



<b>Date</b>	<b>Particulars</b>	<b>L.F.</b>	<b>Debit Amount (₹)</b>	<b>Credit Amount (₹)</b>
I	Purchases A/c Dr. Input IGST A/c Dr. To Karunakaran (Chennai) (Purchased goods from Karunakaran recorded Input IGST)		1,00,000 18,000	1,18,000
II	Ganeshan Dr. To Sales A/c To Output CGST A/c To Output SGST A/c (Sold goods to Ganeshan charging CGST & SGST)		1,68,000	1,50,000 9,000 9,000
III	S. Nair (Kerala) Dr. To Sales A/c To Output IGST A/c (Sold goods to S. Nair charging IGST)		3,06,800	2,60,000 46,800
IV	Machinery A/c Dr. Input CGST A/c Dr. Input SGST A/c Dr. To Bank A/c (Purchased machinery via cheque recorded Input CGST & SGST)		80,000 7,200 7,200	94,400



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V	Rent A/c Input CGST A/c Input SGST A/c To Bank A/c (Paid rent via cheque recorded Input CGST & SGST)	Dr. Dr. Dr.	30,000 1,800 1,800	33,600
VI	Purchases A/c Input CGST A/c Input SGST A/c To Ram Mohan Rai (Bengaluru) (Purchased goods from Ram Mohan Rai recorded Input CGST & SGST)	Dr. Dr. Dr.	2,00,000 12,000 12,000	2,24,000
VII	Insurance Premium A/c Input CGST A/c Input SGST A/c To Bank A/c (Paid Insurance premium via cheque recorded Input CGST & SGST)	Dr. Dr. Dr.	10,000 900 900	11,800
VIII	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.	23,600	20,000 1,800 1,800



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IX	Output IGST A/c Dr. To Input IGST A/c (Input IGST set-off against Output IGST)		18,000	18,000
	Output CGST A/c Dr. To Input CGST A/c (Input CGST set-off against Output CGST)		10,800	10,800
	Output SGST A/c Dr. To Input SGST A/c (Input SGST set-off against Output SGST)		10,800	10,800
	Output IGST A/c Dr. To Input CGST A/c To Input SGST A/c (Input CGST & Input SGST set-off against Output IGST)		22,200	11,100 11,100
	Output IGST A/c Dr. To Bank A/c (Output IGST deposited)		6,600	6,600



**Working Note**

Particulars	IGST (₹)	CGST (₹)	SGST (₹)
Output GST	(46,800)	(10,800)	(10,800)
Input IGST Set off	18,000	-	-
<b>Balance</b>	<b>(28,800)</b>	<b>(10,800)</b>	<b>(10,800)</b>
Input CGST/SGST Set off against Output CGST/SGST		21,900	21,900
<b>Balance</b>	<b>(28,800)</b>	<b>11,100</b>	<b>11,100</b>
Input CGST/SGST Set off against Output IGST	22,200	(11,100)	(11,100)
<b>Balance</b>	<b>(6,600)</b>	-	-
	<b>Payable</b>		

