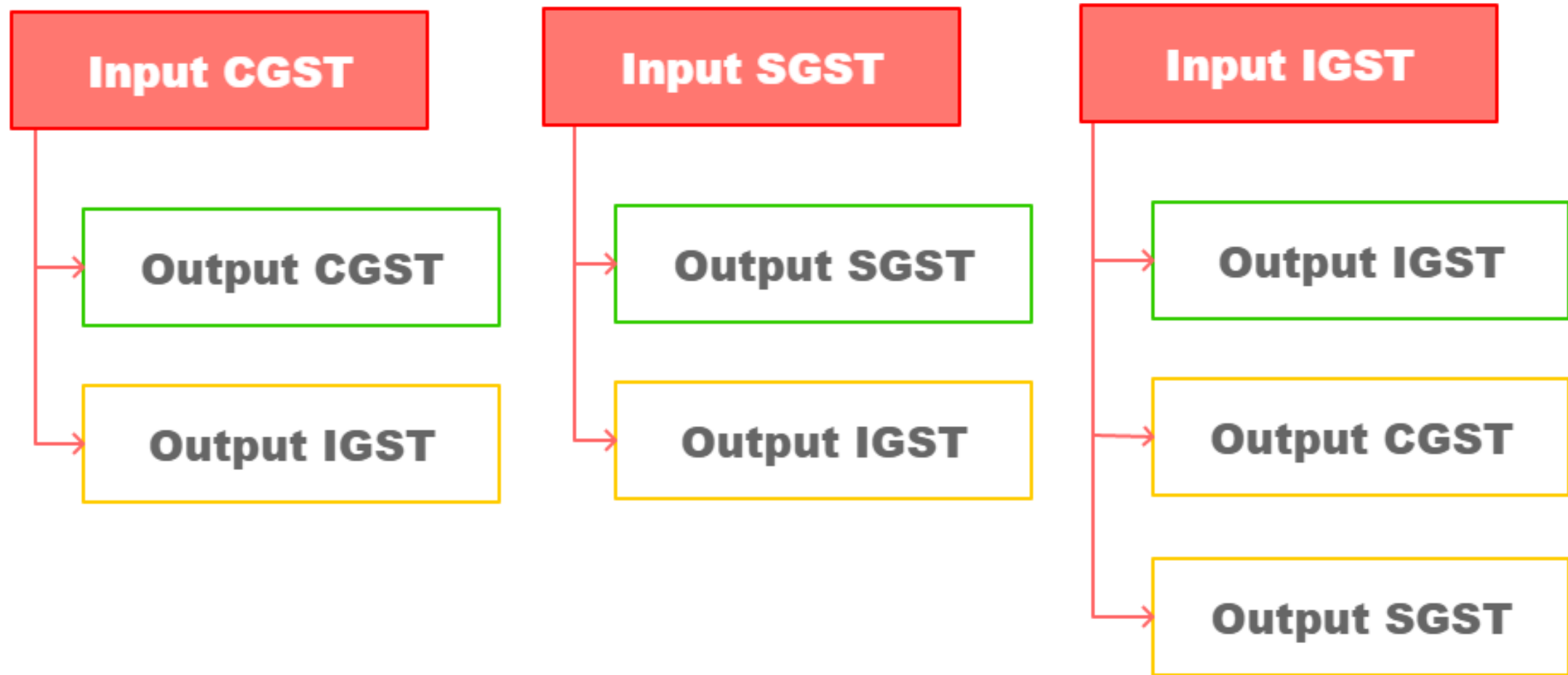
‘GST Payment Assistant’ facility in Miracle

(GST Utilization & Havala)



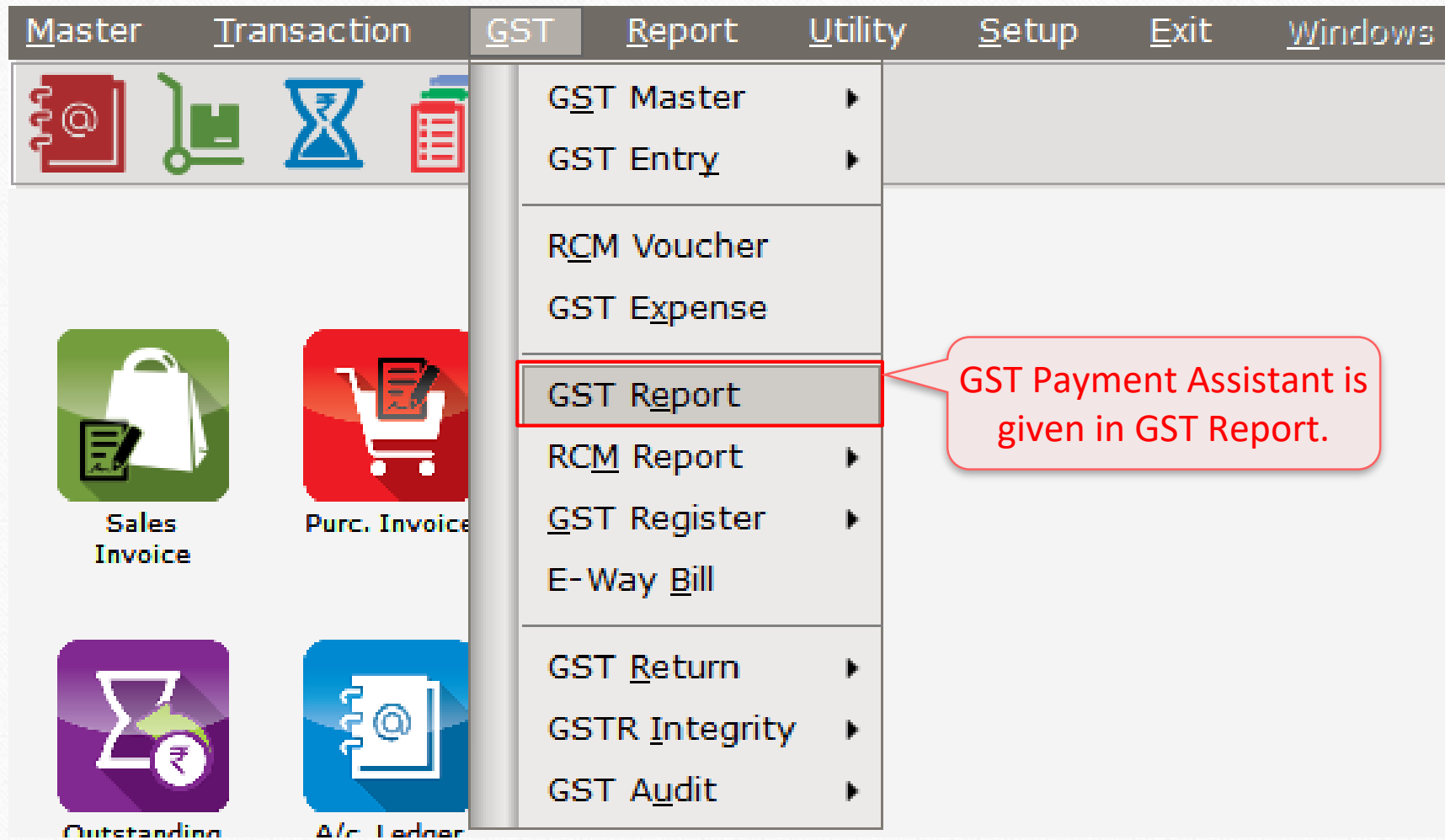
- ❖ In Miracle, the “GST Payment Assistant” facility is given to check utilization of ITC against Tax Liability, RCM amount and others (i.e. Penalty, Late Fee).
- ❖ The calculation of GST payment will become easy by this facility.
- ❖ We don't need to calculate GST manually, this options will calculate 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 ITC Utilization.

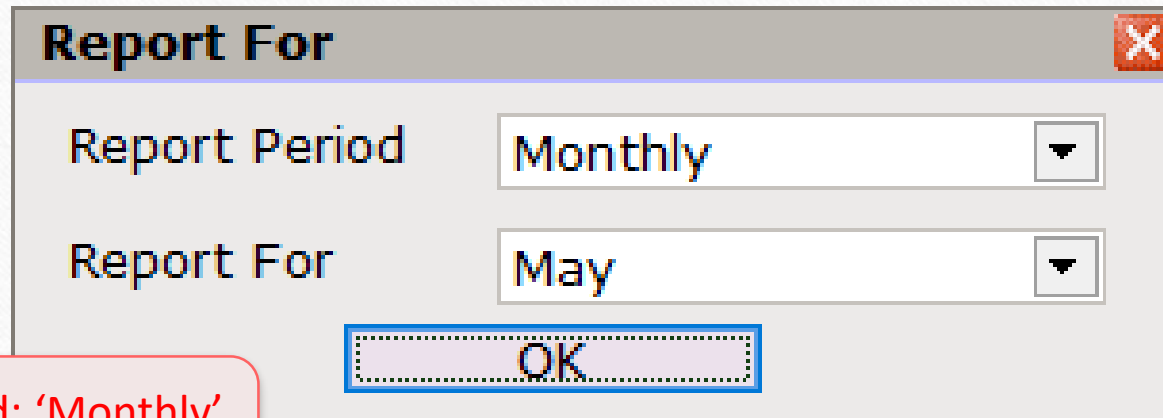
Utilization of Input Tax Credit (ITC)



- ❖ In this document, we will see the below topics:
 - GST Report → 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 or penalty etc.
 - Ex.4: In the case of ITC Opening.

- ❖ Total GST/IGST/URD as per our Purchase, 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 ₹
 - RCM-URD (Reverse Charge):
 - CGST: 450 ₹ + SGST: 450 ₹





The image shows a software dialog box titled "Report For" with a close button (X) in the top right corner. Inside the dialog, there are two dropdown menus. The first is labeled "Report Period" and has "Monthly" selected. The second is labeled "Report For" and has "May" selected. At the bottom of the dialog, there is an "OK" button which is highlighted with a blue dotted border.

Select Report Period: 'Monthly'
or 'Quarterly' and select Month.

GST -> GST Report -> GST Summary Report

▼ GSTR Summary

Return 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
URD RCM	5000.00	450.00	450.00	
Total	27500.00	1000.00	1000.00	550.00
Details Of Inward Supply				
Opening				
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 Liability		1000.00	1000.00	550.00
ITC Utilization				
Cash Ledger Utilization				
Total		1000.00	1000.00	550.00
Closing				
ITC		400.00	400.00	250.00
Tax Payable		1000.00	1000.00	550.00
Cash Ledger				
Total				

Print
Date
Month
Tax Liability Integrity
ITC Integrity
GST Payment Assistant
GST Data Freeze
Havala
GST-Repoting

This is GST Summary Report.
We can see Section wise Summary Report.

Now, click on **GST Payment Assistant** button or press short cut key: "Ctrl + G".

GST -> GST Report -> GST Summary Report

GSTR Summary

Return Period May From 01/05/2018 To 31/05/2018

GSTR Grouping Taxable Amount Central Tax State/UT Tax Integrated Tax

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

Here we can see 3-tables of GST Calculation:

- Other than Rev. Charge (Sales/Purchase, CN/DN)
- Rev. Charge
- Other

Other

	Interest		Penalty		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	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 Integrity

ITC Integrity

GST Payment Assistant

GST Data Freeze

Havala

GST-Repoting

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

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	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	0.00	0.00	0.00

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

Other

	Interest		Penalty		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	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

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.

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

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	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	0.00	0.00	0.00

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

	Interest		Penalty		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	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

Now, click on **Havala** button
for "Utilization".

Havala

GST -> GST Entry -> Utilization Entry -> Add Utilization Entry

Vou. Type

Period of Utilization

Vou. Date Mon

Vou No

Doc. No.

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 adjusted against **Tax Payable** is shown in 'red' box.

The amount which we must inserted in **Cash ledger** is shown in blue box.

Delete

Balance **400.00 DB**

Narration

Press **OK** to save Utilization entry.
This entry will save in:
GST → GST Entry → Utilization Entry

OK

Print

GST -> GST Report -> GST Summary Report

▼ **GSTR Summary** Return Period **May** From **01/05/2018** To **31/05/2018**

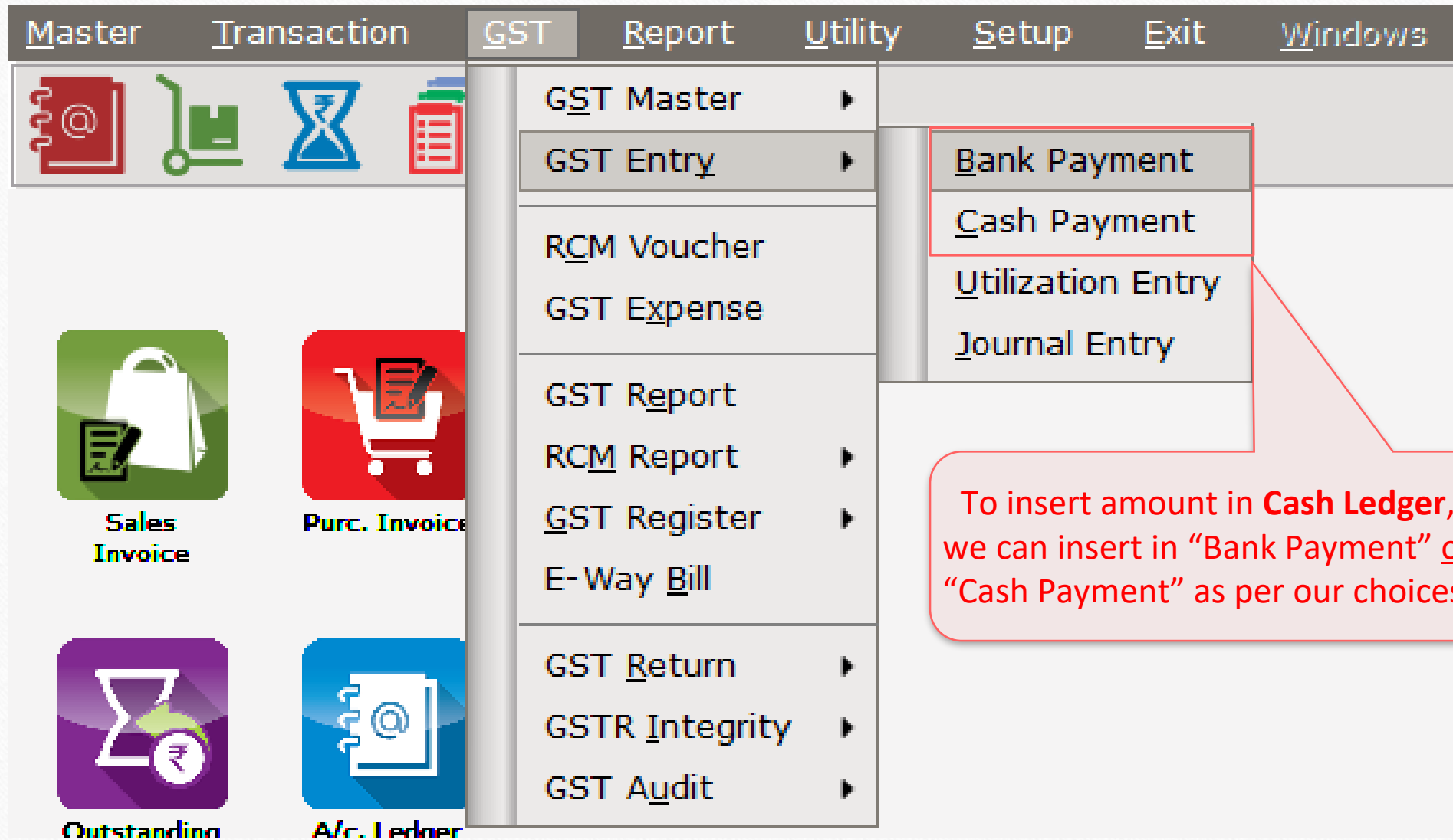
GSTR Grouping	Taxable Amount	Central Tax	State/UT Tax	Integrated Tax
Details Of Inward Supply				
Opening				
B2B	14000.00	400.00	400.00	250.00
Total	14000.00	400.00	400.00	250.00
Cash Ledger				
Tax Opening				
Total				
Utilization				
From ITC(IGST)				250.00
From ITC(CGST)		400.00		
From ITC(SGST)			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 Liability		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		-600.00	-600.00	-300.00
Total				

Print Date Month

Tax Liability Integrity ITC Integrity GST Payment Assistant GST Data Freeze Havala GST-Repoting

Here we can see how the GST amt. has been utilized.

In **Closing** section, the amount shows in – (negative) sign because we have not inserted amount in **Cash Ledger** yet.



GST -> GST Entry -> Bank Payment -> Voucher List

Bank Payment From To

Date	Bank Account	Challan No.	Cheque No	Utilization Type	Amount

GST -> GST Entry -> Bank Payment -> Add GST Bank Payment

Bank/Cash Date Mon Utilization Type
 Balance Vou No
 Chq/DD Date Chq/DD No.
 Challan Date Challan No

Payment Detail

	Tax	Interest	Penalty	Total
Central Tax	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
State/UT Tax	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
Integrated Tax	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
Total	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>

Narration Bank Amount

We must select a month for which we want Utilization.

Here we inserted **GST payable amount** in “Bank Payment”.

GST -> GST Report -> GST Summary Report

GST Summary

Return Period
May

From
01/05/2018
To
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
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 Liability		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 Data Freeze
Havala
GST-Repoting

After inserting Amt. in Cash Ledger through "Bank Payment", the Closing effects will be Nil.

❖ 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 ₹

Bank Payment From 01/04/2018 To 31/03/2019

Date	Bank Account	Challan No.	Cheque No	Utilization Type	Amount

GST -> GST Entry -> Bank Payment -> Add GST Bank Payment

Bank/Cash: Date: Mon Utilization Type:

Balance: Vou No: Period:

Chq/DD Date: Chq/DD No.:

Challan Date: Challan No.:

Payment Detail						
	Tax	Interest	Penalty	Fees	Other	Total
Central Tax	600.00	0.00	0.00	0.00	0.00	600.00
State/UT Tax	600.00	0.00	0.00	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:

We inserted Amt. in "Cash Ledger" through **Bank Payment**.

Add Edit Delete Vou. Cancel Multi select Detail Audit Filter Date SMS E-Mail Cover Setup Range Voucher Print Export Copy Vou

GST -> GST Report -> GST Summary Report

GSTR Summary Return Period May From 01/05/2018 To 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
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 Liability		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				

In Cash Ledger, we can see the amounts which are inserted through Bank Payment.

Print Date Month Tax Liability Integrity ITC Integrity GST Payment Assistant GST Data Freeze Havala GST-Reposting

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	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

Other

	Interest		Penalty		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	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

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

So after **Havala** (Uti. Entry), it will be adjusted against Tax Payable amt.

❖ 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 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	0.00	0.00
State/UT Tax	0.00	0.00
Integrated Tax	0.00	0.00

Other

	Interest		Penalty		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	0.00	25.00	0.00	0.00
State/UT Tax	0.00	0.00	0.00	0.00	0.00	25.00	0.00	0.00
Integrated Tax	0.00	0.00	0.00	0.00	0.00	50.00	0.00	0.00

Havala

If we have to pay other amount like **Late Fees** etc., we must insert here.
We inserted 25 ₹ for CGST & 25 ₹ for SGST and 50 ₹ for IGST.

Now, click on **Havala** for Utilization.

GST -> GST Entry -> Utilization Entry -> Add Utilization Entry

Vou. Type

Period of Utilization

Vou. Date Mon

Vou No

Doc. No.

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(CGST)	Cash Ledger(CGST- Late Fee) - Primary Unit	Fees	Late Fee Expense A/c.(Default)	25.00
Cash Ledger(SGST)	Cash Ledger(SGST) - Primary Unit	State/UT Tax	State/UT Tax A/c. (O/P)	600.00
Cash Ledger(SGST)	Cash Ledger(SGST- Late Fee) - Primary Unit	Fees	Late Fee Expense A/c.(Default)	25.00
Cash Ledger(IGST)	Cash Ledger(IGST) - Primary Unit	Integrated Tax	Integrated Tax A/c. (O/P)	300.00
Cash Ledger(IGST)	Cash Ledger(IGST- Late Fee) - Primary Unit	Fees	Late Fee Expense A/c.(Default)	50.00

Balance

Narration

In Utilization Entry, we can see the **Late Fees** entries for CGST, SGST & IGST.

OK

Print

GST -> GST Entry -> Bank Payment -> Add GST Bank Payment

Bank/Cash	AXIS Bank (Gondal Road Branch)	Date	11/06/2018	Mon	Utilization Type	Normal
Balance		Vou No			Period	MAY - 2018
Chq/DD Date	11/06/2018	Chq/DD No.				
Challan Date	/ /	Challan No	05			

Payment Detail						
	Tax	Interest	Penalty	Fees	Other	Total
Central Tax	600.00	0.00	0.00	25.00	0.00	625.00
State/UT Tax	600.00	0.00	0.00	25.00	0.00	625.00
Integrated Tax	300.00	0.00	0.00	50.00	0.00	350.00
Total	1500.00	0.00	0.00	100.00	0.00	1600.00

Narration Bank Amount 1600.00

We inserted Amt. for the **Late Fees** through "Bank Payment".

OK

Print

GST -> GST Report -> GST Summary Report

GSTR Summary Return Period **May** From **01/05/2018** To **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				
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	
Late Fee		25.00	25.00	50.00
Total		1025.00	1025.00	600.00
Net Position After Utilization (Offset Liability)				
Total Tax Liability		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				
Late Fee				
Total				

Print Date Month

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In "GST Summary Report", entry for **Late Fees, Penalty** etc. will be shown separately.

It will be utilized against Cash Ledger only.

❖ 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 -> GST Report -> GST Summary Report

▼ GSTR Summary

Return Period May From 01/05/2018 To 31/05/2018

GSTR Grouping	Taxable Amount	Central Tax	State/UT Tax	Integrated Tax
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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				
Total				

Net Position After Utilization (Offset Liability)

Total Tax Liability		1365.00	1365.00	550.00
ITC Utilization				
Cash Ledger Utilization				
Total		1365.00	1365.00	550.00

Closing

ITC		640.00	640.00	890.00
Tax Payable		1365.00	1365.00	550.00
Cash Ledger				
Total				

As per previous Utilization, we have some **ITC Opening** which will be utilized against Tax Payable Amt.

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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.

GST -> GST Report -> GST Summary Report

▼ **GSTR Summary** Return Period May From 01/05/2018 To 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
From ITC(CGST)		640.00		
From ITC(SGST)			640.00	
From Cash Ledger(CGST)		450.00		
From Cash Ledger(SGST)			660.00	
Total		1365.00	1365.00	550.00
Net Position After Utilization (Offset Liability)				
Total Tax Liability		1365.00	1365.00	550.00
ITC Utilization		640.00	640.00	890.00
Cash Ledger Utilization		450.00	660.00	
Total		275.00	65.00	-340.00
Closing				
ITC				
Tax Payable				
Cash Ledger		-450.00	-660.00	
Total				

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Tax Liability Integrity ITC Integrity GST Payment Assistant GST Data Freeze Havala GST-Repoting

After Havala (Utilization entry), we have to pay remain GST Amt. through Cash Ledger.

So in this way, we can insert Havala (Utilization), we can calculate and pay GST amount.



thank you!