



<b>Date</b>	<b>Particulars</b>	<b>L.F.</b>	<b>Debit Amount (₹)</b>	<b>Credit Amount (₹)</b>
	(i) Purchases A/c Input IGST A/c To Suryakant (Purchased goods from Suryakant recorded Input IGST)	Dr. Dr.	2,00,000 36,000	2,36,000
	(ii) Bank A/c To Sales A/c To Output IGST A/c (Sold goods via cheque charging IGST)	Dr.	1,77,000	1,50,000 27,000
	(iii) Sundry Debtors A/c To Sales A/c To Output CGST A/c To Output SGST A/c (Sold goods on credit charging CGST & SGST)	Dr.	2,95,000	2,50,000 22,500 22,500
	(iv) Insurance Premium A/c Input CGST A/c Input SGST A/c To Bank A/c (Paid Insurance premium paying cheque recorded Input CGST & SGST)	Dr. Dr. Dr.	20,000 1,800 1,800	23,600



Date	Particulars	L.F.	Debit Amount (₹)	Credit Amount (₹)
	(v) Furniture A/c Input CGST A/c Input SGST A/c To Bank A/c (Purchased Furniture paying cheque recorded Input CGST & SGST)	Dr. Dr. Dr.	60,000 5,400 5,400	70,800
	(vi) Output IGST A/c To Input IGST A/c (Input IGST set-off against Output IGST)	Dr.	27,000	27,000
	Output CGST A/c To Input IGST A/c (Input IGST set-off against Output CGST)	Dr.	9,000	9,000
	Output CGST A/c To Input CGST A/c (Input CGST set-off against Output CGST)	Dr.	7,200	7,200
	Output SGST A/c To Input SGST A/c (Input SGST set-off against Output SGST)	Dr.	7,200	7,200
	Output CGST A/c To Bank A/c (Output CGST deposited)	Dr.	6,300	6,300



Date	Particulars	L.F.	Debit Amount (₹)	Credit Amount (₹)
	Output SGST A/c To Bank A/c (Output SGST deposited)	Dr.	15,300	15,300

**Working Note**

Particulars	IGST (₹)	CGST (₹)	SGST (₹)
Output GST	(27,000)	(22,500)	(22,500)
Input IGST Set off	36,000		
<b>Balance</b>	<b>9,000</b>	<b>(22,500)</b>	<b>(22,500)</b>
Input IGST Set off against Output CGST	(9,000)	9,000	
<b>Balance</b>	<b>-</b>	<b>(13,500)</b>	<b>(22,500)</b>
Input GST Set off	-	7,200	7,200
<b>Balance</b>	<b>-</b>	<b>(6,300)</b>	<b>(15,300)</b>
		<b>Payable</b>	<b>Payable</b>