

INDEX

● Introduction to GST	1
● Creating a New Company (Goods) & Activating GST.....	7
● Creating Stock Group & Stock Categories	9
● Creating Godown & Unit of Measure	11
● Creating Stock item & Defining Tax Rate at Item level.....	12
● Creating CGST Ledger	15
● Creating SGST Ledger	16
● Creating IGST Ledger.....	16
● Transferring Input Tax Credit to GST	18
● Intra State Supply of Goods	22
● Intra State Inward Supply (Local Purchase).....	22
● Intra state outward supply (local sale).....	27
● Printing GST sales invoice.....	30
● Inter-state supply of goods	33
● Inter-state inward supply	33
● Inter-state outward supply	38
● Return of goods.....	45
● Purchase return.....	46
● Sales return	48
● Supplies inclusive of tax	52
● Defining GST Rates At Stock Group Level	58
● Generating GSTR-1 Report	64
● Generating GSTR-2 Report	66
● GST Tax Payment.....	66
● Challan Reconciliation.....	68
● Exporting GSTR-1 Return & Uploading to GST Portal.....	69
● Advance Entries	71
● Inward Supply From Composition Dealers.....	71
● Inward Supply From URD	76
● Recording Adjustment Entry To Increase The Tax Liability.....	82
● Recording Payment Entry Against Increase Of Tax Liability	83
● Export Of Sales	86
● Creating Export Sales Ledger & Setting Up Tax Rate At Ledger Level.....	87

● Import Of Goods.....	90
● Generating GSTR-3B Report.....	98
● Exempt Purchase.....	99
● Sez Sales.....	104
● Advance Receipts & Payments.....	109
● Advance Receipt & Sales Invoice In Same Month.....	109
● Printing of Advance Receipt.....	111
● Advance Sales Invoice in the Same Month.....	112
● Advance Receipt & sales Invoice Recorded in Different Month.....	114
● Advance Receipt Voucher.....	115
● Journal voucher to raise Increase of tax Liability.....	116
● Sales Invoice Against Advance Receipt of Previous Month.....	118
● Mixed Supply of Goods.....	120
● Sales of Mixed Supply.....	120
● Composite Supply of Goods.....	128
● Composite Supply Sales.....	129
● GST Reports.....	133
● Getting Started with GST (Services).....	135
● Creating Service Company in Tally.ERP 9.....	136
● Transferring Input Tax Credit to GST.....	136
● Creating CGST and SGST Ledgers.....	137
● Activating GST for Services.....	140
● Intra – State Supply of Services.....	142
● Intra – State Inward Supply.....	142
● Creating Ledger and defining tax rate at ledger Level.....	143
● Reverse Charge on Services.....	147
● Intrastate Outward Supply of Service.....	149
● Interstate Supply of Services.....	153
● Interstate Inward Supply of Service.....	153
● Interstate Outward Supply of Service.....	157
● Cancellation Of Services.....	160
● Full Cancellation of Interstate Inward Supply of Service.....	160
● Partial Cancellation of Intrastate Outward Supply of Service.....	163
● Partial Cancellation of Interstate Outward Supply of Service.....	165

- Intrastate Inward Supply of Two Services & Defining Tax rate at Group Level167
- Advance Entries (Services)172
- Purchase of Multiple Services in a Single Supply172
- Partial Payment to Suppliers176
- Outward Supply of Services with Additional Expenses178
- B2C Supply of Services.....183
- Time of Supply.....185
- Place of Supply188
- Place of Supply of Services to Unregistered Person.....191
- Exempt Supply of Services194
- Reverse Charge on Services197
- Advance payment to unregistered dealer on reverse charge & making purchase
on later date202
- Payment of Tax Liability to department against purchase from URD207
- Advance Receipt from Customer210
- Advance Receipt & Issuing Invoice in Same Month210
- Advance Receipt & Issuing Invoice in Different Month.....216

Intra State Supply of Goods

Intra-State Supply

Intra-State is a type of supply of goods or services where the **location of the supplier** and the **place of supply** of goods are in the same State or same Union Territory.

- **Intra-state Inward Supply (Local Purchase)**

Once you activate GST in your company you can record the purchase of goods and services (inward supply) that attract GST using a purchase voucher.

- **Scenario :** Shriram Electronics is situated in Mumbai (M.S.) Purchased Goods from Akshay Electronics, Navi Mumbai (M.S.)
- **Journal Entry :** Local Purchase Goods from Akshay Electronics, Navi Mumbai, Maharashtra on showroom.

Date	Description of Goods	HSN /SAC Code	GST Rate	Qty	Rate	Per	Amount Rs.
1/7/2017	Dell Laptop - 356	84713010	28%	6	27,500	NOS	2,11,200

Creating Supplier Ledger

- **Gateway of Tally > Accounts Info. > Ledgers > Single Ledger > Create**

Name	Akshay Electronics
Under	Sundry Creditors
Maintain balances bill-by-bill	Yes
Check for credit days during voucher entry	No
Inventory value are affected	No
Address	Navi Mumbai
Country	India
State	Maharashtra
Set/alter GST details	Yes

Name : Akshay Electronics (alias) :	
Under : Sundry Creditors (Current Liabilities)	<p>Mailing Details</p> Name : Akshay Electronics Address : Chruuch Gate Navi Mumbai Country : India State : Maharashtra Pincode : <small>(Select the applicable state to calculate GST during voucher entry.)</small> Contact person : Phone no. : Mobile no. : Fax no. : E-mail : CC to (if any) : Website : Provide bank details : No
Maintain balances bill-by-bill ? Yes Default credit period : Check for credit days during voucher entry ? No Inventory values are affected ? No	<p>Tax Registration Details</p> PAN/IT No. : Set/alter GST details ? Yes
Opening Balance (on 1-Apr.2017) :	

Registration Type	Regular
Is a e-commerce Operator	No
GSTIN/UIN	27ZSCVB7894N1Z3
Party Type	Not Applicable
Accept? Yes or No	Yes

<u>GST Details</u>	
Registration type	: Regular
Is a e-Commerce operator	? No
GSTIN/UIN	: 27ZSCVB7894N1Z3
Party Type	: Not Applicable

❖ Press **Esc** & return to **Gateway of Tally**

Creating Local Purchase Ledger

- The purchase of goods or services from supplier in the same state attracts Central Tax (CGST) & State Tax (SGST)

Note : As we have defined GST Rate at Item Level. We have to skip the GST Details

Note : We have to deactivate the VAT

- Press F11 : Statutory & Taxation
- Enable Value Added Tax (VAT)? **No**

- Gateway of Tally > Accounts Info > Ledger > Create

Name	Local Purchases
Under	Purchase Accounts
Inventory values are affected	Yes
Type of Ledger	Enter
Is GST Applicable	Applicable
Set/Alter GST Details	No
Type of Supply	Goods

Name : Local Purchases (alias) :	
Under : Purchase Accounts	<u>Mailing Details</u> Name : Address :
Inventory values are affected ? Yes	Provide bank details : No
<u>Statutory Information</u> Is GST Applicable ? <input checked="" type="checkbox"/> Applicable Set/alter GST Details ? No Type of Supply : Goods	<u>Tax Registration Details</u> PAN/IT No. :
Opening Balance (on 1-Apr-2017) : XXXXXXXXXX	

- ❖ Press Enter & return to Gateway of Tally

Recording of Local Purchase Transaction in Tally.ERP 9

- Gateway of Tally > Accounting Voucher > Press F9 : Purchase
- Note : Press F12 : Purchase Inv. Std. Configuration and set
- Use defaults for bill allocations : No

Field	Type
Date	01/07/2017
Supplier Invoice No	AA/01
Date	01/07/2017
Party A/c Name	Akshay Electronics
Purchase Ledger	Local Purchases

Supplier's Details	
Supplier	: Akshay Electronics
Address	: ChurchGate Navi Mumbai
State	: Maharashtra
GSTIN/UIN	: 27ZXCVB7894N1Z3

Field	Type
Name of Item	Dell Laptop-356
Godown	Showroom
Quantity	6 Nos
Rate	27,500
Amount	Enter
CGST	Enter
SGST	Enter

Purchase No. 1		1-Jul-2017	
Supplier invoice no.: AA/01		Date : 1-Jul-2017	
Party A/c name : Akshay Electronics		Saturday	
Current balance : 2,11,200.00 Cr			
Purchase ledger : Local Purchase			
Name of Item	Quantity	Rate per	Amount
Dell Laptop-356	6 nos	27,500.00 nos	1,65,000.00
CGST			23,100.00
SGST			23,100.00
Bill-wise Details for : Akshay Electronics			
Upto: ₹ 2,11,200.00 Cr			
Type of Ref	Name	Due Date, or Credit Days (wef: 1-Jul-2017)	Amount Dr/ Cr
New Ref	AA/01		2,11,200.00 Cr
			<u>2,11,200.00 Cr</u>
Narration:		6 nos	<u>2,11,200.00</u>

❖ Press **Enter & Accept** the screen & go to **Gateway of Tally**

Tax analysis screen is shown as below

Press Alt + A : Tax Analysis screen and **Press Alt+F1** : Detailed Screen

Tax Analysis			
Particulars	Taxable Value	Tax rate	Duty/Tax Value
GST Details			
Purchase Taxable	1,65,000.00		46,200.00
Dell Laptop-356 (84713010)	1,65,000.00		46,200.00
Item Value (Purchase Value 1,65,000.00)	1,65,000.00		
Central Tax		14%	23,100.00
State Tax		14%	23,100.00
		Total	46,200.00

❖ Press **Esc** & **Accept** the screen

- **What is GSTR-2 Report ?** : GSTR-2 is the monthly GST return to be filed by taxable person registered under GST. All transactions whether recorded correctly, incorrectly are captured & categorised in this report

Generating GSTR-2 Report :

- **Gateway of Tally > Display > Statutory Reports > GST > GSTR-2**

Following Screen shows the tax effect of Intra-state Inward supply of goods in GSTR-2

GSTR-2										1-Jul-2017 to 31-Jul-2017
Returns Summary										
Total number of vouchers for the period										3
Included in returns										1
Not relevant for returns										2
Incomplete/Mismatch in information (to be resolved)										0
Table No.	Particulars	Voucher Count	Taxable Value	Integrated Tax Amount	Central Tax Amount	State Tax Amount	Cess Amount	Tax Amount	Invoice Amount	
4	B2B Invoices	1	1,65,000.00		23,100.00	23,100.00		46,200.00	2,11,200.00	
5	Import of Goods Invoices									
6	Import of Services Invoices									
7	Credit/Debit Notes									
8	Nil Rated Invoices									
9	ISD Credit									
10(1)	TDS Credit									
10(2)	TCS Credit									
11	ITC Received									
12	Tax liability under Reverse Charge on Advance									
13	Tax Paid under Reverse Charge on Advance									
14	ITC Reversal									
<small>Note: Tables 1-3 capture generic information already available on the portal, and are not displayed here.</small>										

❖ Press **Esc** & return to **Gateway of Tally**

Intra-State Outward Supply (Local Sales)

The sale of goods or services to customers in the same state attracts Central Tax (CGST) and State Tax (SGST)

- **Scenario** : Shriram Electronics is situated in Mumbai (M.S.) decided to Sold Goods to A.V. Electronics Nasik (M.S.)
- **Journal Entry** : Local Sales Goods to A.V. Electronics Nasik, (M.S.) on Showroom.

Date	Description of Goods	HSN /SAC Code	GST Rate	Qty	Rate	Per	Amount
2/7/2017	Dell Laptop - 356	84713010	28%	4	32,000	NOS	1,63,840

Creating Customer Ledger :

- Gateway of Tally > Accounts Info. > Ledger > Single Ledger > Create

Name	A.V.Electronics
Under	Sundry Debtors
Maintain balances bill-by-bill	Yes
Check for credit days during voucher entry	No
Inventory value are affected	No
Set/alter GST details	Yes

Name : A.V. Electronics (alias) :	
Under : Sundry Debtors (Current Assets) Maintain balances bill-by-bill ? Yes Default credit period : Check for credit days during voucher entry ? No Inventory values are affected ? No	<p style="text-align: center;">Mailing Details</p> Name : A.V. Electronics Address : Nasik Country : India State : Maharashtra Pincode : (Select the applicable state to calculate GST during voucher entry.) Provide bank details : No <p style="text-align: center;">Tax Registration Details</p> PAN/IT No. : Set/alter GST details ? Yes
Opening Balance (on 1-Apr-2017) :	

GST Details	
Registration type	: Regular
Is a e-Commerce operator	? No
GSTIN/UID	: 27ASDFG4561H1Z7
Party Type	: Not Applicable

Registration Type	Regular
Is a e-commerce Operator	No
GSTIN/UID	27ASDFG4561H1Z7
Party Type	Not Applicable
Accept? Yes or No	Yes

❖ Press **Esc** & return to **Gateway of Tally**

Creating Local Sales Ledger :

Note : As we have defined the tax rate at item level so no need to define Tax rate at Ledger level.

- **Gateway of Tally > Accounts Info > Ledger > Create**

Name	Local Sales
Under	Sales Accounts
Inventory values are affected	Yes
Type of Ledger	Enter
Is GST Applicable	Applicable
Set/Alter GST Details	No
Type of Supply	Goods
Accept? Yes or No	Yes

Name : Local Sales (alias) :	
Under : Sales Accounts	<u>Mailing Details</u>
Inventory values are affected ? Yes	Name : Address :
<u>Statutory Information</u>	Provide bank details : No
Is GST Applicable ? <input checked="" type="checkbox"/> Applicable	<u>Tax Registration Details</u>
Set/alter GST Details ? No	PAN/IT No. :
Type of Supply : Goods	
Opening Balance (on 1-Apr-2017) :	

❖ Press **Enter** & **Accept** the Screen & return to **Gateway of Tally**

Recording of Local Sales Transaction in Tally.ERP 9

- Gateway of Tally > Accounting Voucher > Press F8 : Sales

Field	Type
Date	02/07/2017
Reference No.	AV-01
Party A/c Name	A.V.Electronics
Sales Ledger	Local Sales

Buyer's Details	
Buyers	: A.V.Electronics
Address	: Nasik
State	: Maharashtra
Place of Supply	: Maharashtra
GSTIN/UIN	: 27ASDFG4561H1Z7

Buyer's Details	Ctrl+A
Name of Item	Dell Laptop - 356
Godown	Showroom
Quantity	4 Nos
Rate	32,000
Amount	Enter
CGST	Enter
SGST	Enter
Type of Ref.	New Ref.
Name	AV-01
Amount	Enter

Sales No. 1		2-Jul-2017	
Reference no.: AV-01		Sunday	
Party A/c name : A.V. Electronics			
Current balance : 1,63,840.00 Dr			
Sales ledger : Local Sales			
Name of Item	Quantity	Rate per	Amount
Dell Laptop-356	4 nos	32,000.00 nos	1,28,000.00
CGST			17,920.00
SGST			17,920.00
Bill-wise Details for : A.V. Electronics Upto: ₹ 1,63,840.00 Dr			
Type of Ref	Name	Due Date, or Credit Days (wef: 2-Jul-2017)	Amount Dr/ Cr
New Ref	AV-01		1,63,840.00 Dr
			1,63,840.00 Dr
Narration:			4 nos 1,63,840.00

❖ Press **Enter** & **Accept** the screen

Tax Analysis Screen is shown as below

Press Alt + A : Tax Analysis Screen and **Press Alt+F1** : Detailed Screen

Tax Analysis			
Particulars	Taxable Value	Tax rate	Duty/Tax Value
GST Details			
Sales Taxable	1,28,000.00		35,840.00
Dell Laptop-356 (84713010)	1,28,000.00		35,840.00
Item Value (Sales Value 1,28,000.00)	1,28,000.00		
Central Tax		14%	17,920.00
State Tax		14%	17,920.00
		Total	35,840.00

Printing GST Sales Invoice :

- Press **Page Up Key** and then Press **Alt+P** and Press **Alt+I** with Print Preview

Voucher Printi			
Printer	: Send To OneNote 2007 (Send To Microsoft OneNote Part.)	Paper type :	Letter
Number of copies	: 1		
Print language	: English		(Printing dimensions)
Print format	: Neat Mode	Paper size :	(8.50" x 10.98") or (216 mm x 279 mm)
Range of pages to print	: All	Print area :	(8.50" x 10.98") or (216 mm x 279 mm)
Report Titles			
Tax Invoice			
(with Print Preview)			
Without company phone no., Without company website			
			Print ? Yes or No

Press **F12** : Invoice Printing Configuration

Press **F12** : Advance Sales Configuration

For more options Enter the following configuration

<u>Standard Sales Configuration</u>	
Title of Document	: Tax Invoice
(for optional vouchers)	: PROFORMA INVOICE
Sub Title (if any)	:
<u>General</u>	<u>Order And Despatch Details</u>
Print in simple format	? No
Print Customer's Signature	? No
Print complete mailing details	? No
Print Bank Details	? No
<u>Item Details</u>	<u>Statutory Details</u>
Print quantity column	? Yes
Print alternate quantity	? Yes
Print as separate column	? No
Print actual quantity column	? No
Print rate column	? Yes
Print Additional Description(s) for Item Name	? Yes
<u>Registration Details</u>	<u>GST</u>
Print Company's PAN / Income Tax No.	? Yes
Print Company's Tax Regn. Numbers	? Yes
Print Party's PAN / Income Tax No.	? No
Print buyer's tax regn. number	? Yes
Print Buyer's CST Regn. Number	? Yes
	Print order details
	Print terms of payment and Delivery
	Print despatch details
	Print Company GSTIN Number
	Print Buyer's GSTIN Number
	Print GST Analysis of Items
	Print HSN/SAC details
	Print GST % column
	Print HSN/SAC column
	Print State Name & State Code
	Print Place of Supply
	Print Tax Invoice in Base Currency
	Print Tax amount for Export Invoice
Jurisdiction	: Mumbai
Generated by	: This is a Computer Generated Invoice
<i>Press F12 for more options.</i>	

Press **F12** : Advance Sales Configuration

<u>Advanced Sales Configuration</u>	
<u>Measurements</u>	
Height of normal invoice(inches)	: 10 Simple: 10
Width of normal invoice(inches)	: 7.50 Simple: 7.50
Margin on top (default 0.25)	: 0.25 Simple: 0.25
Margin on left (default 0.5)	: 0.50 Simple: 0.50
<u>General</u>	<u>Statutory Details</u>
Print Prepared/Verified initials	? No
Print voucher reference	? Yes
Print serial number	? Yes
Print add. description(s) for ledger name	? No
Print narration	? No
Print narration for each entry	? No
Print sub-totals after each line	? No
Print Bill-wise Details	? No
Print Base Currency Symbol for Total	? Yes
<u>Item Details</u>	Print Item Taxable Values
Print batch details	? Yes
Print godown name	? No
Print godown address	? No
Print part number	? No
	Print Declaration
	Print rate of duty with items
Format to use for stock item	? Name Only
Method to use for Party Name	: Name Only

Tax Invoice							
M/S. Shriram Electronics 305, Netaji Road, Fort Mumbai GSTIN/UIN: 27ABCDE1234S1Z5 E-Mail : tallygst@gmail.com				Invoice No.		Dated	
				1		2-Jul-2017	
Buyer A.V. Electronics Nashik State Name : Maharashtra, Code : 27 GSTIN/UIN : 27ASDFG4561H1Z7				Delivery Note		Mode/Terms of Payment	
				Supplier's Ref.		Other Reference(s)	
				AV-01			
				Buyer's Order No.		Dated	
				Despatch Document No.		Delivery Note Date	
				Despatched through		Destination	
				Terms of Delivery			
Sl No.	Description of Goods	HSN/SAC	GST Rate	Quantity	Rate	per	Amount
1	Dell Laptop-356	84713010	28 %	4 nos	32,000.00	nos	1,28,000.00
	CGST						17,920.00
	SGST						17,920.00
Total				4 nos			₹ 1,63,840.00
Amount Chargeable (in words)							E. & O.E
INR One Lakh Sixty Three Thousand Eight Hundred Forty Only							
HSN/SAC		Taxable Value	Central Tax		State Tax		Total Tax Amount
			Rate	Amount	Rate	Amount	
84713010		1,28,000.00	14%	17,920.00	14%	17,920.00	35,840.00
Total		1,28,000.00		17,920.00		17,920.00	35,840.00
Tax Amount (in words) : INR Thirty Five Thousand Eight Hundred Forty Only							
Company's PAN : ABCDE1234S				for M/S. Shriram Electronics Authorised Signatory			
Declaration We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.							
This is a Computer Generated Invoice							

❖ Press **Esc** & return to **Gateway of Tally**

What is GSTR-1? : It is monthly GST return to be filled by a taxable person registered under GST. GSTR-1 includes the details of all outward supplies made in the given period

Generating GSTR-1 Report :

- Gateway of Tally > Display > Statutory Reports > GST > GSTR-1

Following Screen shows the tax effect of intra-state outward supply of goods in GSTR-1

GSTR-1									1-Jul-2017 to 31-Jul-2017
Returns Summary									
Total number of vouchers for the period									
Included in returns									
Not relevant for returns									
Incomplete/Mismatch in information (to be resolved)									
SI No.	Particulars	Voucher Count	Taxable Value	Integrated Tax Amount	Central Tax Amount	State Tax Amount	Cess Amount	Tax Amount	Invoice Amount
1	B2B Invoices - 4A, 4B, 4C, 6B, 6C	1	1,28,000.00		17,920.00	17,920.00		35,840.00	1,63,840.00
2	B2C(Large) Invoices - 5A, 5B								
3	B2C(Small) Invoices - 7								
4	Credit/Debit Notes(Registered) - 9B								
5	Credit/Debit Notes(Unregistered) - 9B								
6	Exports Invoices - 6A								
7	Tax Liability(Advances received) - 11A(1), 11A(2)								
8	Adjustment of Advances - 11B(1), 11B(2)								
9	Nil Rated Invoices - 8A, 8B, 8C, 8D								
Total		1	1,28,000.00		17,920.00	17,920.00		35,840.00	1,63,840.00
HSN wise Summary - 12									
Advance Receipts									
Amount unadjusted against supplies									
<small>Note: Voucher count and values are not provided for HSN wise summary, Drill down for details.</small>									

- ❖ Press **Esc** & return to **Gateway of Tally**

Inter-State Supply of Goods

It is a supply of goods or services, where the **location of the supplier** and **place of supply** are in-

- **Two different States;**
- **Two different Union territories; or**
- **A State and a Union territory**

It also **includes import** of goods or services into the territory of India.

Inter-State Inward Supply (Purchases of Goods from out of State)

The purchase of goods or services from a supplier from another state attracts Integrated Tax. (IGST)

- **Scenario** : Shriram Electronics is situated in Mumbai (M.S.)had Purchased Goods from Rupesh Electronics, located in Amritsar (Punjab)
- **Journal Entry** : Purchased Goods from Rupesh Electronics, Amritsar, Punjab on Showroom.

Date	Description of Goods	HSN /SAC Code	GST Rate	Qty	Rate	Per	Amount Rs.
3/7/2017	Samsung S8 Mobile	8517	18%	6	35,000	NOS	2,47,800

Creating Supplier Ledger

- Gateway of Tally > Accounts Info. > Ledgers > Single Ledger > Create

Name	Rupesh Electronics
Under	Sundry Creditors
Maintain balances bill-by-bill	Yes
Check for credit days during voucher entry	No
Inventory value are affected	No
Address	Amritsar
State	Punjab
Set/alter GST details	Yes

Name : Rupesh Electronics (alias) :	
Under : Sundry Creditors (Current Liabilities)	<p style="text-align: center;">Mailing Details</p> Name : Rupesh Electronics Address : Amritsar Country : India State : Punjab Pincode : (Select the applicable state to calculate GST during voucher entry.) Provide bank details : No
Maintain balances bill-by-bill ? Yes Default credit period : Check for credit days during voucher entry ? No Inventory values are affected ? No	<p style="text-align: center;">Tax Registration Details</p> PAN/IT No. : Set/alter GST details ? Yes
Opening Balance (on 1-Apr-2017) :	

Registration Type	Regular
Is a e-commerce Operator	No
GSTIN/UIN	03QWERT1234Y1Z4
Party Type	Not Applicable
Accept? Yes or No	Yes

<u>GST Details</u>	
Registration type	: Regular
Is a e-Commerce operator	? No
GSTIN/UIN	: 03QWERT1234Y1Z4
Party Type	: Not Applicable

- ❖ Press **Enter** & accept the screen & return to **Gateway of Tally**

Creating Inter-State Purchase Ledger :

- Gateway of Tally > Accounts Info > Ledger > Create

Name	Inter-State Purchase A/c
Under	Purchase Accounts
Inventory values are affected	Yes
Type of Ledger	Enter
Is GST Applicable	Applicable
Set/Alter GST Details	No
Type of Supply	Goods

Name : Inter-State Purchase A/c (alias) :	
Under : Purchase Accounts	Mailing Details Name : Address :
Inventory values are affected ? Yes	Provide bank details : No
Statutory Information Is GST Applicable ? <input checked="" type="checkbox"/> Applicable Set/alter GST Details ? No Type of Supply : Goods	Tax Registration Details PAN/IT No. :
Opening Balance (on 1-Apr-2017) :	
Accept ? Yes or No	

- ❖ Press **Esc** & return to **Gateway of Tally**

Recording of Inter State Purchase Transaction in Tally.ERP 9

- Gateway of Tally > Accounting Voucher > Press F9 : Purchase

Field	Type
Date	03/07/2017
Supplier Invoice No	RE/02
Date	03/07/2017
Party A/c Name	Rupesh Electronics

Supplier's Details	
Supplier	: Rupesh Electronics
Address	: Amrutsar
State	: Punjab
GSTIN/UIN	: 03QWERT1234Y1Z4

Supplier's Details	Enter
Address	Amritsar
State	Punjab
Purchase Ledger	Inter State Purchase
Name of Item	Samsung S8 Mobile
Godown	Showroom
Quantity	6 Nos
Rate	35,000
Amount	Enter
IGST	Enter
Type of Ref	New Ref
Name	RE/02
Amount	Enter
Accept? Yes or No	Yes

Tax Analysis Screen is shown as below

Press Alt + A : Tax analysis screen and **Press Alt+F1** : Detailed Screen

Purchase		No. 2	Date : 3-Jul-2017		3-Jul-2017
Supplier invoice no.:		RE/02			Monday
Party A/c name :		Rupesh Electronics			
Current balance :		2,47,800.00 Cr			
Purchase ledger :		Inter-State Purchase			
Name of Item	Quantity	Rate per	Amount		
Samsung S-8 Mobile	6 nos	35,000.00 nos	2,10,000.00		
IGST			37,800.00		
Bill-wise Details for : Rupesh Electronics					
Upto: ₹ 2,47,800.00 Cr					
Type of Ref	Name	Due Date, or Credit Days (wef: 3-Jul-2017)	Amount	Dr/ Cr	
New Ref	RE/02		2,47,800.00	Cr	
			2,47,800.00	Cr	
Narration:					6 nos 2,47,800.00

❖ Press **Esc & Accept** the screen & Return to **Gateway of Tally**

Tax Analysis			
Particulars	Taxable Value	Tax rate	Duty/Tax Value
GST Details			
Interstate Purchase Taxable	2,10,000.00		37,800.00
<i>Samsung S-8 Mobile (8517)</i>	<i>2,10,000.00</i>		<i>37,800.00</i>
<i>Item Value (Purchase Value 2,10,000.00)</i>	<i>2,10,000.00</i>		
<i>Integrated Tax</i>		<i>18%</i>	<i>37,800.00</i>
		Total	37,800.00

- ❖ Press **Esc & Accept** the screen

Generating GSTR-2 Report :

- **Gateway of Tally > Display > Statutory Reports > GST > GSTR-2**

Following Screen shows the tax effect of Inter State inward supply of goods in GSTR-2

GSTR-2										1-Jul-2017 to 31-Jul-2017
Returns Summary										
Total number of vouchers for the period										5
Included in returns										2
Not relevant for returns										3
Incomplete/Mismatch in information (to be resolved)										0
Table No.	Particulars	Voucher Count	Taxable Value	Integrated Tax Amount	Central Tax Amount	State Tax Amount	Cess Amount	Tax Amount	Invoice Amount	
4	B2B Invoices	2	3,75,000.00	37,800.00	23,100.00	23,100.00		84,000.00	4,59,000.00	
5	Import of Goods Invoices									
6	Import of Services Invoices									
7	Credit/Debit Notes									
8	Nil Rated Invoices									
9	ISD Credit									
10(1)	TDS Credit									
10(2)	TCS Credit									
11	ITC Received									
12	Tax liability under Reverse Charge on Advance									
13	Tax Paid under Reverse Charge on Advance									
14	ITC Reversal									
<small>Note: Tables 1-3 capture generic information already available on the portal, and are not displayed here.</small>										

- ❖ Press **Esc &** return to **Gateway of Tally**

Inter-State Outward Supply

Sales of goods or Services to a supplier from another State attracts Integrated Tax (IGST)

- **Scenario** : Shriram Electronics is situated in Mumbai (M.S.) decided to Sold Goods to Lathi International, Located in Udaipur (Rajasthan)
- **Journal Entry** : Sold Goods (Inter-State) to Lathi International, Udaipur, Rajasthan on Showroom.

Date	Description of Goods	HSN /SAC Code	GST Rate	Qty	Rate	Per	Amount Rs.
4/7/2017	Samsung S8 Mobile	8517	18%	5	40,500	NOS	2,38,950

Creating Inter-State Sales Ledger :

Note : We have defined Tax Rate at Inter Level so need to define Tax rate at Ledger Level

- **Gateway of Tally > Accounts Info. > Ledger > Create**

Name	Inter-State Sales
Under	Sales Accounts
Inventory values are affected	Yes
Is GST Applicable	Applicable
Set/Alter GST Details	No
Type of Supply	Goods
Accept? Yes or No	Yes

Name : Inter-State Sales A/c (alias) :	
Under : Sales Accounts Inventory values are affected ? Yes <div style="text-align: center;"><u>Statutory Information</u></div> Is GST Applicable ? <input checked="" type="checkbox"/> Applicable Set/alter GST Details ? No Type of Supply : Goods	<div style="text-align: center;"><u>Mailing Details</u></div> Name : Address : Provide bank details : No <div style="text-align: center;"><u>Tax Registration Details</u></div> PAN/IT No. :
Opening Balance (on 1-Apr-2017) : ██████████	

- ❖ Press **Enter** & Accept the screen

Creating Customer Ledger

- Gateway of Tally > Accounts Info.> Ledger > Create (Single)

Name	Lathi International
Under	Sundry Debtors
Maintain balances bill-by-bill	Yes
Inventory value are affected	No
Address	Udaipur
State	Rajasthan
Set/alter GST details	Yes

Name : Lathi International (alias) :	
Under : Sundry Debtors (Current Assets)	<p>Mailing Details</p> Name : Lathi International Address : Udaipur Country : India State : Rajasthan Pincode : (Select the applicable state to calculate GST during voucher entry.) Contact person : Phone no. : Mobile no. : Fax no. : E-mail : CC to (if any) : Website : Provide bank details : No
Maintain balances bill-by-bill ? Yes Default credit period : Check for credit days during voucher entry ? No Inventory values are affected ? No	<p>Tax Registration Details</p> PAN/IT No. : Set/alter GST details ? Yes
Opening Balance (on 1-Apr-2017) :	

Registration Type	Regular
Is a e-commerce Operator	No
GSTIN/UIN	08POIUY8963T1Z2
Party Type	Not Applicable
Accept? Yes or No	Yes

<u>GST Details</u>	
Registration type	: Regular
Is a e-Commerce operator	? No
GSTIN/UIN	: 08POIUY8963T1Z2
Party Type	: Not Applicable

- ❖ Press **Enter** & Accept the screen & return to **Gateway of Tally**

Recording of Inter State Sales transaction in Tally.ERP 9

- **Gateway of Tally > Accounting Voucher > Press F8: Sales**

Field	Type
Date	04/07/2017
Reference No.	LT-02
Party A/c Name	Lathi International
Buyers Details	Enter
Address	Udaipur
State	Rajasthan

<u>Buyer's Details</u>	
Buyers	: Lathi International
Address	: Udaipur
State	: Rajasthan
Place of Supply	: Rajasthan
GSTIN/UIN	: 08POIUY8963T1Z2

Sales Ledger	Inter State Sales
Name of Item	Samsung S8 Mobile
Godown	Showroom
Quantity	5 Nos
Rate	40,500
Amount	Enter
IGST	Enter
Type of Ref.	New Ref
Name	LT-02
Amount	Enter

Tax Analysis screen is shown as below

Press Alt + A : Tax analysis screen and **Press Alt+F1** : Detailed Screen

Sales No. 2		4-Jul-2017 Tuesday	
Reference no.: LT-02			
Party A/c name : Lathi International			
Current balance : 2,38,950.00 Dr			
Sales ledger : Inter-State Sales			
Name of Item	Quantity	Rate per	Amount
Samsung S-8 Mobile	5 nos	40,500.00 nos	2,02,500.00
IGST			36,450.00
Bill-wise Details for : Lathi International Upto: ₹ 2,38,950.00 Dr			
Type of Ref	Name	Due Date, or Credit Days (wef. 4-Jul-2017)	Amount Dr/ Cr
New Ref	LT-02		2,38,950.00 Dr
			<u>2,38,950.00 Dr</u>
Narration:			<u>5 nos</u> <u>2,38,950.00</u>

- ❖ Press **Enter & Accept** the screen
- ❖ Press **Page Up Key** and then Press **Alt+P** and Press **Alt+I** In Print Preview

Tax Analysis			
Particulars	Taxable Value	Tax rate	Duty/Tax Value
GST Details			
Interstate Sales Taxable	2,02,500.00		36,450.00
Samsung S-8 Mobile (8517)	2,02,500.00		36,450.00
Item Value (Sales Value 2,02,500.00)	2,02,500.00		
Integrated Tax		18%	36,450.00
		Total	<u>36,450.00</u>

Tax Invoice							
M/S. Shriram Electronics 305, Netaji Road, Fort Mumbai GSTIN/UIN: 27ABCDE1234S1Z5 E-Mail : tallygst@gmail.com				Invoice No.		Dated	
				2		4-Jul-2017	
Buyer Lathi International Udaipur State Name : Rajasthan, Code : 08 GSTIN/UIN : 08POIUY8963T1Z2				Delivery Note		Mode/Terms of Payment	
				Supplier's Ref.		Other Reference(s)	
				Buyer's Order No.		Dated	
				Despatch Document No.		Delivery Note Date	
				Despatched through		Destination	
				Terms of Delivery			
Sl No.	Description of Goods	HSN/SAC	GST Rate	Quantity	Rate	per	Amount
1	Samsung S8 Mobile	8517	18%	5 nos	40,500.00	nos	2,02,500.00
	<i>IGST</i>						36,450.00
Total				5 nos			₹ 2,38,950.00
Amount Chargeable (in words)							<i>E & O E</i>
INR Two Lakh Thirty Eight Thousand Nine Hundred Fifty Only							
HSN/SAC		Taxable Value	Integrated Tax Rate	Amount	Total Tax Amount		
8517		2,02,500.00	18%	36,450.00	36,450.00		
		Total		2,02,500.00	36,450.00		
Tax Amount (in words) : INR Thirty Six Thousand Four Hundred Fifty Only							
Company's PAN : ABCDE1234S				for M/S. Shriram Electronics			
Declaration We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.				Authorized Signatory			

Voucher Print			
Printer	: Send To OneNote 2007 (Send To Microsoft OneNote Port.)	Paper type	: Letter
Number of copies	: 1		
Print language	: English		(Printing dimensions)
Print format	: Neat Mode	Paper size	: (8.50" x 10.98") or (216 mm x 279 mm)
Range of pages to print	: All	Print area	: (8.50" x 10.98") or (216 mm x 279 mm)
Report Titles			
Tax Invoice			
(with Print Preview)			
<i>Without company phone no., Without company website</i>			
			Print ?
			Yes or No

❖ Press **Esc** & return to **Gateway of Tally**

Generating GSTR-1 Report :

- Gateway of Tally > Display > Statutory Reports > GST > GSTR-1

Following Screen shows the tax effect of Inter-State outward supply of goods in GSTR-1

GSTR-1		1-Jul-2017 to 31-Jul-2017							
Returns Summary									
Total number of vouchers for the period									6
Included in returns									2
Not relevant for returns									4
Incomplete/Mismatch in information (to be resolved)									0
Sl No.	Particulars	Voucher Count	Taxable Value	Integrated Tax Amount	Central Tax Amount	State Tax Amount	Cess Amount	Tax Amount	Invoice Amount
1	B2B Invoices - 4A, 4B, 4C, 6B, 6C	2	3,30,500.00	36,450.00	17,920.00	17,920.00		72,290.00	4,02,790.00
2	B2C(Large) Invoices - 5A, 5B								
3	B2C(Small) Invoices - 7								
4	Credit/Debit Notes(Registered) - 9B								
5	Credit/Debit Notes(Unregistered) - 9B								
6	Exports Invoices - 6A								
7	Tax Liability(Advances received) - 11A(1), 11A(2)								
8	Adjustment of Advances - 11B(1), 11B(2)								
9	Nil Rated Invoices - 8A, 8B, 8C, 8D								
Total		2	3,30,500.00	36,450.00	17,920.00	17,920.00		72,290.00	4,02,790.00
HSN wise Summary - 12									
Advance Receipts									
Amount unadjusted against supplies									
<small>Note: Voucher count and values are not provided for HSN wise summary. Drill down for details.</small>									

❖ Press Esc & return to Gateway of Tally

Local Purchase of Goods within State :

- **Scenario :** Shriram Electronics is situated in Mumbai (M.S.) Purchased Goods from Ajay Traders, Pune (M.S.)
- **Journal Entry :** Local Purchase Goods From Ajay Traders, Pune, Maharashtra (M.S.) on Showroom.

Date	Description of Goods	HSN /SAC Code	GST Rate	Qty	Rate	Per	Amount Rs.
4/7/2017	Dell Laptop - 356	84713010	28%	5	27,500	NOS	1,76,000

Creating Supplier Ledger :

- Gateway of Tally > Accounts Info. > Ledger > Single Create

Name	Ajay Traders
Under	Sundry Creditors
Maintain balances bill-by-bill	Yes
Check for credit days during voucher entry	No
Inventory value are affected	No
Set/alter GST details	Yes

Name : Ajay Traders (alias) :																																			
Under : Sundry Creditors (Current Liabilities) Maintain balances bill-by-bill ? Yes Default credit period : Check for credit days during voucher entry ? No Inventory values are affected ? No	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="2" style="text-align: center;">Mailing Details</th> </tr> <tr> <td>Name</td> <td>: Ajay Traders</td> </tr> <tr> <td>Address</td> <td>: Pune</td> </tr> <tr> <td>Country</td> <td>: India</td> </tr> <tr> <td>State</td> <td>: Maharashtra Pincode :</td> </tr> <tr> <td colspan="2" style="font-size: small;">(Select the applicable state to calculate GST during voucher entry.)</td> </tr> <tr> <td>Contact person</td> <td>:</td> </tr> <tr> <td>Phone no.</td> <td>:</td> </tr> <tr> <td>Mobile no.</td> <td>:</td> </tr> <tr> <td>Fax no.</td> <td>:</td> </tr> <tr> <td>E-mail</td> <td>:</td> </tr> <tr> <td>CC to (if any)</td> <td>:</td> </tr> <tr> <td>Website</td> <td>:</td> </tr> <tr> <td>Provide bank details</td> <td>: No</td> </tr> <tr> <th colspan="2" style="text-align: center;">Tax Registration Details</th> </tr> <tr> <td>PAN/IT No.</td> <td>:</td> </tr> <tr> <td>Set/alter GST details</td> <td>: ? Yes</td> </tr> </table>	Mailing Details		Name	: Ajay Traders	Address	: Pune	Country	: India	State	: Maharashtra Pincode :	(Select the applicable state to calculate GST during voucher entry.)		Contact person	:	Phone no.	:	Mobile no.	:	Fax no.	:	E-mail	:	CC to (if any)	:	Website	:	Provide bank details	: No	Tax Registration Details		PAN/IT No.	:	Set/alter GST details	: ? Yes
Mailing Details																																			
Name	: Ajay Traders																																		
Address	: Pune																																		
Country	: India																																		
State	: Maharashtra Pincode :																																		
(Select the applicable state to calculate GST during voucher entry.)																																			
Contact person	:																																		
Phone no.	:																																		
Mobile no.	:																																		
Fax no.	:																																		
E-mail	:																																		
CC to (if any)	:																																		
Website	:																																		
Provide bank details	: No																																		
Tax Registration Details																																			
PAN/IT No.	:																																		
Set/alter GST details	: ? Yes																																		
Opening Balance (on 1-Apr-2017) :																																			

Registration Type	Regular
Is a e-commerce Operator	No
GSTIN/UIN	27ASERD4569P1ZT
Party Type	Not Applicable
Accept? Yes or No	Yes

GST Details	
Registration type	: Regular
Is a e-Commerce operator	: ? No
GSTIN/UIN	: 27ASERD4569P1ZT
Party Type	: Not Applicable

❖ Press **Esc & Accept** the screen & return to **Gateway of Tally**

Recording of Local Purchase Transaction in Tally.ERP 9

Pass the entry as shown in following screen

Purchase No. 3		4-Jul-2017	
Supplier invoice no.: AT/03	Date : 4-Jul-2017	Tuesday	
Party A/c name : Ajay Traders			
Current balance : 1,76,000.00 Cr			
Purchase ledger : Local Purchase			
Name of Item	Quantity	Rate per	Amount
Dell Laptop-356	5 nos	27,500.00 nos	1,37,500.00
CGST			19,250.00
SGST			19,250.00
Narration:	5 nos		1,76,000.00

❖ Press **Enter & Accept** the screen & return to **Gateway of Tally**