



<b>Date</b>	<b>Particulars</b>	<b>L.F.</b>	<b>Debit Amount (₹)</b>	<b>Credit Amount (₹)</b>
2023 Mar 05	Purchases A/c Input IGST A/c To Virender Yadav (Patna, Bihar) (Purchased goods from Virender Yadav recorded Input IGST)	Dr. Dr.	2,50,000 30,000	2,80,000
Mar 12	Pratap Sinha (Ranchi, Jharkhand) To Sales A/c (60,000x150%) To Output IGST A/c (Sold goods to Pratap Sinha charging IGST)	Dr.	1,00,800	90,000 10,800
Mar 14	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.	70,000 4,200 4,200	78,400
Mar 18	Bank A/c To Sales A/c (2,25,000x4/3*90%) To Output CGST A/c To Output SGST A/c (Sold goods via cheque charging CGST & SGST)	Dr.	3,02,400	2,70,000 16,200 16,200



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Mar 20	Rent A/c Dr. Input CGST A/c Dr. Input SGST A/c Dr. To Bank A/c (Paid Rent paying cheque recorded Input CGST & SGST)		25,000 1,500 1,500	28,000
Mar 31	Output IGST A/c Dr. To Input IGST A/c (Input IGST set-off against Output IGST)		10,800	10,800
Mar 31	Output CGST A/c Dr. To Input IGST A/c (Input IGST set-off against Output CGST)		16,200	16,200
Mar 31	Output SGST A/c Dr. To Input IGST A/c (Input IGST set-off against Output SGST)		3,000	3,000
Mar 31	Output SGST A/c Dr. To Input SGST A/c (Input SGST set-off against Output SGST)		5,700	5,700
Mar 31	Output SGST A/c Dr. To Bank A/c (Output SGST deposited)		7,500	7,500



**Working Note**

Particulars	IGST (₹)	CGST (₹)	SGST (₹)
Output GST	(10,800)	(16,200)	(16,200)
Input IGST Set off	30,000	-	-
<b>Balance</b>	<b>19,200</b>	<b>(16,200)</b>	<b>(16,200)</b>
Input IGST Set off against Output CGST/SGST	(19,200)	16,200	3,000
<b>Balance</b>	-	-	<b>(13,200)</b>
Input GST Set off	-	5,700	5,700
<b>Balance</b>	-	<b>5,700</b>	<b>(7,500)</b>
		<b>Recoverable</b>	<b>Payable</b>

