Zero Rated, NIL Rated. Exempted and Non-GST supplies concepts

Zero Rated, NIL Rated, Exempted and Non-GST supplies under GST



After the introduction of GST, the terms <u>Zero Rated</u>, <u>NIL Rated</u>, <u>Exempted and</u> <u>Non - GST Supplies</u> have always been confusion regarding the provisions.

It is important to understand these terms as their treatment is different under GST.

In this document, first of all, we will analyse each of these terms and then we will see how to insert vouchers as per these terms and their effects in the Returns in Miracle.

Let's differentiate these terms...

### GST Provisions

# Difference between ZERO RATED / NIL RATED / EXEMPTED / NON-GST (NON-TAXABLE)

Particulars	Zero Rated (Export / SEZ)	NIL Rated	Exempted	Non-GST (Non-Taxable)
Meaning	Export of Goods or Services <u>or</u> supplied to SEZ units	Goods or Services on which 0% GST is applicable	Supplies which are exempt from GST payment	Goods or Services on which GST is not leviable
GST Applicability (Falls within GST ambit)	YES	YES	YES	No
ITC availability	YES	No	No	No
Example	Exports goods out of country and supplies to an SEZ area.	Edible vegetables and fresh fruits, Puja Samagri, Human Blood etc.	Supply at Govt. notified area, Service providing to Govt. etc.	Petroleum products and Alcohol for human consumption

#### What is **ZERO Rated**?

### About ZERO Rated:

> Any supplies made by a registered dealer qualifies for Zero Rated Supplies when:

- Export of goods & services
- Supply of goods & services to SEZ dev./units
- Important points under ZERO Rated supply:
  - The suppliers making Zero-rated supplies are entitled to claim refunds.
  - The credit of inputs and input services are allowed.
- A registered person can export zero rated supply of goods/services in above both cases in two ways:
  - Without payment of Integrated Tax (IGST) and claim refund of unutilised ITC (in case of bond/Letter of Undertaking).
  - With payment of Integrated Tax (IGST) & claim refund of such tax paid on goods or services supplied.

About NIL Rated:

Goods

Services

- It is the supply of goods or services that have GST 0% rate to benefit the masses. (listed in Schedule 1 in the GST rate schedule)
- No input tax credit on Nil rated supplies.

# NIL Rated Items (GST 0%)



Milk, Eggs, Curd, Salt, Unpacked Paneer, Unbranded Natural Honey

Printed Books, Newspaper, Bangles, Handloom

All hotels and lodges in India with tariff below Rs. 1000

### About Exempted Supply:

- Exempt supply is defined in section 2(47) of GST Act.
- It is the supply of goods or services that does not attract GST or which may be wholly exempt from tax (under section 11 of CGST Act or under section 6 of the IGST Act, and includes non-taxable supply).
  - <u>Ex.</u>: Supply of products at Govt. notified area where GST will be exempted, Service provided to Govt. etc.
- No tax on the outward exempted supplies, however, the input supplies used for making exempt supplies to be taxed.
- A registered person supplying exempted goods/services shall issue a "Bill of Supply" instead of a "Tax Invoice".

- About Non GST (Non Taxable) :
  - It is the supply of goods and services on which GST is not leviable and this does not come under the purview of GST.
  - No input tax credit on non GST supplies.
  - <u>Ex.</u>: Petrol / Diesel, Petroleum products, natural gas, alcohol for human consumption etc.



### Zero Rated

- Entry for Zero Rated in Miracle:
  - > We will see the example for Zero Rated by inserting Sales Invoice in Miracle.
  - We will also see the effect in GSTR 3B & GSTR 1.



Note that: To know more about "Zero Rated entry (Export & SEZ)", please go to: <u>http://rkitsoftware.com/</u> click on "GST" tab, then click on <u>GST Setup & Entries</u>, refer this document: "Import / Export / SEZ concept under GST & how it is available in Miracle?"

#### Zero Rated



# Sales Invoice $\rightarrow$ Export (without Payment)

Transaction -:	> Sale Entry -> Sales Invoice -> Add Sales Bill(GST)								X
Cash/Debit	Debit 🔻	Invoice Type	IGST				Bill Date	04/08/2018 Sat	
Party A/c.	Jonnes Industry	Sale A/c.	Invoice T	уре	<b>_</b>		Bill No		
	KualaLumpur	Tax/Bill of Supply	y Exempt				Doc. No.		
	Bal :		Export			J	Doc Date		
Droduct Nar	2001 ·		GST	Date)			Otv	Pato	Amount
Product Nai			IGST				QLY	Kate	Amount
	Exports will be zero rated.		Non GST						
	We must select <b>Export</b> in								
	Invoice Type.			(	/	<u>N</u>	<u>lote that</u> :		
					A reg	istered pers	on can exp	bort zero r	ated
					sup	ply of good	s/services	in two way	vs:
					۲۱۵۰۵ ۱۸/it	thout Payme	ent and W	ith Paymer	nt
[						inout ruyin			····
					If :	supply is <u>wit</u>	<u>thout payr</u>	<u>nent</u> , selec	t 🕅
						Invoice	Type as <b>Ex</b>	(port.	
Total Entry	:0				lf su	pply is <u>with</u>	<u>payment</u> ,	select Invo	oice 📃
				Discount		Type as I	Export (Re	bate).	0.00
				Freight					0.00
Narration				Round Off		Kasar A/c.			0.00
warration									
		OK		Print		Bill An	nount		

# Export (without Payment)

Transaction ->	> Sale Entry -> Sales Invoice	e -> Add Sales Bill(GST)				×
Cash/Debit	Debit 💌	Invoice Type Ex	port	Bill Date	04/08/2018 Sat	
Party A/c.	Jonnes Industry	Sale A/c.		Bill No	GT/1	
	KualaLumpur	Tax/Bill of Supply Ta	x Invoice	Doc. No.		
	Bal. :			Doc Date	/ /	
Product Nan	ne			Qt	y Rate	Amount
HYDRAULIC -	HYDRAULIC POWER PACK			50.00	10000.00	500000.00
		This is Sales Invoice i <b>Export (w</b>	n case of Zero Rated s ithout payment)	supply.		
Total Entry :	: 1	We export goods Without payment of IGST.		50.00	     0	500000.00
				Item Amount	5,0	0,000.00 CR
Narration			Discount Freight Round Off	Kasar A/c.	(-) 0.000	0.00 0.00 0.00
		OK.	Print	Bill Amount	5,0	00,000.00 DB

# SEZ (Rebate) – With Payment

Transaction -	> Sale Entry -> Sales Invoice -> Add Sales Bill(GST)						X
Cash/Debit	Debit	Invoice Type	SEZ(Rebate)		Bill Date	04/08/2018 Sat	
Party A/c.	JAY AMBE FORGINGS	Sale A/c.	Invoice Type		Bill No		
	Dahei	Tax/Bill of Supply	, GST		Doc. No.		
			IGST		Doc Date		
	Dal		Non GST	-			
Product Na	me		SEZ(Rebate)	-	Qty	Rate	Amount
			VAT				
8							
	Supply to SE7 units will be zero						
	Supply to SEZ units will be zero	<b>,</b>					
	rated like Export.						
	We must select SEZ / SEZ (Rebat	e)					_
·	in Invoice Type						
	пппионее туре.						
lotal Entry	1:0			Itom A	mount		
			Discount		nount		
			Discount			(-) 0.000	0.00
			Integrated Tax				0.00
Narration			Round Off	Kasar A/c.			0.00
		OK	Print	Bill Am	ount		

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# SEZ (Rebate) – With Payment

Transaction -	> Sale Entry -> Sales Invoice -> Ad	l Sales Bill(GST)					×
Cash/Debit	Debit 💌	Invoice Type SEZ(Reba	te)		Bill Date	04/08/2018 Sat	
Party A/c.	JAY AMBE FORGINGS	Sale A/c.			Bill No	GT/2	
	Dahej	Tax/Bill of Supply Tax Invoid	ce 💌		Doc. No.		
	Bal. :				Doc Date	/ /	
Product Na	me	This is Salos Invoico in ca	so of Zoro Patod		Qty	Rate	Amount
HYDRAULIC	- HYDRAULIC POWER PACK			suppry	10.000	10000.00	100000.00
§		for SEZ (Rebate) - wi	th payment of IGS	БТ			
		-					
8							
	Here,	we selected SEZ (Rebate),					
Total Entry	v:1 SO W	e are liable to pay IGST on			10.000		100000.00
		our supply to SF7 unit		Item A	mount		1,00,000.00 CR
			Discount			(-) 0.000	0.00
			Freight				0.00
Narration			Round Off	Kasar A/c			18000.00
				Nubal Ayor			0.00
		OK	Print	Bill Am	ount		1,00,000.00 DB

# <u>Reports</u> $\rightarrow$ <u>A</u>ccount Books $\rightarrow$ <u>L</u>edger

Report -> Account Books -> Ledger -> Accou	nt Ledger						🖍 🔀
Account Ledger					From	01/04/2018 7	To 31/03/2019
Account Name	City Name	Opening	Closing				▲
Composition(CGST) Tax Exp. A/c							
Composition(SGST) Tax Exp. A/c							
GST Provisional A/c Primary Unit			18000.00 DB		We can see th	e effects	in "GST
Integrated Tax A/c. (I/P)							
Integrated Tax A/c. (O/P)			18000.00 CR	-	Provisional A/c."	े & "Integ	grated Tax
Interest Expense A/c.(Default)					$\Delta/c (O/P)$ " it m	neans th:	at we are
JAY AMBE FORGINGS	Dahej		100000.00 DB				
Jonnes Industry	KualaLunpur		500000.00 DB		liable to	) pay lGS⁻	Г. ј
Kasar A/c.							
Late Fee Expense A/c.(Default)							
Other Expense A/c.(Default)							
Penalty Expense A/c.(Default)							
Profit & Loss A/c							
Purchase A/c. (Composite)			We supplied	d goods	to the SEZ Unit		
Purchase A/c. (GST)			(IAY AMBE	FORGIN	GS), So IGST is		
Purchase A/c. (IGST)							
Purchase A/c. (URD-RCM)			not ac	aded in p	Darty A/C.		
Purchase A/c. (VAT 15%++2.5%)							
Sales A/c. (Exempt)			we can also	o see the	effects in our		
Sales A/c. (Export Rebate)			"Sales	A/c. (SEZ	' Rebate)".		
Sales A/c. (Export)				/ - \ -			
Sales A/c. (GST)							
Sales A/c. (IGST)							
Sales A/c. (Non GST)							
Sales A/c. (SEZ Rebate)			100000.00 CR				-
Add Edit Delete Print Address Mast	er Filter Date Format Ne	ext		Se	etup E-Mail Kasar Havala Ac	count Audit	Multi Ledger Print

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# $GST \underline{R}eturn \rightarrow GSTR 3\underline{B}$

<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	
2017	u 👿 着	G <u>S</u> T	Master	•				
	<b>e 🔺 </b>	GST	Entry	•				
_		R <u>C</u> M GST	1 Voucher E <u>x</u> pense					
		GST RCM	<sup>-</sup> R <u>e</u> port <u>1</u> Report	•				
Sales Invoice	Purc. Invoice	<u>G</u> ST E-W	<sup>-</sup> Register /ay <u>B</u> ill	•		No Ze	ow, lets check t ro Rated entries	he details o s in GSTR 3I
		GST	<u>R</u> eturn	•	GSTR 3B			
	🧃 📑 🔍 🎴	GST	'R <u>I</u> ntegrity	/ ▶	GSTR <u>1</u>			
		GST	A <u>u</u> dit	•	GSTR <u>2</u>			
Outstand	ng A/c. Ledger				-	-		

### GSTR 3B: Zero Rated

GST -> GST Return -> GSTR 3B -> GSTR 3B For AUGUST - 2018									e
GSTR 3B			Return Period	l August	-	From	01/08/2018	То	31/08/2018
GSTR 3B Grouping	Place of Supply (State/UT)	Taxable Amount	Integrated Tax	Central Tax	State/	UT Tax	:	L	
3.1 Detail of Outward Supplies and Inward supplies liable to reverse charges									
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)									
(b) Outward taxable supplies (zero rated)		600000.00	18000.00						
(c) Other outward supplies (Nil rated, exempted)									
(d) Inward supplies (liable to reverse charge)									
(e) Non GST outward supplies									
	Total	600000.00	18000.00						
3.2 Of the supplies shown in 3.1 (a) above, details of inter-State supplies	;								
made to unregistered persons, composition taxable persons and UIN hol	ders								
Supplies made to Unregistered Persons									
Supplies made to Composition Taxable Persons				Here V		n co	o tho of	fecto	s for
Supplies made to UIN Holders				nere, v	ve ca		e the ei	Teet.	
	Total			Zero	Rate	d. (E	Export &	& SEZ	′ <b>)</b> .
4. Eligible ITC					Now	, cli	ck on it.		J
(A) ITC Available (whether in full or part)									
(1) Import of goods									
(2) Import of services									
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)									
(4) Inward supplies from ISD									
(5) All other ITC									
(B) ITC Reversed									
(1) As nor rules 42 & 43 of CCST Rules									
Print Date Month					Tax Liab	ility In	tegrity ITC	Integrit	y Export

#### GSTR 3B

GST -> GST	Return -> G	STR 3B -> GSTR 3B F	or AUGUST - 2018							<b>•</b>
GSTR 3	В					Return I	Period August	▼ From	<b>n</b> 01/08/2018	<b>To</b> 31/08/2018
Voucher Type	Date	Vou No	Doc. No.	GST Slab	Invoice Type	Taxable Amount I	integrated Tax	Central Tax	State/UT Tax	Party Name
3.1 Detail ( liable to re	of Outward S everse charg	upplies and Inward s es	upplies							
(b) Outw	ard taxable s	supplies (zero rated)								
Sale	04/08/2018	GT/1		GST 18%	Export	500000.00				Jonnes Industry
Sale	04/08/2018	GT/2		GST 18%	SEZ(Rebate)	100000.00	18000.00			JAY AMBE FORGIN
					Total	600000.00	18000.00			
	(									
	V	ve can see th	e details of Ze	ro						
	Rate	d vouchers f	or Export / Exp	oort 📃						
		hate) and SE	7 / SF7 (Rohat							
		Date and SE		<b>c</b> <i>j</i> . )						
1										
Print D	ate Month							Tay Lishility	Integrity ITC	
	ate Month								Integrity ITC	

# $\underline{G}ST \rightarrow \underline{G}STR \underline{1}$

<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	
Eal )	🖬 👿 着	G <u>S</u>	T Master	•				
	<b>=</b> 🔺 🗉	GS	T Entr <u>y</u>	•				
		R <u>C</u>	M Voucher					
		GS	T E <u>x</u> pense					
		GS	T R <u>e</u> port					
E.		RC	<u>M</u> Report	•				
Sales	Purc. Invoice	<u>G</u> S	T Register	•			Now, lets cheo	k the details of
11110122	-	E-\	Nay <u>B</u> ill				Zero Rated en	tries in GSTR 1.
		GS	T <u>R</u> eturn	•	GSTR 3 <u>B</u>		///	
	<b>7 2</b> 0	GS	TR <u>I</u> ntegrity	•	GSTR <u>1</u>			
		GS	T A <u>u</u> dit	•	GSTR 2			
Outstand	ing A/c. Ledger					-		

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### GSTR 1

GST -> GST Return -> GS	TR 1 -> GSTR 1										1
<ul> <li>Business to Business</li> </ul>	Transactions			Retu	m Period August	•	From	01/08/2018	То	31/08/20	18
GSTIN/UIN of Recipient	Party Name	City Name	Invoice Number	Invoice Date	Invoice Value	Place of Su	pply			Reverse Charge	In
24ADNPK4579Q1ZN	JAY AMBE FORGINGS	Dahej	GT/2	04/08/2018	100000.00	24-Gujarat				Ν	SE:
		<u> </u>		_	1						
By default, <b>B2</b>	<b>B</b> (Business to Business	5)	The details o	f supply	to <b>SEZ ur</b>	nits 👝					
transactio	on details will open.		can be see	en in <b>B2</b>	<b>B</b> section.						
	•										
					·	-				·	-
											•
Date Month Next	Format A B2B B2BA B2C	L B2CLA B2CS B	2CSA CDNR CDNRA	CDNUR CD	NURA EXP EX	VPA DOCS	AT	ATADJ EXEM	PT H	ISN Exp	oort

### GSTR 1

GST -> GST R	Return -> GSTR 1 -> GSTR 1											¢
<ul> <li>Business</li> </ul>	s to Business Transactions					Return Period	l August	•	From 01/	08/2018	To 31/	/08/2018
	City Name	Invoice Number	Invoice Date	Invoice Value	Place of Supply		Reverse Charge Invoice Type				E-Commer	
NGS	Dahej	GT/2	04/08/2018	100000.00	24-Gujarat		N	SEZ su	pplies with	payment		
		Here	e, we can with pay	check the ment or v	e supplies w without pay	hether ment.						
Now,	scrolling right side	e										
4												•
Date Mon	nth Next Format 🙏	B2B B2BA B2CL	B2CLA B2C	S B2CSA CDI	NR CDNRA CDNUR	CDNURA	EXP EXPA	DOCS	AT ATAD	J EXEMP	T HSN	Export

### GSTR 1

GST -> GST Re	turn -> GSTR 1 -> GS	TR 1							_					e 🛛
<ul> <li>Export</li> </ul>								Return Perio	od August	▼ F	rom 01/08/	2018 To	31/08	/2018
Export Type	Invoice Number	Invoice Date	Invoice Value	Port Code	S	hipping Bill No	о. <mark>5</mark>	Shipping Bill Date	Rate	Taxable V	alue			1
WOPAY	GT/1	04/08/2018	50000.00	INPBD1	I	NP18147	C	4/08/2018	18.00	50000	00.00			
Here	e, we can che	ck the de	etails of <b>Ex</b>	port /										
- Exp	ort (Rebate)	in <b>EXP</b> se	ction of G	STR 1										
	Now	, click on	it											
									Total	50000	00.00			,
Date Month	n Next Format	B2B	B2BA B2CL E	B2CLA B2CS	B2CSA C	DNR CDNRA	CDNUR	CDNURA	EXP EXP	A DOCS A	T ATADJ	EXEMPT	HSN	Export



GST -> GST Re	turn -> GSTR 1 -> G	STR 1												4
<ul> <li>Export</li> </ul>								Return Period	August	•	From	01/08/20	18 To	31/08/2018
Export Type	Invoice Number	Invoice Date	Party Name			Invoice Value	Port Cod	e	Shipping	Bill No.	S B	hipping ill Date	Rate	Taxabl
GT/1														
WOPAY	GT/1	04/08/2018	Jonnes Industry			500000.0	INPBD1		INP18147		0	4/08/2018	18.00	50
													Total	50
-	a can saa th	e vouche												
detail	s of export o	of goods/:	services.											
								_		_			_	
Date Month	Next 🙏	B2B	B2BA B2CL	B2CLA B2CS	B2CSA	CDNR CDNR	CDNUR	CDNURA	EXP EXPA	DOCS	AT	ATADJ E	XEMPT H	SN Expo

#### NIL Rated

- Entry for NIL Rated in Miracle:
  - > We will see the example for NIL Rated by inserting Sales Invoice in Miracle.
  - We will also see the effects in GSTR 3B & GSTR 1.
  - Note: We must select Bill Type as "Bill of Supply" if we inserted Only Nil Rated products in an invoice, but if we inserted any GST Rated products (GST 5%, 12%, 18% & 28%) with Nil Rated, the invoice will be treated as "Tax Invoice".



# Select NIL Rated product

120.00 120.00		Pata					– Main Details ––––––
120.00		Rate	Purchase I			Tata Salt Lite (5kg)	Name
		te	Sales Rate				
							Alias
		me ———	Unit Nan			GST Nil Rated	GST Commodity
	Numbers	Slab Rate		Туре	HSN/SAC	Commodity Name	Group Name
	Numbers	5.0000	3	Good		GST 5%	Category Name
S	PCS-PIECES	12.0000	3	Good		GST 12%	
		18.0000	3	Good		GST 18%	- Stock Options
		28.0000	5	Good		GST 28%	Stock Required
0.000		3.0000	3	Good		GST 3%	
0.000		0.0000	3	Good		GST Nil Rated	
0.00		0.0000	3	Good		Non GST	
OK							
UK						ct GST commodity	So, we must select
		28.0000 3.0000 0.0000 0.0000	5 5 5 5	Good Good Good Good		GST 18% GST 28% GST 3% GST Nil Rated Non GST	Stock Required

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#### NIL Rated



### NIL Rated

T	ransaction ->	• Sale Entry -> Sales Invoice -> Add Sales Bill(GST)							×
c	ash/Debit	Debit	Invoice Type	GST			Bill Date	04/08/2018 Sat	
P	arty A/c.	Annapurna Dinning Hall	Sale A/c.				Bill No	GB/1	
		Rajkot	Tax/Bill of Supp	<b>y</b> Bill of Supply			Doc. No.		
		Bal. :					Doc Date	/ /	
	Product Nam	10					Qty	Rate	Amount
	Tata Salt Lite	e (5kg)					12.000	120.00	1440.00
	Here w	re inserted an entry for Nil Rated supply			Wenas	nust select Bill "Bill of Suppl	Y".		
L	Total Entry :	1					12.000		1440.00
						Item A	mount		1,440.00 CR
					Discount			(-) 0.000	0.00
					Central Tax				0.00
1	Narration				State/UT Tax				0.00
					Round Off	Kasar A/c			n nn 🕈
			Oł		Print	Bill Am	ount		1,440.00 DB

### $\underline{G}$ ST $\rightarrow$ GSTR 3<u>B</u>: NIL Rated

GST -> GST Return -> GSTR 3B -> GSTR 3B For AUGUST - 2018									e 🕅
GSTR 3B			Return Perio	d August	T	From	01/08/2018	То	31/08/2018
GSTR 3B Grouping	Place of Supply (State/UT)	Taxable Amount	Integrated Tax	Central Tax	State	/UT Tax	:		-
3.1 Detail of Outward Supplies and Inward supplies liable to reverse charges									
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)									
(b) Outward taxable supplies (zero rated)									
(c) Other outward supplies (Nil rated, exempted)		1440.00							
(d) Inward supplies (liable to reverse charge)									
(e) Non GST outward supplies									
	Total	1440.00		$\langle \rangle$					
3.2 Of the supplies shown in 3.1 (a) above, details of inter-State supplies									
made to unregistered persons, composition taxable persons and UIN hole	lers								
Supplies made to Unregistered Persons				llama i					
Supplies made to Composition Taxable Persons				Here, v	ve ca	an se	e the e	пес	ts for
Supplies made to UIN Holders				NIL Ra	ated	(Exe	mpted	sup	olies
	Total			المعام ال					
4. Eligible ITC				details	s can	aisc	be see	n n	ere).
(A) ITC Available (whether in full or part)					Nov	v, cli	ck on it		
(1) Import of goods									
(2) Import of services									
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)									
(4) Inward supplies from ISD									
(5) All other ITC									
(B) ITC Reversed									
(1) As ner rules 42 & 43 of CGST Rules									
Print Date Month					Tax Lia	bility In	egrity ITC	Integr	ity Export

### NIL Rated details

GST -> GST	F Return -> G	STR 3B -> GSTR 3B Fo	or AUGUST - 2018									e 🔀
🔻 GSTR 3	В					Return	Period August	T	From	01/08/2018	To 31/0	8/2018
Voucher Type	Date	Vou No	Doc. No.	GST Slab	Invoice Type	Taxable Amount	Integrated Tax	Central	Tax	State/UT Tax	Party Na	ne
3.1 Detail liable to re	of Outward S everse charg	upplies and Inward su Jes	ıpplies									
(c) Other	r outward su	pplies (Nil rated, exen	npted)									
Sale	04/08/2018	GB/1		Nil Rated	GST	1440.00					Annapurna	Dinning
					Total	1440.00						
			we ca	n see the d	letails of							
				Detective a								
				Rated vouc	ner.							
	aka Marati							Transfer		uto atta		Francist.
Print	ate Month							Tax Lial	onity I	ntegrity 11°C 1	Integrity	Export

# $\underline{G}ST \rightarrow GSTR \underline{1}$ : NIL Rated

GST -> GST Return -> GSTR 1 -> GSTR 1											e 🛛
Exempt/Nil-Rated/Non-GST Supplies					Return Peri	od August	•	From	01/08/2018	То	31/08/2018
Description	Nil Rated Supplies	Exempted (othe than nil rated non GST supply	er / Non-GST Suppli )	ies							
Intra-State supplies to registered persons	1440.00										
Here, we can check t <b>Rated</b> Supplies in <b>E</b> Now, click	he details o <b>XEMPT</b> section on it	f <b>NIL</b> ion.									
Tota	l 1440.00										
Date Month Next Format	B2B B2BA B2CL	B2CLA B2CS	B2CSA CDNR	CDNRA CDN	JR CDNURA	EXP EXPA	DOCS	AT	ATADJ EXEM	PT H	SN Export

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# $\underline{G}ST \rightarrow GSTR \underline{1}$ : NIL Rated

GST -> GST Return -> GSTR 1 -> GSTR	1											e 🔀
Exempt/Nil-Rated/Non-GST Supp	lies				F	Return Perio	d August	•	<ul> <li>From</li> </ul>	01/08/2018	То	31/08/2018
Party Name	Nil Rated Supplies	Exempted (other than nil rated/ non GST supply)	Non-GST Supplies									^
Intra-State supplies to registered per	rsons											
Annapurna Dinning Hall	1440.00											
Total	1440.00											
we can see the vo details for NIL F	ucher wise Rated.											
Date Month Next	B2B B2BA	B2CL B2CLA E	2CS B2CSA CDN	R CDNRA	CDNUR	CDNURA	EXP EXP	A DOC	S AT	ATADJ EXEM	IPT	ISN Export

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### Exempted

- Entry for Exempted supplies in Miracle:
  - > We will see the example for Exempted by inserting Sales Invoice in Miracle.
  - We will also see the effects in GSTR 3B & GSTR 1.
  - Example:
    - Under GST Regime, "Sales by Canteen Stores Department (CSD, Owned by Ministry of Defence) to final consumer are exempted from GST."
    - > So here we are taking above example in case of Exempted Supply.

# Sales Invoice for Exempted supply

	Fransaction ->	> Sale Entry ->	• Sales Invoice -> Add Sal	es Bill(GST)							×	
•	Cash/Debit	Debit	•	Ir	nvoice Type			_	Bill Date	04/08/2018 Sat		
	Party A/c.	Prabhu Alpaha	ır	s	Sale A/c.	Invoice Type	• •		Bill No			
		Rajkot		т	ax/Bill of Supply	Exempt			Doc. No.			
		Bal. :				Export Export(Rebat	e)		Doc Date	/ /		
ſ	Product Nar	ne				GST	-,		Qty	Rate	Amount	
						IGST						
		The	CSD under Govt	. Sold		Non GST	•					
		σοο	ds to Prahhu Alr	hahar				We must s	elect <b>Exen</b>	not		
		good						in Invo	ico Typo			
									ice rype.			-
ŀ	Total Entry	:0										
Ľ	,							Item A	mount			
	Narration											
					ОК		Print	Bill Am	ount			
-												

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# Sales Invoice for Exempted supply

Transaction -:	> Sale Entry -> Sales ]	Invoice -> Add Sa	es Bill(GST)							X
Cash/Debit	Debit 💌			Invoice Type	Exempt			Bill Date	04/08/2018 Sat	
Party A/c.	Alpha Auto Service			Sale A/c.				Bill No	GB/2	
	Rajkot			Tax/Bill of Supp	y Bill of Supply			Doc. No.		
	Bal. :							Doc Date	/ /	
Product Nar	ne							Qty	Rate	Amount
Aashirvard A	ata (10kg pack)	11	a a sut a al la su					10.000	325.00	3250.00
		Here we in Exer	n <b>pted</b> sup	oply.		We must s as "Bill	elect Bill T of Supply"	ype		
Total Entry	:1		Altho w S	ough the re supply Exer o here GS	oroduct where g npt from 5T will no	falls in GST 5%, ovt. notified GST. ot calculate.	,	10.000		3250.00
						$\sim$ $-$	Item A	mount		3,250.00 CR
Narration						Discount Freight Round Off	Kasar A/c.		(-) 0.000	0.00 0.00 0.00
				OK		Print	Bill Am	ount		3,250.00 DB

# $GST \rightarrow GSTR 3\underline{B}$ : Exempted details

GST -> GST Return -> GSTR 3B -> GSTR 3B For AUGUST - 2018									e 🔀
GSTR 3B			Return Perio	od August	-	From	01/08/2018	То	31/08/2018
GSTR 3B Grouping	Place of Supply (State/UT)	Taxable Amount	Integrated Tax	Central Tax	State	/UT Tax	c .		1
3.1 Detail of Outward Supplies and Inward supplies liable to reverse charges									
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)									
(b) Outward taxable supplies (zero rated)									
(c) Other outward supplies (Nil rated, exempted)		3250.00							
(d) Inward supplies (liable to reverse charge)									
(e) Non GST outward supplies									
	Total	3250.00							
3.2 Of the supplies shown in 3.1 (a) above, details of inter-State supplies made to unregistered persons, composition taxable persons and UIN hol	ders								
Supplies made to Unregistered Persons					$\sim$				
Supplies made to Composition Taxable Persons				Here	e, we	can	see the		
Supplies made to UIN Holders				effec	ts fo	r Fxe	mnted		
	Total						mpreu	•	
4. Eligible ITC			· · · · · · · · · · · · · · · · · · ·	No	ow, c	lick o	on it		
(A) ITC Available (whether in full or part)									
(1) Import of goods									
(2) Import of services									
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)									
(4) Inward supplies from ISD									
(5) All other ITC									
(B) ITC Reversed									
(1) As nor rules 42 & 43 of CCST Rules				h					
Print Date Month					Tax Lia	bility In	tegrity ITC	Integ	ity Export

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# Exempted details

GST -> GST	Return -> G	STR 3B -> GSTR 3B Fo	or AUGUST - 2018							
🔻 GSTR 3E	3					Return	Period August	▼ From	n 01/08/2018	To 31/08/20
Voucher Type	Date	Vou No	Doc. No.	GST Slab	Invoice Type	Taxable Amount	Integrated Tax	Central Tax	State/UT Tax	Party Name
3.1 Detail o liable to re	f Outward S verse charg	upplies and Inward su es	upplies							
(c) Other	outward sup	oplies (Nil rated, exen	npted)							
Sale	06/08/2018	GB/2		GST 5%	Exempt	3250.00				Prabhu Alpahar
					Total	3250.00				
			we can s Exemp	see the det ted vouche	ails of er.					
		1	<u>Note that</u> : The	product is	in GST 5%					
			slab but the G under Exe	ST will not empted Su	be levied pply.					
•							-			
Print Da	ate Month							Tax Liability	Integrity ITC	Integrity Exp

# $GST \rightarrow GSTR \underline{1}: Exempted$

GST -> GST Return -> GSTR 1 -> GSTR 1											Z 🔀
Exempt/Nil-Rated/Non-GST Supplies					Return Perio	d August	•	From	01/08/2018	То	31/08/2018
Description	Nil Rated Supplies	Exempted (othe than nil rated non GST supply	r / Non-GST Supp )	lies							^
Intra-State supplies to unregistered persons		3250.0	D								
The details of Exempted seen in <b>EXEMPT</b> secti By click on	d Supply can on of <b>GSTR</b> : it	1 be 1.									
Tota		3250.0	0								
Date Month Next Format	B2B B2BA B2CL	B2CLA B2CS	B2CSA CDNR	CDNRA CDN	NUR CDNURA	EXP EXPA	DOCS	AT	ATADJ EXEN	1PT F	ISN Export

# Exempted

GST -> GST Return -> GSTR 1 -> GSTR	1											e 👔
Exempt/Nil-Rated/Non-GST Supp	lies		_		Retu	urn Period 🛛	August	•	From	01/08/2018	То	31/08/2018
Party Name	Nil Rated Supplies	Exempted (other than nil rated/ non GST supply)	Non-GST Supplies									•
Intra-State supplies to unregistered	persons											
Prabhu Alpahar		3250.00										
Total		3250.00										
we wise	e can see the details for E	e voucher xempted.										
J												
Date Month Next	B2B B2BA	B2CL B2CLA B	2CS B2CSA CDNF	CDNRA	CDNUR C	DNURA EX	EXPA	DOCS	AT	ATADJ EXEM	PT	HSN Export

# Entry for Non GST in Miracle:

- > We will see the example for Non GST by inserting Sales Invoice in Miracle.
- First, we must setup to insert Non GST invoice.
- We will also see the effects in GSTR 3B & GSTR 1.



Note that: To know more about "Non GST entry in Miracle", please go to: <u>http://rkitsoftware.com/</u> click on "GST" tab, then click on <u>GST Setup & Entries</u>, refer this document: "What is Non GST & how it is implemented in Miracle?"



Setup -> Company Setup -> Comp	oany Setup	
Category	Description	Value
General Setup	GST Auto Setup	
Advance Setup	GST Auto Setup	
Advance Medules	Quick Auto GST Setup	No
Advance modules	GST Setup	N-
Master Setup	Cess required?	No
VAT Setup	URD A/C Setup	Cub Usedies
GST Setup	Cormont Condition	Sub Heading
	Non CST Required	No
IDS/ICS Setup	CST VAT Auto Setup	165
Report Setup	Decimal Point For GST %	2
	RCM Effect while URD Voucher Reg. 3	No
	Display width for Document No.	15
	Display width for Voucher No.	15
	Tax Percentage for Compound	Select "Ves" to Non GST
	GSTR1 Return Period	Select les to Noll OST
	E-Way bill required ?	Required and select VAT slab
	UIN No. Required ?	from GST VAT Auto Setup
	GSTIN Search	ITOITI OST VAT Auto Setup. et Explorer
	Sales	
	Tax Paid Rate Entry?	No
	Purchase	
	Tax Paid Rate Entry?	No
	Advance Receipt Entry Setup	No
	Reverse Charge Setup	NO
	Notified Reverse Charge Required 2	No
	Notified Reverse charge Required ?	110

# Non GST product

lit Product's detail -	Castrol OIL 250	falls in Non GST.		
Main Details ——			Rate	
Name	Castrol OIL 250	P	urchase Rate	0.00
		s	ales Rate	300.00
Alias				
GST Commodity	Non GST		Unit Name ———	
VAT Commodity	VAT 15%+2.5 %	S	ale	Numbers
Group Name			urchase	Numbers
Category Name		We must select Non GS	T and <sub>QC)</sub>	PCS-PIECES
		VAT Slab in VAT Commo	dity for	
Stock Options —		Non GST product.	Stock —	
Stock Required	Yes 💌		luantity	0.000
		A	mount	0.00
Other Details				OK

### Sales invoice for Non GST

Transacti	on -> Sale Entry -> Sales Invoice -> Add (	Sales Bill(GST)				×
Cash/Debi	it Debit 💌	Invoice Type		Bill Date	04/08/2018 Sat	
Party A/c.	· Alpha Auto Service	Sale A/c.	Invoice Type	Bill No		
	Rajkot	Tax/Bill of Supply	, IGST	Doc. No.		
	Bal. :		SEZ	Doc Date	/ /	
Product	t Name		SEZ(Rebate)	Qt	y Rate	Amount
			VAT			
	We must select	t VAT invoice				
	type in case of N	on GST supply.				
Total F	ntry · O					
Total				Item Amount		
Narration						
		ОК	Print	Bill Amount		

Transaction ->	Sale Entry -> Sales Invoice -> Add	Sales Bill(GST)						×
Cash/Debit	Debit 💌	Invoice Type	VAT			Bill Date	04/08/2018 Sat	
Party A/c.	Alpha Auto Service	Sale A/c.				Bill No	GT/6	
	Rajkot	Tax/Bill of Supply	Tax Invoice	<b>_</b>		Doc. No.		
	Bal. :					Doc Date	/ /	
Product Nam	ie					Qty	Rate	Amount
Castrol OIL 25	50					10.000	300.00	3000.00
	-	Here, <b>VAT</b> will be						
Total Entry :	1	calculated			Itom A	10.000		3000.00
		calculated.		Discount			(-) 0.000	0.00
				Freight				0.00
				VAT 15%				450.00
Narration				Addi. VAT 2.5%				75.00
				Round Off	Kasar A/c.			0.00
		(OK		Print	Bill Am	ount		3,525.00 DB

# $\underline{G}ST \rightarrow GST 3\underline{B}: Non GST$

GST -> GST Return -> GSTR 3B -> GSTR 3B For AUGUST - 2018										e 🔀
GSTR 3B			Retur	n Peri	iod August	•	From	01/08/2018	То	31/08/2018
GSTR 3B Grouping	Place of Supply (State/UT)	Taxable Amount	Integrated	Tax	Central Tax	State	/UT Ta	×		A
3.1 Detail of Outward Supplies and Inward supplies liable to reverse charges										
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)										
(b) Outward taxable supplies (zero rated)										
(c) Other outward supplies (Nil rated, exempted)										
(d) Inward supplies (liable to reverse charge)										
(e) Non GST outward supplies		3000.00								
	Total	3000.00								
3.2 Of the supplies shown in 3.1 (a) above, details of inter-State supplies made to unregistered persons, composition taxable persons and UIN hole	ders									
Supplies made to Unregistered Persons				_						
Supplies made to Composition Taxable Persons			H	ere	e, we can	see t	the			
Supplies made to UIN Holders				ffo	cts for No	n G	т			
	Total			ile		u u.	<b>J</b> I.			
4. Eligible ITC				Nc	ow, click o	n it.				
(A) ITC Available (whether in full or part)										
(1) Import of goods										
(2) Import of services										
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)										
(4) Inward supplies from ISD										
(5) All other ITC										
(B) ITC Reversed										
(1) As per rules 42.8, 43 of CGST Rules Print Date Month						Tax Lia	bility In	itegrity ITC	Integ	ity Export

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### Non GST details

GST -> GST	FReturn -> G	STR 3B -> GST	R 3B For	AUGUST - 2018								e 🔀
GSTR 3	В						Retur	n Period August	▼ From	01/08/2018	To 31/	08/2018
Voucher Type	Date	Vou No		Doc. No.	GST Slab	Invoice Type	Taxable Amount	Integrated Tax	Central Tax	State/UT Tax	Party Na	me
3.1 Detail ( liable to re	of Outward S everse charg	upplies and In Jes	ward sup	oplies								
(e) Non G	GST outward	supplies										
Sale	04/08/2018	GT/6			Non GST	VAT	3000.00				Alpha Au	to Service
						Total	3000.00					
			'	we can see th Non GST vo	ne details of oucher.	F						
•												• [
Print D	ate Month								Tax Liability J	integrity ITC	Integrity	Export

### $GST \rightarrow GSTR \underline{1}$ : Non GST

GST -> GST Return -> GS	GTR 1 -> GSTR 1										<b>*</b> 🔀
Exempt/Nil-Rated/N	on-GST Supplies					<b>Return Period</b>	August	▼ Fr	om 01/08/2018	То	31/08/2018
Description		Nil Rated Supplies	Exempted (oth than nil rate non GST supply	er d/ Non-GST Sup y)	plies						^
Intra-State supplies to reg	gistered persons			30	00.00						
1											
	Non GST EXEMPT B	details can be r section of <b>GS</b> y click on it	seen in STR 1.								
	Т	otal		30	00.00						
Date Month Next	Format	B2B B2BA B2CL	B2CLA B2CS	B2CSA CDNR	CDNRA CDNUR	CDNURA	EXP EXPA	DOCS AT	ATADJ EXE	MPT HS	N Export

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GST -> GST Return -> GSTR 1 -> GSTR	1									e 🛛
Exempt/Nil-Rated/Non-GST Supp	lies				Return Period	August [	▼ From	01/08/2018	То	31/08/2018
Party Name	Nil Rated Supplies	Exempted (other than nil rated/ non GST supply)	Non-GST Supplies							
Intra-State supplies to unregistered	persons									
Alpha Auto Service			3000.00							
Total			3000.00							
we wise	e can see the details for I	e voucher Non GST.								
										,
Date Month Next	B2B B2BA	B2CL B2CLA E	B2CSA CDN	R CDNRA C	CDNUR CDNURA E	XP EXPA DOC	S AT	ATADJ EXEM	PT H	ISN Export

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hank you.