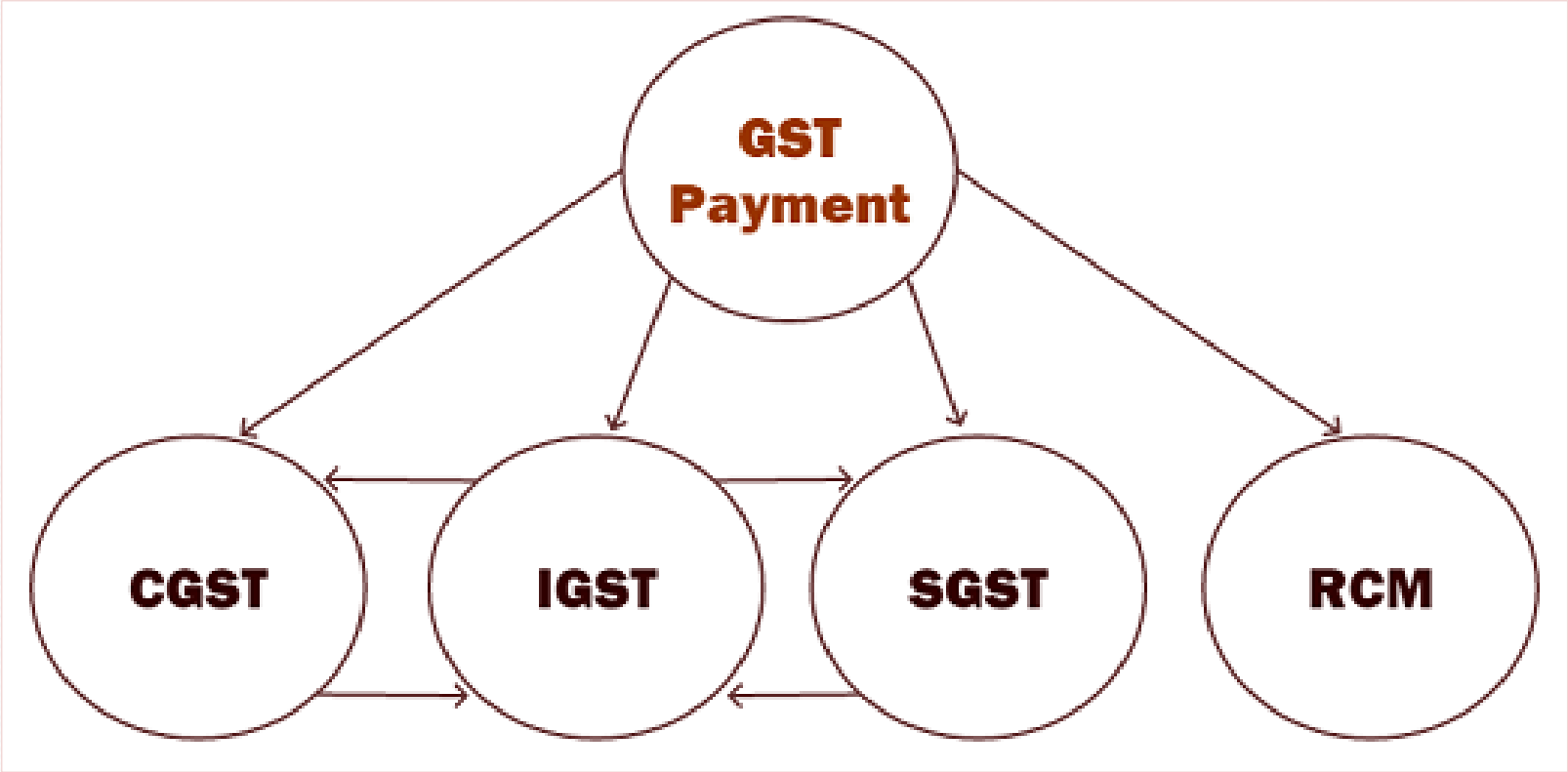
मिरेकल में GST पेमेंट असिस्टेंट की फेसिलिटी

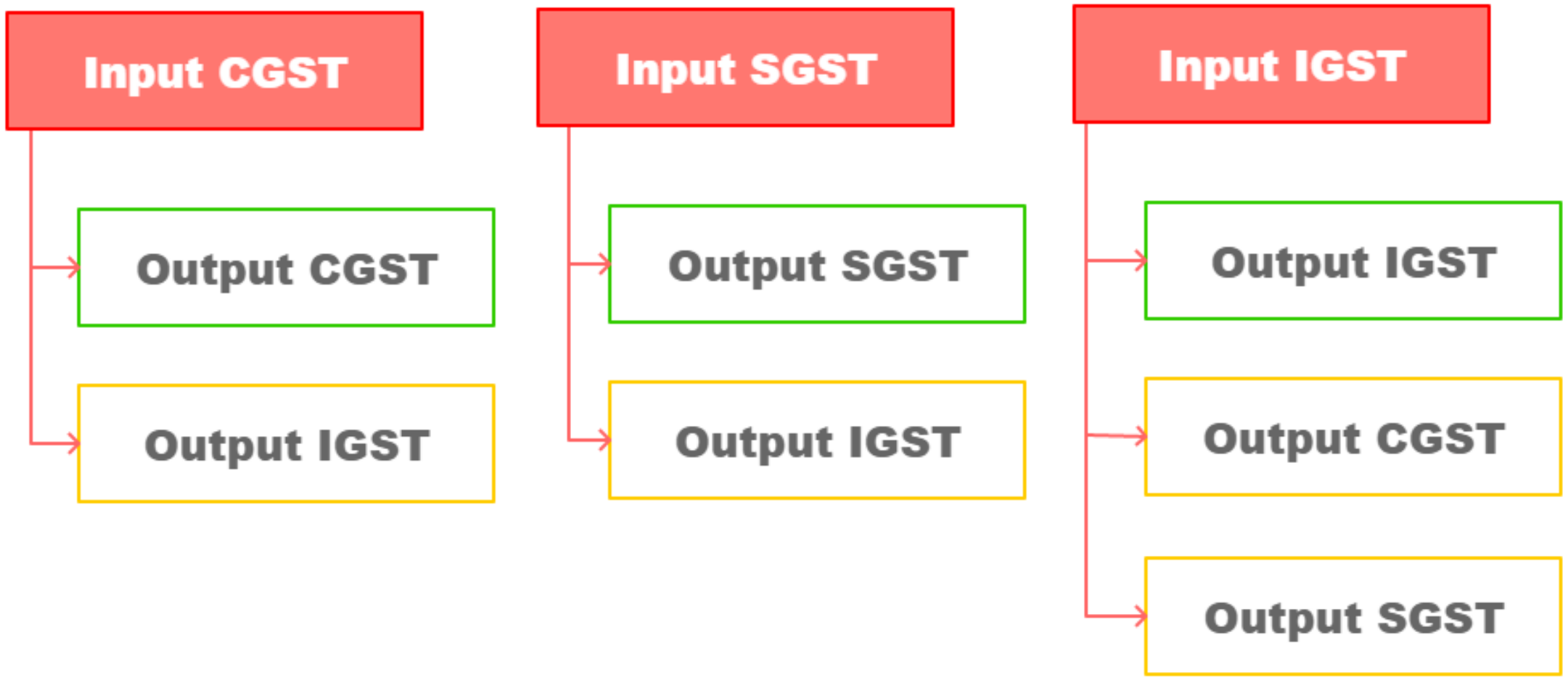
(GST यूटिलाइजेशन & हवाला)



‘GST पेमेंट असिस्टेंट’ की फेसिलिटी के बारे में

- मिरेकलमें “GST Payment Assistant” की फेसिलिटी दी गई है जिससे हम ITC के सामने टेक्स लाइबिलिटी का यूटिलाइजेशन, RCM अमाउंट और दूसरे पेमेंट (पेनल्टी, लेट फी) की गणना चेक कर सकते है।
- इस सुविधा से GST भुगतान की गणना आसान हो जाएगी।
- हमें GST मैन्युअल रूप से गणना करने की आवश्यकता नहीं रहेगी, इस विकल्प से “GST यूटिलाइजेशन मैकेनिज्म” अनुसार गणना हो जाएगी और हमें जितना GST भुगतान करना है वो राशि मिल जाएगी।
- GST अमाउंट चेक करने के बाद, हमें केवल “Havala” (यूटिलाइजेशन एन्ट्री) में कॅश लेजर में अमाउंट की एन्ट्री करनी होगी ।
- सबसे पहले, हम ITC यूटिलाइजेशन का चार्ट देखेंगे।

Utilization of Input Tax Credit (ITC)



इस डोक्युमेंट में शामिल टोपिक्स

- इस डोक्युमेंट में, हम नीचे दिए गए टोपिक्स देखेंगे:
  - GST Report → GST Payment Assistant (उदाहरण के साथ) ।
  - Havala इन्सर्ट करे (Utilization entry)।
  - Cash Ledger में एन्ट्री करे ।
- हम GST पेमेंट असिस्टेंट के लिए 4 – उदाहरण देखेंगे :
  - Ex.1: हमने की हुई Purchase, Sales & GST Exp. (RCM) की एन्ट्री के अनुसार कुल GST/IGST/URD:
  - Ex.2: कुछ अमाउंट केश लेजर (Cash Ledger) में इन्सर्ट किया है ।
  - Ex.3: लेट फी(Late Fee) या पेनल्टी के केस में ।
  - Ex.4: ITC Opening हो तब ।

उदाहरण - 1

- Purchase, Sales & GST Expense (RCM) की एन्ट्री के अनुसार कुल GST/IGST/URD:

  - GST on Outward Supply (Sales Invoice):

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

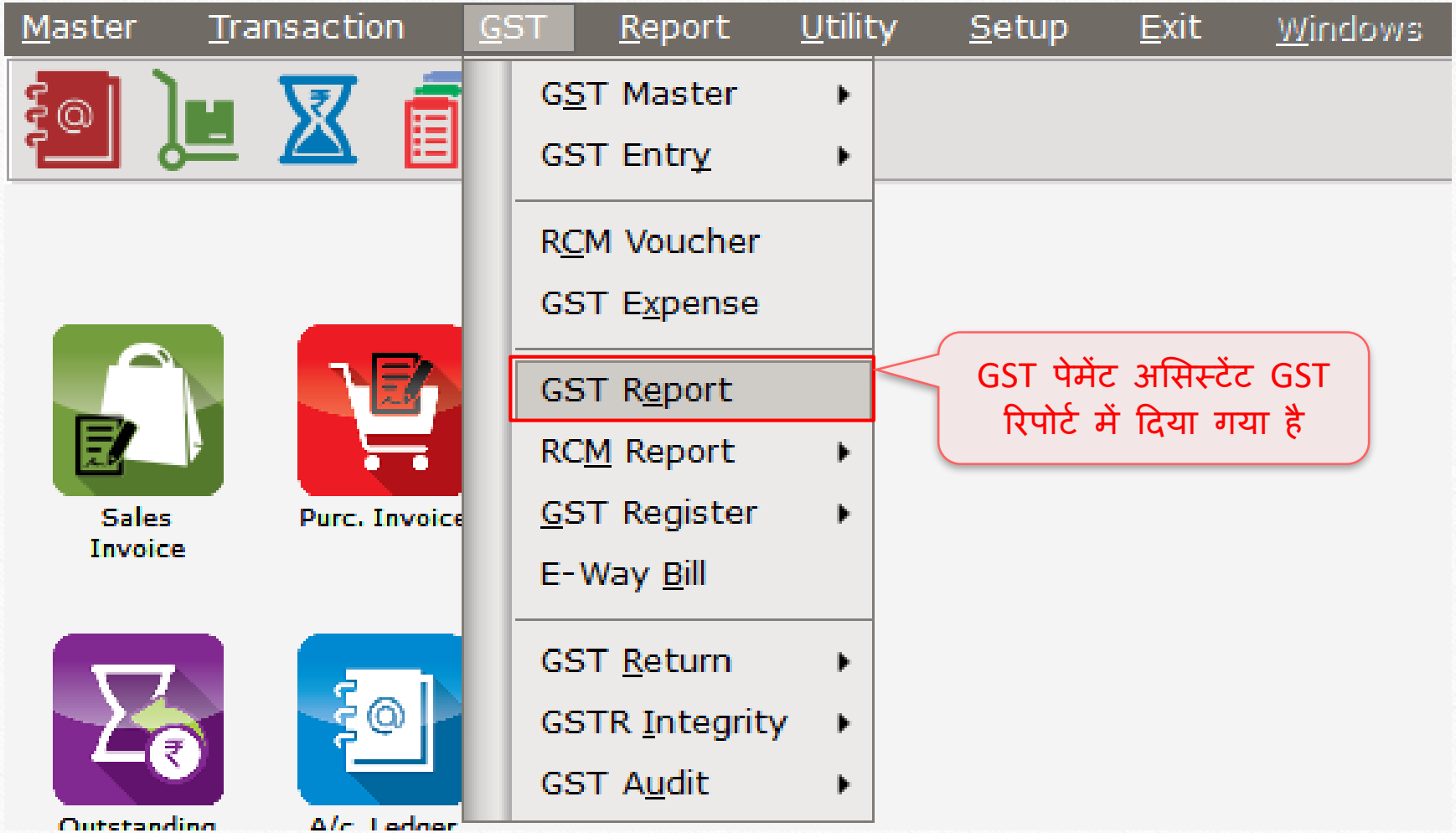
  - GST for Inward Supply (Purchase Invoice):

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

  - RCM-URD (Reverse Charge):

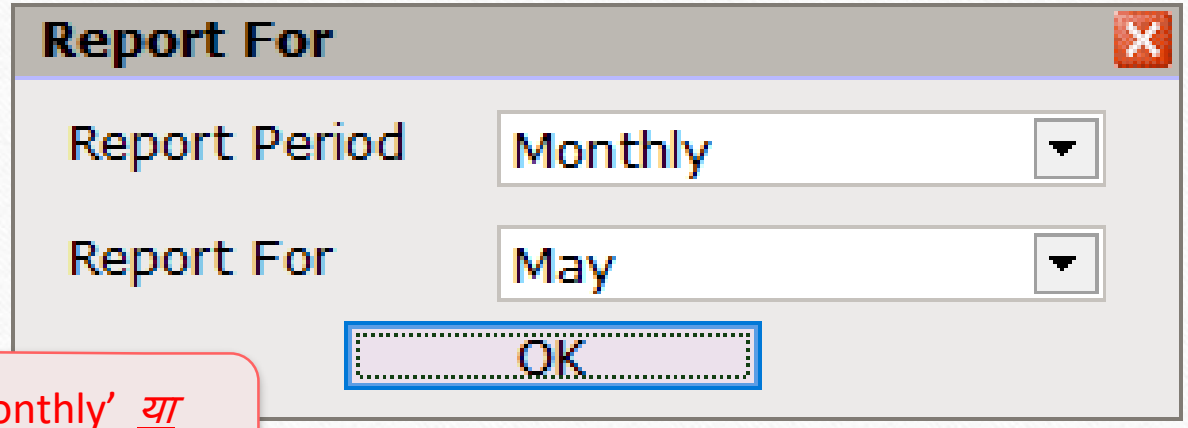
    → CGST: 450 ₹ + SGST: 450 ₹

GST रिपोर्ट



GST पेमेंट असिस्टेंट GST रिपोर्ट में दिया गया है

अवधि (पिरीयड) और महीना सिलेक्ट करें



Report Period: 'Monthly' *या* 'Quarterly' और महीना सिलेक्ट करें।

GST Summary Report

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 Liablity		1000.00	1000.00	550.00
ITC Utilization				
Cash Ledger Utilization				
Total		**1000.00**	**1000.00**	**550.00**
Closing				
ITC		400.00	400.00	250.00
Tax Payable		1000.00	1000.00	550.00
Cash Ledger				
Total				

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

ये GST Summary Report है।

हम GST विभाग अनुसार Summary Report देख सकते है।

अब, **GST Payment Assistant** बटन पर क्लिक करें *या* शार्टकट की: "Ctrl + G" प्रेस करें।

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

यहां हम GST गणना के 3-टेबल देख सकते है:

- 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-Reposting

GST Payment Assistant

Other than Reverse Charge

	Tax Payable	Central Tax	State/UT Tax	Integrated Tax	Available Cash	Tax Paid(Cash)
Central Tax	550.00	400.00	0.00	0.00	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

यहां, Purchase, Sales और GST Exp. (RCM) में किये गए Transaction (लेनदेन) के अनुसार **Tax Paid** का अंतिम अमाउंट जाँच सकते है।

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

"Other than Rev. Charge" के लिए GST गणना

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

ITC यूटिलाइजेशन मैकेनिज्म के अनुसार (पेज नं.3 देखे):

Tax Payable – Central Tax = Tax Paid

जैसे, CGST के लिए : 550 – 400 = 150

यह गणना SGST और IGST के लिए भी समान रहेगी।

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

"Reverse Charge" के लिए GST गणना

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 अमाउंट का पेमेंट **Cash Ledger** द्वारा ही किया जाएगा।

ITC के खिलाफ उसे समायोजित (Adjust) नहीं किया जा सकता।

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

‘Havala’ इन्सर्ट करें

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 आदि जैसे अन्य पेमेंट इन्सर्ट करें।
हमें पेमेंट के लिए Cash Ledger में इन्सर्ट करना होगा।

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

Havala

अब, “Utilization” के लिए **Havala** बटन पर क्लिक करें।

हवाला (यूटिलाइजेशन एन्ट्री)

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

Vou. Type: Utilization Entry
Period of Utilization: MAY - 2018
Vou. Date: 11/06/2018 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 के खिलाफ समायोजित (Adjusted) ITC red बॉक्स में दिखाया गया है।

Cash ledger में जो अमाउंट इन्सर्ट करनी रहेगी उसे blue बॉक्स में दिखाया गया है।

Balance **400.00 DB**

Narration

यूटिलाइजेशन एन्ट्री को सेव करने के लिए **OK** प्रेस करें।

यह एन्ट्री GST → GST Entry → **Utilization Entry** में सेव हो जाएगी।

OK Print

Havala (Utilization Entry) के बाद GST Summary Report

GST -> GST Report -> GST Summary Report

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

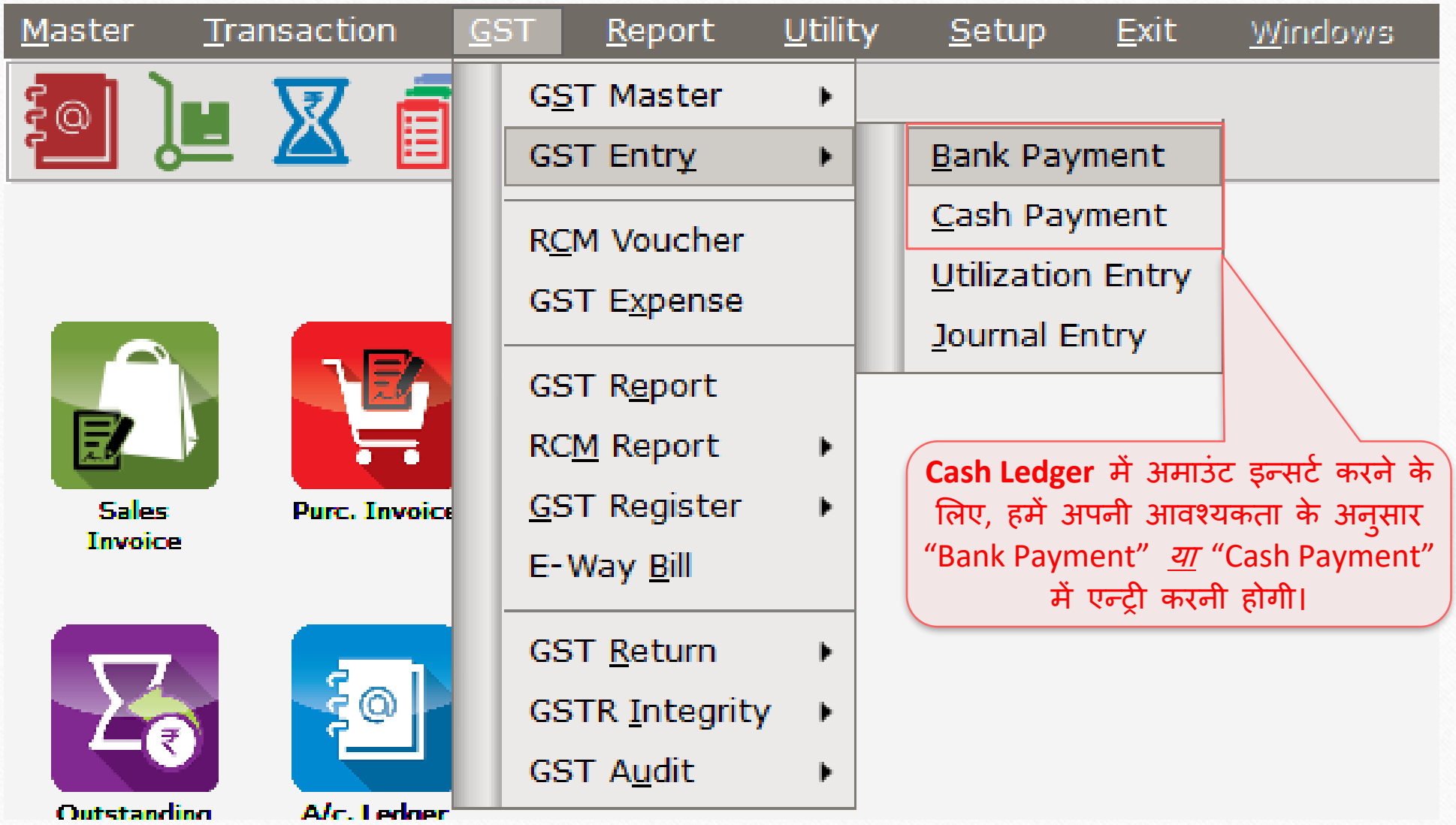
GSTR Grouping	Taxable Amount	Central Tax	State/UT Tax	Integrated Tax
Details Of Inward Supply				
Opening				
B2B	14000.00	400.00	400.00	250.00
Total	**14000.00**	**400.00**	**400.00**	**250.00**
Cash Ledger				
Tax Opening				
Total				
Utilization				
From ITC(IGST)				250.00
From ITC(CGST)		400.00		
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 Liablity		1000.00	1000.00	550.00
ITC Utilization		400.00	400.00	250.00
Cash Ledger Utilization		600.00	600.00	300.00
Total				
Closing				
ITC				
Tax Payable				
Cash Ledger		-600.00	-600.00	-300.00
Total				

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

यहां हम देख सकते हैं कि GST अमाउंट का यूटिलाइजेशन कैसे किआ गया है।

Closing में, अमाउंट – (negative) साइन में है क्योंकि हमने अभी तक **Cash Ledger** में अमाउंट इन्सर्ट नहीं किया है।

"Cash Ledger" में payable अमाउंट इन्सर्ट करें



Cash Ledger में अमाउंट इन्सर्ट करने के लिए, हमें अपनी आवश्यकता के अनुसार "Bank Payment" *या* "Cash Payment" में एन्ट्री करनी होगी।

GST बैंक पेमेंट

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

Payment Detail

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

Narration | Bank Amount: 0.00

OK | Print

जिस महीनें के लिए Utilization चाहते हैं उस महिने को सिलेक्ट करना ज़रूरी है।

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

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

Payment Detail

	Tax	Interest	Penalty	Fees	Other	Total
Central Tax	600.00	0.00	0.00	0.00	0.00	600.00
State/UT Tax	600.00	0.00	0.00	0.00	0.00	600.00
Integrated Tax	300.00	0.00	0.00	0.00	0.00	300.00
Total	1500.00	0.00	0.00	0.00	0.00	1500.00

Narration | k Amount 1500.00

OK | Print

यहां हमने "Bank Payment" में **GST payable** अमाउंट इन्सर्ट की है।

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

बैंक पेमेंट के बाद GST Summary Report

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 Liablity		1000.00	1000.00	550.00
ITC Utilization		400.00	400.00	250.00
Cash Ledger Utilization		600.00	600.00	300.00
Total				
Closing				
ITC				
Tax Payable				
Cash Ledger				
Total				

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

"Bank Payment" द्वारा **Cash Ledger** में अमाउंट दाखिल करने के बाद, **Closing** में उसकी इफेक्ट **Nil** हो जाएगी।

उदाहरण - 2

- मान लीजिए, हमने पहले ही **Bank/Cash Payment** में अमाउंट दाखिल की है:
  - पहले ही "Cash Ledger" में दाखिल की गई अमाउंट:

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

- उदाहरण-1 के अनुसार ट्रान्जेक्शन :
  - 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

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

Payment Detail

	Tax	Interest	Penalty	Fees	Other	Total
Central Tax	600.00	0.00	0.00	0.00	0.00	600.00
State/UT Tax	600.00	0.00	0.00	0.00	0.00	600.00
Integrated Tax	300.00	0.00	0.00	0.00	0.00	300.00
Total	1500.00	0.00	0.00	0.00	0.00	1500.00

Narration
Bank Amount 1500.00

OK Print

हमने **Bank Payment** द्वारा "Cash Ledger" में अमाउंट इन्सर्ट की है।

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

बैंक पेमेंट के बाद GST Summary Report

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 Liablity		1000.00	1000.00	550.00
ITC Utilization		400.00	400.00	250.00
Cash Ledger Utilization		600.00	600.00	300.00
Total				
Closing				
ITC				
Tax Payable				
Cash Ledger				
Total				

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

हम **Cash Ledger** में, **Bank Payment** द्वारा इन्सर्ट की गई अमाउंट देख सकते है।

बैंक पेमेंट के बाद GST पेमेंट असिस्टेंट

GST Payment Assistant

Other than Reverse Charge

	Tax Payable	Central Tax	State/UT Tax	Integrated Tax	Available Cash	Tax Paid(Cash)
Central Tax	550.00	400.00	0.00	0.00	600.00	150.00
State/UT Tax	550.00	0.00	400.00	0.00	600.00	150.00
Integrated Tax	550.00	0.00	0.00	250.00	300.00	300.00

Reverse Charge

	Tax Payable	Tax Paid(Cash)
Central Tax	450.00	450.00
State/UT Tax	450.00	450.00
Integrated Tax	0.00	0.00

Other

	Interest		Penalty		Late Fee		Other	
	Available Cash	Cash Payment	Available Cash	Cash Payment	Available Cash	Cash Payment	Available Cash	Cash Payment
Central Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State/UT Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Integrated Tax	0.00	0.00	0.00	0.00	0.00			0.00

Havala

यहां हम बैंक पेमेंट (Cash Ledger) में इन्सर्ट किये गए **Available Cash** देख सकते है।

इसलिए **Havala** (Uti. Entry) करने के बाद, यह Tax Payable अमाउंट के खिलाफ समायोजित (Adjust) होगी।

- मान लीजिए, हमें **Late Fees** की अमाउंट पे करनी है:
  - Late Fees अमाउंट :

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

- उदाहरण-1 के अनुसार ट्रान्जेक्शन:
  - 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

अगर हमें **Late Fees** जैसी अन्य अमाउंट पे करनी है, तो यहां वो अमाउंट इन्सर्ट करनी आवश्यक है।

CGST के लिए 25 ₹ और SGST के लिए 25 ₹ और IGST के लिए 50 ₹ दाखिल किए है।

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

अब, “Utilization” के लिए **Havala** बटन पर क्लिक करें।

हवाला (यूटिलाइजेशन एन्ट्री)

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

Vou. Type: Utilization Entry
Period of Utilization: MAY - 2018
Vou. Date: 11/06/2018 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

OK Print

Utilization Entry में, हम CGST, SGST & IGST के लिए **Late Fees** की एन्ट्री देख सकते है।

Late Fees की अमाउंट इन्सर्ट करें

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

OK Print

यहाँ पे, हमने "Bank Payment" द्वारा **Late Fees** की अमाउंट इन्सर्ट की है।

Late Fees की अमाउंट इन्सर्ट करने के बाद GST Summary Report

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 Liablity		1000.00	1000.00	550.00
ITC Utilization		400.00	400.00	250.00
Cash Ledger Utilization		600.00	600.00	300.00
Total				
Closing				
ITC				
Tax Payable				
Cash Ledger				
Late Fee				
Total				

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

"GST Summary Report" में, **Late Fees, Penalty** आदि के लिए एन्ट्री अलग से दिखाई जाएगी।

यह अमाउंट का यूटिलाइजेशन Cash Ledger के खिलाफ ही होगा।

उदाहरण - 4

- मान लीजिए, पिछले Utilization के अनुसार हमारे पास **ITC Opening** है:
  - ITC Opening:

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

- हमने की हुई Purchase, Sales & GST Exp. (RCM) की एन्ट्री के अनुसार कुल 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 Summary Report – ITC Opening

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 Liablity		1365.00	1365.00	550
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				

पहले के यूटिलाइजेशन के अनुसार, हमारे पास कुछ **ITC Opening** है, जो Tax Payable Amt. के खिलाफ यूटीलाइज्ड होगी।

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

GST Payment Assistant

Other than Reverse Charge

	Tax Payable	Central Tax	State/UT Tax	Integrated Tax	Available Cash	Tax Paid(Cash)
Central Tax	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. के खिलाफ यूटीलाइज्ड होगी और समायोजित (adjust) होगी।

यदि Utilization के बाद भी ITC रहती है, तो RCM Amt. के खिलाफ समायोजित (adjust) नहीं होगी।

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

Havala (Utilization Entry) के बाद GST Summary Report

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 Liablity		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) के बाद, हमें Cash Ledger द्वारा शेष GST अमाउंट पे करना होगा।

इस तरह से हम Havala (Utilization) इन्सर्ट कर सकते है, और GST Payment Assistant की मदद से GST अमाउंट की गणना और भुगतान कर सकते है।

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