ट्रांसपोर्ट सर्विस के लिए GST खर्च (GST Expense)

मिरेकल में 'ट्रांसपोर्ट सर्विस' के लिए खर्च (एक्सपेंस) कैसे इन्सर्ट करें?



'GST के अंतर्गत ट्रांसपोर्ट एक्सपेंस' के बारे में

- GST के अंतर्गत, हम "रिवर्स चार्ज मैकेनिज्म" (Reverse Charge Mechanism) के अनुसार हमारे खर्चे (Expenses) पर ITC प्राप्त कर सकते हैं। (नोंध: सभी प्रकार के GST खर्चे नहीं)
- इस डोक्युमेंट में, हम "अनरजिस्टर्ड ट्रांसपोर्टर" (Unregistered Transporter) के किस्से में ट्रांसपोर्ट सर्विस खर्च (एक्सपेंस) के लिए सेटअप देखेंगे और यह भी देखेंगे की माल की आपूर्ति के बाद मिरेकल में ट्रांसपोर्टेशन सर्विस के लिए GST खर्च कैसे डालें।
- भुगतान की जिम्मेदारी पार्टी की रहेगी, मतलब कि पार्टी रिवर्स चार्ज के आधार पर GST का पेमेंट करेंगे।

GST ट्रांसपोर्ट खर्च



इस डोक्य्मेंट में शामिल किए गए टोपिक्स

- > इस डोक्य्मेंट में नीचे दीए गए टोपिक्स शामिल किए गए है:
 - ट्रांसपोर्ट के लिए पार्टी अकाउंट।
 - Notified Reverse Charge(NRCM) (नोटिफाइड रिवर्स चार्ज) के लिए सेटअप।
 - ट्रांसपोर्ट एक्सपेंस के लिए GST कोमोडिटी और Reverse Charge Payable (%) इन्सर्ट करें।
 - अकाउंट लेज़र में "ट्रांसपोर्टेशन खर्च" इफेक्ट्स।
 - RCM के आधार पर GST का भुगतान कैसे करे?
 - RCM-URD के आधार पर ITC कैसे प्राप्त करें?

ट्रांसपोर्टर के लिए अकाउंट इन्सर्ट करे

| Add New Account | | | |
|---|---|--|-------------------------|
| – Main Details — | | Party Deta | iil |
| Name | Shivshakti Transport | City | Rajkot |
| | | Area | Gondal Road |
| Alias | | State | Gujarat |
| Group Name | Sundry Debtors | PAN No. | |
| Registration Type | Unregistered 💌 | Aadhar No | |
| Transport | Yes 🔻 | GSTIN No. | Q |
| | जब Unregistered रजिस्ट्रेश है, तब Transport विकल्प | — Credit Limi ान प्रकार सिलेक्ट व यहां सक्षम हो जाए | it 0.00 करते 0 |
| Balance Method Balance Method Opening Balance | d यदि सिलेक्ट की हुई पार्टी "T Balance On 0.00 Debit 💌 | ransport" पार्टी है es सिलेक्ट करें। | , तो |
| F4-Address Detail | Interest Bank Detail | | OK |

<u>Setup</u> \rightarrow <u>C</u>ompany Setup

| <u>M</u> aster <u>T</u> rai | nsaction <u>G</u> S | 6T <u>R</u> eport | <u>U</u> tility | <u>S</u> etup | <u>E</u> xit | <u>W</u> indows | 8 |
|--|---|--------------------------|-----------------|--|--|-------------------------------------|--|
| E Constant of the second secon | Image: Constraint of the second s | Cash/Bank Quick Entry | | <u>Com</u> Vouc <u>V</u> ouc <u>S</u> ales <u>P</u> urc Cr <u>e</u> d Debi | pany Setu her Setup her Numb s Setup hase Setu it Note Se t <u>N</u> ote Se ance Setu | up per up etup tup • | otified Reverse Charge" सेटअप के Company Setup पर क्लिक करें। |
| Dutstanding | A/c. Ledger | | | Sec <u>u</u> Soft Vouc | <u>i</u> rity ware Se <u>t</u> u her <u>F</u> orm: | Jp at | |

<u>Setup</u> \rightarrow <u>Company</u> Setup \rightarrow GST Setup

| Setup -> Company Setup -> Company | y Setup | | | × | | |
|------------------------------------|----------------------|---------------------------------------|-------------------|---|--|--|
| Category | Descript | on | Value | | | |
| General Setup | GST Auto | o Setup | | | | |
| Advance Setup | GST A | uto Setup | | | | |
| | Quick | Auto GST Setup | No | | | |
| Advance Modules | GST Set | ip | | | | |
| Master Setup | Cess I | equired? | No | | | |
| VAT Setup | URD A | /c Setup | | | | |
| CET Sotup | HSN C | ode lype | Sub Heading | | | |
| GST Setup | Garme | | No | | | |
| TDS/TCS Setup | Non G | ST Required | No | | | |
| Report Setup | Decim | al Point For GST % | 2 | | | |
| | RCM E | meet while URD voucher Req. ? | NO | | | |
| | Displa | y width for Document No. | 15 | | | |
| | Uispia Tax D | y width for Voucher No. | 15 | | | |
| | | Poture Pariod | 1 Monthly | | | |
| | GSTR. | chill required 2 | Monuniy | | | |
| | | Dill required ? | No | | | |
| "Notified Reverse Char | ge | Search | Internet Evelerer | | | |
| Required?" के लिए Yes सिलेव | त्ट करें। | Search | Internet Explorer | | | |
| | | aid Rate Entry? | No | | | |
| | urchas | a a a a a a a a a a a a a a a a a a a | NO | | | |
| | Tax P | aid Rate Entry? | No | | | |
| | dvance | Receipt Entry Setup | | | | |
| | Advar | ce Receipt Entry Reg.? | No | | | |
| | Reverse Charge Setup | | | | | |
| | Notifie | d Reverse Charge Required ? | Yes | | | |
| | Reven | se Charge A/c Setup | | | | |
| | | | | | | |
| | | | | | | |
| L | | | | | | |

ट्रांसपोर्ट एक्सपेंस के लिए GST कोमोडिटी डालें

| GST Commodity Details | | |
|---------------------------|--------------------|--|
| Description* | Transport RCM (GST | 5%) |
| Commodity Type | Services 💌 | यहां, हमने Commodity Details इन्सर्ट की है। |
| HSN/SAC Code | 996791 | (Description, comm. Type & SAC.) |
| Reverse Charge Applicable | Yes | सटअप अनुसार, Reverse Charge विकल्प यहा पे भा जाएगा। |
| Reverse Charge Payable(%) | 100.00 | |
| GST Slab | | Applied Dt |
| GST 5% | | Um to |
| | | हमने Yes सिलेक्ट किया है और Reverse |
| | | Charge Payable में, 100 % दाखिल किया है। |
| | | इसका मतलब है कि रिवर्स चार्ज के आधार पर |
| | | कवल हम ट्रासपाट सावस एक्सपस पर GSI |
| | | |
| | | |
| | OK | |
| | | |

$\underline{G}ST \rightarrow GST \to \underline{ST}$

| <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 |
|----------------|---------------------|--|---|-----------------|--------------------------|--------------------------|------------------------------|
| <u>ا</u> | u 🛛 🧃 | G: | <u>S</u> T Master ST Entr <u>y</u> | + + | | | |
| | | R <u>(</u> G | <u>C</u> M Voucher ST E <u>x</u> pense | | | | |
| Sales | Purc. Invoice | G: R(<u>G</u> : E ⁻ | ST R <u>e</u> port C <u>M</u> Report ST Register -Way <u>B</u> ill | • | 'GST Ex सर्विस के ति | pense' में लेए खर्च ट | ्ट्रांसपोर्ट प्रखिल करें। |
| Outstandi | na A/c. Ledaer | G | ST <u>R</u> eturn STR <u>I</u> ntegrity ST A <u>u</u> dit |) ()) | | | |

पार्टी और टाइप सिलेक्ट करें

| • | GST -> GST Expense -> Add Other Purchases | | | | | | | | × |
|---|---|---------------------|-----------|--------|------------------------------------|---|---|--------------------------------|--------------|
| | Party A/c. Shivshakti Transport Rajkot Bal. : | | Туре | GST | | | Vou. Date Voucher No Bill No Bill Date | 17/07/2018 Tu | e |
| | Expense A/c. Shivshakti Tran अनरजिस्टर्ड पा | isport, र्टी है। | Commodity | | Assess A यहां, GS यदि ट्रांर | ण्वा Tax 5T टाइप सिलेव सपोर्टेशन अंतर IGST सिलेक | State/UT Tax Fट करना जरुर्र राज्यीय है, तो न्ट करेंगे। | Integrated Tax ते है। हम | Total Amount |
| | | | | Total | | | | | |
| | | | | Delete | | | | | |
| | Narration | | | ł | Round Off | Iten Round Off A | n Amount | | 0.00 |
| | | | | ОК | Print | Bill A | Amount | | |

10

एक्सपेंस A/c. और कोमोडिटी दाखिल करें

| Party A/c. S | Shivshakti Transport | | Turne | | | | | | |
|------------------|----------------------|-----------------------|--------------|-------------|------------|-------------|-------------------------|----------------|--------------|
| _ | | | туре | GST | | | Vou. Date Voucher No | 17/07/2018 Tu | le |
| R | lajkot | | | | | | Bill No | GTR/01 | |
| | | | | | _ | | Bill Date | 17/07/2018 | |
| Expense A/c. | | | Commodity | | Assess Amt | Central Tax | State/UT Tax | Integrated Tax | Total Amount |
| Transport Expens | se | | Transport RC | CM (GST 5%) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | यहां, Tra r | nsport Expense | एड किया है। | | | | | | |
| | हमने पार्ट | र्री के रजिस्ट्रेशन त | गुइप अनसार | | | | | | |
| | े कोर | मोहिटी मिन्नेक्ट वि | र ३ े | | | | | | |
| | 4/10 | | ग्या हा | lota | 1 | | | | |
| | | | | Delete | | | | | |
| | | | | | | Item | Amount | | |
| | | | | | Round Off | Round Off A | /c | | 0.00 |
| | | | | | | | | | |
| Namahian | | | | | | | | | |
| Ivarration | | | | | | | | | |
| | | | | OK | Print | Bill A | mount | | |
| | | | | | | | | | |

अमाउंट इन्सर्ट करे

| GST -> GST Exp | ense -> Add Other Purchases | | | | | | | X |
|----------------|---|---|-------------|------------|---------------------|---|---------------------------------------|--------------|
| Party A/c. | Shivshakti Transport Rajkot | Туре | GST | | | Vou. Date Voucher No Bill No Bill Date | 17/07/2018 Tu GTR/01 17/07/2018 | e |
| Expense A/c | | Commodity | 1 | Assess Amt | Central Tax | State/UT Tax | Integrated Tax | Total Amount |
| Transport Exp | ense | Transport RC | CM (GST 5%) | 10000.00 | 0.00 | 0.00 | 0.00 | 10000.00 |
| | खर्च (एक्सपेंस) की अमाउंक <u>नोंध</u> : GST की गणना र जाएगी क्योंकि केवल हम करने के लिए उत्तरत | ट दाखिल करें। यहां नहीं की GST का पेमेंट दायी हैं। | Total | 10000.00 | | | | 10000.00 |
| | | | Delete | | | | | |
| Narration | | | | Round Off | Item Round Off A | Amount /c | 10 | 000.00 DB |
| | | | ОК | Print | Bill A | mount | 10, | .000.00 CR |

$\underline{G}ST \rightarrow GST \to \underline{ST}$



अकाउंट लेज़र

| Report -> Account Books -> Ledger -> Accoun | t Ledger | | |
|---|-------------------|---------|--|
| Account Ledger | | | From 01/04/2018 To 31/03/2019 |
| Account Name | City Name | Opening | Closing |
| Central Tax A/c. (I/P) | | | ग्रदां दम "Central Tay Δ/c (Ω/P)" में और "State |
| Central Tax A/c. (O/P) | | | 250.00 CR |
| Cess A/c. (I/P) | | | Tax A/c (O/P)" में भी इफेक्ट्स देख सकत है। |
| Cess A/c. (O/P) | | | |
| Composition(CGST) Tax Exp. A/c | | | |
| Composition(SGST) Tax Exp. A/c | | | |
| GST Provisional A/c Primary Unit | | | 500.00 DB |
| Integrated Tax A/c. (I/P) | | | |
| Integrated Tax A/c. (O/P) | | | |
| Interest Expense A/c.(Default) | | | |
| Kasar A/c. | | | "GST Provisional A/c." म इफक्ट् |
| Late Fee Expense A/c.(Default) | | | मिलेगी जिससे RCM का भगतान कर के |
| Other Expense A/c.(Default) | | | |
| Penalty Expense A/c.(Default) | | | । । ८ का दावा कर सकत ह। |
| Pramukh Industries | Rajkot | | |
| Profit & Loss A/c | | | |
| Purchase A/c. (Composite) | | | "Shivshakti Transport" में इफेक्ट् मिलेगी |
| Purchase A/c. (GST) | | | जो की तो GST की गणना के बिना दोगी । |
| Purchase A/c. (IGST) | | | |
| Purchase A/c. (URD-RCM) | | | |
| Round Off A/c | | | |
| Sales A/c. (GST) | | | |
| Sales A/c. (IGST) | | | अब, नीचे स्क्रॉल करके |
| Shivshakti Transport | Rajkot | | 10000.00 CR |
| State/UT Tax A/c. (I/P) | | | |
| Add Edit Delete Print Address Master | Filter Date Forma | t Next | Setup E-Mail Kasar Havala Account Audit Multi Ledger Print |

अकाउंट लेज़र

| 1 | 5 |
|---|---|
| | |

| Report -> Account Books -> Ledger -> Account | nt Ledger | | | 🗹 🔽 |
|--|-----------------------|---------|-------------|--|
| Account Ledger | | | | From 01/04/2018 To 31/03/2019 |
| Account Name | City Name | Opening | Closing | ▲ |
| Composition(SGST) Tax Exp. A/c | | | | |
| GST Provisional A/c Primary Unit | | | 500.00 DB | |
| Integrated Tax A/c. (I/P) | | | | |
| Integrated Tax A/c. (O/P) | | | ((c) | |
| Interest Expense A/c.(Default) | | | हम "Sta | ate/UI Tax A/C. (U/P)" में इफेक्ट्स देख सकत हा |
| Kasar A/c. | | | | टमका मततून है कि टम कुन GST 500₹ |
| Late Fee Expense A/c.(Default) | | | | |
| Other Expense A/c.(Default) | | | CGST:25 | 50 + SGST:250) का पैमेंट करने के लिए उत्तरदायी है। 📗 |
| Penalty Expense A/c.(Default) | | | | |
| Pramukh Industries | Rajkot | | | |
| Profit & Loss A/c | | | | |
| Purchase A/c. (Composite) | | | | |
| Purchase A/c. (GST) | | | | |
| Purchase A/c. (IGST) | | | | |
| Purchase A/c. (URD-RCM) | | | | |
| Round Off A/c | | | | |
| Sales A/c. (GST) | | | | |
| Sales A/c. (IGST) | | | | हम अपने Transport Expense |
| Shivshakti Transport | Rajkot | | 10000.00 CR | |
| State/UT Tax A/c. (I/P) | | | | अकाउट म इफक्ट्स दख सकत हा |
| State/UT Tax A/c. (O/P) | | | 250.00 CR | |
| Stock In Hand | | | | |
| Trading A/c. | | | | |
| Transport Expense | | | 10000.00 DB | |
| VR Roadways | Rajkot | | | |
| Add Edit Delete Print Address Maste | er Filter Date Format | Next | | Setup E-Mail Kasar Havala Account Audit Multi Ledger Print |

$\underline{G}ST \rightarrow GST R_{\underline{e}port}$

| <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 | |
|----------------|---------------------|-------------|----------------------|-----------------|---------------|----------------------|--------------------------------------|--------------------|
| 2 01 | u 🔽 着 | G <u>S</u> | T Master | • | | | | |
| | 💻 🕰 🗎 | GS | T Entr <u>y</u> | • | | | | |
| | | RC | M Voucher | | | | | |
| | | GS | T E <u>x</u> pense | | | | | |
| | | GS | T R <u>e</u> port | | | | | |
| | | RC <u>I</u> | <u>M</u> Report | • | | | | |
| Sales | Purc. Invoice | <u>G</u> S | T Register | • | (| | | |
| Invoici | 2 | E-V | Vay <u>B</u> ill | | | 'GST खर्चो GST चि | की विवरण देखने रेपोर्ट पे क्लिक क | के लिए चें। |
| | | GS | T <u>R</u> eturn | • | | ्या । (विभाग के (| रनाट न निलन न अनसार GST समर् | 'र' री रिपोर्ट) |
| | N 🔰 🔊 | GS | TR <u>I</u> ntegrity | y 🕨 | | | 5 | |
| | | GS | T A <u>u</u> dit | • | | | | |

A/c. Ledger

Outstanding

16_

$\underline{G}ST \rightarrow GST R_{\underline{e}port}$

| GST -> GST Report -> GST Summary Report | | | | |
|---|----------------|-------------|-------------------------|--|
| ▼ GSTR Summary | | | | Return Period July From 01/07/2018 To 31/07/2018 |
| GSTR Grouping | Taxable Amount | Central Tax | State/UT Tax | Integrated Tax |
| Details Of Outward Supply | | | | |
| Opening | | | | —— |
| B2CS(NRCM) | 10000.00 | 250.00 | 250.00 | |
| Total | 10000.00 | 250.00 | 250.00 | ्रासपाट खर्च का इफक्ट BZCS (INRCIVI) |
| Details Of Inward Supply | | | | विभाग में देख सकते है। |
| Opening | | | | |
| B2BUR | | | | |
| Total | | | | |
| Net Position After Utilization (Offset Liability) | | | | |
| Total Tax Liablity | | 250.00 | 250.00 | |
| ITC Utilization | | | | RCIVI के तहत केवले हम GSI का |
| Cash Ledger Utilization | | | | पेमेंट करने के लिए उत्तरदायी हैं। |
| Total | | 250.00 | 250.00 | |
| Closing | | | | |
| ITC | | | | |
| Tax Payable | | 250.00 | 250.00 | |
| Cash Ledger | | | | |
| Total | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Print Date Month | | | Tax Liability Integrity | ty ITC Integrity GST Payment Assistant GST Data Freeze Havala GST-Repostin |

GST एक्सपेंस एंट्री

- निम्नलिखित स्टेप्स को फ़ॉलो करना जरुरी है:
 - हवाला इन्सर्ट करें। (यूटिलाइजेशन एंट्री)
 - RCM के अंतर्गत GST के पेमेंट के लिए कैश लेजर में एंट्री।
 - नोंध: RCM अमाउंट का पेमेंट केवल कैश लेजर द्वारा होगा।
 - हम उपरोक्त ट्रांजेक्शन के लिए ITC प्राप्त करने के पात्र हैं, इसलिए हमें मिरेकल में ITC Increase की एंट्री (Journal Entry में) दाखिल करनी आवश्यक है।
 - उपरोक्त एंट्री दाखिल करने के बाद, हमे ITC मिलेगा। इसे मिरेकल सॉफ्टवेयर में अकाउंट लेजर में भी देख सकते हैं।
 - GST रिटर्न भरने के बाद, ITC हमारे GST पोर्टल अकाउंट में प्रतिबिंबित(reflect) होगा जिसे हम Tax Liability के सामने उपयोग कर सकते है।

GST Payment Assistant: हवाला (यूटिलाइजेशन एंट्री)

| GST -> GST Report -> GST Summary Report | | | | | | | | | e (|
|---|----------------|-------------|-------------------------|----------------|----------------------|------------|---------------|--------|-------------------|
| GSTR Summary | | | | Return | Period July | ▼ From | 01/07/2018 | То | 31/07/2018 |
| GSTR Grouping | Taxable Amount | Central Tax | State/UT Tax | Integrated Tax | | | | | |
| Details Of Outward Supply | | | | | | | | | |
| Opening | | | | | | | | | |
| B2CS(NRCM) | 10000.00 | 250.00 | 250.00 | | | | | | |
| Total | 10000.00 | 250.00 | 250.00 | | | | | | |
| Details Of Inward Supply | | | | | | | | | |
| Opening | | | | | | | | | |
| B2BUR | | | | | | | | | |
| Total | | | | | | | | | |
| Net Position After Utilization (Offset Liability) | | | | | | | | | |
| Total Tax Liablity | | 250.00 | 250.00 | | | | | | |
| ITC Utilization | | | | | | | | | |
| Cash Ledger Utilization | | | | | | | | | |
| Total | | 250.00 | 250.00 | | | | | | |
| Closing | | | | | | | | | |
| ITC | | | | | | | | | |
| Tax Payable | | 250.00 | 250.00 | | | | | • | |
| Cash Ledger | | | | Ha | avala (Utilizati | ion) दार्ग | खेल करने | के ' | लिए 📋 |
| Total | | | | GST | Payment Ass | istant 🗧 | बटन पर रि | क्लव | n करें। 🚽 |
| | | | | | • | | | | |
| | | | | | राटिकट | ቀበ: "ር | tri + G | | H |
| | | | | | | | | | |
| Print Date Month | | | Tax Liability Integrity | ITC Integrity | GST Payment Assistan | It GST Dat | ta Freeze Hav | vala (| GST-Reposting |

"Havala" बटन पर क्लिक करें

| Other than Rever | e Charge ——— | | | | | | | | |
|---|--------------------------------|------------------------|-----------------------------|----------------|----------------|---------------------|----------------|--------------|--|
| | Tax Payable | Central Tax | State/UT Tax | Integrated Tax | Available Cash | Tax Paid(Cash) | | | |
| Central Tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| State/UT Tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Integrated Tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Reverse Charge - | | | | | | | | | |
| | Tax Payable | Tax Paid(Cash) | | | ना मेमेंन नेजन | ther and | | | |
| Central Tax 250.00 250.00 RCM अमाउट का पमट कवल कश लजर | | | | | | | | | |
| State/UT Tax | 250.00 | 250.00 | | द्वारा ही करना | होगा। उसे । Т | े के सामने | | | |
| Integrated Tax | 0.00 | 0.00 | | एडजस्ट न | ाही किया जा स | ाकता। | | | |
| Other | | | | | | | | | |
| other | Intere | st | Pena | lty | Late | Fee | Other | | |
| | | | Available Cash Cash Payment | | Available Cash | Cash Payment | Available Cash | Cash Payment | |
| | Available Cash | Cash Payment | | | | | 0.00 | 0.00 | |
| Central Tax | Available Cash | Cash Payment | 0.00 | 0.00 | | 0.00 | 0.00 | | |
| Central Tax State/UT Tax | Available Cash 0.00 0.00 | Cash Payment 0.00 0.00 | 0.00 | 0.00 | Havala | 0.00 बटन पर 0.00 | 0.00 | 0.00 | |

 <u>नोंध</u>: "GST Payment Assistant" & "Havala (Utilization Entry)" के बारे में अधिक जानकारी के लिए, यहां जाएं: <u>http://rkitsoftware.com/</u> "GST" पर क्लिक करें, उसके बाद <u>GST Reports & Returns</u> पर क्लिक कर के यह डोक्युमेंट देखें: "GST Payment Assistant in Miracle"

हवाला (यूटिलाइजेशन एंट्री)

| GST -> GST Entry -> Uti | lization Entry -> Add Utilization Entry | | | | × | | | | |
|--|---|---|---|---|--------|--|--|--|--|
| Vou. Type Utilizati Period of JULY - Utilization | on Entry 2018 | Vou. Date Vou No Doc. No. Doc Date | Vou. Date 19/07/2018 Thu Vou No | | | | | | |
| Utilization From | From A/c | | Utilization For | For A/c | Amount | | | | |
| Cash Ledger(CGST) Cash Ledger(SGST) हम R भुगताल ((| Cash Ledger(CGST) - Primary Unit Cash Ledger(SGST) - Primary Unit CM के तहत GST 500₹ का ज करने के लिए उत्तरदायी है। CGST:250 + SGST:250) | | Central Tax State/UT Tax | Central Tax A/c. (O/P) State/UT Tax A/c. (O/P) | 250.00 | | | | |
| Balance Narration | | | Delete | lavala एड करने के लिए OK प्रेस करें। (Utilization Entry) | Print | | | | |

$\underline{GST} \rightarrow GST \text{ Entry} \rightarrow \underline{B}$ ank Payment



Entry in Cash Ledger through Bank Payment

| GST -> GST Entry | -> Bank Paym | ent -> Ad | d GST Bank Paym | ent | | | | × | | | |
|--|--------------|-----------|-----------------|------------|----------------|----------------|------------|--------|--|--|--|
| Bank/Cash | AXIS Bank | | [| Date | 19/07/2018 Thu | Utilization Ty | vpe Normal | - | | | |
| | Balance | | N | /ou No | | Period | JULY - 201 | 8 | | | |
| Chq/DD Date | 19/07/2018 | | (| Chq/DD No. | 1 | | | | | | |
| Challan Date | 19/07/2018 | | (| Challan No | 1 | | | | | | |
| Payment Deta | il | | | | | | | | | | |
| | | Tax | Interest | t | Penalty | Fees | Other | Total | | | |
| Central Tax | 2 | 250.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 250.00 | | | |
| State/UT Tax | 2 | 250.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 250.00 | | | |
| Integrated Tax | ¢ | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total | 5 | 00.00 | 00 | | 0.00 | 0.00 | 0.00 | 500.00 | | | |
| Initial 500.00 00 0.00 0.00 0.00 500.00 Narration RCM का पेमेंट करने के लिए हमने GST payable amount डाली है। हम इसकी इफेक्ट्स अकाउंट लेजर में देख सकते है। 0K Print | | | | | | | | | | | |

<u>Report \rightarrow Account Books \rightarrow Ledger</u>

| Report -> Account Books -> Ledger -> Account | nt Ledger | | | 🜌 🔀 |
|--|--------------------|----------|-----------|--|
| Account Ledger | | | | From 01/04/2018 To 31/03/2019 |
| Account Name | City Name | Opening | Closing | ▲ |
| AXIS Bank | Rajkot | | 500.00 CR | |
| Cash Account | | | | |
| Cash Ledger(Cess) - Primary Unit | | | | |
| Cash Ledger(Cess- Interest) - Primary Unit | | | | |
| Cash Ledger(Cess- Late Fee) - Primary Unit | | | | |
| Cash Ledger(Cess- Other) - Primary Unit | | | | |
| Cash Ledger(Cess- Penalty) - Primary Unit | | | | केश लेजर के लिए टाखिल की गई अमाउंट की |
| Cash Ledger(CGST) - Primary Unit | | | | |
| Cash Ledger(CGST- Interest) - Primary Unit | | | | इफक्ट हम "Axis Bank" म दख सकत ह। |
| Cash Ledger(CGST- Late Fee) - Primary Unit | | | | |
| Cash Ledger(CGST- Other) - Primary Unit | | | | |
| Cash Ledger(CGST- Penalty) - Primary Unit | | | | |
| Cash Ledger(IGST) - Primary Unit | | | | |
| Cash Ledger(IGST- Interest) - Primary Unit | | | | हमने RCM अमाउंट का पेमेंट किया है इमलिए |
| Cash Ledger(IGST- Late Fee) - Primary Unit | | | | |
| Cash Ledger(IGST- Other) - Primary Unit | | | | "Central Tax A/c. (O/P)" आर "State/UT |
| Cash Ledger(IGST- Penalty) - Primary Unit | | | | Tax (O/P)" में इफेक्ट्स नहीं रहेगी। |
| Cash Ledger(SGST) - Primary Unit | | | | |
| Cash Ledger(SGST- Interest) - Primary Unit | | | | |
| Cash Ledger(SGST- Late Fee) - Primary Unit | | | | |
| Cash Ledger(SGST- Other) - Primary Unit | | | | |
| Cash Ledger(SGST- Penalty) - Primary Unit | | | | |
| Central Tax A/c. (I/P) | | | | अब, नीचे स्क्रॉल कर के 🦳 📕 |
| Central Tax A/c. (O/P) | | | | |
| Cess A/c. (I/P) | | | | |
| Add Edit Delete Print Address Maste | er Filter Date For | mat Next | | Setup E-Mail Kasar Havala Account Audit Multi Ledger Print |

<u>Report \rightarrow Account Books \rightarrow Ledger</u>

| Report -> Account Books -> Ledger -> Account | it Ledger | | | 💌 🔀 |
|--|--------------------|---------|-------------|--|
| Account Ledger | | | | From 01/04/2018 To 31/03/2019 |
| Account Name | City Name | Opening | Closing | · |
| Central Tax A/c. (O/P) | | | | |
| Cess A/c. (I/P) | | | | |
| Cess A/c. (O/P) | | | | |
| Composition(CGST) Tax Exp. A/c | | | | |
| Composition(SGST) Tax Exp. A/c | | | | |
| GST Provisional A/c Primary Unit | | | 500.00 DB | |
| Integrated Tax A/c. (I/P) | | | | |
| Integrated Tax A/c. (O/P) | | | | |
| Interest Expense A/c.(Default) | | | | |
| Kasar A/c. | | | | |
| Late Fee Expense A/c.(Default) | | | | यहां ये जो इफेक्ट है उसमें RCM के लिए |
| Other Expense A/c.(Default) | | | | |
| Penalty Expense A/c.(Default) | | | | ।। ८ का दावा करना हा |
| Pramukh Industries | Rajkot | | | ITC पाप्त करने के लिए दमें ITC Increase |
| Profit & Loss A/c | | | | |
| Purchase A/c. (Composite) | | | | को एट्री दाखिल करनी होगी। |
| Purchase A/c. (GST) | | | | |
| Purchase A/c. (IGST) | | | | |
| Purchase A/c. (URD-RCM) | | | | |
| Round Off A/c | | | | |
| Sales A/c. (GST) | | | | |
| Sales A/c. (IGST) | | | | |
| Shivshakti Transport | Rajkot | | 10000.00 CR | |
| State/UT Tax A/c. (I/P) | | | | |
| State/UT Tax A/c. (O/P) | | | | |
| Add Edit Delete Print Address Maste | r Filter Date Form | at Next | | Setup E-Mail Kasar Havala Account Audit Multi Ledger Print |

<u>GST</u> \rightarrow GST Entry \rightarrow Journal Entry

| <u>M</u> aster <u>T</u> ransac | tion <u>G</u> ST | <u>R</u> eport | <u>U</u> tility | <u>S</u> etup | <u>E</u> xit | <u>W</u> indows |
|--------------------------------|---------------------|-----------------------|-----------------|---------------------|--------------|------------------|
| ະລາ ໂມ 🔽 | r 📻 G | <u>S</u> T Master | • | | | - |
| | s 🗉 🛛 G | ST Entry | • | <u>B</u> ank Pay | ment | |
| | B | CM Voucher | | <u>C</u> ash Pay | ment | |
| | G | ST Expense | - 1 | <u>U</u> tilizatior | n Entry | |
| | | | - | <u>J</u> ournal E | ntry | |
| | G G | ST R <u>e</u> port | | - | | - |
| | R | C <u>M</u> Report | • | | | |
| Sales Pur Invoice | c. Invoice <u>G</u> | ST Register | • | | | |
| | E | -Way <u>B</u> ill | | | GST Pro | ovisional A/c से |
| | G | ST <u>R</u> eturn | + | | करने के | लिए हमें Journal |
| | @ 🖌 🛛 | STR <u>I</u> ntegrity | · • | | Increas | e की एट्री दाखिल |
| | | ST A <u>u</u> dit | • | | | |
| Outstanding A/ | . Ledger | | | | | |

GST जर्नल एंट्री

| GST -> GST Entr | ry -> Journal Entry -> Add GST J | ournal | | | | | | × |
|-----------------|----------------------------------|--------|-------------|----------------|------|-------|-------|--------|
| Vou. Type | Journal | | Vou. Date | 19/07/2018 Thu | | | | |
| Туре | ITC Increase | | Vou No | | | | | |
| Sub Type | Opening | | Doc. No. | | | | | |
| | ITC Increase ITC Decrease | | Doc Date | / / | | | | |
| Cr/Db Accou | Tax Liability Increase | | | | Type | | Debit | Credit |
| | Tax Liability Decrease | | | | .,,, | | | |
| | | | | | | | | |
| | | туре н | ITC increas | se ।सलक्ट कर। | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | lotal | | |
| | | | | Delete | | | | |
| Balance | | | | | | | | |
| Narration | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | ОК | Print |
| | | | | | | | | |

GST जर्नल एंट्री

| GST -> GST Ent | ry -> Journal Entry -> Add GST J | Journal | | | | | | × |
|----------------|----------------------------------|----------------|---------------------------|--------------------------------------|------|-------|-------|--------|
| Vou. Type | Journal | | Vou. Date | 19/07/2018 Thu | | | | |
| Туре | ITC Increase | | Vou No | | | | | |
| Sub Type | RCM-URD ITC | | Doc. No. | | | | | |
| | Other | | Doc Date | / / | | | | |
| Cr/Db Accou | | | | | Type | | Debit | Credit |
| | | RCM ब में । | का दावा करने RCM-URD I | ो के लिए Sub Tyı TC सिलेक्ट करें। | pe | | | |
| | | | | | | | | |
| | | | | Delete | | Total | | |
| Balance | | | | | | | | |
| | | | | | | | | |
| Narration | | | | | | | | |
| | | | | | | | | |
| | | | | | | [| OK | Print |
| | | | | | | | | |

GST जर्नल एंट्री

| GST -> G | ST Enti | y -> Journal Entry -> Add G | ST Jo | urnal | | | | | X |
|----------------------|--------------------|--|-----------------------------|---|--|--|---------------------------|-----------|--------|
| Vou. Type | e | Journal | | Vou. Date | 19/07/2018 Thu | | | | |
| Туре | | ITC Increase | - | Vou No | |] | | | |
| Sub Type | | RCM-URD ITC | - | Doc. No. | | | | | |
| Reference | e No. | 01 | | Doc Date | / / | | | | |
| Cr/Db | Αссоι | unt Name | | | | Туре | | Debit | Credit |
| CR | GST P | rovisional A/c Primary Unit | | | | | | 0.00 | 500.00 |
| DB | Centra | al Tax A/c. (I/P) | | | | | | 250.00 | 0.00 |
| DB | State, | /UT Tax A/c. (I/P) | | 1 | | | | 250.00 | 0.00 |
| | "C A/c. दावा | entral Tax A/c. (I/ (I/P)" अकाउन्ट्स करने के लिए हमने Primary Unit" | P)" के स t "G सिल् | और "State/UT Tax गमने RCM से ITC का GST Provisional A/c – लेक्ट किया है। | | | | | E00.00 |
| Balance Narration | | | | Account के लि Journal | Ledger में अंतिम ए और ITC प्राप्त Entry (ITC Incre OK प्रेस करके से | न इफेक्ट्र करने के ease ent व करें। | त जांचने लिए ry) को | <u>OK</u> | Print |

$GST \rightarrow GST Report$

| GST -> GST Report -> GST Summary Report | | | | | | | | | | A |
|---|----------------|-------------|-------------------------|----------------|---------------|----------|------------|-----------|---------------|------------------------|
| | | | | Determ | Deviad 2.1 | | E | | To a | |
| | | | | Ketum | Period July | • | From 0 | 1/0//2018 | 10 31 | /0//2018 |
| GSTR Grouping | Taxable Amount | Central Tax | State/UT Tax | Integrated Tay | टताचा के१ | । तेचा | गतं । म | | | г під) 1 |
| Details Of Outward Supply | | | | X | हपाला, भर | | ९५ गर | | ase yn | |
| Opening | | | | | दाखिल व | करने के | बाद, ह | ਸ GST | रिपोर्ट | में 📙 |
| B2CS(NRCM) | 10000.00 | 250.00 | 250.00 | | "Dotaile | s of Inv | ard Si | unnly" | में उम | की 📗 |
| Total | 10000.00 | 250.00 | 250.00 | | Details | | | ihhià | а <u>Э</u> кі | ฯก |
| Details Of Inward Supply | | | | | | इफेक्ट | देख स | कते है। | | |
| Opening | | | | | | | | | | |
| B2BUR | | | | | | | | | | |
| ITC Increase | | 250.00 | 250.00 | | | | | | | |
| Total | | 250.00 | 250.00 | | | | | | | |
| Cash Ledger | | | | | | | | | | |
| Tax Credit | | 250.00 | 250.00 | | | | | | | |
| Total | | 250.00 | 250.00 | | | | | | | |
| Utilization | | | | | | | | | | |
| From Cash Ledger(CGST) | | 250.00 | | | | | | | | |
| From Cash Ledger(SGST) | | | 250.00 | | | | | | | |
| Total | | 250.00 | 250.00 | | | | | | | |
| Net Position After Utilization (Offset Liability) | | | | | | • | | | | |
| Total Tax Liablity | | 250.00 | 250.00 | | Clos | ing म, | हम ॥ | C | | |
| ITC Utilization | | | | | . अमार | उंट देख | सकते हैं | है। | | |
| Cash Ledger Utilization | | 250.00 | 250.00 | | | | | | | |
| Total | | | | | | | | | | |
| Closing | | | | | | | | | | |
| ITC | | 250.00 | 250.00 | | | | | | | |
| Tax Payable | | | | | | | | | | |
| Cash Ledger | | | | | | <u> </u> | | | | |
| Print Date Month | | | Tax Liability Integrity | ITC Integrity | GST Payment A | ssistant | GST Data F | reeze Hav | /ala GST | -Reposting |

<u>Report \rightarrow Account Books \rightarrow Ledger</u>

| Report -> Account Books -> Ledger -> Account Ledger | | | | |
|---|---------------------|---------------------------------------|----------------|--|
| Account Ledger | | | | From 01/04/2018 To 31/03/2019 |
| Account Name | City Name | Opening | Closing | ▲ |
| Central Tax A/c. (I/P) | | | 250.00 DB | |
| Central Tax A/c. (O/P) | | | | |
| Cess A/c. (I/P) | | | | |
| Cess A/c. (O/P) | | | | |
| Composition(CGST) Tax Exp. A/c | | | | |
| Composition(SGST) Tax Exp. A/c | | | | |
| GST Provisional A/c Primary Unit | | | | |
| Integrated Tax A/c. (I/P) | | | | |
| Integrated Tax A/c. (O/P) | | | | |
| Interest Expense A/c.(Default) | | | "Control Toy | |
| Kasar A/c. | यहा प हम अ | काउट अंजरम | Central Tax | हम यह ITC को Tax Liability के खिलाफ |
| Late Fee Expense A/c.(Default) | A/c. (I/P)" ਤੇ | रे "State/U | Г Tax (I/P)"के | |
| Other Expense A/c.(Default) | | · · · · · · · · · · · · · · · · · · · | | ्रिस्तेमाल कर सकते है (RCM के सिवा)। |
| Penalty Expense A/c.(Default) | ि लिए ITC | इफेक्ट्स देख | सकते है। | |
| Pramukh Industries | Rajkut | | | |
| Profit & Loss A/c | | | | |
| Purchase A/c. (Composite) | | | | इस तरह स GST ट्रासपाट खंच का दाखिल |
| Purchase A/c. (GST) | | | | कर सकते है और इस अनरजिस्टई टांसपोर्टर |
| Purchase A/c. (IGST) | | | | |
| Purchase A/c. (URD-RCM) | | | | के लिए RCM अंतर्गत GST 5% का |
| Round Off A/c | | | | भगनान काना ग्रेगा। |
| Sales A/c. (GST) | | | | קיורווס שאיסו לפיוון |
| Sales A/c. (IGST) | | | | |
| Shivshakti Transport | Rajkot 🖌 | | 10000.00 CR | |
| State/UT Tax A/c. (I/P) | | | 250.00 DB | · · · · · · · · · · · · · · · · · · · |
| Add Edit Delete Print Address Maste | r Filter Date Forma | t Next | | Setup E-Mail Kasar Havala Account Audit Multi Ledger Print |

31

ट्रांसपोर्टर GST रजिस्टर्ड हो तब...

- जब ट्रांसपोर्टर कंपनी के पास GSTIN है (रजिस्टर्ड ट्रांसपोर्टर) और यदि वो माल के ट्रांसपोर्ट के लिए इन्वॉइस (GST 12% से) जनरेट करते हैं तो RCM अंतर्गत पार्टी GST का भुगतान करने के लिए उत्तरदायी नहीं है।
- इस मामले में, हमें मिरेकल में नॉर्मल (सामान्य) तरीके से एन्ट्री करनी रहेगी (नॉर्मल GST खर्च एन्ट्री)। इसलिए हम नॉर्मल एन्ट्री के अनुसार आईटीसी का दावा करने के योग्य हैं।



hank you.

Prepared By RKIT Software Pvt Ltd-Rajkot