

# GST Report facility in Miracle



### ➤ GST → GST Report:

- This is 'GST Section wise summary Report' provided in Miracle with entry level zooming facility. There are 5 GST section covered:

→ Tax Liability

→ ITC

→ Cash Ledger (GST Bank Payment entry)

→ Utilization

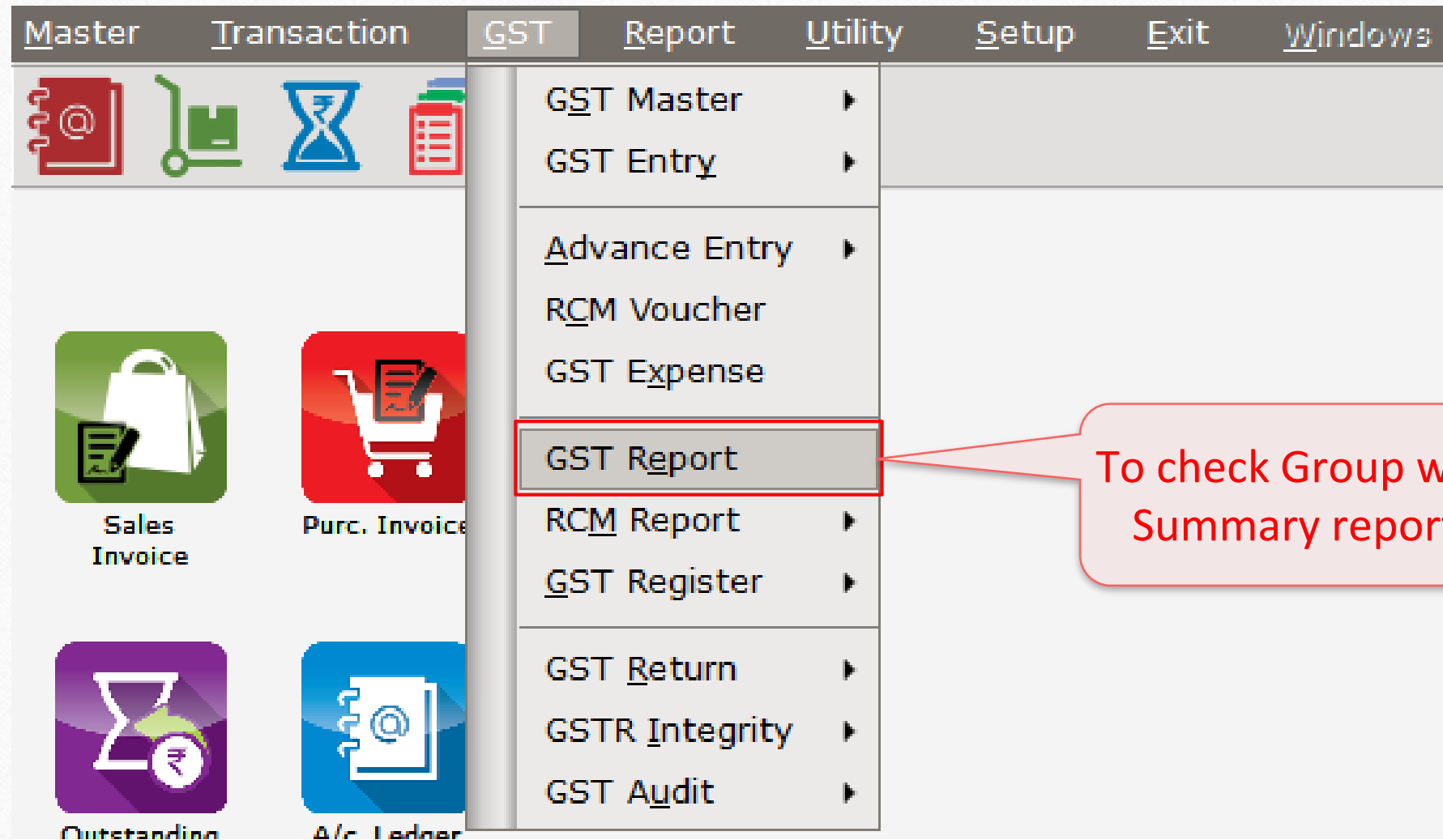
→ Closing

### ➤ In GST Summary Report some facilities have given:

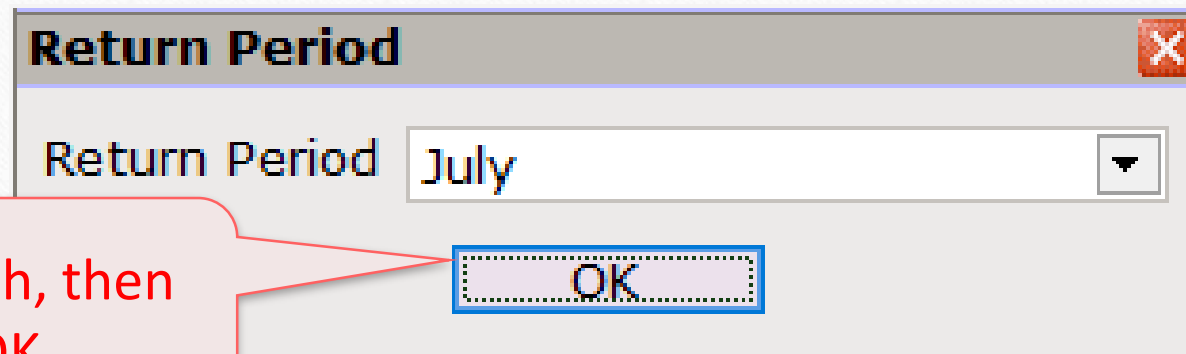
- We can check 'Tax Liability Integrity' & 'ITC Integrity' and run 'GST Reposting' in GST Summary Report.
- We can also generate Auto Havala Entry (Auto Utilization Entry) in GSTR Summary Report.

### ➤ How to add Utilization Entry manually? (as per ITC adjust sequence)

- GST → GST Entry → Utilization Entry



Select Month, then  
press OK.



A dialog box titled "Return Period" with a close button (X) in the top right corner. It contains a label "Return Period" followed by a text field displaying "July" and a dropdown arrow. Below the text field is an "OK" button, which is highlighted with a blue dashed border.



GST -&gt; GST Report -&gt; GST Summary Report

GST Summary

From 01/07/2017 To 31/07/2017

GSTR Grouping	Taxable Amount	Central Tax	State/UT Tax	Integrated Tax	Cess Amount
<b>Tax Liability</b>					
Opening					
B2B	3807200.00	209448.00	209448.00	267110.00	8800.00
B2CL	1607900.00			347572.00	
B2CS	506600.00	20869.00	20869.00	66550.00	8800.00
CDNR	-70000.00	-6300.00	-6300.00		
EXP	4640000.00			128400.00	
AT	1710000.00	15900.00	15900.00	273600.00	
ATADJ					
EXEMPT	1370.00				
URD RCM	543000.00	15750.00	15750.00		
URD RCM No ITC	18000.00	1620.00	1620.00		
<b>Total</b>	<b>12764070.00</b>	<b>257287.00</b>	<b>257287.00</b>	<b>1083232.00</b>	
<b>ITC</b>					
Opening					
B2B	5409700.00	276198.00	276198.00	500400.00	500.00
B2BUR	1000000.00			180000.00	
Import of Goods(IMP G)	17500.00			3150.00	
Import of Services(IMP S)	1200.00			216.00	
CDNR	-85000.00	-6675.00	-6675.00		
Nil Rated Invoice Data	635000.00				
CDNUR	-243000.00	-34020.00	-34020.00		
ITC Decrease		-50.00	-50.00	-50.00	-10.00
<b>Total</b>	<b>6735400.00</b>	<b>235453.00</b>	<b>235453.00</b>	<b>683716.00</b>	<b>490.00</b>
<b>Cash Ledger</b>					
Print	Date				
		Tax Liability Integrity		ITC Integrity	GST-Reposting Havala

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

GST -&gt; GST Report -&gt; GST Summary Report

▼ GSTR Summary

From 01/07/2017 To 31/07/2017

GSTR Grouping	Taxable Amount	Central Tax	State/UT Tax	Integrated Tax	Cess Amount
AT	1710000.00	15900.00	15900.00	273600.00	
ATADJ					
EXEMPT	1370.00				
URD RCM	543000.00	15750.00	15750.00		
URD RCM No ITC	18000.00	1620.00	1620.00		
<b>Total</b>	<b>12764070.00</b>	<b>257287.00</b>	<b>257287.00</b>	<b>1083232.00</b>	<b>17600.00</b>
<b>ITC</b>					
Opening					
B2B	5409700.00	276198.00	276198.00	500400.00	500.00
B2BUR	1000000.00			180000.00	
Import of Goods(IMPG)	17500.00			3150.00	
Import of Services(IMPS)	1200.00			216.00	
CDNR	-85000.00	-6675.00	-6675.00		
Nil Rated Invoice Data	635000.00				
CDNUR	-243000.00	-34020.00	-34020.00		
ITC Decrease		-50.00	-50.00	-50.00	
<b>Total</b>	<b>6735400.00</b>	<b>235453.00</b>	<b>235453.00</b>	<b>683716.00</b>	
<b>Cash Ledger</b>					
Opening					
<b>Total</b>					
<b>Closing</b>					
ITC		235453.00	235453.00	683716.00	490.00
Tax Payable		257287.00	257287.00	1083232.00	17600.00
Cash Ledger					
<b>Total</b>					

In Closing, we can see total  
"ITC & Tax Payable" for CGST,  
SGST, IGST & Cess Amt.

Print Date

Tax Liability Integrity

ITC Integrity

GST-Repoting

Havala

GST -&gt; GST Report -&gt; GST Summary Report

GST Summary

From 01/07/2017 To 31/07/2017

GSTR Grouping	Taxable Amount	Central Tax	State/UT Tax	Integrated Tax	Cess Amount
AT	1710000.00	15900.00	15900.00	273600.00	
ATADJ					
EXEMPT	1370.00				
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<b>ITC</b>					
Opening					
B2B	5409700.00	276198.00	276198.00	500400.00	500.00
B2BUR	1000000.00			180000.00	
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CDNUR	-243000.00	-34020.00	-34020.00		
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<b>Total</b>	<b>6735400.00</b>	<b>235453.00</b>	<b>235453.00</b>	<b>683716.00</b>	
<b>Cash Ledger</b>					
Opening					
<b>Total</b>					
<b>Closing</b>					
ITC		235453.00	235453.00	683716.00	490.00
Tax Payable		257287.00	257287.00	1083232.00	17600.00
Cash Ledger					
<b>Total</b>					

We can check 'Tax Liability & ITC Integrity' and we can run GST Reposting from here to correct any mismatch/error.

Print Date

Tax Liability Integrity

ITC Integrity

GST-Reposting

Havala

GST -&gt; GST Report -&gt; GST Summary Report

GST Summary

From 01/07/2017 To 31/07/2017

GSTR Grouping	Taxable Amount	Central Tax	State/UT Tax	Integrated Tax	Cess Amount
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**Tax Liability**

Opening					
B2B	3807200.00	209448.00	209448.00	267110.00	8800.00
B2CL	1607900.00			347572.00	
B2CS	506600.00	20869.00	20869.00	66550.00	8800.00
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URD RCM	543000.00	15750.00	15750.00		
URD RCM No ITC	18000.00	1620.00	1620.00		
<b>Total</b>	<b>12764070.00</b>	<b>257287.00</b>	<b>257287.00</b>	<b>1083232.00</b>	

**ITC**

Opening					
B2B	5409700.00	276198.00	276198.00	500400.00	
B2BUR	1000000.00			180000.00	
Import of Goods(IMP G)	17500.00			3150.00	
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Nil Rated Invoice Data	635000.00				
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ITC Decrease		-50.00	-50.00	-50.00	-10.00
<b>Total</b>	<b>6735400.00</b>	<b>235453.00</b>	<b>235453.00</b>	<b>683716.00</b>	<b>490.00</b>

**Cash Ledger**

Print	Date	Tax Liability Integrity	ITC Integrity	GST-Reposting	Havala
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In Miracle, 'Auto Calculation' facility has given for Utilization Entry. We can see by click on 'Havala' button.



## GST -&gt; GST Entry -&gt; Utilization Entry -&gt; Add Utilization Entry

Vou. Type Vou. Date  MonPeriod of Utilization 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)	235453.00
ITC State/UT Tax	State/UT Tax A/c. (I/P)	State/UT Tax	State/UT Tax A/c. (O/P)	235453.00
ITC Integrated Tax	Integrated Tax A/c. (I/P)	Integrated Tax	Integrated Tax A/c. (O/P)	683716.00
ITC Cess	Cess A/c. (I/P)	Cess	Cess A/c. (O/P)	490.00
Cash Ledger(CGST)	Cash Ledger(CGST) - Primary Unit	Central Tax	Central Tax A/c. (O/P)	4464.00
Cash Ledger(SGST)	Cash Ledger(SGST) - Primary Unit	State/UT Tax	State/UT Tax A/c. (O/P)	4464.00
Cash Ledger(IGST)	Cash Ledger(IGST) - Primary Unit	Integrated Tax	Integrated Tax A/c. (O/P)	399516.00
Cash Ledger(Cess)	Cash Ledger(Cess) - Primary Unit	Cess	Cess A/c. (O/P)	17110.00
Cash Ledger(CGST)	Cash Ledger(CGST) - Primary Unit	Central Tax	Central Tax A/c. (O/P)	17370.00
Cash Ledger(SGST)	Cash Ledger(SGST) - Primary Unit	State/UT Tax	State/UT Tax A/c. (O/P)	17370.00

Delete

Balance 2,35,453.00 DB

Narration

In Miracle, by default, ITC Account (I/P) will be calculated against Tax Payable Account (O/P).

OK

Print

## GST -&gt; GST Entry -&gt; Utilization Entry -&gt; Add Utilization Entry

Vou. Type Utilization Entry

Vou. Date 31/07/2017 Mon

Period of Utilization JULY - 2017

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)	235453.00
ITC State/UT Tax	State/UT Tax A/c. (I/P)	State/UT Tax	State/UT Tax A/c. (O/P)	235453.00
ITC Integrated Tax	Integrated Tax A/c. (I/P)	Integrated Tax	Integrated Tax A/c. (O/P)	683716.00
ITC Cess	Cess A/c. (I/P)	Cess	Cess A/c. (O/P)	490.00
Cash Ledger(CGST)	Cash Ledger(CGST) - Primary Unit	Central Tax	Central Tax A/c. (O/P)	4464.00
Cash Ledger(SGST)	Cash Ledger(SGST) - Primary Unit	State/UT Tax	State/UT Tax A/c. (O/P)	4464.00
Cash Ledger(IGST)	Cash Ledger(IGST) - Primary Unit	Integrated Tax	Integrated Tax A/c. (O/P)	399516.00
Cash Ledger(Cess)	Cash Ledger(Cess) - Primary Unit	Cess	Cess A/c. (O/P)	17110.00
Cash Ledger(CGST)	Cash Ledger(CGST) - Primary Unit	Central Tax	Central Tax A/c. (O/P)	17370.00
Cash Ledger(SGST)	Cash Ledger(SGST) - Primary Unit	State/UT Tax	State/UT Tax A/c. (O/P)	17370.00

Balance

Narration

After ITC adjustment, if Tax Payable amt. still remain, we must add through Cash Ledger A/c. In Miracle, by default Cash Ledger effect will be added against Tax Payable Amt.(O/P).

OK

Print

## GST -&gt; GST Entry -&gt; Utilization Entry -&gt; 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)	235453.00
ITC State/UT Tax	State/UT Tax A/c. (I/P)	State/UT Tax	State/UT Tax A/c. (O/P)	235453.00
ITC Integrated Tax	Integrated Tax A/c. (I/P)	Integrated Tax	Integrated Tax A/c. (O/P)	683716.00
ITC Cess	Cess A/c. (I/P)	Cess	Cess A/c. (O/P)	490.00
Cash Ledger(CGST)	Cash Ledger(CGST) - Primary Unit	Central Tax	Central Tax A/c. (O/P)	4464.00
Cash Ledger(SGST)	Cash Ledger(SGST) - Primary Unit	State/UT Tax	State/UT Tax A/c. (O/P)	4464.00
Cash Ledger(IGST)	Cash Ledger(IGST) - Primary Unit	Integrated Tax	Integrated Tax A/c. (O/P)	399516.00
Cash Ledger(Cess)	Cash Ledger(Cess) - Primary Unit	Cess	Cess A/c. (O/P)	17110.00
Cash Ledger(CGST)	Cash Ledger(CGST) - Primary Unit	Central Tax	Central Tax A/c. (O/P)	17370.00
Cash Ledger(SGST)	Cash Ledger(SGST) - Primary Unit	State/UT Tax	State/UT Tax A/c. (O/P)	17370.00

For RCM Tax payable, we must adjust through Cash Ledger of CGST & SGST accounts.  
In Miracle, the auto havala facility has given.

Balance

Narration

OK

Print

## GST -&gt; GST Entry -&gt; Utilization Entry -&gt; Add Utilization Entry

Vou. Type	<input type="text" value="Utilization Entry"/>	Vou. Date	<input type="text" value="31/07/2017"/> Mon
Period of Utilization	<input type="text" value="JULY - 2017"/>	Vou No	<input type="text"/>
		Doc. No.	<input type="text"/>
		Doc Date	<input type="text" value="//"/>

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)	235453.00
ITC State/UT Tax	State/UT Tax A/c. (I/P)	State/UT Tax	State/UT Tax A/c. (O/P)	235453.00
ITC Integrated Tax	Integrated Tax A/c. (I/P)	Integrated Tax	Integrated Tax A/c. (O/P)	683716.00
ITC Cess	Cess A/c. (I/P)	Cess	Cess A/c. (O/P)	490.00
Cash Ledger(CGST)	Cash Ledger(CGST) - Primary Unit	Central Tax	Central Tax A/c. (O/P)	4464.00
Cash Ledger(SGST)	Cash Ledger(SGST) - Primary Unit	State/UT Tax	State/UT Tax A/c. (O/P)	4464.00
Cash Ledger(IGST)	Cash Ledger(IGST) - Primary Unit	Integrated Tax	Integrated Tax A/c. (O/P)	399516.00
Cash Ledger(Cess)	Cash Ledger(Cess) - Primary Unit	Cess	Cess A/c. (O/P)	17110.00
Cash Ledger(CGST)	Cash Ledger(CGST) - Primary Unit	Central Tax	Central Tax A/c. (O/P)	17370.00
Cash Ledger(SGST)	Cash Ledger(SGST) - Primary Unit	State/UT Tax	State/UT Tax A/c. (O/P)	17370.00

Delete

Balance 2,35,453.00 DB

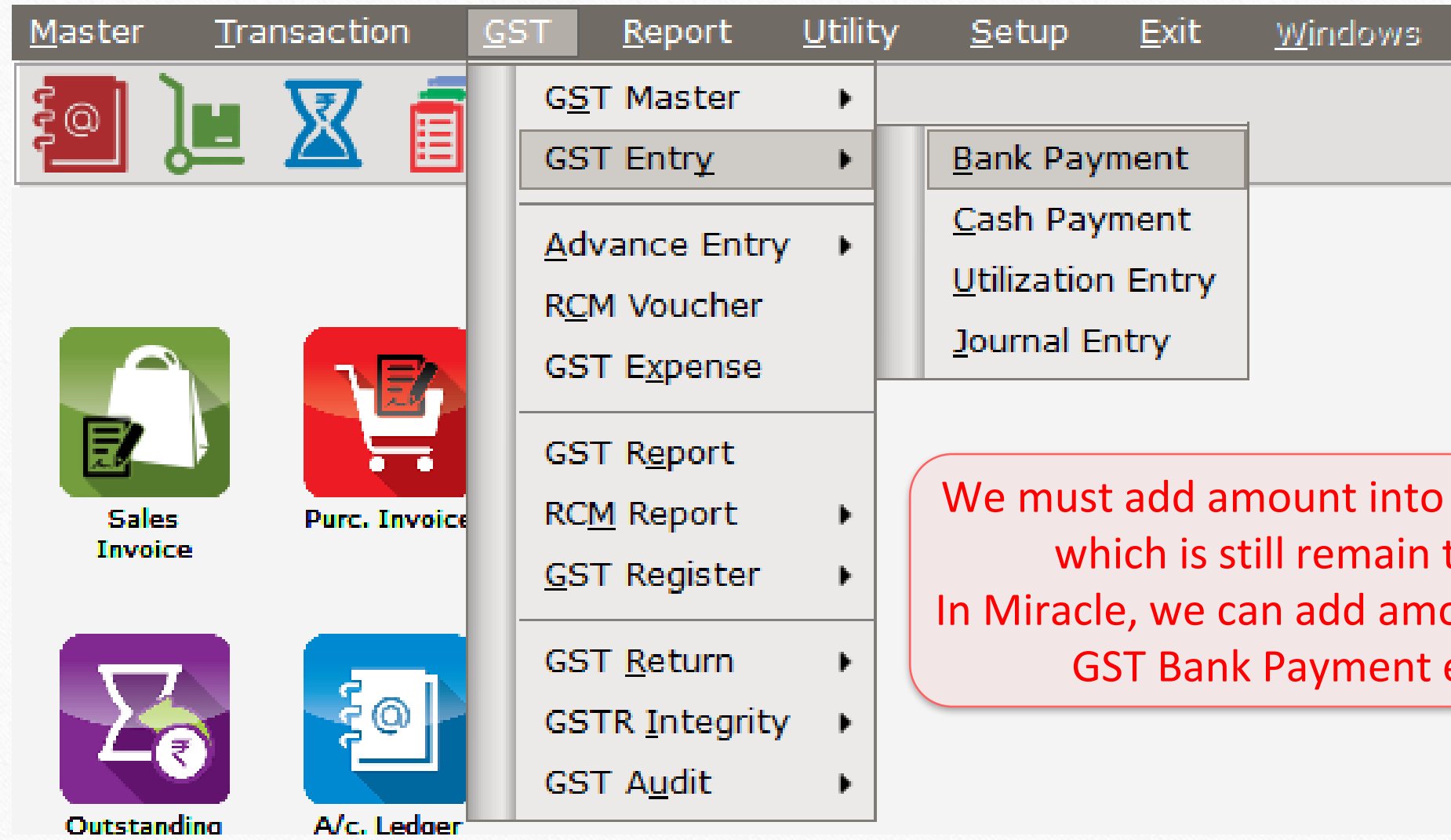
Narration

Now, By pressing OK, the calculation for Utilization (Havala) will be done. We will see the effect in GST Summary Report in 'Closing' section.

OK

Print





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

Bank/Cash:  Date:  Mon Period:   
Balance: **11,200.00 DB** Vou No:   
Chq/DD Date:  Chq/DD No.:   
Challan Date:  Challan No.:

**Payment Detail**

	Tax	Interest	Penalty	Fees	Other	Total
Central Tax	<input type="text" value="21834.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="21834.00"/>
State/UT Tax	<input type="text" value="21834.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="21834.00"/>
Integrated Tax	<input type="text" value="399516.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="399516.00"/>
Cess	<input type="text" value="17110.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="17110.00"/>
<b>Total</b>	<input type="text" value="460294.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="460294.00"/>

Narration:  **Bank Amount:**

We can add payment details here.

## GST -&gt; GST Report -&gt; GST Summary Report

## GST Summary

From 01/07/2017 To 31/07/2017

GSTR Grouping	Taxable Amount	Central Tax	State/UT Tax	Integrated Tax	Cess Amount
Import of Services(IMPS)	1200.00			216.00	
CDNR	-85000.00	-6675.00	-6675.00		
Nil Rated Invoice Data	635000.00				
CDNUR	-243000.00	-34020.00	-34020.00		
ITC Decrease		-50.00	-50.00	-50.00	-10.00
<b>Total</b>	<b>6735400.00</b>	<b>235453.00</b>	<b>235453.00</b>	<b>683716.00</b>	<b>490.00</b>

## Cash Ledger

Opening					
Credit		21834.00	21834.00	399516.00	17110.00
<b>Total</b>		<b>21834.00</b>	<b>21834.00</b>	<b>399516.00</b>	<b>17110.00</b>

## Utilization

From ITC(IGST)				683716.00	
From ITC(CGST)		235453.00			
From ITC(SGST)			235453.00		
From ITC(Cess)					
From Cash Ledger(IGST)				399516.00	
From Cash Ledger(CGST)		21834.00			
From Cash Ledger(SGST)			21834.00		
From Cash Ledger(Cess)					17110.00
<b>Total</b>		<b>257287.00</b>	<b>257287.00</b>	<b>1083232.00</b>	<b>17600.00</b>

## Closing

ITC					
Tax Payable					
Cash Ledger					
<b>Total</b>					

Here Amount is Credited as per GST Bank Payment entry.

Print Date

Tax Liability Integrity

ITC Integrity

GST-Reposting

Havala

## GST -&gt; GST Report -&gt; GST Summary Report

## ▼ GSTR Summary

From 01/07/2017 To 31/07/2017

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<b>Total</b>	<b>6735400.00</b>	<b>235453.00</b>	<b>235453.00</b>	<b>683716.00</b>	<b>490.00</b>

## Cash Ledger

Opening					
Credit		21834.00	21834.00	399516.00	17110.00
<b>Total</b>		<b>21834.00</b>	<b>21834.00</b>	<b>399516.00</b>	<b>17110.00</b>

## Utilization

From ITC(IGST)				683716.00	
From ITC(CGST)		235453.00			
From ITC(SGST)			235453.00		
From ITC(Cess)					
From Cash Ledger(IGST)				399516.00	
From Cash Ledger(CGST)		21834.00			
From Cash Ledger(SGST)			21834.00		
From Cash Ledger(Cess)					
<b>Total</b>		<b>257287.00</b>	<b>257287.00</b>	<b>1083232.00</b>	

## Closing

ITC					
Tax Payable					
Cash Ledger					
<b>Total</b>					

In Closing we can see the effects for 'ITC' & 'Tax Payable' will be nil after inserting amount through GST Bank Payment.

Print Date

Tax Liability Integrity

ITC Integrity

GST-Reposting

Havala

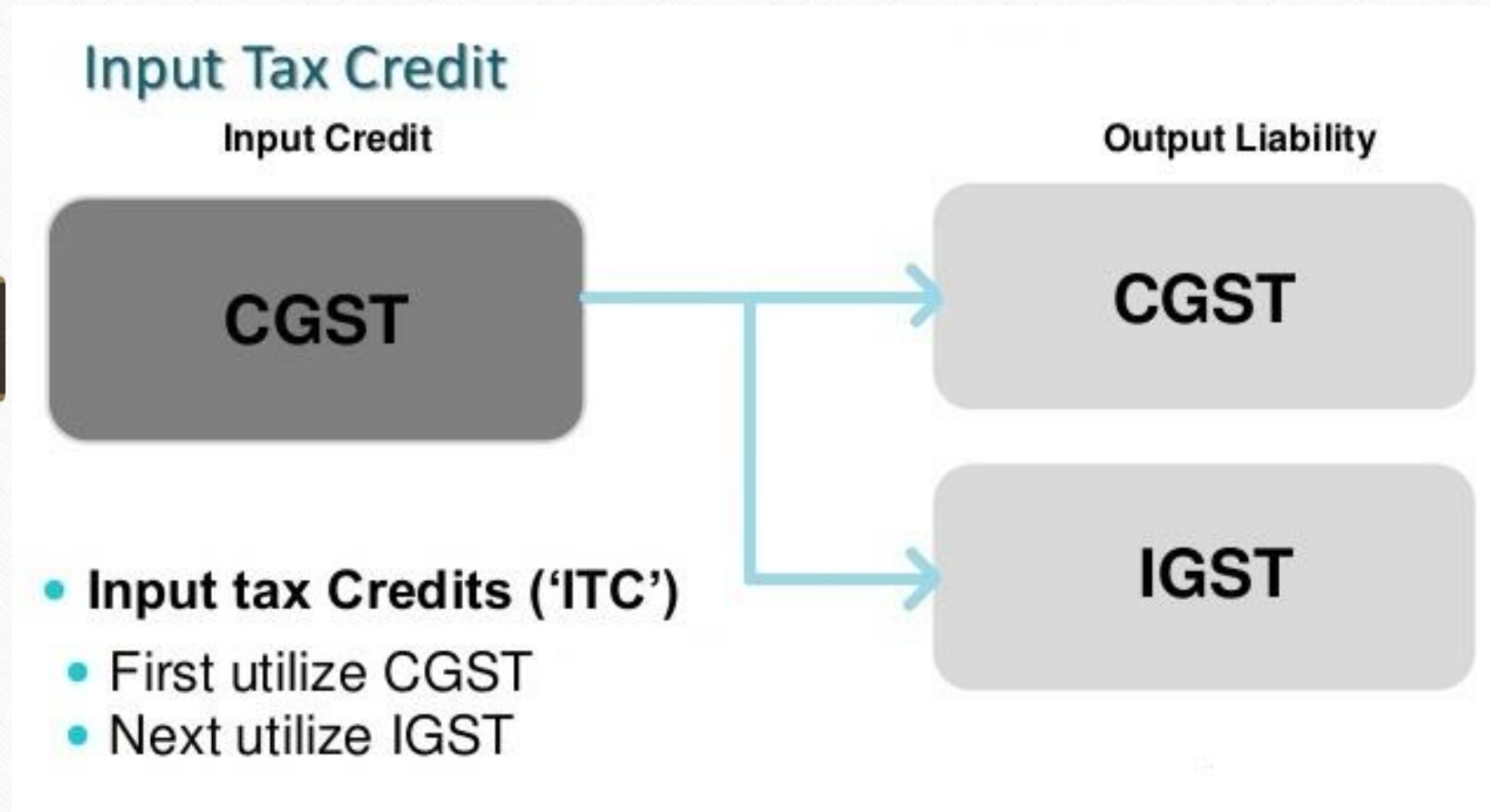


GST -> GST Report -> GST Summary Report					
▼ GSTR Summary					
		From 01/07/2017		To 31/07/2017	
GSTR Grouping	Taxable Amount	Central Tax	State/UT Tax	Integrated Tax	Cess Amount
Import of Services(IMPS)	1200.00			216.00	
CDNR	-85000.00	-6675.00	-6675.00		
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ITC Decrease		-50.00	-50.00	-50.00	
<b>Total</b>	<b>6735400.00</b>	<b>235453.00</b>	<b>235453.00</b>	<b>683716.00</b>	
<b>Cash Ledger</b>					
Opening					
Credit		21834.00	21834.00	399516.00	
<b>Total</b>		<b>21834.00</b>	<b>21834.00</b>	<b>399516.00</b>	
<b>Utilization</b>					
From ITC(IGST)				683716.00	
From ITC(CGST)		235453.00			
From ITC(SGST)			235453.00		
From ITC(Cess)					490.00
From Cash Ledger(IGST)				399516.00	
From Cash Ledger(CGST)		21834.00			
From Cash Ledger(SGST)			21834.00		
From Cash Ledger(Cess)					17110.00
<b>Total</b>		<b>257287.00</b>	<b>257287.00</b>	<b>1083232.00</b>	<b>17600.00</b>
<b>Closing</b>					
ITC					
Tax Payable					
Cash Ledger					
<b>Total</b>					
<div>Print</div> <div>Date</div>				<div>Tax Liability Integrity</div> <div>ITC Integrity</div> <div>GST-Reposting</div> <div>Havala</div>	

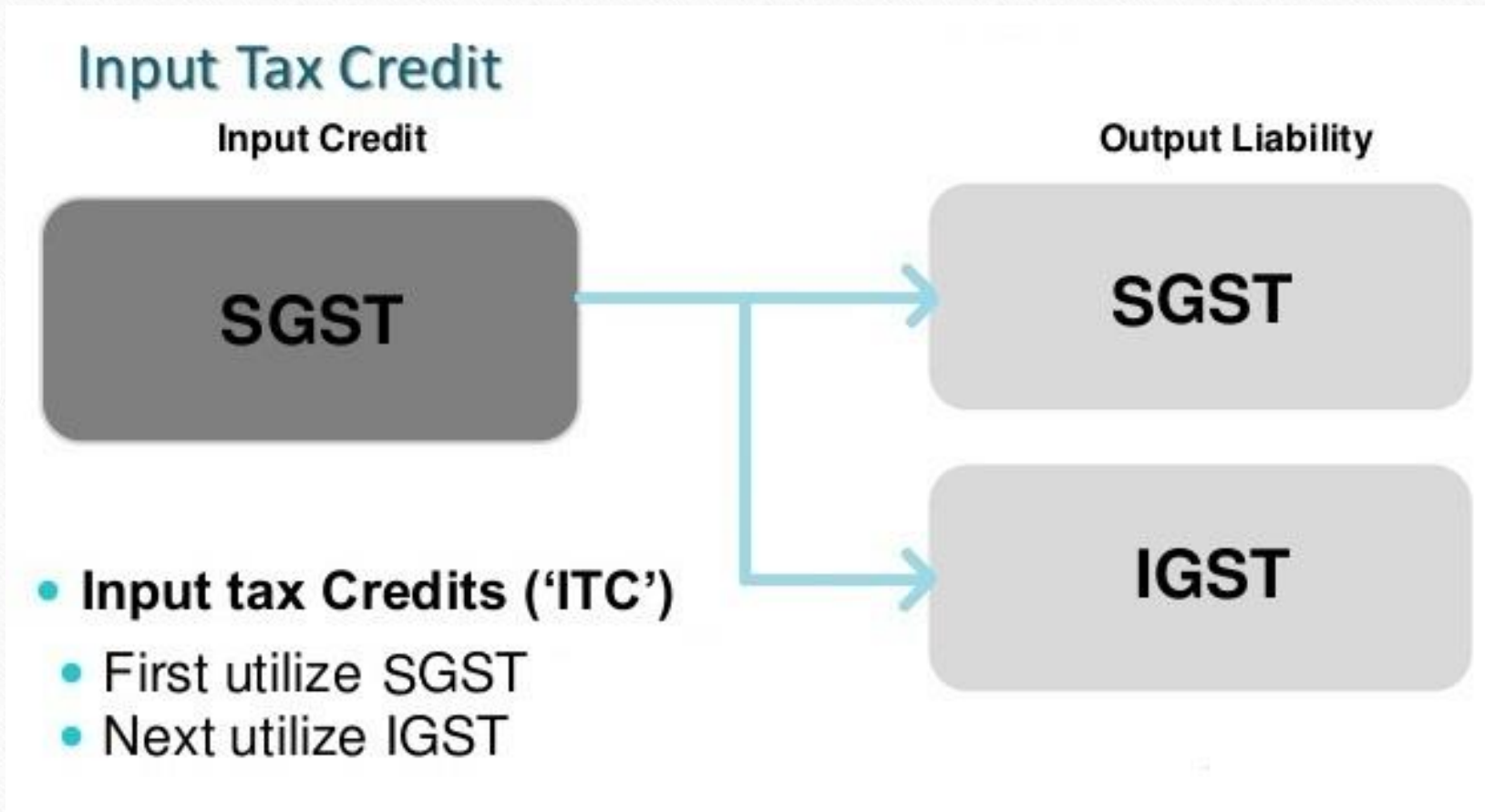
In Utilization, we can see how ITC amt. adjusted against Tax Payable Amt.

Let see how to add Utilization Entry  
(Havala) manually (as per ITC  
adjustment sequence).

- Before we insert Utilization Entry, let's check “how ITC Central Tax A/c (I/P) will be adjust against Central Tax A/c (O/P) (Tax liability).”

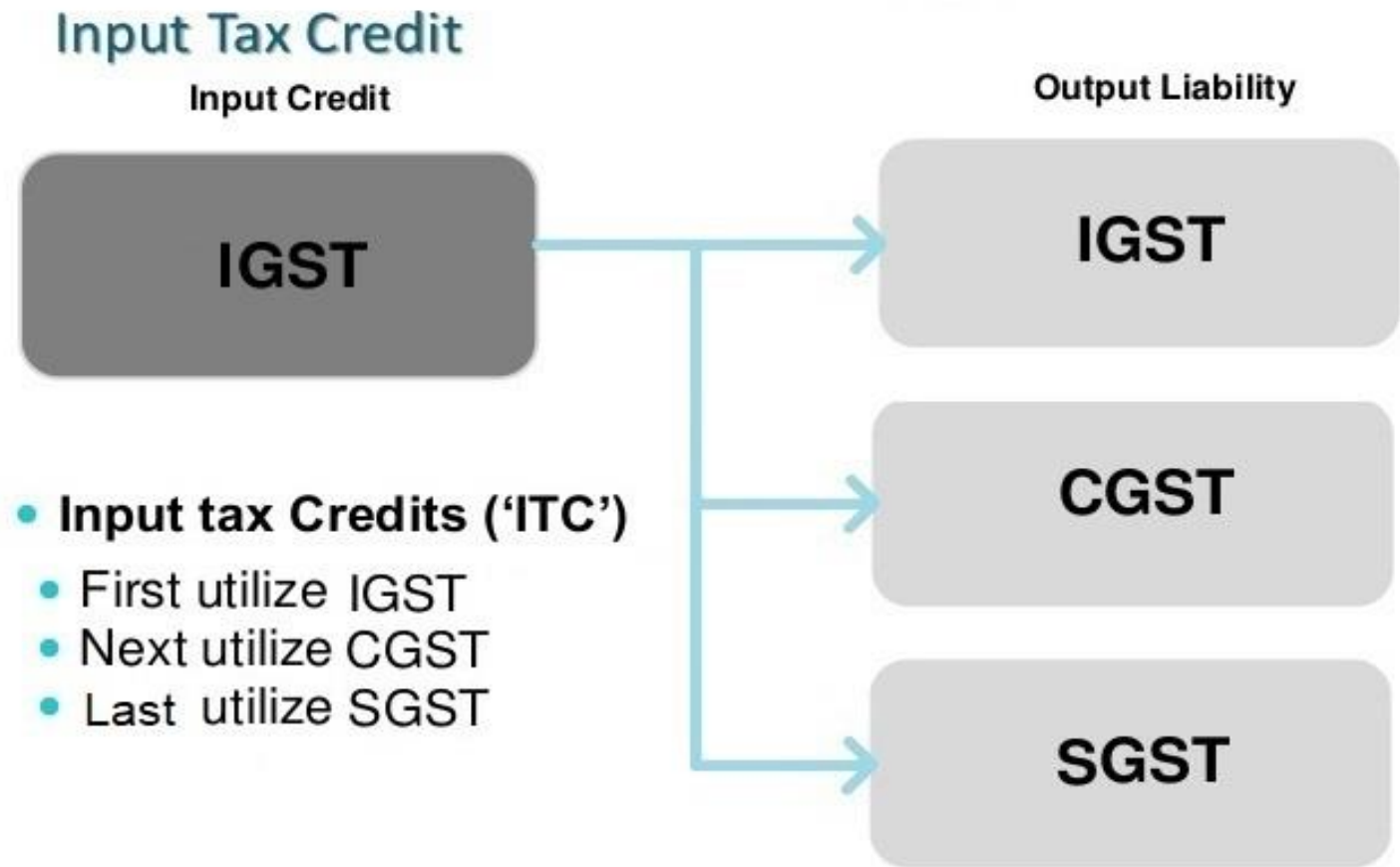


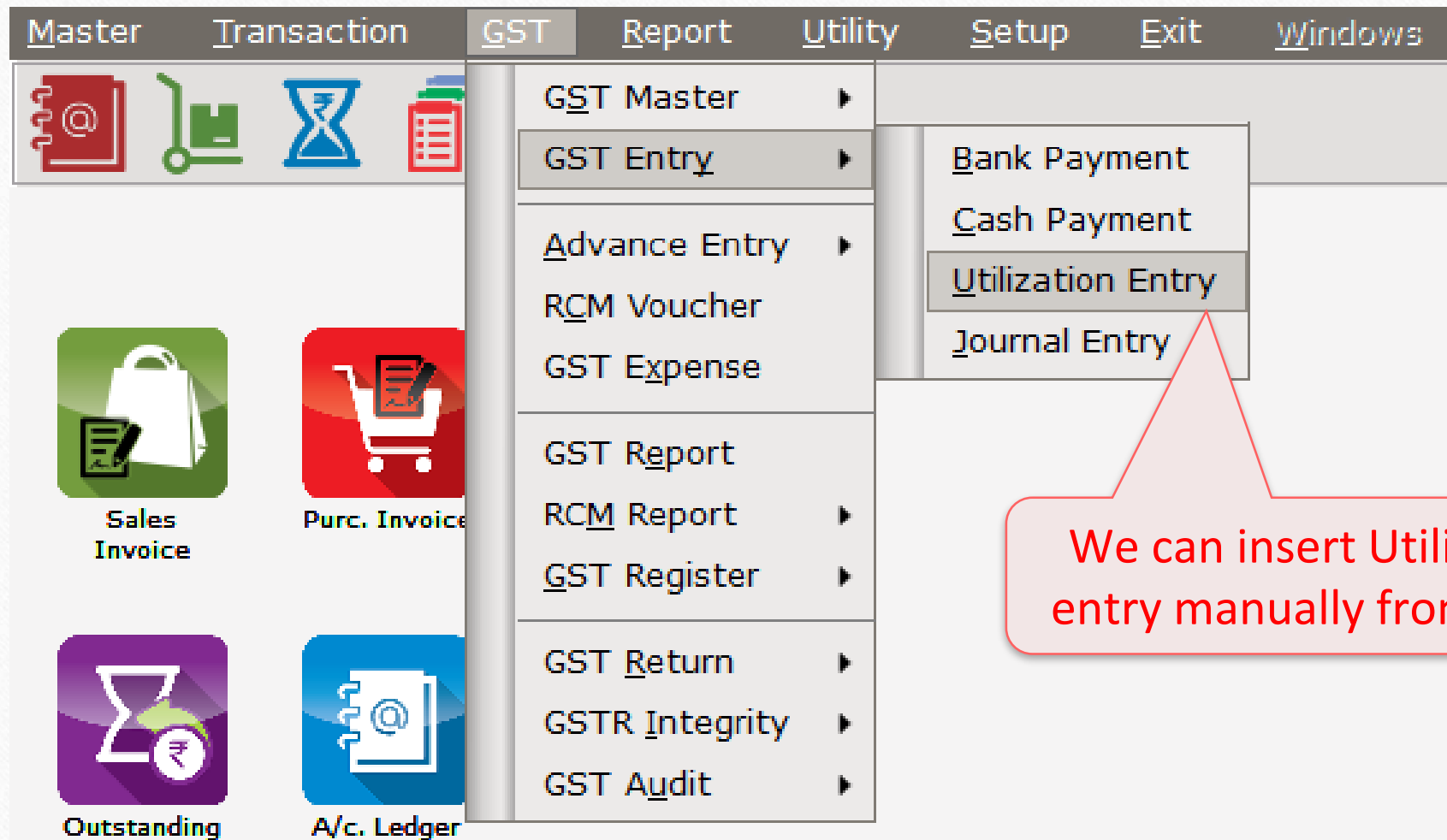
- Lets check how ITC State/UT A/c (I/P) will be adjust against State/UT Tax A/c (O/P) (Tax liability).





- Lets check how ITC Integrated Tax A/c (I/P) will be adjust against Integrated Tax A/c (O/P)(Tax Liability).





[illegible]











## GST -&gt; GST Entry -&gt; Utilization Entry -&gt; 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)	10000.00
ITC Central Tax	Central Tax A/c. (I/P)	Integrated Tax	Integrated Tax A/c. (O/P)	5000.00
ITC State/UT Tax	State/UT Tax A/c. (I/P)	State/UT Tax	State/UT Tax A/c. (O/P)	10000.00
ITC State/UT Tax	State/UT Tax A/c. (I/P)	Integrated Tax	Integrated Tax A/c. (O/P)	5000.00
ITC Integrated Tax	Integrated Tax A/c. (I/P)	Integrated Tax	Integrated Tax A/c. (O/P)	15000.00
ITC Integrated Tax	Integrated Tax A/c. (I/P)	Central Tax	Central Tax A/c. (O/P)	5000.00
ITC Integrated Tax	Integrated Tax A/c. (I/P)	State/UT Tax	State/UT Tax A/c. (O/P)	5000.00

This is how we can adjust ITC against Tax Payable as per ITC adjustment sequence.

Balance

Narration

Delete

OK

Print



## GST -&gt; GST Entry -&gt; Utilization Entry -&gt; Add Utilization Entry

Vou. Type Utilization Entry

Vou. Date 31/07/2017 Mon

Period of Utilization JULY - 2017

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)	10000.00
ITC Central Tax	Central Tax A/c. (I/P)	Integrated Tax	Integrated Tax A/c. (O/P)	5000.00
ITC State/UT Tax	State/UT Tax A/c. (I/P)	State/UT Tax	State/UT Tax A/c. (O/P)	10000.00
ITC State/UT Tax	State/UT Tax A/c. (I/P)	Integrated Tax	Integrated Tax A/c. (O/P)	5000.00
ITC Integrated Tax	Integrated Tax A/c. (I/P)	Integrated Tax	Integrated Tax A/c. (O/P)	15000.00
ITC Integrated Tax	Integrated Tax A/c. (I/P)	Central Tax	Central Tax A/c. (O/P)	5000.00
ITC Integrated Tax	Integrated Tax A/c. (I/P)	State/UT Tax	State/UT Tax A/c. (O/P)	5000.00
Cash Ledger(CGST)				0.00
ITC Central Tax				
ITC State/UT Tax				
ITC Integrated Tax				
ITC Cess				
Cash Ledger(CGST)				
Cash Ledger(SGST)				
Cash Ledger(IGST)				
Cash Ledger(Cess)				

Balance

Narration

We can add amt. through cash Ledger to adjust remain Tax Payable amt. (for CGST, SGST & Cess)

OK

Print

## GST -&gt; GST Entry -&gt; Utilization Entry -&gt; 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)	10000.00
ITC Central Tax	Central Tax A/c. (I/P)	Integrated Tax	Integrated Tax A/c. (O/P)	5000.00
ITC State/UT Tax	State/UT Tax A/c. (I/P)	State/UT Tax	State/UT Tax A/c. (O/P)	10000.00
ITC State/UT Tax	State/UT Tax A/c. (I/P)	Integrated Tax	Integrated Tax A/c. (O/P)	5000.00
ITC Integrated Tax	Integrated Tax A/c. (I/P)	Integrated Tax	Integrated Tax A/c. (O/P)	15000.00
ITC Integrated Tax	Integrated Tax A/c. (I/P)	Central Tax	Central Tax A/c. (O/P)	5000.00
ITC Integrated Tax	Integrated Tax A/c. (I/P)	State/UT Tax	State/UT Tax A/c. (O/P)	5000.00
Cash Ledger(CGST) ▾	Cash Ledger(CGST) - Primary Unit	Central Tax ▾	Central Tax A/c. (O/P)	2000.00

Delete

Balance

Narration

OK

Print

When we select Cash Ledger for CGST, by default, it will take Central Tax A/c. (O/P). It will be similar for SGST, IGST & Cess.

## GST -&gt; GST Entry -&gt; Utilization Entry -&gt; 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)	10000.00
ITC Central Tax	Central Tax A/c. (I/P)	Integrated Tax	Integrated Tax A/c. (O/P)	5000.00
ITC State/UT Tax	State/UT Tax A/c. (I/P)	State/UT Tax	State/UT Tax A/c. (O/P)	10000.00
ITC State/UT Tax	State/UT Tax A/c. (I/P)	Integrated Tax	Integrated Tax A/c. (O/P)	5000.00
ITC Integrated Tax	Integrated Tax A/c. (I/P)	Integrated Tax	Integrated Tax A/c. (O/P)	15000.00
ITC Integrated Tax	Integrated Tax A/c. (I/P)	Central Tax	Central Tax A/c. (O/P)	5000.00
ITC Integrated Tax	Integrated Tax A/c. (I/P)	State/UT Tax	State/UT Tax A/c. (O/P)	5000.00
Cash Ledger(CGST)	Cash Ledger(CGST) - Primary Unit	Central Tax	Central Tax A/c. (O/P)	2000.00
Cash Ledger(SGST)	Cash Ledger(SGST) - Primary Unit	State/UT Tax	State/UT Tax A/c. (O/P)	2000.00
Cash Ledger(IGST)	Cash Ledger(IGST) - Primary Unit	Integrated Tax	Integrated Tax A/c. (O/P)	2000.00
Cash Ledger(Cess)	Cash Ledger(Cess) - Primary Unit	Cess	Cess A/c. (O/P)	15000.00

Delete

Balance

Narration

For Cess, there is no any ITC, so we must pay through Cash Ledger to pay Tax payable amount.

OK

Print

## GST -&gt; GST Entry -&gt; Utilization Entry -&gt; Add Utilization Entry

Vou. Type Utilization Entry

Vou. Date 31/07/2017 Mon

Period of Utilization JULY - 2017

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)	10000.00
ITC Central Tax	Central Tax A/c. (I/P)	Integrated Tax	Integrated Tax A/c. (O/P)	5000.00
ITC State/UT Tax	State/UT Tax A/c. (I/P)	State/UT Tax	State/UT Tax A/c. (O/P)	10000.00
ITC State/UT Tax	State/UT Tax A/c. (I/P)	Integrated Tax	Integrated Tax A/c. (O/P)	5000.00
ITC Integrated Tax	Integrated Tax A/c. (I/P)	Integrated Tax	Integrated Tax A/c. (O/P)	15000.00
ITC Integrated Tax	Integrated Tax A/c. (I/P)	Central Tax	Central Tax A/c. (O/P)	5000.00
ITC Integrated Tax	Integrated Tax A/c. (I/P)	State/UT Tax	State/UT Tax A/c. (O/P)	5000.00
Cash Ledger(CGST)	Cash Ledger(CGST) - Primary Unit	Central Tax	Central Tax A/c. (O/P)	2000.00
Cash Ledger(SGST)	Cash Ledger(SGST) - Primary Unit	State/UT Tax	State/UT Tax A/c. (O/P)	2000.00
Cash Ledger(IGST)	Cash Ledger(IGST) - Primary Unit	Integrated Tax	Integrated Tax A/c. (O/P)	2000.00
Cash Ledger(Cess)	Cash Ledger(Cess) - Primary Unit	Cess	Cess A/c. (O/P)	15000.00
Cash Ledger(CGST)	Cash Ledger(CGST) - Primary Unit	Central Tax	Central Tax A/c. (O/P)	12000.00
Cash Ledger(SGST)	Cash Ledger(SGST) - Primary Unit	State/UT Tax	State/UT Tax A/c. (O/P)	12000.00

Delete

Balance

Narration

For RCM Tax payable, we must pay its Tax payable amount through Cash Ledger accounts.

OK

Print



## GST -&gt; GST Entry -&gt; Utilization Entry -&gt; Add Utilization Entry

Vou. Type Utilization Entry

Vou. Date 31/07/2017 Mon

Period of Utilization JULY - 2017

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)	10000.00
ITC Central Tax	Central Tax A/c. (I/P)	Integrated Tax	Integrated Tax A/c. (O/P)	5000.00
ITC State/UT Tax	State/UT Tax A/c. (I/P)	State/UT Tax	State/UT Tax A/c. (O/P)	10000.00
ITC State/UT Tax	State/UT Tax A/c. (I/P)	Integrated Tax	Integrated Tax A/c. (O/P)	5000.00
ITC Integrated Tax	Integrated Tax A/c. (I/P)	Integrated Tax	Integrated Tax A/c. (O/P)	15000.00
ITC Integrated Tax	Integrated Tax A/c. (I/P)	Central Tax	Central Tax A/c. (O/P)	5000.00
ITC Integrated Tax	Integrated Tax A/c. (I/P)	State/UT Tax	State/UT Tax A/c. (O/P)	5000.00
Cash Ledger(CGST)	Cash Ledger(CGST) - Primary Unit	Central Tax	Central Tax A/c. (O/P)	2000.00
Cash Ledger(SGST)	Cash Ledger(SGST) - Primary Unit	State/UT Tax	State/UT Tax A/c. (O/P)	2000.00
Cash Ledger(IGST)	Cash Ledger(IGST) - Primary Unit	Integrated Tax	Integrated Tax A/c. (O/P)	2000.00
Cash Ledger(Cess)	Cash Ledger(Cess) - Primary Unit	Cess	Cess A/c. (O/P)	15000.00
Cash Ledger(CGST)	Cash Ledger(CGST) - Primary Unit	Central Tax	Central Tax A/c. (O/P)	12000.00
Cash Ledger(SGST)	Cash Ledger(SGST) - Primary Unit	State/UT Tax	State/UT Tax A/c. (O/P)	12000.00

Delete

Balance

Narration

In this way, we can insert Utilization Entry manually as per ITC adjustment rules.

Press OK to save Utilization Entry.

OK

Print



thank you!