



Particulars	IGST (₹)	CGST (₹)	SGST (₹)
Output GST	(5,00,000)	(1,50,000)	(1,50,000)
Less: Set-off of Input IGST	6,00,000	-	-
<b>Balance</b>	<b>1,00,000</b>	<b>(1,50,000)</b>	<b>(1,50,000)</b>
Less: Set-off of Input IGST against Output CGST	(1,00,000)	1,00,000	-
<b>Balance</b>	-	<b>(50,000)</b>	<b>(1,50,000)</b>
Set-off of Input CGST/SGST against Output CGST/SGST	-	2,00,000	2,00,000
<b>Balance</b>	-	<b>1,50,000</b>	<b>50,000</b>
		<b>Receivable</b>	<b>Receivable</b>





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<b>Date</b>	<b>Particulars</b>	<b>L.F.</b>	<b>Debit Amount (₹)</b>	<b>Credit Amount (₹)</b>
2024 Mar 31	Output IGST A/c To Input IGST A/c (Input IGST set off against Output IGST)	Dr.	5,00,000	5,00,000
Mar 31	Output CGST A/c To Input IGST A/c (Balance of Input IGST set off against Output CGST)	Dr.	1,00,000	1,00,000
Mar 31	Output CGST A/c To Input CGST A/c (Balance of Output CGST set off against Input CGST)	Dr.	50,000	50,000
Mar 31	Output SGST A/c To Input SGST A/c (Output SGST set off against Input SGST)	Dr.	1,50,000	1,50,000