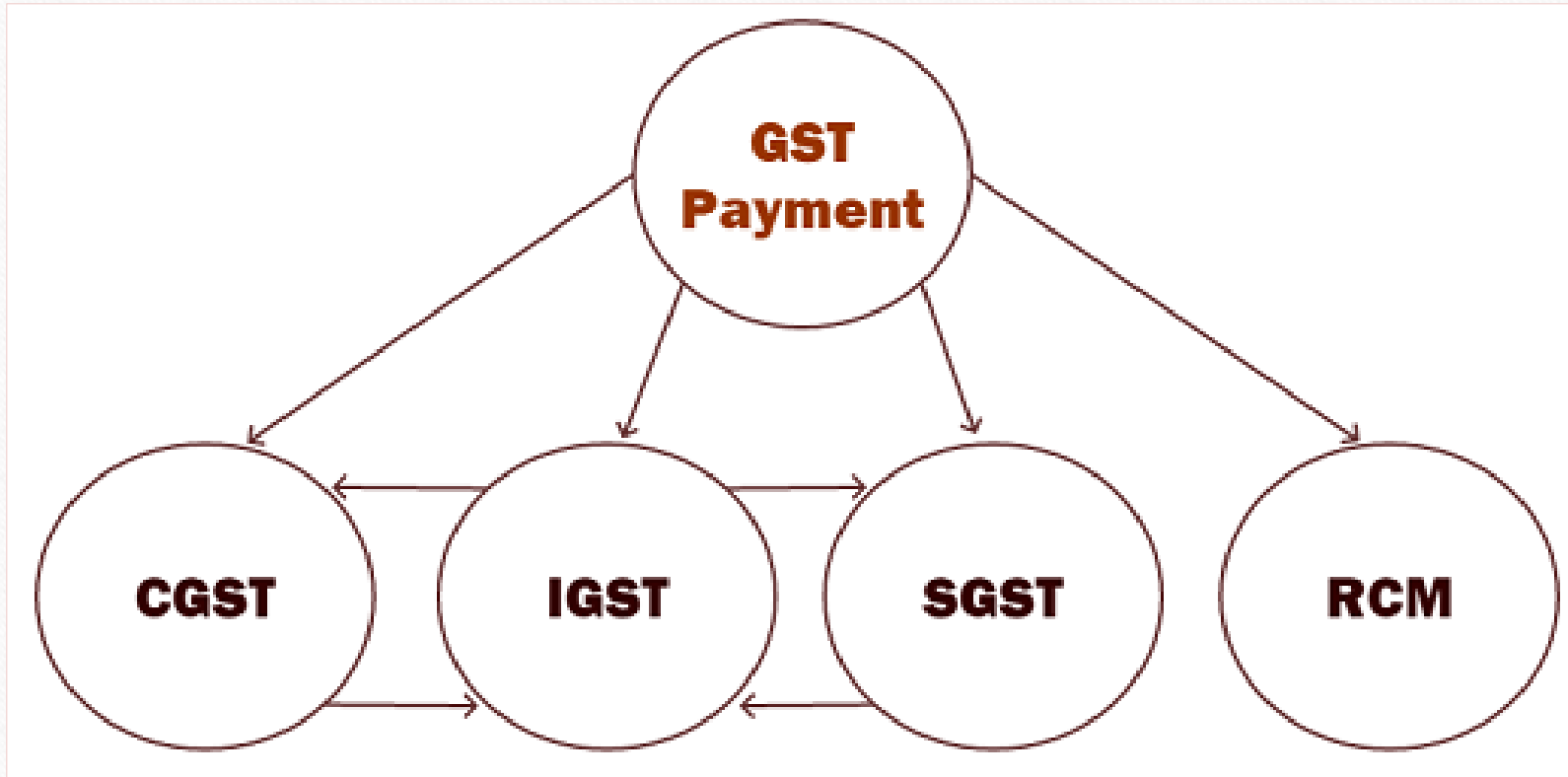
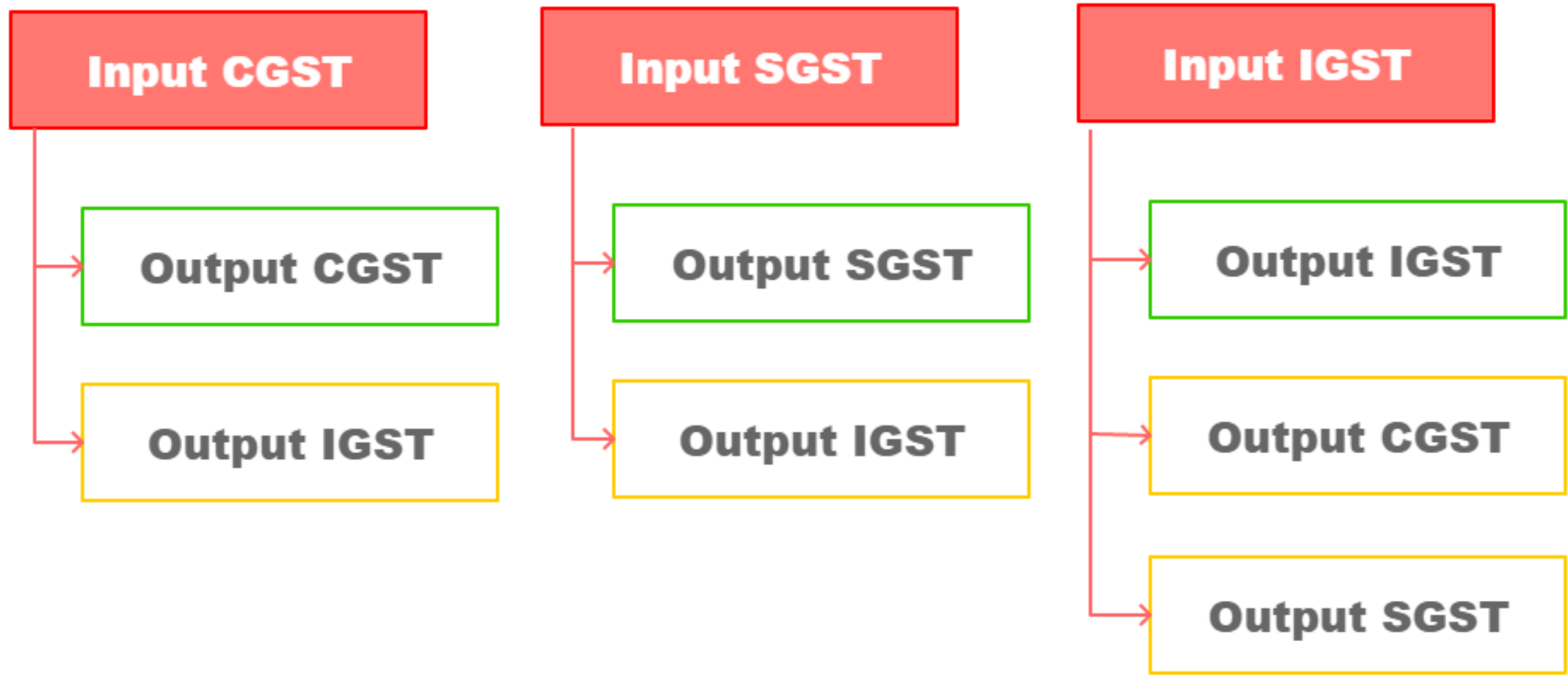


મિરેકલમાં 'GST પેમેન્ટ અસિસ્ટન્ટ' સુવિધા (GST યુટિલાઇઝેશન & હવાલા)



- ❖ મિરેકલમાં, “GST Payment Assistant” ની સુવિધા આપેલ છે જેનાથી આપણે ITCની સામે ટેક્સ લિયાબીલીટી નું યુટિલાઇઝેશન, RCM અમાઉન્ટ અને બીજું પેમેન્ટ (પેનલ્ટી, લેટ ફી) ની ગણતરી ચેક કરી શકીશું.
- ❖ આ સુવિધા થી GST ચૂકવણીની ગણતરી સરળ રહેશે.
- ❖ આપણે GST ની મેન્યુલી ગણતરી કરવાની જરૂર નહીં રહે, આ વિકલ્પ થી “GST યુટિલાઇઝેશન મિકેનિઝમ” અનુસાર ગણતરી થઇ જશે તેમજ આપણે કેટલો GST ભરવાનો છે તે રકમ (અમાઉન્ટ) મળી જશે.
- ❖ GST રકમ ચેક કર્યા પછી, આપણે "હવાલા" (યુટિલાઇઝેશન) ની એન્ટ્રી તેમજ કેશ લેજરમાં અમાઉન્ટ ની એન્ટ્રી કરવાની રહેશે.
- ❖ સૌ પ્રથમ, આપણે ITC યુટિલાઇઝેશન નો ચાર્ટ જોઈશું.

Utilization of Input Tax Credit (ITC)



❖ આ ડોક્યુમેન્ટમાં, આપણે નીચે આપેલા ટોપિક્સ જોઈશું:

- GST રિપોર્ટ → GST Payment Assistant (ઉદાહરણ સાથે).
- Havalas પાસવા (Utilization entry).
- Cash Ledger માં એન્ટ્રી.

❖ આપણે આ ડોક્યુમેન્ટમાં 4-ઉદાહરણ જોઈશું:

- Ex.1: આપણે કરેલ Purchase, Sales અને GST Expense (RCM) ની એન્ટ્રી મુજબ કુલ GST/IGST/URD.
- Ex.2: અમુક અમાઉન્ટ કે જે કેશ લેજર (Cash Ledger) માં ઇન્સર્ટ કરેલ છે.
- Ex.3: લેટ ફી (Late Fees) અથવા પેનલ્ટી ના કેસ માં.
- Ex.4: ITC Opening હોય ત્યારે.

❖ Purchase, Sales અને GST Expense (RCM) ની એન્ટ્રી મુજબ કુલ GST/IGST/URD:

➤ GST on Outward Supply (Sales Invoice):

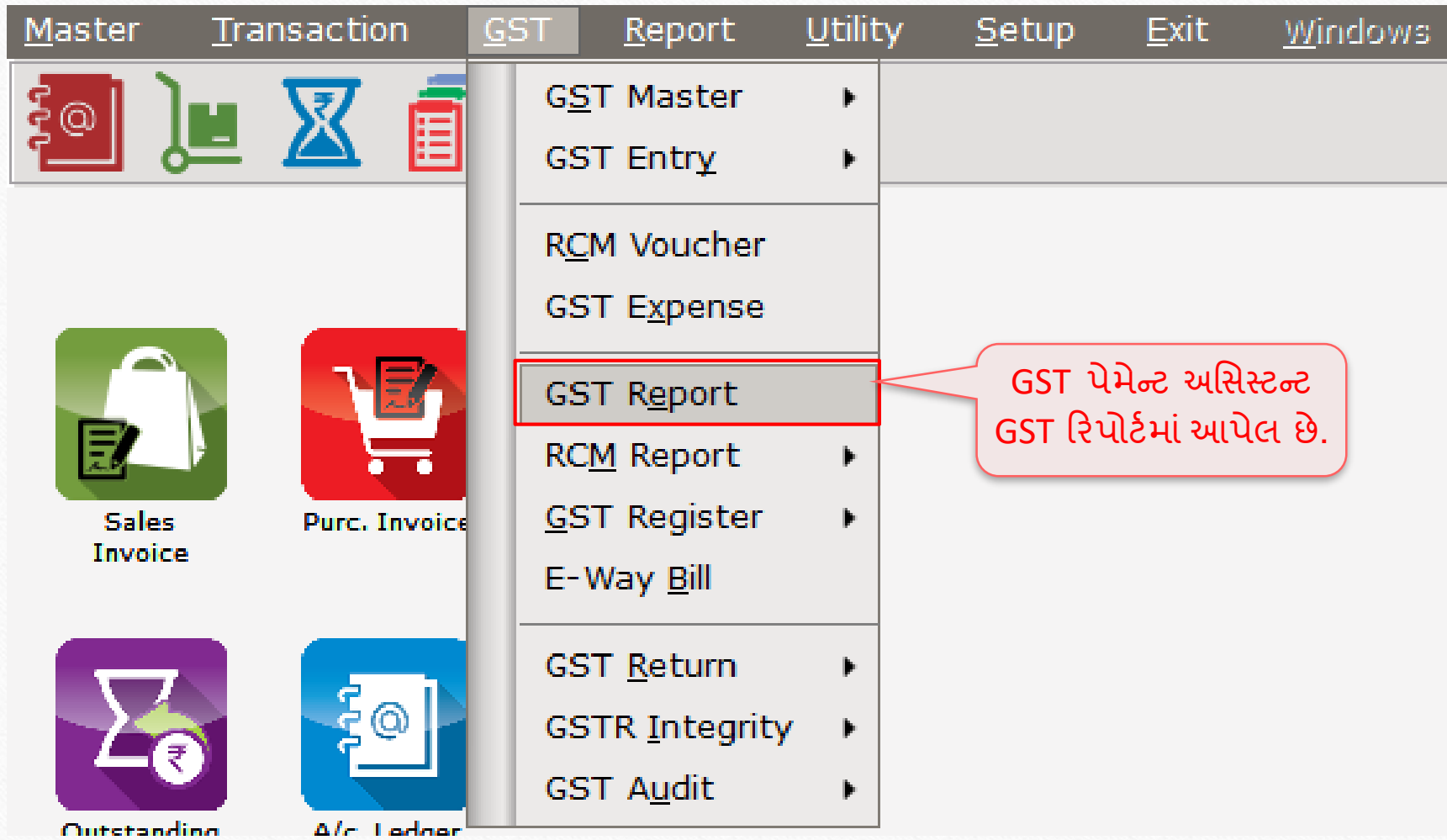
→ CGST: 550 ₹ + SGST: 550 ₹ → IGST: 550 ₹

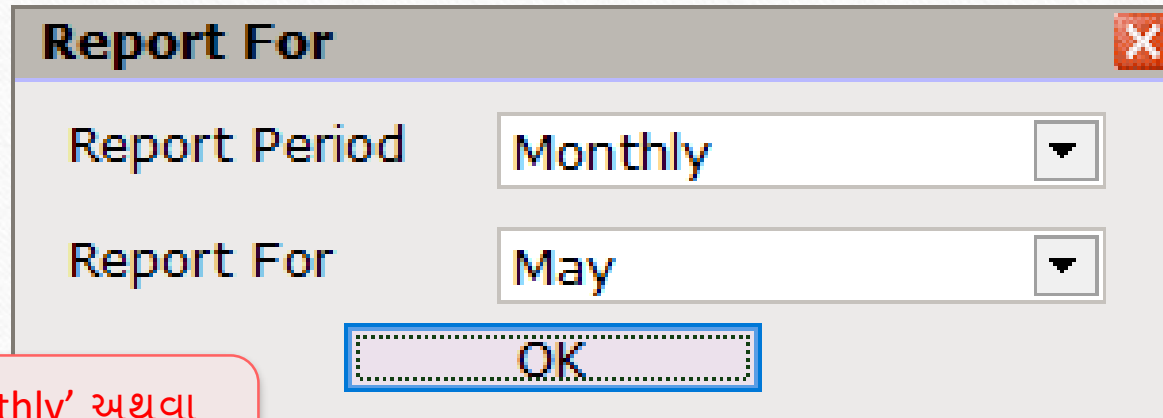
➤ GST for Inward Supply (Purchase Invoice):

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

➤ RCM-URD (Reverse Charge):

→ CGST: 450 ₹ + SGST: 450 ₹





Report For

Report Period Monthly

Report For May

OK

રિપોર્ટ Period: 'Monthly' અથવા
'Quarterly' અને મહિનો સિલેક્ટ કરો.

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				

આ GST સમરી રિપોર્ટ છે.
આપણે વિભાગ મુજબ સમરી રિપોર્ટ જોઈ શકીએ છીએ.

હવે, **GST Payment Assistant** બટન પર ક્લિક કરો અથવા શોર્ટકટ કી: "Ctrl + G" પ્રેસ કરો.

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

અહીં આપણે GST ગણતરીના 3-ટેબલ જોઈ શકીએ છીએ:

- 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

અહીં, આપણે Purchase, Sales અને GST Exp. (RCM) માં કરેલ Transaction (લેવડદેવડ) મુજબ **Tax Paid** નું અંતિમ અમાઉન્ટ તપાસી શકીએ છીએ.

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

ITC યુટિલાઇઝેશન મિકેનિઝમ મુજબ (જુઓ પેજ નં.૩):

Tax Payable – Central Tax = Tax Paid

દા.ત. CGST માટે: $550 - 400 = 150$.

આ ગણતરી SGST અને IGST માટે સમાન રહેશે.

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 અમાઉન્ટની ચુકવણી **Cash Ledger** દ્વારા જ કરવી પડશે. ITC સામે તેને એડજસ્ટ કરી શકાતું નથી.

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

Interest, Penalty વગેરે જેવી અન્ય ચુકવણી દાખલ કરો.
આ ચુકવણી માટે Cash Ledger માં અમાઉન્ટ દાખલ કરવું જરૂરી છે.

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

હવે, "Utilization" માટે Havala બટન પર ક્લિક કરો.

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

Tax Payable સામે ITC એડજસ્ટ કરેલ છે
જે red બોક્સમાં દર્શાવેલ છે.

Cash ledger માં જે અમાઉન્ટ દાખલ કરવાની થશે તે blue બોક્સમાં દર્શાવેલ છે.

Delete

Balance **400.00 DB**

Narration

યુટિલાઇઝેશન એન્ટ્રી સેવ કરવા **OK** પ્રેસ કરો.
આ એન્ટ્રી GST → GST Entry →
Utilization Entry માં સેવ થશે.

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				

અહીં આપણે જોઈ શકીએ છીએ કે GST અમાઉન્ટનું કઈ રીતે યુટિલાઇઝેશન થયેલ છે.

Closing માં, અમાઉન્ટ – (negative) સાઇનમાં છે કારણ કે હજુ સુધી આપણે **Cash Ledger** માં અમાઉન્ટ દાખલ કરેલ નથી.

Print Date Month

Tax Liability Integrity

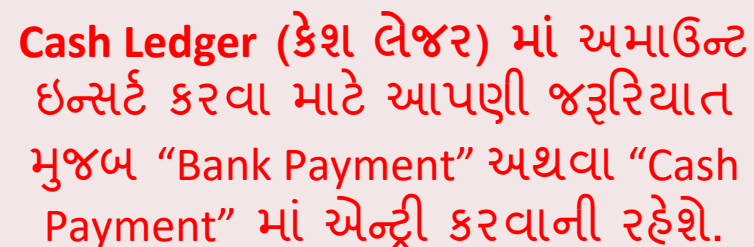
ITC Integrity

GST Payment Assistant

GST Data Freeze

Havala

GST-Repoting



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:

Balance:

Chq/DD Date:

Challan Date:

Date:

Vou No:

Chq/DD No.:

Challan No:

Utilization Type:

Period:

	Tax	Interest	Penalty	Total
Central Tax	0.00	0.00	0.00	0.00
State/UT Tax	0.00	0.00	0.00	0.00
Integrated Tax	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00

Narration:

Bank Amount:

જે મહિના માટે Utilization જોઈ છે તે મહિનો સિલેક્ટ કરવો જરૂરી છે.

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

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	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			

	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

Amount 1500.00

અહીં "Bank Payment" માં આપણે **GST payable amount** દાખલ કરેલ છે.

OK

Print

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				

“Bank Payment” દ્વારા Cash Ledger માં અમાઉન્ટ દાખલ કર્યા બાદ, Closing વિભાગમાં તેની ઈફેક્ટ Nil થઈ જશે.

❖ ધારો કે, આપણે પહેલેથી જ **Bank/Cash Payment** માં અમાઉન્ટ દાખલ કરેલી છે:

➤ પહેલેથી જ “Cash Ledger” (કેશ લેજર) માં દાખલ કરેલ અમાઉન્ટ:

→ CGST: 600 ₹ + SGST: 600 ₹ → IGST: 300 ₹

❖ ઉદાહરણ – 1 મુજબ ટ્રાન્સેક્શન:

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

Bank Payment

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

Date	Bank Account	Challan No.	Cheque No	Utilization Type	Amount																																			
<div> <div> GST -> GST Entry -> Bank Payment -> Add GST Bank Payment </div> <div> <div> Bank/Cash <div>AXIS Bank (Gondal Road Branch)</div> Date <div>11/06/2018</div> Mon <div> Utilization Type <div>Normal</div> </div> </div> <div> Balance <div> </div> Vou No <div> </div> </div> <div> Chq/DD Date <div>11/06/2018</div> Chq/DD No. <div> </div> </div> <div> Challan Date <div>/ /</div> Challan No <div> </div> </div> </div> <div> Payment Detail <table border="1"> <thead> <tr> <th></th> <th>Tax</th> <th>Interest</th> <th>Penalty</th> <th>Fees</th> <th>Other</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Central Tax</td> <td>600.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>600.00</td> </tr> <tr> <td>State/UT Tax</td> <td>600.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>600.00</td> </tr> <tr> <td>Integrated Tax</td> <td>300.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>300.00</td> </tr> <tr> <td>Total</td> <td>1500.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>1500.00</td> </tr> </tbody> </table> </div> <div> Narration <div> </div> Bank Amount <div>1500.00</div> </div> <div> <div>OK</div> <div>Print</div> </div> </div>							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
	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																																		

Bank Payment દ્વારા "Cash Ledger" માં
અમાઉન્ટ દાખલ કરેલ છે.

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				

આપણે **Cash Ledger** માં, **Bank Payment** દ્વારા દાખલ કરાયેલ અમાઉન્ટ જોઈ શકીએ છીએ.

Print Date Month

Tax Liability Integrity

ITC Integrity

GST Payment Assistant

GST Data Freeze

Havala

GST-Repoting

❖ ધારો કે, આપણે **Late Fees** ની અમાઉન્ટ ચુકવવાની છે:

➤ Late Fees ની અમાઉન્ટ:

→ CGST: 25 ₹ → SGST: 25 ₹ → IGST: 50 ₹

❖ ઉદાહરણ – 1 મુજબ ટ્રાન્સેક્શન:

➤ 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

જો આપણે **Late Fees** વગેરે જેવી બીજી અમાઉન્ટ ચૂકવવાની હોય, તો અહીં અમાઉન્ટ દાખલ કરવાનું રહેશે. CGST માટે 25 ₹, SGST માટે 25₹ અને IGST માટે 50 ₹ દાખલ કરેલ છે.

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

Utilization Entry માં, આપણે CGST, SGST અને IGST માટે **Late Fees** ની એન્ટ્રીઓ જોઈ શકીએ છીએ.

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
-----------	--	-------------	---------

આપણે "Bank Payment" દ્વારા **Late Fees** ની અમાઉન્ટ દાખલ કરેલ છે.

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				

“GST સમરી રિપોર્ટ” માં, **Late Fees, Penalty** વગેરે માટે એન્ટ્રી અલગથી દર્શાવવામાં આવશે.

Cash Ledger સામે જ તે અમાઉન્ટનું યુટિલાઇઝેશન થશે.

Print

Date

Month

Tax Liability Integrity

ITC Integrity

GST Payment Assistant

GST Data Freeze

Havala

GST-Repoting

❖ ધારો કે, આપણી પાસે અગાઉ ના Utilization અનુસાર **ITC Opening** છે:

➤ ITC Opening:

→ CGST: 240 ₹ → SGST: 240 ₹ → IGST: 540 ₹

❖ આપણે કરેલ Purchase, Sales અને GST Expense (RCM) ની એન્ટ્રીઓ મુજબ કુલ GST/IGST/URD:

➤ 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
---------------	----------------	-------------	--------------	----------------

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				

અગાઉના યુટિલાઇઝેશન મુજબ, આપણી પાસે કેટલીક **ITC Opening** છે, જે Tax Payable Amt. સામે યુટિલાઇઝ્ડ થશે.

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	915.00	640.00	0.00	275.00	0.00	0.00
State/UT Tax	915.00	0.00	640.00	65.00	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, Tax Payable Amt. સામે
યુટિલાઇઝ્ડ થશે અને એડજસ્ટ થશે.
જો Utilization બાદ પણ ITC રહે છે તો, RCM
amt. સામે તે એડજસ્ટ થશે નહીં.

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 -> 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				

Print

Date

Month

Tax Liability Integrity

ITC Integrity

GST Payment Assistant

GST Data Freeze

Havala

GST-Reposting

Havala (Utilization entry) પછી, આપણે Cash Ledger દ્વારા બાકીનું GST અમાઉન્ટ ચૂકવવાનું રહેશે.

આમ આ રીતે, આપણે Havala (Utilization) દાખલ કરી શકીએ છીએ તથા GST Payment Assistant ની મદદથી GST અમાઉન્ટની ગણતરી અને ચૂકવણી કરી શકીએ છીએ.



thank you!