



Particulars	IGST (₹)	CGST (₹)	SGST (₹)
Output GST	(4,00,000)	(1,50,000)	(1,50,000)
Less: Set-off of Input IGST	2,50,000	-	-
Balance	(1,50,000)	(1,50,000)	(1,50,000)
Less: Set-off of Input CGST and Input SGST	-	2,00,000	2,00,000
Balance	(1,50,000)	50,000	50,000
Set-off of Input CGST and Input SGST against Output IGST	1,00,000	(50,000)	(50,000)
Balance	(50,000)	-	-
	Payable		



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Date	Particulars	L.F.	Debit Amount (₹)	Credit Amount (₹)
2024 Mar 31	Output IGST A/c To Input IGST A/c (Input IGST set off against Output IGST)	Dr.	2,50,000	2,50,000
Mar 31	Output CGST A/c To Input CGST A/c (Input CGST set off against Output CGST)	Dr.	1,50,000	1,50,000
Mar 31	Output SGST A/c To Input SGST A/c (Input SGST set off against Output SGST)	Dr.	1,50,000	1,50,000
Mar 31	Output IGST A/c To Input CGST A/c To Input SGST A/c (Balance Input CGST & Input SGST set off against Output IGST)	Dr.	1,00,000	50,000 50,000