



<b>Date</b>	<b>Particulars</b>	<b>L.F.</b>	<b>Debit Amount (₹)</b>	<b>Credit Amount (₹)</b>
	(i) Purchases A/c Input CGST A/c Input SGST A/c To Bank A/c (Purchased goods via cheque recorded Input CGST & SGST)	Dr. Dr. Dr.	2,00,000 12,000 12,000	2,24,000
	(ii) Devki Nandan & Sons To Sales A/c To Output CGST A/c To Output SGST A/c (Sold goods to Devki Nandan & Sons charging CGST & SGST)	Dr.	1,79,200	1,60,000 9,600 9,600
	(iii) Purchases A/c Input CGST A/c Input SGST A/c To Sundry Creditors A/c (Purchased goods on credit recorded Input CGST & SGST)	Dr. Dr. Dr.	50,000 3,000 3,000	56,000
	(iv) Printing & Stationery A/c Input CGST A/c Input SGST A/c To Cash/Bank A/c (Purchased Printing & Stationery recorded Input CGST & SGST)	Dr. Dr. Dr.	4,000 240 240	4,480



Date	Particulars	L.F.	Debit Amount (₹)	Credit Amount (₹)
	(v) Cash/Bank A/c To Commission Received A/c To Output CGST A/c To Output SGST A/c (Received commission and charged CGST & SGST)	Dr.	5,600	5,000 300 300
	(vi) Output CGST A/c To Input CGST A/c (Input CGST set-off with Output CGST)	Dr.	9,900	9,900
	Output SGST A/c To Input SGST A/c (Input SGST set-off with Output SGST)	Dr.	9,900	9,900

**Working Note**

Particulars	CGST (₹)	SGST (₹)
Output GST	(9,900)	(9,900)
Input GST Set off	15,240	15,240
<b>Balance</b>	<b>5,340</b>	<b>5,340</b>
	<b>Recoverable</b>	<b>Recoverable</b>