

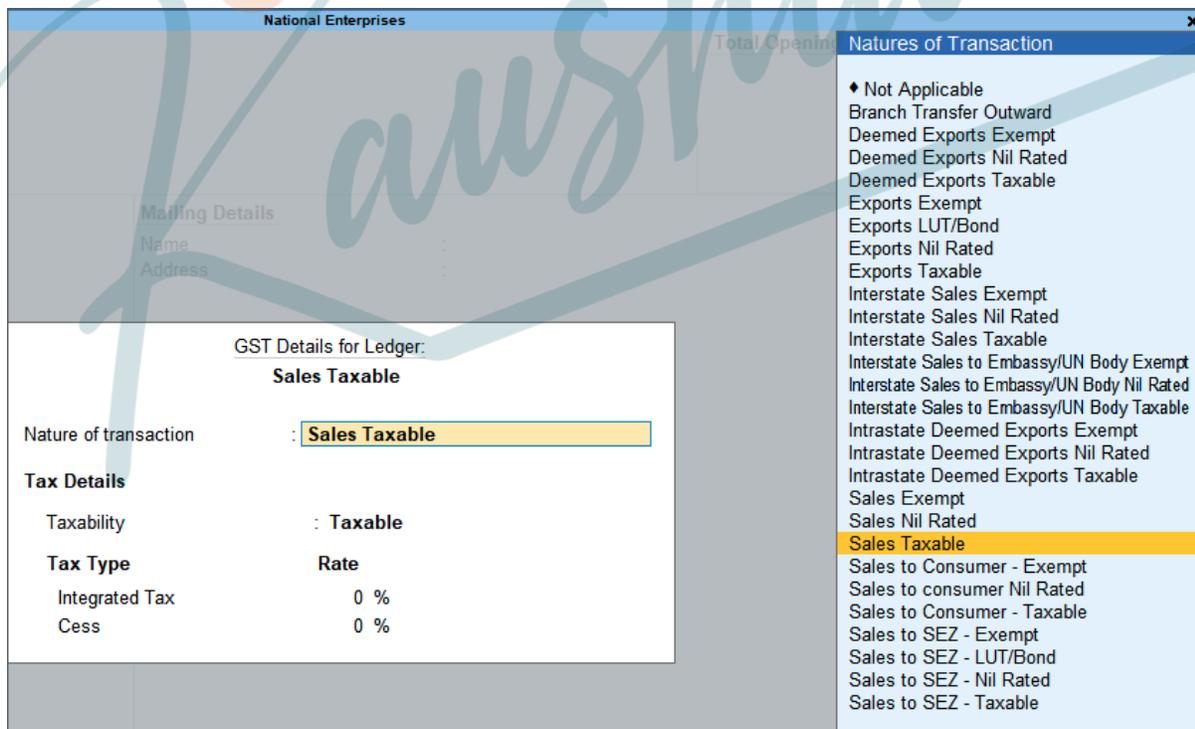
Sales under GST

You can record sales under GST in TallyPrime and print a valid GST tax invoice with party's GST registration and location, item details (HSN or SAC), and tax rates. You can also record the export of goods, sales to other territory and SEZ, sales to foreign tourists, nil rated and exempt sales, deemed export, and so on, using a sales voucher.

Select the Sales Ledger in a Sales Transaction

While recording any type of sales transaction, you can choose either of the following methods:

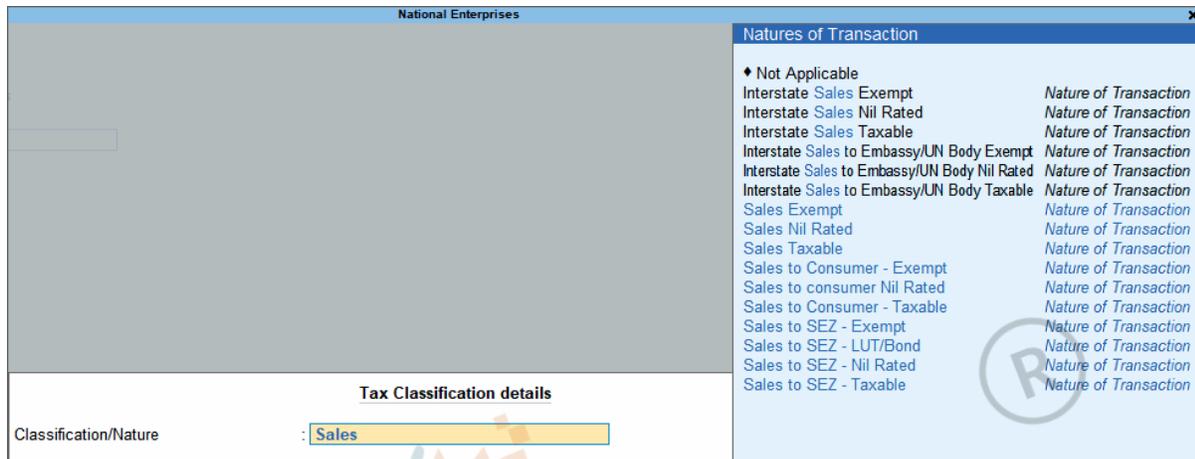
- **Method 1:** For a specific type of sales transaction, you can create or update the sales ledger with the relevant **Nature of transaction**. Select this sales ledger while recording the sales transaction.



The screenshot shows the 'National Enterprises' software interface. A dropdown menu titled 'Natures of Transaction' is open, listing various transaction types. The 'Sales Taxable' option is highlighted in yellow. In the background, the 'GST Details for Ledger' section is visible, showing 'Sales Taxable' selected in the 'Nature of transaction' field. Below this, the 'Tax Details' section shows 'Taxability' as 'Taxable' and 'Tax Type' with 'Rate' columns for 'Integrated Tax' and 'Cess', both set to '0 %'.

GST Details for Ledger:	
Sales Taxable	
Nature of transaction	: Sales Taxable
Tax Details	
Taxability	: Taxable
Tax Type	Rate
Integrated Tax	0 %
Cess	0 %

- **Method 2:** Select the common sales ledger during the sales transaction. Press **F12** (Configure) > set the option **Modify Tax Rate details for GST to Yes**. Select the **Classification/Nature**.



The screenshot shows the 'National Enterprises' application window. On the left, the 'Tax Classification details' section is visible, with 'Classification/Nature' set to 'Sales'. On the right, a 'Natures of Transaction' dialog box is open, displaying a list of transaction types. A large watermark 'Kaushtam' is overlaid on the image.

Transaction Type	Nature of Transaction
◆ Not Applicable	
Interstate Sales Exempt	Nature of Transaction
Interstate Sales Nil Rated	Nature of Transaction
Interstate Sales Taxable	Nature of Transaction
Interstate Sales to Embassy/UN Body Exempt	Nature of Transaction
Interstate Sales to Embassy/UN Body Nil Rated	Nature of Transaction
Interstate Sales to Embassy/UN Body Taxable	Nature of Transaction
Sales Exempt	Nature of Transaction
Sales Nil Rated	Nature of Transaction
Sales Taxable	Nature of Transaction
Sales to Consumer - Exempt	Nature of Transaction
Sales to consumer Nil Rated	Nature of Transaction
Sales to Consumer - Taxable	Nature of Transaction
Sales to SEZ - Exempt	Nature of Transaction
Sales to SEZ - LUT/Bond	Nature of Transaction
Sales to SEZ - Nil Rated	Nature of Transaction
Sales to SEZ - Taxable	Nature of Transaction

Local Taxable Sales with Multiple GST Rates in an Invoice

1. **Gateway of Tally > Vouchers > F8** (Sales).
Alternatively, press **Alt+G** (Go To) > **Create Voucher** > press **F8** (Sales).
2. In **Party A/c name**, select the customer ledger or the cash ledger.
3. Select the common sales ledger in which GST rate is not defined.
4. Select the stock items defined with different GST rates, and specify the quantities and rates for each of them.

- Select the central and state tax ledgers. GST will be calculated based on the GST rates defined in the stock items.

Accounting Voucher Creation		National Enterprises		24-Jun-20 Wednesday	
Sales	No. 21				
Party A/c name	: Anand Traders				
Current balance	:				
Sales ledger	: Sales				
Current balance	: 42,74,350.00 Cr				
Name of Item	Quantity	Rate per	Amount		
1 Ton Split Air Conditioner	3 Nos	21,999.00 Nos	65,997.00		
Personal Computers	13 Nos	27,500.00 Nos	3,57,500.00		
Ultra All-In-One Computer	5 Nos	29,990.00 Nos	1,49,950.00		
			5,73,447.00		
Central Tax			54,910.08		
State Tax			54,910.08		
Provide GST/e-Way Bill details : Yes					
Narration: _____ 21 Nos 6,83,267.16					

- Press **Ctrl+O** (Related Reports) > type or select **GST – Tax Analysis** to view the tax details. Press **Alt+F5 (Detailed)** to view the detailed break-up of tax.

Note: If you are on TallyPrime Release 1.1.3 or earlier, follow the step:

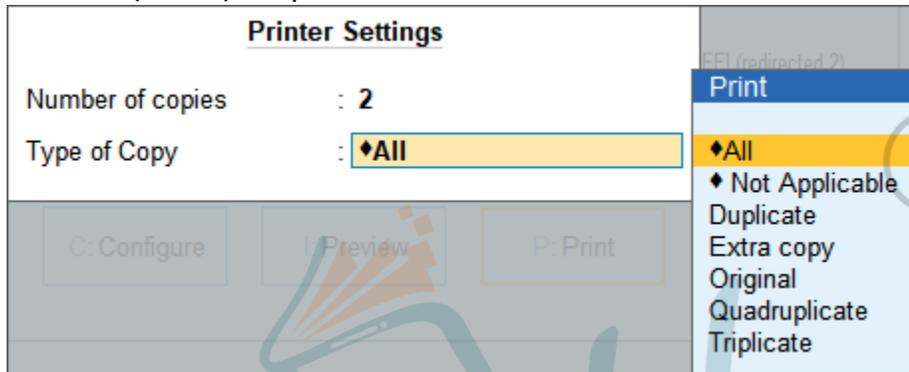
Press **Ctrl+I** (More Details) > type or select **GST – Tax Analysis** to view the tax details. Press **Alt+F5 (Detailed)** to view the detailed break-up of tax.

GST - Tax Analysis			
Particulars	Taxable Value	Tax rate	Duty/Tax Value
Sales Taxable	5,73,447.00		1,09,820.16
1 Ton Split Air Conditioner			
Item Value (Sales Value 65,997.00)	65,997.00		18,479.16
Central Tax		14%	9,239.58
State Tax		14%	9,239.58
Personal Computers			
Item Value (Sales Value 3,57,500.00)	3,57,500.00		64,350.00
Central Tax		9%	32,175.00
State Tax		9%	32,175.00
Ultra All-In-One Computer			
Item Value (Sales Value 1,49,950.00)	1,49,950.00		26,991.00
Central Tax		9%	13,495.50
State Tax		9%	13,495.50

- Press **Alt+P** (Print) > press **Enter** on **Current** > and press **P** (Print) to print.

For multiple copies:

1. Press **Alt+P** (Print) > press **Enter** on **Current** > press **C** (Configure) > type or select **Number of Copies** > and press **Enter**.
2. Provide the **Number of Copies** and select the **Type of Copy**.
3. Press **Esc** to return to the **Voucher Printing** screen.
4. Press **P** (Print) to print.



Printer Settings	
Number of copies	: 2
Type of Copy	: All

Buttons: C: Configure, Preview, P: Print

Dropdown menu options: Print, **All**, Not Applicable, Duplicate, Extra copy, Original, Quadruplicate, Triplicate

Note: When you are printing multiple copies of the invoice, only the page number of the current invoice will be displayed, and not the number of the copy. For example, if you want to print 3 copies for an invoice (original, duplicate, and triplicate), then in the print preview, the page number would be displayed as 1 of 1, and not 1 of 3.

For services, original copy for buyer and duplicate copy for supplier will be printed in the invoice.

For goods, original for buyer, duplicate for transporter and, triplicate for supplier will be printed in the invoice. If you do not want to print the transporter's copy, then disable the option **Print Transporter's Copy** in the **Print Configuration** screen.

Print invoice with Item-wise GST details

As per GST guidelines, details such as the applicable taxes and tax rates, and the GSTIN/UIN of the company and the customer will be captured. After selecting the state in the ledger master, the state name and the state code will be captured in the printed invoice. Depending on your



requirements, you can include additional details in your invoice by clicking F12: Configure.

To ensure that company GSTIN is printed on the sales invoice:

- Specify GSTIN under **Company GST Details** screen in **F11** (Features).
- In the **Voucher Printing** screen of the sales invoice, press **F12** and set:
 - **Show GSTIN to Yes.**
 - **Show Item-wise GST details to Yes**, to print the GST invoice in landscape orientation with tax breakup for each stock item.





Tax Invoice

(ORIGINAL FOR RECEIPT)

National Enterprises 5th Main Road Banashankari 3rd Stage Bangalore GSTIN/UIN: 29.....0 State Name : Karnataka, Code : 29	Invoice No. 21	e-Way Bill No.	Dated 24-Jun-20
	Delivery Note DN455		Mode/Terms of Payment
	Reference No. & Date.		Other References
	Dispatch Doc No. DDN1222		Delivery Note Date 24-Jun-20
Consignee (Ship to) Nanda Traders 5th Block 12th Main Road Rajajinagar Bangalore GSTIN/UIN : 29.....2 State Name : Karnataka, Code : 29	Dispatched through Lony		Destination Bommanahalli
	Bill of Lading/LR-RR No. LR8499 dt. 24-Jun-20		Motor Vehicle No. KA00ZZ0000
	Terms of Delivery		
Buyer (Bill to) Anand Traders Glassdoor Chambers Hosur Main Road Garebhavipalya, Bommanahalli GSTIN/UIN : 29.....1 State Name : Karnataka, Code : 29			

Sl No	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount	Taxable Value	Central Tax		State Tax		Total Amount
								Rate	Amount	Rate	Amount	
1	1 Ton Split Air Conditioner	84158310	3 Nos	21,999.00	Nos	65,997.00	65,997.00	14%	9,239.58	14%	9,239.58	84,476.16
2	Personal Computers	84713010	13 Nos	27,500.00	Nos	3,57,500.00	3,57,500.00	9%	32,175.00	9%	32,175.00	4,21,850.00
3	Ultra All-in-One Computer	84719000	5 Nos	29,990.00	Nos	1,49,950.00	1,49,950.00	9%	13,495.50	9%	13,495.50	1,76,941.00
						5,73,447.00						
						Central Tax	54,910.08					
						State Tax	54,910.08					
Total			21 Nos			₹ 6,83,267.16	5,73,447.00		54,910.08		54,910.08	

Amount Chargeable (in words) **INR Six Lakh Eighty Three Thousand Two Hundred Sixty Seven and Sixteen paise Only** E. & O.E

Taxable Value	Central Tax		State Tax		Total Tax Amount
	Rate	Amount	Rate	Amount	
65,997.00	14%	9,239.58	14%	9,239.58	18,479.16
5,07,450.00	9%	45,670.50	9%	45,670.50	91,341.00
Total:		5,73,447.00		54,910.08	1,09,820.16

Tax Amount (in words) : **INR One Lakh Nine Thousand Eight Hundred Twenty and Sixteen paise Only**

Declaration

We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.

for National Enterprises

Authorised Signatory

This is a Computer Generated Invoice

Note:

- The total value of **Total Amount** column does not appear, as the invoice value is captured with **GST** in the **Amount** column.
- When both taxable and nil-rated/exempt goods are selected in the same invoice and party is an unregistered dealer, then the title of the invoice is printed as **Invoice-cum-Bill of Supply**.

Print the party's contact details in the pre-printed format

1. Press **Alt+P** (Print) > press **Enter** on **Configuration** > press **Enter** on **Show More**.



2. Type or select **Reduce space between Address and Name of Items/Particulars** > press **Enter** to set it to **No**.

National Enterprises	
Print Configuration	
Reduce space between Address and Name of Items/Particulars	
List of Configurations Show Less	
Printer Settings	
Print Format	Neat Mode
Printer	...
Paper Type	Plain Paper
Set no. of copies for printing vouchers	<Value exists>
Header Information	
Print Country with Address	No
Top Margin (in Inches)	0.50
Show Date Range of Report	Yes
Show Page Numbers in Vouchers and Reports	Yes
Show Date and Time of Reports	No
Show Date and Time on all pages of Reports	No
Show Date and Time of Voucher printing	No
Show Date and Time on all pages of Vouchers	No
Company Details	
Show Company Logo	No
Show Company Name	Yes
Show Company Address	Yes
Show Phone No.	No
Show Website	No
Show CIN	Yes
Advanced Configurations	
Reduce space between Address and Name of Items/Particulars	No
Use Greyscale for printers with Black & White output	No
Retrieve Paper Size for non-standard printers	No
Use Bitmap Mode to print	No

3. Press **Esc** to accept and return to the previous screen.

Interstate Sales with GST

Follow the steps used for recording a local sales transaction. The only difference is that you have to select the integrated tax ledger instead of central tax and state tax.

Accounting Voucher Creation		National Enterprises	
Sales No. 22		25-Jun-20 Thursday	
Party A/c name : Axis Solutions - Hyderabad			
Current balance :			
Sales ledger : Sales			
Current balance : 48,47,797.00 Cr			
Name of Item	Quantity	Rate per	Amount
1 Ton Split Air Conditioner	17 Nos	21,999.00 Nos	3,73,983.00
Ultra All-In-One Computer	80 Nos	29,990.00 Nos	23,99,200.00
			27,73,183.00
Integrated Tax			5,36,571.24
Provide GST/e-Way Bill details : Yes			
Narration:			97 Nos 33,09,754.24

Sale of Services

When you maintain only accounting transactions (but not inventory of your goods), or when your company deals with services, you can use the accounting invoice mode for recording your local and interstate sales.

1. **Gateway of Tally > Vouchers > F8 (Sales).**
Alternatively, press **Alt+G (Go To) > Create Voucher >**
press **F8 (Sales).**
2. Press **Ctrl+H (Change Mode)** to select the required voucher mode (**Accounting Invoice**, in this case).
3. In **Party A/c name**, select the customer ledger or the cash ledger.
4. Select the required service ledgers, and specify the amount.
Alternatively, press **Alt+C** to create the ledgers.

5. Select the central and state tax ledgers for local sales and the integrated tax ledger for interstate sales.

Accounting Voucher Creation National Enterprises

Sales No. 23 26-Jun-20 Friday

Party A/c name : Kumar - Radiant Lotus Society
Current balance :

Particulars	Rate per	Amount
Veg Thali - Diwali Special		75,000.00
Waiter Services		3,500.00
Central Tax		2,190.00
State Tax		2,190.00
Narration:		82,880.00

Override assessable value in invoice

1. In the sales invoice, press F12 and set the options as given below:
 - **Select common Ledger Account for Item Allocation – No.**
 - **Modify Tax Rate details of GST – Yes.**
2. Select the party ledger and stock item.
3. Select the sales ledger. In the **GST Details** screen, press **F12** and set the option **Allow override assessable value** to **Yes**.
4. Add the amount which should form part of the **Taxable Value**. GST will be calculated on this updated amount.

Tax Classification Details	
Taxable Amount	: 2,41,000.00 (2,37,500.00)

5. Similarly, select the required stock items, and update the **Taxable Value**.
6. Select the GST ledgers.

7. Press **Ctrl+O** (Related Reports) > type or select **GST – Tax Analysis** to view the tax details. Press **Alt+F5 (Detailed)** to view the detailed break-up of tax.

Note: If you are on TallyPrime Release 1.1.3 or earlier, follow the step:

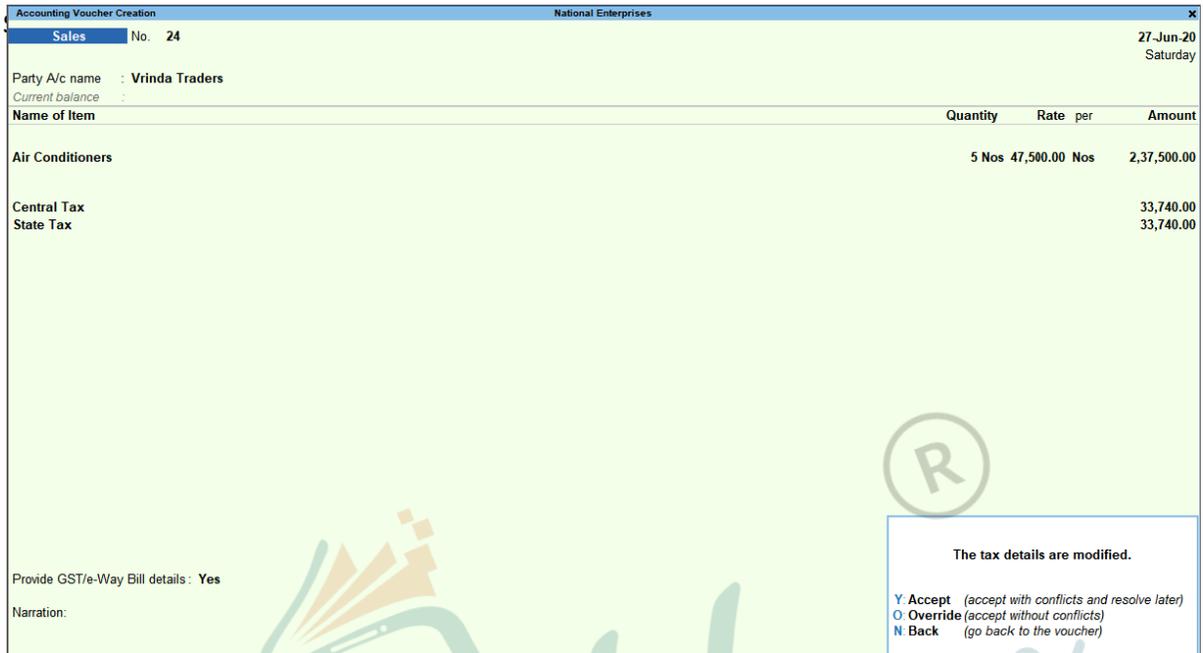
Press **Ctrl+I** (More Details) > type or select **GST – Tax Analysis** to view the tax details. Press **Alt+F5 (Detailed)** to view the detailed break-up of tax.

The GST assessable value appears as overridden by user.

GST - Tax Analysis			
Particulars	Taxable Value	Tax rate	Duty/Tax Value
Sales Taxable	2,41,000.00 *		67,480.00
Air Conditioners (84158310)	2,41,000.00		67,480.00
Item Value (Sales Value 2,37,500.00)	2,37,500.00		
Central Tax		14%	33,740.00
State Tax		14%	33,740.00
Total			67,480.00

Value overridden by user

8. Press **Esc** to return to the sales invoice. The sales invoice appears as



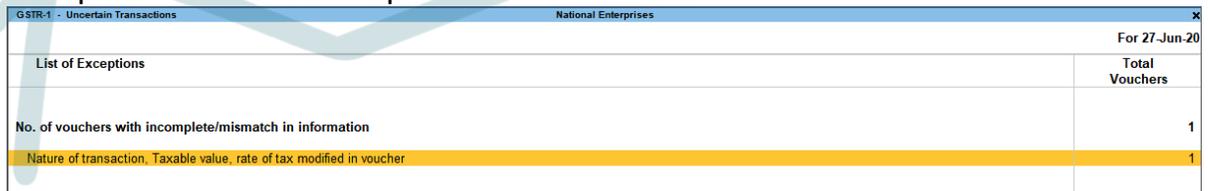
Name of Item	Quantity	Rate per	Amount
Air Conditioners	5 Nos	47,500.00 Nos	2,37,500.00
Central Tax			33,740.00
State Tax			33,740.00

Y: Accept (accept with conflicts and resolve later)
 O: Override (accept without conflicts)
 N: Back (go back to the voucher)

9. Press **O** to override the values.

Note: When you override tax rate details in a company with Ladakh as the State, the field **State Tax** is displayed if the voucher date is earlier than 01-Jan-2020 and **UT Tax**, if the date is 01-Jan-2020 or later.

If you press **Y** (Enter) instead of **O**, the transaction will appear as an exception in the GST report as shown below:



List of Exceptions	Total Vouchers
No. of vouchers with incomplete/mismatch in information	1
Nature of transaction, Taxable value, rate of tax modified in voucher	1

You can press **Enter** to view the transaction, select it by pressing **Spacebar**, and press **Alt+J** (Accept as is) to accept the voucher as is.

GSTR-1 - Uncertain Resolution						National Enterprises					
Nature of transaction, Taxable value, rate of tax modified in voucher											
Sl. No.	Date	Particulars	Vch Type	Vch No.	Amount	As per transaction / (As per inference)					
						Nature of transaction	Taxable Amount	Rate of tax			Cess
								Integrated	Central	State	
1	27-Jun-20	Vrinda Traders Air Conditioners	Sales	24	3,04,980.00		2,41,000.00 (2,37,500.00)	(28%)	(14%)	(14%)	Based on Value (Based on Value)

The transaction will get included in the relevant section of the GST report.

Override HSN code in invoice

If you had defined HSN code in the stock item, but want to change it in the invoice, you can select the HSN classification.

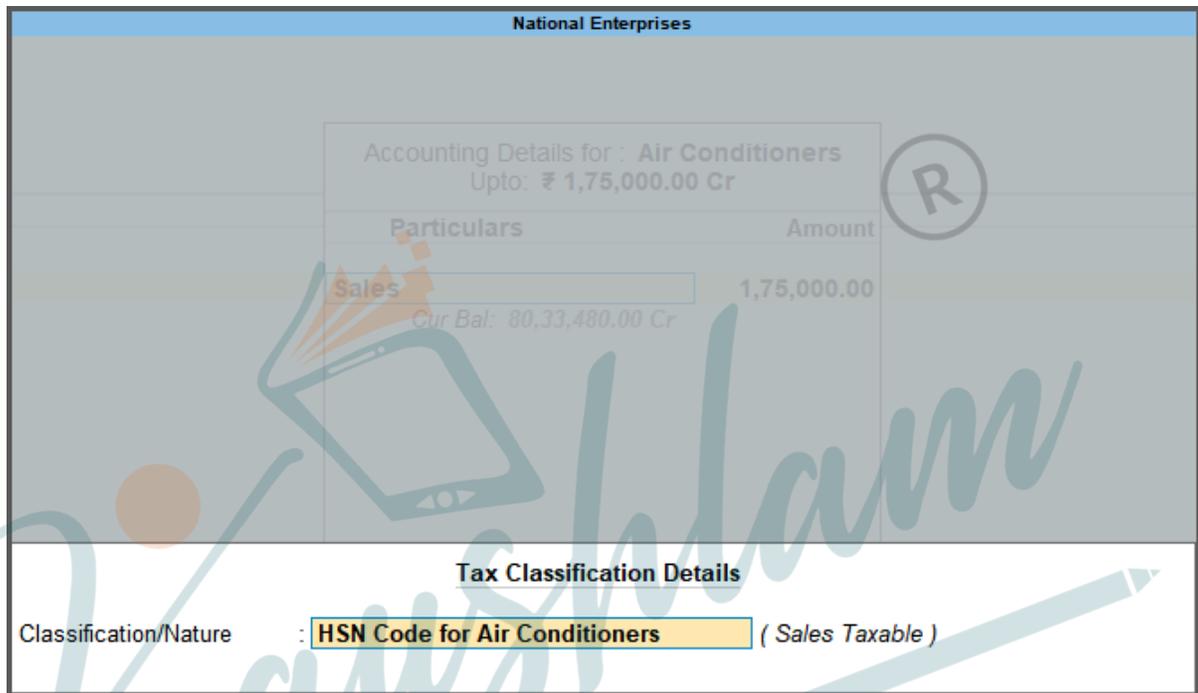
Follow the steps given below:

1. In **Company GST Details**, set the option **Enable GST Classifications to Yes**

GST Details	
State	: Karnataka
Registration type	: Regular
Assessee of Other Territory	: No
GST applicable from	: 1-Apr-20
GSTIN/UIN	: 29 0
Periodicity of GSTR1	: Monthly
e-Way Bill applicable	: Yes
Applicable from	: 1-Apr-20
Threshold limit includes	: Invoice value
Threshold limit	: 50,000
Applicable for intrastate	: Yes
Threshold limit	: 50,000
Enable tax liability on advance receipts	: No
Enable tax liability on reverse charge (Purchase from unregistered dealer)	: No
Set/alter GST rate details	: No
Enable GST Classifications	: Yes
Provide LUT/Bond details	: No

2. Create a new HSN Classification with the required HSN code.
 - a. **Gateway of Tally > Create > type or select GST Classification > and press Enter.**
 Alternatively, press **Alt+G (Go To) > Create Master > type or select GST Classification > and press Enter.**
 In case the feature is inactive, you will be prompted to activate the GST Classification. Select **Yes** or press **Y** to proceed.
 - b. Enter the HSN code, and applicable GST details.
 - c. Press **Enter** to save.
3. Record the sales invoice by overriding the HSN code.
 - a. In the sales invoice, press F12 and set the options as given below:

- **Select common Ledger Account for Item Allocation – No.**
- **Modify Tax Rate details of GST – Yes.**
- b. Select the party ledger and stock item.
- c. Select the sales ledger. In the **GST Details** screen, press **F12** and set the option **Allow override Classification/Nature** to **Yes**.
- d. Select the HSN classification.



The screenshot displays the 'National Enterprises' software interface. At the top, it shows 'Accounting Details for : Air Conditioners Upto: ₹ 1,75,000.00 Cr'. Below this is a table with two columns: 'Particulars' and 'Amount'. The table contains one entry: 'Sales' with an amount of '1,75,000.00'. Below the table, it shows 'Cur Bal: 80,33,480.00 Cr'. To the right of the table is a circular icon with the letter 'R'. Below the table, the 'Tax Classification Details' section is visible, showing 'Classification/Nature : HSN Code for Air Conditioners (Sales Taxable)'.

Note: Similar to sales invoice, you can record purchase invoice by selecting the required HSN classification.

Similarly, select the required stock items, and select the HSN classification.

- e. Select the GST ledgers.
- f. Press **Ctrl+O** (Related Reports) > type or select **GST – Tax Analysis** to view the tax details. Press **Alt+F5 (Detailed)** to view the detailed break-up of tax.

g. Press **Esc** to return to the sales invoice. The sales invoice appears as

Accounting Voucher Creation		National Enterprises		1-Jul-20 Wednesday	
Sales		No. 25			
Party A/c name : Cash					
Current balance :					
Name of Item	Quantity	Rate per	Amount		
Air Conditioners	5 Nos	35,000.00 Nos	1,75,000.00		
Central Tax			24,500.00		
State Tax			24,500.00		
Provide GST/e-Way Bill details : Yes					
Narration:					

The tax details are modified.

Y: Accept (accept with conflicts and resolve later)
 O: Override (accept without conflicts)
 N: Back (go back to the voucher)

h. Press **O** to override the values.

If you press **Y** (Enter) instead of **O**, the transaction will appear as an exception in the GST report as shown below:

GSTR-1 - Uncertain Transactions		National Enterprises		1-Jul-20 to 31-Jul-20	
List of Exceptions			Total Vouchers		
No. of vouchers with incomplete/mismatch in information			1		
Nature of transaction, Taxable value, rate of tax modified in voucher			1		

You can press **Enter** to view the transaction, select it by pressing **Spacebar**, and press **Alt+J** to accept it as is.

GSTR-1 - Uncertain Resolution						National Enterprises						1-Jul-20 to 31-Jul-20						
Nature of transaction, Taxable value, rate of tax modified in voucher												F2: Period						
Sl. No.	Date	Particulars	Vch Type	Vch No.	Amount	Nature of transaction	Taxable Amount	As per transaction / (As per inference)			Rate of tax			F3: Company				
								Integrated	Central	State	Cess			F4				
										Valuation type			Rate			Rate Per		
1	1-Jul-20	Cash	Sales	25	2,24,000.00	HSN Code for Air Conditioners (Sales Taxable)	(1,75,000.00)	(28%)	(14%)	(14%)	Based on Value (Based on Value)							
												F5						
												F6						
												F7						
												F8						
												F9						
												F10						
												B: Basis of Values						
												H: Change View						
												J: Exception Reports						
												H: Exclude Vouchers						
												J: Accept as is						
												R: Resolve						

The transaction will get included in the relevant section of the GST report.

Update Party Details in Invoice

- Open the invoice in alteration mode
- Select the party ledger > provide the dispatch, order and export details, as applicable and accept > select or create the required party in the **Party Details** screen.

National Enterprises				List of Ledger Accounts	
				Create New Party	
				Aarthi Enterprises	
				Altas International	
				Chandra Traders	
				Chirag Enterprises	
				Karan Enterprises	
				Kiran Mart	
				New Party	
				Pratham Traders	
				Praveen Furniture	
				Priya Enterprises	
				Rajveer Enterprises	
				Ratan Enterprises	
Party Details					
Buyer (Bill to)	: Priya Enterprises	Consignee (Ship to)	: Rajveer Enterprises		
Mailing Name	: Priya Enterprises	Mailing Name	: Rajveer Enterprises		
Address	: #45, 5th Main Road 4th Block Jayanagar Bangalore	Address	: #45, Conclave Chambers 4th Main Road, 7th Block Chamarajpet Bangalore		
State	: Karnataka	State	: Karnataka		
Country	: India	Country	: India		
GSTIN/UIN	: 29 3	GSTIN/UIN	: 29 1		
Place of Supply	: Karnataka				

Sales of Composite Supply Under GST (Expense Apportioning)

You can record the sales of a composite supply using a sales invoice. The rate of tax applicable on the principal supply will be considered as the rate of tax for the composite supply.

In a composite supply of both goods and services, either one of them can be the principal supply. If you are not sure about the principal supply and the secondary supply, you can create separate invoices for the goods and services.

In this section

- Create a service ledger to participate in the sales of composite supply.
- Record sales of composite supply.

Create a service ledger

1. **Gateway of Tally > Create > type or select Ledger > and press Enter.** Alternatively, press **Alt+G (Go To) > Create Master > Ledger >** and press **Enter**.
2. Set the option **Is GST applicable to Not Applicable.**
3. Set the option **Include in assessable value calculation for to GST.**

4. Select **Goods** in **Appropriate to** field, as the principal supply is considered as goods in this example.

Ledger Creation		National Enterprises		Total Opening Balance
Name	: Transportation Charges			
(alias)	:			
Under	: Indirect Expenses	Mailing Details		
Type of Ledger	: ♦ Not Applicable	Name	:	
		Address	:	
		State	:	
		Country	:	
		Pincode	:	
Statutory Details		Banking Details		
Is GST applicable	: ♦ Not Applicable	Provide bank details	: No	
Set/Alter GST Details	: No	Tax Registration Details		
Include in assessable value calculation for	: GST	PAN/IT No.	:	
Appropriate to	: Goods			
Method of Calculation	: Based on Value			
Opening Balance (on 1-Apr-20) :				Accept ?
				Yes or No

5. Press **Ctrl+A** to accept.

Record the sales of composite supply with goods as principal item

1. **Gateway of Tally > Vouchers > F8 (Sales).**
Alternatively, press **Alt+G (Go To) > Create Voucher > press F8 (Sales).**
2. Select the service ledger (in this example, the ledger applicable for transportation charges).
3. Select the applicable tax ledgers (central and state/union territory taxes for local supply, integrated tax for interstate supply).
4. Press **Ctrl+O (Related Reports) > type or select GST – Tax Analysis** to view the tax details. Press **Alt+F5 (Detailed)** to view the detailed break-up of tax.



Note: If you are on TallyPrime Release 1.1.3 or earlier, follow the step:

Press **Ctrl+I** (More Details) > type or select **GST – Tax Analysis** to view the tax details. Press **Alt+F5 (Detailed)** to view the detailed break-up of tax.

GST - Tax Analysis			
Particulars	Taxable Value	Tax rate	Duty/Tax Value
Sales Taxable	8,38,000.00		1,50,840.00
Steel Rebar 12MM (72141010)			
Item Value (Sales Value 4,00,000.00)	4,00,000.00		
Transportation Charges (3,000.00 / 8,35,000.00 * 4,00,000.00)	1,437.13		
Central Tax		9%	36,129.34
State Tax		9%	36,129.34
Steel Footing 1.45m - 12MM (73269099)			
Item Value (Sales Value 4,35,000.00)	4,35,000.00		
Transportation Charges (3,000.00 / 8,35,000.00 * 4,35,000.00)	1,562.87		
Central Tax		9%	39,290.66
State Tax		9%	39,290.66

5. Press **Esc** to return to the sales invoice.

Name of Item	Quantity	Rate per	Amount
Steel Rebar 12MM	1,000 Nos	400.00 Nos	4,00,000.00
Steel Footing 1.45m - 12MM	300 Bundle	1,450.00 Bundle	4,35,000.00
Transportation Charges			3,000.00
Central Tax			75,420.00
State Tax			75,420.00
			9,88,840.00

6. Press **Ctrl+A** to save.

Sale of Mixed Supply

In case of mixed supply the tax of the highest-rated item in the bundle is applicable for the bundled unit. You can record the sale of a mixed supply

in Tally using a sales invoice. For this, create a new stock item for the bundle of items, with the individual items as components (BoM).

In this section

- Create stock item for the mixed supply with GST details
- Transfer individual items to mixed supply stock item
- Record sale of mixed supply

Create stock item for the mixed supply with GST details [®]

Create stock items for the products Watch, Wallet, and Pen with applicable tax. Now for corporate offer, create one more product – Corporate Kit, as shown below by enabling BOM and description. Press **F12** (Configure) and enable options **Provide Descriptions for Stock Items** and **Set Components List (Bill of Materials)** in stock items:

1. **Gateway of Tally > Create > type or select Stock Item >** and press **Enter**.
Alternatively, press **Alt+G** (Go To) > **Create Master > Stock Item >**

- Now enable GST for Corporate Kit, enter the HSN code and tax rate of the item which has the highest tax rate among the combo.

GST Details for Stock Item:
Corporate Kit

HSN/SAC Details

Description : Corporate Kit
HSN/SAC : 9101

Tax Details

Calculation type : On Value
Taxability : Taxable

Tax Type	Rate
Integrated Tax	18 %
Central Tax	9 %
State Tax	9 %
Cess	0 %

Your stock item for the mixed supply is created and ready to be used in transactions.

Transfer individual items to mixed supply stock item

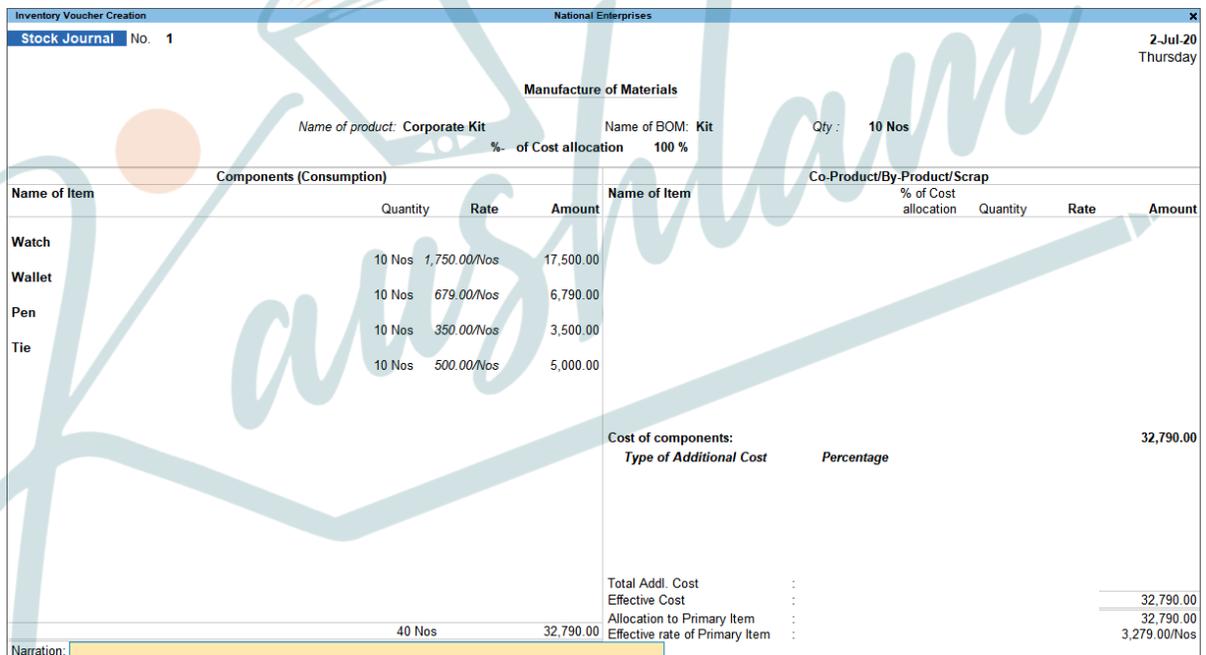
Since items are procured individually and used to create the corporate kit. The items need to be transferred to reduce the quantity of individual items and create stock quantity for the combo kit.

Before transferring the items to corporate kit, the **Stock Summary** will appear as shown:

Stock Summary		National Enterprises	
Particulars	National Enterprises 1-Apr-20 to 2-Jul-20		
	Closing Balance		
	Quantity	Rate	Value
Combo Offer			
Corporate Kit			
Stationery			2,80,570.00
Pen	100 Nos	350.00	35,000.00
Tie	120 Nos	500.00	60,000.00
Wallet	80 Nos	679.00	54,320.00
Watch	75 Nos	1,750.00	1,31,250.00

Record a stock journal voucher for transfer of items. You have to create a voucher type under stock journal to record such transaction.

1. **Gateway of Tally > Vouchers > press F10 (Other Vouchers) > type or select Stock Journal > and press Enter.**
Alternatively, press **Alt+G (Go To) > Create Voucher > press F10 (Other Vouchers) > type or select Stock Journal > and press Enter.**
2. Press **Ctrl+H (Change Mode) > select Use for Manufacturing Journal > and press Enter.**
3. Select Corporate Kit as the **Name of product.**
4. Select **Name of BOM.**
5. Specify **Qty** as 10. Automatically, related items will be moved under the kit as shown below:



Components (Consumption)				Co-Product/By-Product/Scrap				
Name of Item	Quantity	Rate	Amount	Name of Item	% of Cost allocation	Quantity	Rate	Amount
Watch	10 Nos	1,750.00/Nos	17,500.00					
Wallet	10 Nos	679.00/Nos	6,790.00					
Pen	10 Nos	350.00/Nos	3,500.00					
Tie	10 Nos	500.00/Nos	5,000.00					
			Cost of components:					32,790.00
			<i>Type of Additional Cost</i>	<i>Percentage</i>				
			Total Addl. Cost					32,790.00
			Effective Cost					32,790.00
			Allocation to Primary Item					32,790.00
			Effective rate of Primary Item					3,279.00/Nos
			40 Nos					32,790.00

6. Press **Ctrl+A** to save.

After the stock transfer, the stock for the corporate kit is increased and individual items stock is reduced to the same extent.



Stock Summary		National Enterprises		
Particulars	National Enterprises 1-Apr-20 to 2-Jul-20			
	Closing Balance			
	Quantity	Rate	Value	
Combo Offer	10 Nos	3,279.00	32,790.00	
Corporate Kit	10 Nos	3,279.00	32,790.00	
Stationery			2,47,780.00	
Pen	90 Nos	350.00	31,500.00	
Tie	110 Nos	500.00	55,000.00	
Wallet	70 Nos	679.00	47,530.00	
Watch	65 Nos	1,750.00	1,13,750.00	

Record Sale of Mixed Supply

1. **Gateway of Tally > Vouchers > F8 (Sales).**
Alternatively, press **Alt+G (Go To) > Create Voucher >** press **F8 (Sales)**.
2. Press **F12 (configure) > set Provide Additional Descriptions for Stock Items to Yes**, to view the additional description entered in the stock item.
3. Select the applicable tax ledgers (central and state/union territory taxes for local supply, integrated tax for interstate supply).

Accounting Voucher Creation National Enterprises

Sales No. 27 3-Jul-20 Friday

Party A/c name : Durga Enterprises
Current balance :
Sales ledger : Sales
Current balance : 88,68,480.00 Cr

Name of Item	Quantity	Rate per	Amount
Corporate Kit Watch, Wallet, Tie, Pen	5 Nos	4,000.00 Nos	20,000.00
Central Tax			1,800.00
State Tax			1,800.00

Narration: 5 Nos

Accept ?
Yes or No

4. Press **Ctrl+A** to save.
5. Open the voucher in alteration mode, and press **Alt+P (Print) >** press **Enter** on **Current** > press **P (Print)** to print. The printed invoice with item description, discount value and GST details appear as



shown below:

Tax Invoice						
National Enterprises 5th Main Road Banashankari 3rd Stage Bangalore GSTIN/UIN: 29/.....0 State Name : Karnataka, Code : 29		Invoice No. 27		Dated 3-Jul-20		
		Delivery Note DN1111		Mode/Terms of Payment		
Buyer (Bill to) Durga Enterprises Basavanagudi Bangalore GSTIN/UIN : 29.....L State Name : Karnataka, Code : 29		Dispatch Doc No. DC5462		Delivery Note Date 3-Jul-20		
		Dispatched through Goods Auto		Destination Basavanagudi		
		Bill of Lading/LR-RR No. 1290192 dt. 3-Jul-20		Motor Vehicle No. KA00ZZ0000		
		Terms of Delivery				
Sl No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	Corporate Kit Watch, Wallet, Tie, Pen	9101	5 Nos	4,000.00	Nos	20,000.00
						1,800.00
						1,800.00
Total			5 Nos			₹ 23,600.00
Amount Chargeable (in words)						E. & O.E
INR Twenty Three Thousand Six Hundred Only						
HSN/SAC		Taxable Value	Central Tax		State Tax	
			Rate	Amount	Rate	Amount
9101		20,000.00	9%	1,800.00	9%	1,800.00
Total		20,000.00		1,800.00		1,800.00
						3,600.00
Tax Amount (in words) : INR Three Thousand Six Hundred Only						
Declaration We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.				for National Enterprises		
				Authorised Signatory		
This is a Computer Generated Invoice						

Sale of Fixed Assets

You can record the relevant transactions for sale of fixed assets and view the details in GST reports and Balance Sheet.

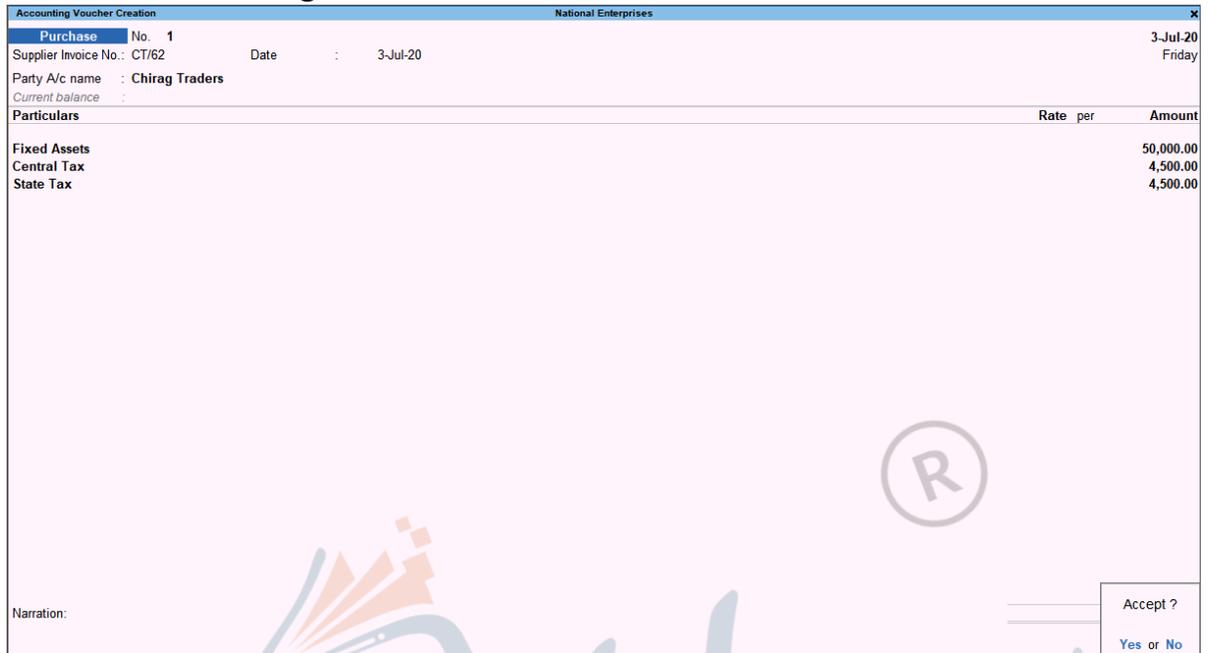
In this section

- Purchase of fixed assets
- Voucher for depreciation
- Sale of fixed assets
- View details in GST report
- Journal entries for adjusting profit or loss on sale of fixed assets

Purchase of fixed assets

1. **Gateway of Tally > Vouchers > F9** (Purchase).
Alternatively, press **Alt+G** (Go To) > **Create Voucher** > press **F9** (Purchase).
2. Press **Ctrl+H** (Change Mode) to select the required voucher mode (**Accounting Invoice**, in this case).
3. Select the ledger grouped under **Fixed Assets** with the nature of transaction set to **Purchase Taxable**, and **Nature of goods** set to **Capital Goods**.

4. Select the GST ledgers.



Particulars	Rate per	Amount
Fixed Assets		50,000.00
Central Tax		4,500.00
State Tax		4,500.00

5. Press **Enter** to save.

Voucher for depreciation

Record the depreciation voucher before recording the sale of fixed assets.

1. **Gateway of Tally > Vouchers > F7 (Journal).**
Alternatively, press **Alt+G (Go To) > Create Voucher >**
press **F7 (Journal).**
2. Debit the depreciation ledger grouped under expenses, and enter the value of depreciation.

3. Credit the fixed assets ledger.

Accounting Voucher Creation		National Enterprises	
Journal No. 1		31-Mar-20 Tuesday	
Particulars	Debit	Credit	
By Depreciation Cur Bal: 46,000.00 Dr	46,000.00		
To Fixed Assets Cur Bal: 4,000.00 Dr		46,000.00	
Narration:	46,000.00	46,000.00	
		Accept ?	
		Yes or No	

4. Press **Enter** to save.

Sale of fixed assets

1. **Gateway of Tally > Vouchers > F8 (Sales).**
Alternatively, press **Alt+G (Go To) > Create Voucher > press F8 (Sales).**
2. Press **Ctrl+H (Change Mode)** to select the required voucher mode (**Accounting Invoice**, in this case).
3. In the accounting invoice, select the fixed asset ledger grouped under **Sales Accounts**.

4. Select the GST ledgers based on the party's **Place of Supply**.

Accounting Voucher Creation		National Enterprises	
Sales	No. 2	1-Apr-20 Wednesday	
Party A/c name : Prajwal Traders			
Current balance :			
Particulars	Rate per	Amount	
Sale of Fixed Assets		5,000.00	
Central Tax		450.00	
State Tax		450.00	
Narration:			
			Accept ? Yes or No

This sale value will appear in your trading account and **Sales Register**. As the sale is of fixed asset, you need to transfer this amount to fixed asset ledger, to form part of the **Balance Sheet**.

Note: Sale of fixed asset can be recorded in journal voucher as shown below, but you cannot generate the sales invoice.

Accounting Voucher Creation		National Enterprises	
Journal	No. 1	1-Apr-20 Wednesday	
Particulars	Debit	Credit	
By Prajwal Traders Cur Bal: 5,900.00 Dr New Ref 2	5,900.00 Dr		
To Sale of Fixed Assets Cur Bal: 5,000.00 Cr		5,000.00	
To Central Tax Cur Bal: 4,78,708.25 Cr		450.00	
To State Tax Cur Bal: 4,41,551.75 Cr		450.00	
Narration:			
			5,900.00 5,900.00 Accept ? Yes or No

View details in GST report

- **Gateway of Tally > Display More Reports > GST Reports > GSTR-1.** Alternatively, press **Alt+G** (Go To) > type or select **GSTR-1** > and press **Enter**.

If the fixed asset is sold to:

- **Registered dealer**, the details will appear under **B2B Invoices**.
- **Unregistered dealer**, the details will appear under **B2C Invoices**.

GSTR-1		National Enterprises							x
GSTIN : 29									For 1-Apr-20
Particulars		Voucher Count							
Total Vouchers		1							
Included in Return		1							
Included in HSN/SAC Summary		1							
Incomplete Information in HSN/SAC Summary (Corrections needed)		0							
Not relevant in this Return		0							
Uncertain Transactions (Corrections needed)		0							
Sl No.	Particulars	Voucher Count	Taxable Amount	Integrated Tax Amount	Central Tax Amount	State Tax Amount	Cess Amount	Tax Amount	Invoice Amount
1	B2B Invoices - 4A, 4B, 4C, 6B, 6C	1	5,000.00		450.00	450.00		900.00	5,900.00
	Taxable Sales		5,000.00		450.00	450.00		900.00	5,900.00
	Reverse charge supplies								
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	5,000.00		450.00	450.00		900.00	5,900.00
	HSN/SAC Summary - 12								
	Document Summary - 13								

Note: Voucher count and values are not provided for HSN/SAC Summary and Document Summary. Drill down for details.

Journal entries for adjusting profit or loss on sale of fixed assets

Account for profit on sale of fixed asset

Transfer the profit to income ledger to reflect the actual value of fixed assets in Balance sheet.

Example: After charging depreciation on fixed assets, if the net value of the fixed assets is 4,000 and the sale value is 5,000, record a Journal voucher to transfer the profit as given below:

- Debit: Sale of Fixed assets = 5,000
- Credit: Fixed Assets = 4,000
- Credit: Indirect Income = 1,000

Account for loss on sale of fixed asset

Transfer the loss to expense ledger to reflect the actual value of fixed assets in Balance sheet.

Example: After charging depreciation on fixed assets, if the net value of the fixed assets is 5,000 and the sale value is 4,000, record a Journal voucher to transfer the loss as given below:

- Debit: Sale of Fixed assets = 4,000
- Debit: Indirect Expenses = 1,000
- Credit: Fixed Assets = 5,000

Record Purchases Under GST in TallyPrime

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. You can also record purchases from other territory and SEZ, nil rated and exempt purchases, works contract, purchases attracting GST and TDS.

Select the Purchase Ledger in a Purchase Transaction

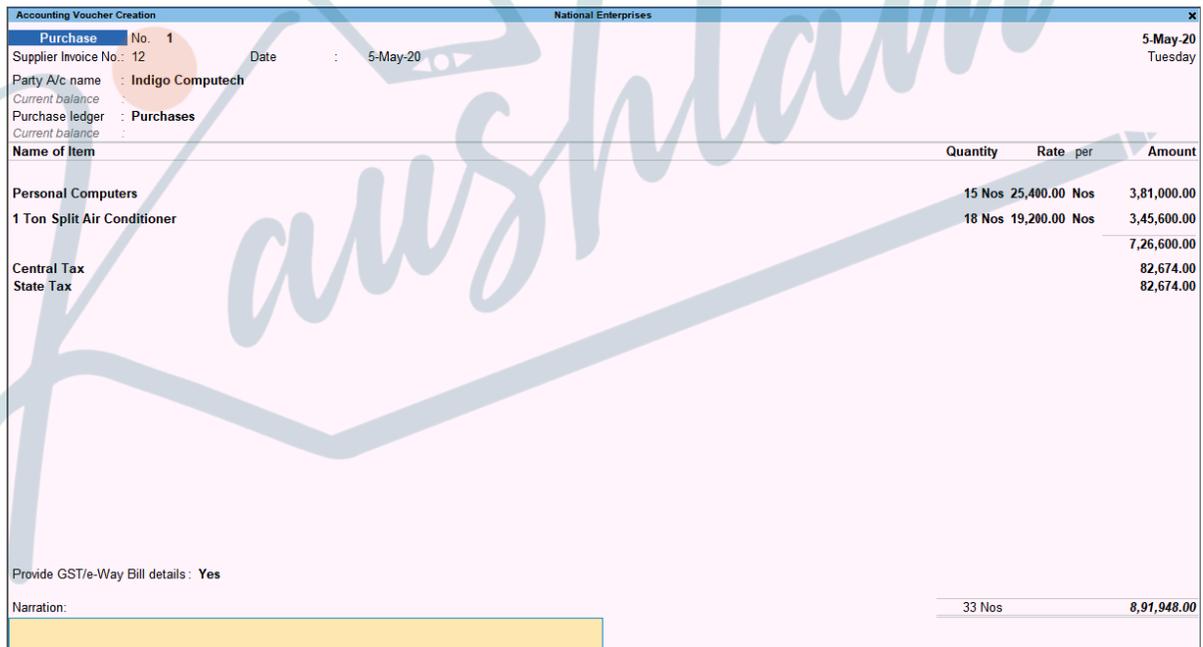
While recording any type of purchase transaction, you can choose either of the following methods:

- **Method 1:** For a specific type of purchase transaction, you can create or update the purchase ledger with the relevant **Nature of transaction**. Select this purchase ledger while recording the purchase transaction.

Local purchase

The purchase of goods or services from a supplier in the same state attracts central tax and state tax.

1. **Gateway of Tally > Vouchers > F9 (Purchase).**
Alternatively, press **Alt+G (Go To) > Create Voucher > press F9 (Purchase).**
2. Enter the **Supplier Invoice No.** and **Date.**
3. In **Party A/c name**, select the supplier's ledger or the cash ledger.
4. Select the common purchase ledger in which GST rate is not defined.
5. Select the stock items defined with different GST rates, and specify the quantities and rates for each of them.
6. Select the central and state tax ledgers. GST will be calculated based on the GST rates defined in the stock items.



Name of Item	Quantity	Rate per	Amount
Personal Computers	15 Nos	25,400.00 Nos	3,81,000.00
1 Ton Split Air Conditioner	18 Nos	19,200.00 Nos	3,45,600.00
			7,26,600.00
Central Tax			82,674.00
State Tax			82,674.00
			8,91,948.00

Provide GST/e-Way Bill details : Yes

Narration: 33 Nos 8,91,948.00

7. Press **Ctrl+I (More Details) > type or select GST – Tax Analysis** to view the tax details. Press **Alt+F5 (Detailed)** to view the detailed

break-up of tax.

GST - Tax Analysis				
Particulars		Taxable Value	Tax rate	Duty/Tax Value
Purchase Taxable		7,26,600.00		1,65,348.00
Personal Computers				
Item Value (Purchase Value 3,81,000.00)	3,81,000.00	3,81,000.00		68,580.00
Central Tax			9%	34,290.00
State Tax			9%	34,290.00
1 Ton Split Air Conditioner				
Item Value (Purchase Value 3,45,600.00)	3,45,600.00	3,45,600.00		96,768.00
Central Tax			14%	48,384.00
State Tax			14%	48,384.00

8. Print the purchase invoice.
 - a. Press **Alt+P** (Print) > press **Enter** on **Current**.
 - b. Press **I** (Preview) to check the invoice before printing, if needed.
 - c. Press **P** (Print) to print.

Interstate Purchase

The purchase of goods or services from a supplier from another state attracts integrated tax.

1. Follow the steps used for recording a local purchase transaction, with the following changes:
 - a. Select the purchase ledger applicable for interstate purchases.

b. Select the integrated tax ledger.

Accounting Voucher Creation		National Enterprises		6-May-20 Wednesday	
Purchase	No. 2	Date	: 6-May-20		
Supplier Invoice No.:	PR/12				
Party A/c name	: PTS Tech Solutions				
Current balance	:				
Purchase ledger	: Interstate Purchases				
Current balance	:				
Name of Item	Quantity	Rate per		Amount	
Ultra All-In-One Computer	90 Nos	27,200.00	Nos	24,48,000.00	
Personal Computers	25 Nos	25,400.00	Nos	6,35,000.00	
				<hr/> 30,83,000.00	
Integrated Tax				5,54,940.00	
Provide GST/e-Way Bill details : Yes					
Narration:				115 Nos	36,37,940.00

2. Press **Ctrl+A** to save.

Depending on the location of the supplier, you can record a local or interstate purchase transaction with the applicable GST rates.

Purchase of Fixed Assets

You can record taxable or exempt purchases of fixed assets (capital goods).

In this section

- Create the fixed asset ledger
- Record purchase of fixed assets

Create the fixed asset ledger

1. **Gateway of Tally > Create > type or select Ledger > and press Enter.**
Alternatively, press **Alt+G (Go To) > Create Master > Ledger > and press Enter.**
2. Group it under **Fixed Assets.**
3. Select the required **Nature of transaction.** You can select the following natures of transaction for capital goods:
 - Imports Exempt
 - Imports Taxable
 - Interstate Purchase Exempt
 - Interstate Purchase From Unregistered Dealer – Services
 - Interstate Purchase Taxable
 - Purchase Deemed Exports – Exempt
 - Purchase Deemed Exports – Taxable
 - Purchase Exempt
 - Purchase From SEZ – Exempt
 - Purchase From SEZ – Taxable
 - Purchase From SEZ (Without Bill of Entry) – Exempt
 - Purchase From SEZ (Without Bill of Entry) – Taxable
 - Purchase From Unregistered Dealer – Exempt
 - Purchase From Unregistered Dealer – Nil Rated
 - Purchase From Unregistered Dealer – Taxable
 - Purchase Taxable

4. Select the **Nature of goods as Capital Goods.**

GST Details for Ledger:
Machinery

HSN/SAC Details

Description : **Machinery**
 HSN/SAC : **84017181**
 Nature of transaction : **Purchase Taxable**
 Nature of goods : **Capital Goods**

Tax Details

Taxability : **Taxable**

Tax Type	Rate
Integrated Tax	28 %
Central Tax	14 %
State Tax	14 %
Cess	0 %

Nature of Goods

- ◆ Not Applicable
- Capital Goods**

5. Accept the **GST Details** screen.

Ledger Creation National Enterprises

Name : **Machinery** Total Opening Balance
 (alias) :

Under : **Fixed Assets**

Mailing Details

Name : **Machinery**
 Address :
 State : **Karnataka**
 Country : **India**
 Pincode :

Statutory Details

Is GST applicable : **◆ Applicable**
 Set/Alter GST Details : **Yes**
 Type of Supply : **Goods**

Banking Details

Provide bank details : **No**

Tax Registration Details

PAN/IT No. :
 Registration type :
 GSTIN/UIN :
 Set/Alter GST details : **No**

Accept ?

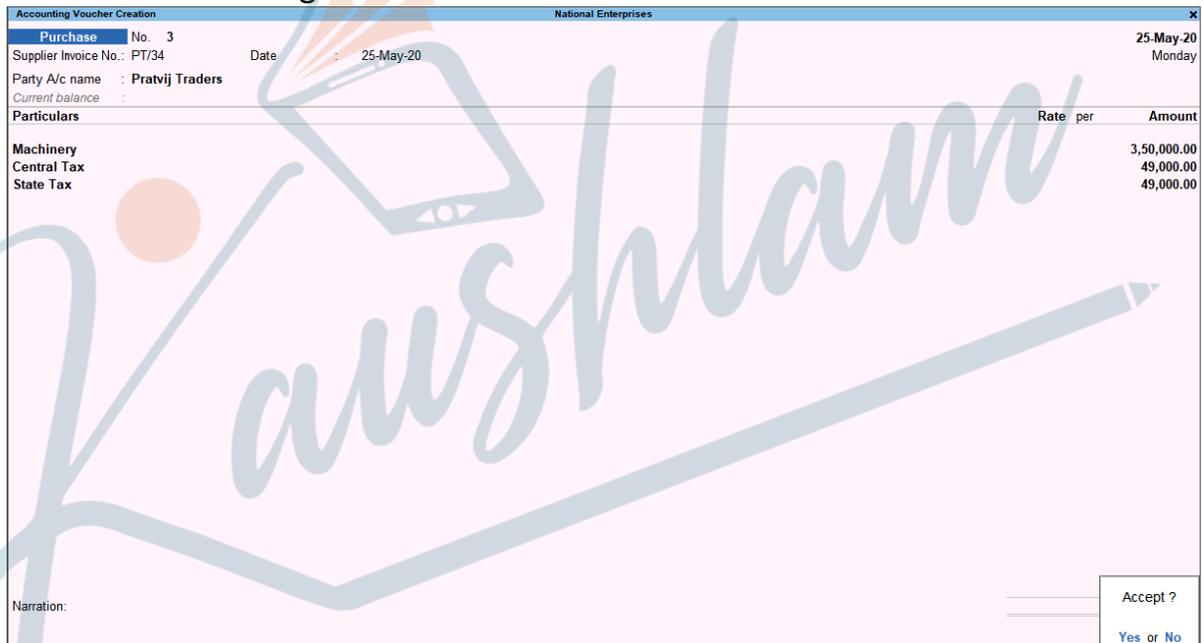
Opening Balance (on 1-Apr-20) :

Yes or No

6. Press **Enter** to save.

Record purchase of fixed asset

1. **Gateway of Tally > Vouchers > F9 (Purchase).**
Alternatively, press **Alt+G (Go To) > Create Voucher > press F9 (Purchase).**
2. Enter the **Supplier Invoice No.** and **Date.**
3. Press **Ctrl+H (Change Mode)** to select the required voucher mode (**Accounting Invoice**, in this case).
4. Select the ledger grouped under **Fixed Assets** with the nature of transaction set to **Purchase Taxable**, and **Nature of goods** set to **Capital Goods**.
5. Select the GST ledgers.



The screenshot shows the 'Accounting Voucher Creation' window for 'National Enterprises'. The voucher is a 'Purchase' of type 'No. 3' dated '25-May-20'. The supplier is 'Pratviji Traders'. The voucher includes the following items:

Particulars	Rate per	Amount
Machinery		3,50,000.00
Central Tax		49,000.00
State Tax		49,000.00

The window also shows a 'Narration:' field and an 'Accept ?' dialog box with 'Yes' or 'No' options.

6. Press **Enter** to save.

Purchases from Other Territory

To record purchases from other territories, enable the option **Assessee of Other Territory** in the party ledger. If your company is located in the special/exclusive economic zone, enable the option **Assessee of Other**

Territory in the Company GST Details
screen.

In this section

- Other territory to other territory: Central and UT taxes are applicable
- Other territory to a state or union territory: Integrated tax is applicable
- State or union territory to other territory: Integrated tax is applicable



Other territory to other territory

1. Ensure that the option **Assessee of Other Territory** is set to **Yes** in the **Company GST Details** screen.
2. **Gateway of Tally > Vouchers > F9** (Purchases).
Alternatively, press **Alt+G** (Go To) > **Create Voucher** > press **F9** (Purchase).
3. Select the party ledger in which the option **Assessee of Other Territory** is set to **Yes**.
4. Select the purchase ledger.
5. Select the stock items, enter the quantity and rate. Ensure the UT Tax rate is defined for the stock item.



6. Select the central and UT tax ledgers.

Accounting Voucher Creation National Enterprises

Purchase No. 4 26-May-20
Supplier Invoice No.: GM/65 Date : 26-May-20 Tuesday
Party A/c name : Goutham Mart
Current balance : 4,87,163.00 Dr
Purchase ledger : Purchases
Current balance : 7,26,600.00 Dr

Name of Item	Quantity	Rate per	Amount
Air Conditioners	10 Nos	32,000.00 Nos	3,20,000.00
Central Tax			44,800.00
UT Tax			44,800.00

Provide GST/e-Way Bill details : Yes

Narration: 10 Nos 4,09,600.00





The printed invoice appears as shown:

INVOICE					
National Enterprises Borivali East Mumbai GSTIN/UIN: 97-0 State Name : Other Territory, Code : 97			Invoice No. 4	e-Way Bill No.	Dated 26-May-20
Supplier (Bill from) Goutham Mart Borivali East, Mumbai State Name : State Name : Other Territory, Code : 97			Supplier Invoice No. & Date. GM/65 dt. 26-May-20		Other References
SI No.	Description of Goods	Quantity	Rate	per	Amount
1	Air Conditioners	10 Nos	32,000.00	Nos	3,20,000.00
					Central Tax
					UT Tax
					44,800.00
					44,800.00
		Total	10 Nos		₹ 4,09,600.00
Amount Chargeable (in words)					E. & O.E
INR Four Lakh Nine Thousand Six Hundred Only					
Company's GSTIN/UIN : 97-0 G			for Goutham Mart		
			Authorised Signatory		

Other territory to a state or union territory

1. Ensure that the option **Assessee of Other Territory** is set to **Yes** in the **Company GST Details** screen.
2. **Gateway of Tally > Vouchers > F9** (Purchase).
Alternatively, press **Alt+G** (Go To) > **Create Voucher** > press **F9** (Purchase).
3. Select the party ledger in which the option **Assessee of Other Territory** is set to **No**.
4. Select the purchase ledger.

Note: If you are an assessee of other territory, and your supplier is of the same state but not of other territory, select a common purchase ledger. Ensure the tax rates (integrated, central and UT tax) are defined in the stock items. The taxes will be calculated accordingly.

5. Select the integrated tax ledger.

Accounting Voucher Creation		National Enterprises			
Purchase	No. 5			27-May-20	
Supplier Invoice No.:	CE/82	Date	27-May-20	Wednesday	
Party A/c name	Chetan Enterprises				
Current balance	5,29,525.00 Dr				
Purchase ledger	Purchases				
Current balance	10,46,600.00 Dr				
Name of Item	Quantity	Rate per		Amount	
Air Conditioners	10 Nos	32,000.00	Nos	3,20,000.00	
Integrated Tax				89,600.00	
Provide GST/e-Way Bill details : Yes					
Narration:				10 Nos	4,09,600.00

The printed invoice appears as shown below:

State or union territory to other territory

1. Ensure that the option **Assessee of Other Territory** is set to **No** in the **Company GST Details** screen.
2. **Gateway of Tally > Vouchers > F9** (Purchase).
Alternatively, press **Alt+G** (Go To) > **Create Voucher** > press **F9** (Purchase).
3. Select the party ledger in which the option **Assessee of Other Territory** is set to **Yes**.
4. Select the purchase ledger.

Note: If you and your supplier are located in the same state, and you do not belong to other territory but your supplier is an assessee of other territory, select a common purchase ledger. Ensure that the tax rates are defined in the stock items. The taxes will be calculated accordingly.

5. Select the integrated tax ledger.

Accounting Voucher Creation		National Enterprises		28-May-20 Thursday	
Purchase	No. 6				
Supplier Invoice No.:	FG/34	Date	:	28-May-20	
Party A/c name	: FG Appliances				
Current balance	: 6,35,430.00 Dr				
Purchase ledger	: Purchases				
Current balance	: 13,66,600.00 Dr				
Name of Item	Quantity	Rate per		Amount	
Air Conditioners	18 Nos	32,000.00	Nos	5,76,000.00	
Integrated Tax				1,61,280.00	
Provide GST/e-Way Bill details : Yes					
Narration:				18 Nos	7,37,280.00



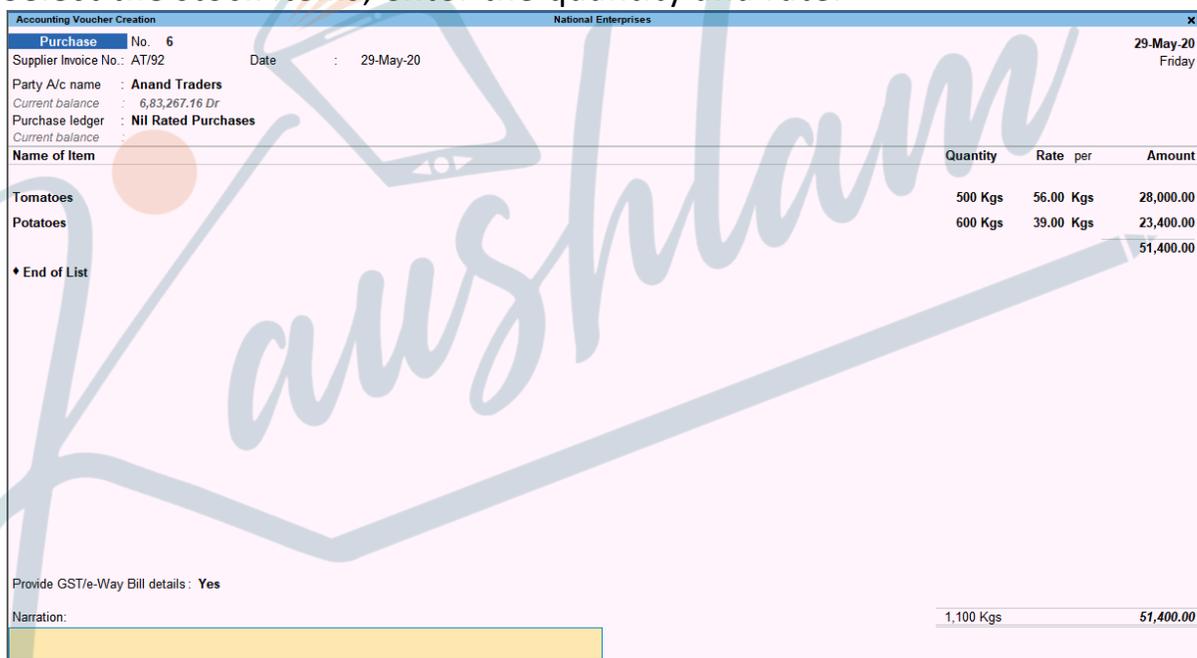
The printed invoice appears as shown below:

INVOICE					
National Enterprises 5th Main Road Banashankari 3rd Stage Bangalore GSTIN/UIN: 29-0000000000 State Name : Karnataka, Code : 29			Invoice No. 6	e-Way Bill No.	Dated 28-May-20
Supplier (Bill from) FG Appliances Sector 11 Gandhinagar State Name : Other Territory, Code : 97			Supplier Invoice No. & Date. FG/34 dt. 28-May-20		
SI No.	Description of Goods	Quantity	Rate	per	Amount
1	Air Conditioners	18 Nos	32,000.00	Nos	5,76,000.00
	<i>Integrated Tax</i>				1,61,280.00
Total		18 Nos			₹ 7,37,280.00
Amount Chargeable (in words) INR Seven Lakh Thirty Seven Thousand Two Hundred Eighty Only					E. & O.E
Company's GSTIN/UIN : 97-0000000000-122			for FG Appliances		
			Authorised Signatory		

Nil Rated Purchases

The purchase of nil rated goods from a local or interstate supplier does not attract GST, and can be recorded using a purchase voucher. In the ledger masters of the goods or services classified as nil rated (0%), **Taxability** should be set to **Nil Rated** in the **GST Details** screen.

1. **Gateway of Tally > Vouchers > F9 (Purchase)**.
Alternatively, press **Alt+G (Go To) > Create Voucher >** press **F9 (Purchase)**.
2. Select the applicable purchase ledger.
3. Select the stock items, enter the quantity and rate.



Name of Item	Quantity	Rate per	Amount
Tomatoes	500 Kgs	56.00 Kgs	28,000.00
Potatoes	600 Kgs	39.00 Kgs	23,400.00
			51,400.00

Provide GST/e-Way Bill details : Yes

Narration: 1,100 Kgs 51,400.00

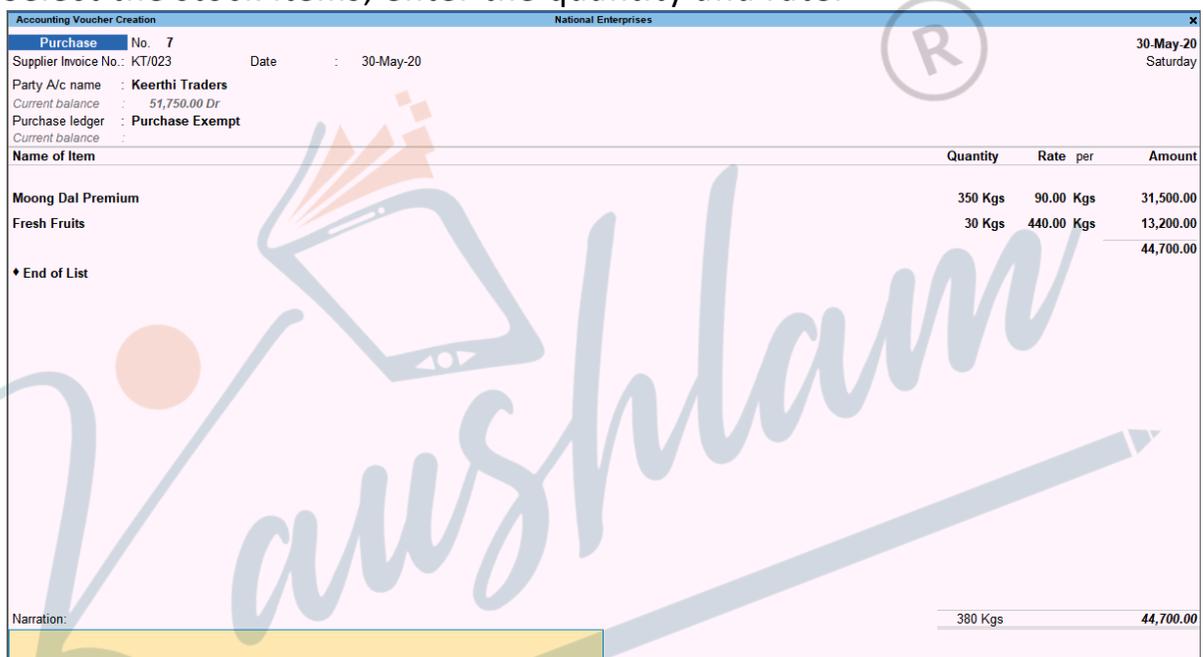
4. Press **Ctrl+A** to save.

Depending on the location of the party, you can record a local or interstate nil rated purchase transaction.

Exempt Purchases

The local or interstate purchase of goods or services exempted from GST can be recorded using a purchase voucher. In the ledger masters of the exempted goods or services, **Taxability** should be set to **Exempt** in the **GST Details** screen.

1. **Gateway of Tally > Vouchers > F9 (Purchase)**.
Alternatively, press **Alt+G (Go To) > Create Voucher > press F9 (Purchase)**.
2. Select the applicable purchase ledger.
3. Select the stock items, enter the quantity and rate.



The screenshot shows the 'Accounting Voucher Creation' window in Tally. The window title is 'National Enterprises'. The voucher type is 'Purchase', number '7', dated '30-May-20'. The supplier invoice number is 'KT7023'. The party is 'Keerthi Traders'. The purchase ledger is 'Purchase Exempt'. The items listed are 'Moong Dal Premium' (350 Kgs at 90.00 Kgs) and 'Fresh Fruits' (30 Kgs at 440.00 Kgs). The total amount is 44,700.00. The narration field is highlighted in yellow.

Name of Item	Quantity	Rate per	Amount
Moong Dal Premium	350 Kgs	90.00 Kgs	31,500.00
Fresh Fruits	30 Kgs	440.00 Kgs	13,200.00
			44,700.00

Narration: 380 Kgs 44,700.00

4. Press **Ctrl+A** to save.

Deemed Exports

The penultimate purchases for exports can be recorded in purchase vouchers. Effective from 18th October 2017:

- Integrated tax is applicable on interstate transactions.
- Central tax and state tax are applicable on transactions made within the state.

Prior to this date, integrated tax had to be paid on all taxable deemed exports made within and outside the state.

In this section

- Natures of transaction for deemed exports
- Record deemed exports within the state
- Record deemed exports outside the state

Natures of transaction for deemed exports

You can record deemed exports using the natures of transaction provided for interstate and intrastate purchases.

- Interstate taxable deemed export: Integrated tax is applicable for purchases recorded with the nature of transaction **Purchase Deemed Exports – Taxable**.
- Intrastate taxable deemed export: Central and state taxes are applicable for purchases from local parties recorded with the nature of transaction **Intrastate Purchase Deemed Exports – Taxable**.
- Exempt and nil rated deemed export: No tax is applicable when recorded with the following natures of transaction:
 - Intrastate: **Intrastate Purchase Deemed Exports – Exempt** and **Intrastate Purchase Deemed Exports – Nil Rated**
 - Interstate: **Purchase Deemed Exports – Exempt** and **Purchase Deemed Exports – Nil Rated**

Taxable deemed exports within the state

1. **Gateway of Tally > Vouchers > F9 (Purchase)**.
Alternatively, press **Alt+G (Go To) > Create Voucher > press F9 (Purchase)**.



2. Select the party located within the state, predefined with the options:
 - **Consider Party as Deemed Exporter for Purchases** set to **Yes**
 - **Party Type** set to **Deemed Export**
3. Select the purchase ledger of intrastate deemed export nature of transaction.
4. Select the stock items, enter the quantity and rate.

Name of Item	Quantity	Rate per	Amount
Ultra All-In-One Computer	15 Nos	27,200.00 Nos	4,08,000.00
Central Tax			36,720.00
State Tax			36,720.00
			4,81,440.00

5. Press **Enter** to save.

Taxable deemed exports outside the state

1. **Gateway of Tally > Vouchers > F9 (Purchase)**.
Alternatively, press **Alt+G (Go To) > Create Voucher > press F9 (Purchase)**.
2. Select the interstate party predefined with the options:
 - **Consider Party as Deemed Exporter for Purchases** set to **Yes**
 - **Party Type** set to **Deemed Export**

3. Select the purchase ledger of interstate deemed export nature of transaction.
4. Select the stock items, enter the quantity and rate.

Accounting Voucher Creation		National Enterprises			
Purchase No.	9	Date	2-Jun-20	2-Jun-20 Tuesday	
Supplier Invoice No.:	LE/056	Date	2-Jun-20		
Party A/c name	Latha Enterprises				
Current balance					
Purchase ledger	Inter-State Deemed Exports				
Current balance					
Name of Item	Quantity	Rate per	Amount		
Laptops	30 Nos	28,000.00 Nos	8,40,000.00		
Integrated Tax			1,51,200.00		
Provide GST/e-Way Bill details : Yes					
Narration:			9,91,200.00		

5. Press **Enter** to save.

Purchases from SEZ

The purchase of goods and services from a party in an SEZ can be recorded using a purchase voucher. In a transaction of purchase from SEZ, taxes are applicable based on the type of purchase.

In this section

- Types of purchase under SEZ
- Record purchase from SEZ

Types of purchase under SEZ

- **Purchase from SEZ – Taxable:** In SEZ purchases, integrated tax is applicable for both local and interstate parties. In the **Party Details** screen of the invoice, set the option **Is Bill of Entry Available** to **Yes**.
- **Purchase from SEZ – Exempt or Nil Rated:** No tax is applicable. In the **Party Details** screen of the invoice, set the option **Is Bill of Entry available** to **Yes**.
- **Purchase from SEZ without bill of entry:** Can be taxable, exempt or nil rated. In the **Party Details** screen of the invoice, set the option **Is Bill of Entry available** to **No**.
- **Purchase from SEZ – LUT/Bond:** No tax is applicable. Such purchases can be made when your supplier has signed up a letter of undertaking with the department for the sale of goods without the payment of duty. While passing the purchase transaction, you can select either the ledger created for exempt SEZ purchases or the common purchase ledger.
 - Provide the LUT/Bond details in the **Company GST Details** screen.
 - Set the option in **Is Bill of Entry available** to **Yes** in the **Party Details** screen of the invoice.

Record purchases from SEZ

1. **Gateway of Tally > Vouchers > F9 (Purchase).**
Alternatively, press **Alt+G (Go To) > Create Voucher > press F9 (Purchase).**
2. Select the applicable purchase ledger.
3. Select the stock items, enter the quantity and rate.
4. Set the option **Provide GST details** to **Yes**, if you want to enter the Bill of Entry No., additional details related to ng the SEZ transaction.

Additional Details : Purchase From SEZ - Taxable

Bill of Entry No.	:	<input type="text"/>	Date	:
Port Code	:			

5. Press **Enter** to return to purchase voucher.

Accounting Voucher Creation		National Enterprises	
Purchase No. 10			3-Jun-20
Supplier Invoice No.: KKCT/067	Date : 3-Jun-20		Wednesday
Party A/c name : KKC Technologies			
Current balance : 7,55,200.00 Dr			
Purchase ledger : Purchase From SEZ - Taxable			
Current balance :			
Name of Item	Quantity	Rate per	Amount
Washing Machines	3 Nos	15,200.00 Nos	45,600.00
♦ End of List			
Provide GST details : Yes			
Narration:		3 Nos	45,600.00

6. Press **Ctrl+A** to save.

Purchase of works contract services

You can record a material out/delivery note voucher if you have sent material to works contractor. Then record a purchase invoice when you receive the service. Under GST you need to report only the purchase invoice for works contract.

1. **Gateway of Tally > Vouchers > F9** (Purchase).
Alternatively, press **Alt+G** (Go To) > **Create Voucher** > press **F9** (Purchase).
2. Press **Ctrl+H** (Change Mode) to select the required voucher mode (**Accounting Invoice**, in this case).
3. In **Party A/c name**, select the supplier's ledger.
4. Enter the **Supplier Invoice No.** and **Date**.
5. In **Party A/c name**, select the supplier's ledger.

- Select the purchase ledger and enter the amount. Ensure the purchase ledger has details as shown below:

Ledger Creation

Name : **Fabrication**
(alias) :

Under : **Purchase Accounts**

Type of Ledger : **◆ Not Applicable**

Statutory Details

Is GST applicable : **◆ Applicable**
Set/Alter GST Details : **Yes**
Type of Supply : **Services**

GST Details for Ledger:
Fabrication

HSN/SAC Details

Description : **Fabrication**
HSN/SAC : **11129191**
Nature of transaction : **Purchase Taxable**

Tax Details

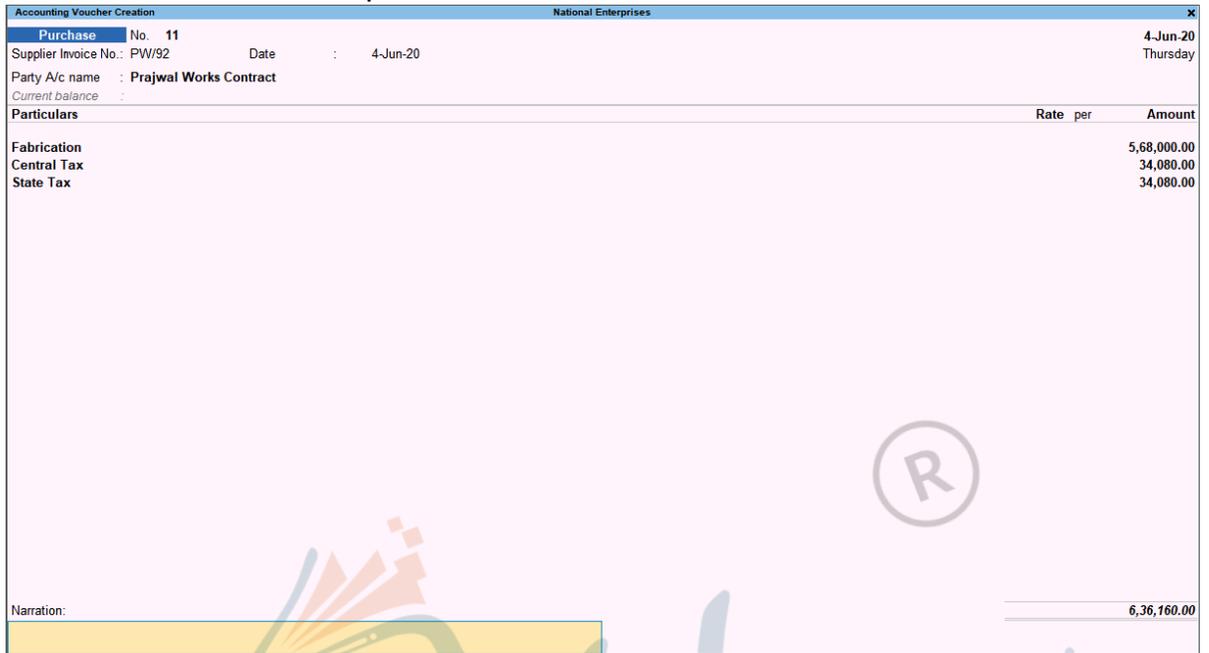
Taxability : **Taxable**

Tax Type	Rate
Integrated Tax	12 %
Central Tax	6 %
State Tax	6 %
Cess	0 %

- Select the GST ledgers (central and state, or integrated) based on the state selected for the supplier ledger.
- Press **Ctrl+I** (More Details) > type or select **GST – Tax Analysis** to view the tax details. Press **Alt+F5** (Detailed) to view the detailed break-up of tax.

GST - Tax Analysis			
Particulars		Taxable Value	Duty/Tax Value
Purchase Taxable		5,68,000.00	68,160.00
Fabrication (11129191)		5,68,000.00	68,160.00
Purchase Value	5,68,000.00		
Central Tax			6%
State Tax			6%

9. Press **Esc** to return to purchase invoice.



The screenshot shows the 'Accounting Voucher Creation' window for 'National Enterprises'. The window title is 'Accounting Voucher Creation' and it has a close button 'x'. The main content area is divided into several sections:

- Header:** Purchase No. 11, Date: 4-Jun-20, Thursday.
- Supplier Invoice No.:** PW/92
- Party A/c name:** Prajwal Works Contract
- Current balance:** (empty)
- Table:** A table with columns 'Particulars', 'Rate per', and 'Amount'. It lists 'Fabrication' (5,68,000.00), 'Central Tax' (34,080.00), and 'State Tax' (34,080.00). The total amount is 6,36,160.00.
- Narration:** (empty text area)
- Footer:** A yellow bar at the bottom.

Particulars	Rate per	Amount
Fabrication		5,68,000.00
Central Tax		34,080.00
State Tax		34,080.00
		6,36,160.00

10. Press **Ctrl+A** to save.

Purchases Attracting GST and TDS

You can record a purchase voucher for services that attract GST and TDS.

1. Enable the purchase ledger for TDS and GST

Ledger Creation	
Name	: Purchase of Software License
(alias)	:
Under	: Purchase Accounts
Type of Ledger	: ♦ Not Applicable
Statutory Details	
Is GST applicable	: ♦ Applicable
Set/Alter GST Details	: No
Type of Supply	: Goods
Is TDS applicable	: ♦ Applicable
Nature of Payment	: Payment Royalty on Acquisition of Software [194J]

2. Enable the party ledger for TDS.

Ledger Creation		National Enterprises		Total Opening Balance
Name	: SV Software Company			
(alias)	:			
Under	: Sundry Creditors (Current Liabilities)	Mailing Details		
Maintain balances bill-by-bill	: Yes	Name	: SV Software Company	
Default credit period	:	Address	: 4th Block, Jayanagar Bangalore	
Check for credit days during voucher entry	: No	State	: Karnataka	
		Country	: India	
		Pincode	:	
Statutory Details		Banking Details		
Is TDS Deductible	: Yes	Provide bank details	: No	
Deductee type	: Company - Resident	Tax Registration Details		
Deduct TDS in Same Voucher	: Yes	PAN/IT No.	: A [REDACTED] F	
		(PAN is mandatory for e-TDS, should be of 10 Characters)		
		Provide PAN details	: No	
		Registration type	: Regular	
		GSTIN/UIN	: 29[REDACTED]ZA	
		Set/Alter GST details	: Yes	

3. Record a purchase invoice with GST and TDS ledgers.

Accounting Voucher Creation		National Enterprises	
Purchase	No. 12	Date	3-Jul-20 Friday
Supplier Invoice No.:			
Party A/c name	SV Software Company		
Current balance			
Particulars	Rate per	Amount	
Purchase of Software License		1,45,000.00	
Central Tax		13,050.00	
State Tax		13,050.00	
TDS on Software Services		(-)14,500.00	
Narration:		1,56,600.00	

View Purchase Price in Sales Invoice

While recording a sales invoice, you can open the **Stock Query** report to view the purchase price with GST, and charge the sale price.

1. Record a purchase invoice with the applicable GST rate and price per unit

Accounting Voucher Creation National Enterprises

Purchase No. 13 4-Jul-20
 Supplier Invoice No.: AM/93 Date : 4-Jul-20 Saturday

Party A/c name : Ajay Mart
 Current balance :
 Purchase ledger : Purchases
 Current balance : 13,66,600.00 Dr

Name of Item	Quantity	Rate per	Amount
Refined Sugar	325 Kgs	45.00 Kgs	14,625.00
Central Tax			1,316.25
State Tax			1,316.25

Narration: 325 Kgs Accept ?
 Yes or No

2. To view the purchase price while recording a sales invoice, go to sales invoice.
3. Select the stock item > press **Alt+S** to view the stock query report.

Accounting Voucher Creation

Sales No. 30

Party A/c name : Prajna Mart
 Current balance : 4,23,620.00 Dr
 Sales ledger : Sales
 Current balance : 1,24,88,480.00 Cr

Name of Item
Refined Sugar

Alternatively, press **Alt+G** (Go To) > type or select **Stock Query** > select the stock item for which you want to view the purchase price.

4. The **Stock Query** report displays the purchase price.
Press **Alt+F7** (Show Stat Info) to view the tax rates.

Purchases				Sales - Prajna Mart			
Last purchased on : 4-Jul-20		Ajay Mart		325 Kgs @ 45.00/Kgs		Last sold on :	
Date	Party Name	Quantity	Rate	Disc %	Amount	Date	Vch No.
4-Jul-20	Ajay Mart	325 Kgs	45.00		14,625.00		
Godown /Batch Details				Items of Same Category			
Godown	Batch	Quantity	Item Name	Quantity	Cost	Sale Price	
Main Location	Primary Batch	325 Kgs					
		Total	325 Kgs				

5. Note down the purchase price and press **Esc** to return to sales invoice.

Note: For a company located in Kerala, if the option **Kerala Flood Cess applicable** is enabled in **Company GST Details** screen, the **Rate of KFC (%)** column will appear with the cess defined in the stock item master.



Purchases				Sales - Prajna Mart			
Last purchased on : 4-Jul-20		Ajay Mart		325 Kgs @ 45.00/Kgs		Last sold on :	
Date	Party Name	Quantity	Rate	Disc %	Amount	Date	Vch No.
4-Jul-20	Ajay Mart	325 Kgs	45.00		14,625.00		
Godown /Batch Details		Quantity		Items of Same Category			
Godown	Batch	Quantity		Item Name	Quantity	Cost	Sale Price
Main Location	Primary Batch	325 Kgs					
Total		325 Kgs					

- Enter the sale price based on the purchase price available in the **Stock Query** report.
To enter the **Rate (Incl. of Tax)**, press **F12 (Configure)** > set **Provide Rate Inclusive of Tax for Stock Items to Yes**.

Accounting Voucher Creation		National Enterprises		6-Jul-20 Monday	
Sales No. 30					
Party A/c name : Prajna Mart					
Current balance : 4,23,620.00 Dr					
Sales ledger : Sales					
Current balance : 1,24,88,480.00 Cr					
Name of Item	Quantity	Rate (Incl. of Tax)	Rate per	Amount	
Refined Sugar	250 Kgs	66.00	55.93 Kgs	13,982.50	
Central Tax				1,258.43	
State Tax				1,258.43	
Narration:		250 Kgs		Accept ?	
				Yes or No	

- Press **Enter** to save.

Purchase Returns in GST

You can record purchase returns or de-escalation of the purchase value (both local and interstate) against an earlier purchase transaction using a debit note. You can use the voucher mode of credit note to record the escalation of purchase value.

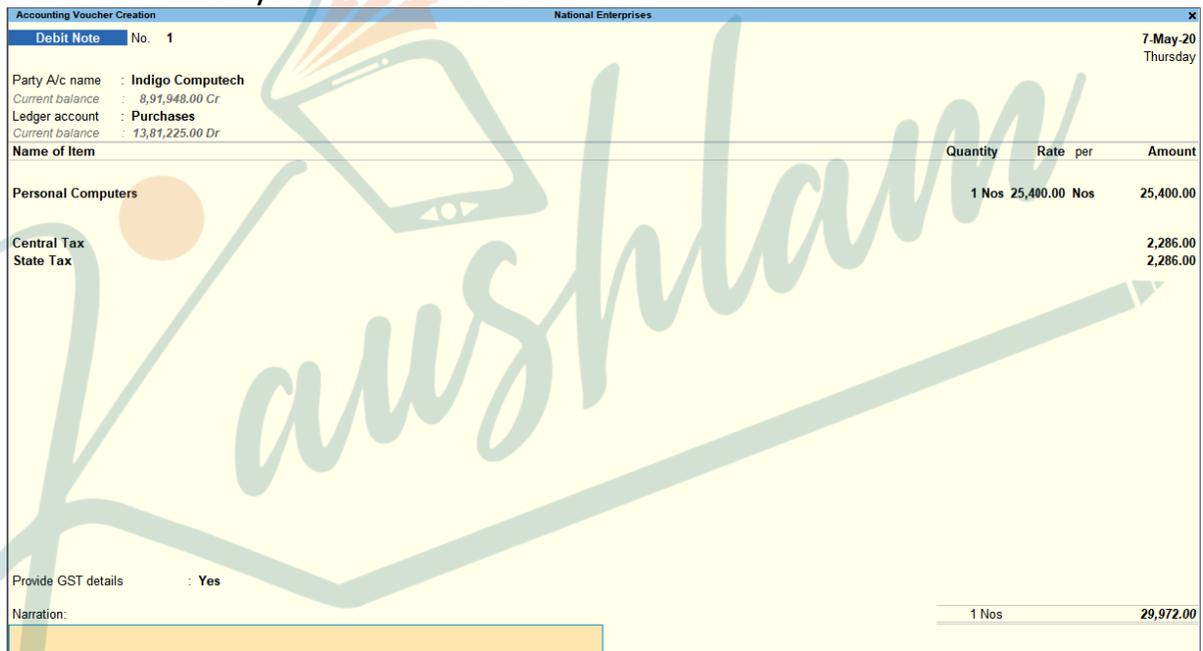
1. **Gateway of Tally > Vouchers > press F10 (Other Vouchers) type or select Debit Note > and press Enter.**
Alternatively, press **Alt+G (Go To) > Create Voucher > press F10 (Other Vouchers) > type or select Debit Note > and press Enter.**
2. In **Party A/c name**, select the party from whom the original purchase was made.
3. In the **Party Details** screen, enter the **Original Invoice No.** and **Date** of the original purchase transaction against which you are recording the purchase return.
4. Select the central and state tax ledgers.
5. Set the option **Provide GST details to Yes**, if you want to enter additional details about the transaction.

Additional Details : Purchase Taxabl		List of Reasons
Reason for Issuing Note :	<input type="text"/>	◆ Not Applicable
Supplier's Debit/Credit Note No. :	<input type="text"/>	01-Sales Return
		02-Post Sale Discount
		03-Deficiency in services
		04-Correction in Invoice
		05-Change in POS
		06-Finalization of Provisional assessment
		07-Others

When the seller has not uploaded the credit note, the buyer has to upload the debit note from the viewpoint of outward supply. Hence, the list of **Reason for Issuing Note** is same in debit note and credit note.

- **01-Sales Return** – When there is a return of goods or services after sales.

- **02-Post sale discount** – When discount is allowed on goods or services after sales.
- **03-Deficiency in services** – When there is a deficiency in services (like a quality issue) after sales.
- **04-Correction in Invoice** – When there is a change in the invoice raised that leads to change in tax amount.
- **05-Change in POS** – When there is a change in place of supply that leads to change in tax amount.
- **06-Finalization of Provisional assessment** – When there is a change in price or rate after the department issues a notification about the finalized price of the goods or services.
- **07-Others** – Any other nature of return.



Name of Item	Quantity	Rate per	Amount
Personal Computers	1 Nos	25,400.00 Nos	25,400.00
Central Tax			2,286.00
State Tax			2,286.00
Total			29,972.00

6. Press **Ctrl+A** to save.

Similarly, you can record purchase returns against an interstate purchase by selecting the relevant party, purchase ledger, and integrated tax ledger.

Under GST invoicing rules, issuing of supplementary invoice has not been defined. You can record the adjustment to purchases using debit/credit note.

Change in Assessable Values of Purchases in GST

You can account for any change in consideration, including increase or decrease in purchase price with GST, in debit or credit note.

- Increase in assessable value of purchase
- Decrease in assessable value of purchase

Increase in assessable value of purchases

1. **Gateway of Tally > Vouchers > press F10 (Other Vouchers) > type or select Credit Note > and press Enter.**
Alternatively, press **Alt+G (Go To) > Create Voucher > press F10 (Other Vouchers) > type or select Credit Note > and press Enter.**
2. Press **Ctrl+H (Change Mode)** to select the required voucher mode (**Item Invoice**, in this case).
3. Select the **Party A/c name** and provide the supplier details. You can also enter the **Original Invoice No.** and **Date**, against which this transaction is being recorded.
4. In the **Ledger account** field, press **Enter** on **Show More** > select the purchase ledger to allocate the stock items.
5. Provide the stock item details and enter the amount.
6. Select the tax ledgers.
7. Set the option **Provide GST details** to **Yes**, and select the **Reason for Issuing Note**.
8. Select the bill-wise details against which this transaction is being recorded.

Accounting Voucher Creation		National Enterprises	
Credit Note No. 1		7 May 20 Thursday	
Party A/c name	: Indigo Computech		
Current balance	: 8,61,976.00 Cr		
Ledger account	: Purchases		
Current balance	: 13,55,825.00 Dr		
Name of Item	Quantity	Rate per	Amount
Personal Computers			15,000.00
Central Tax			1,350.00
State Tax			1,350.00
Provide GST details : Yes			
Narration:			17,700.00

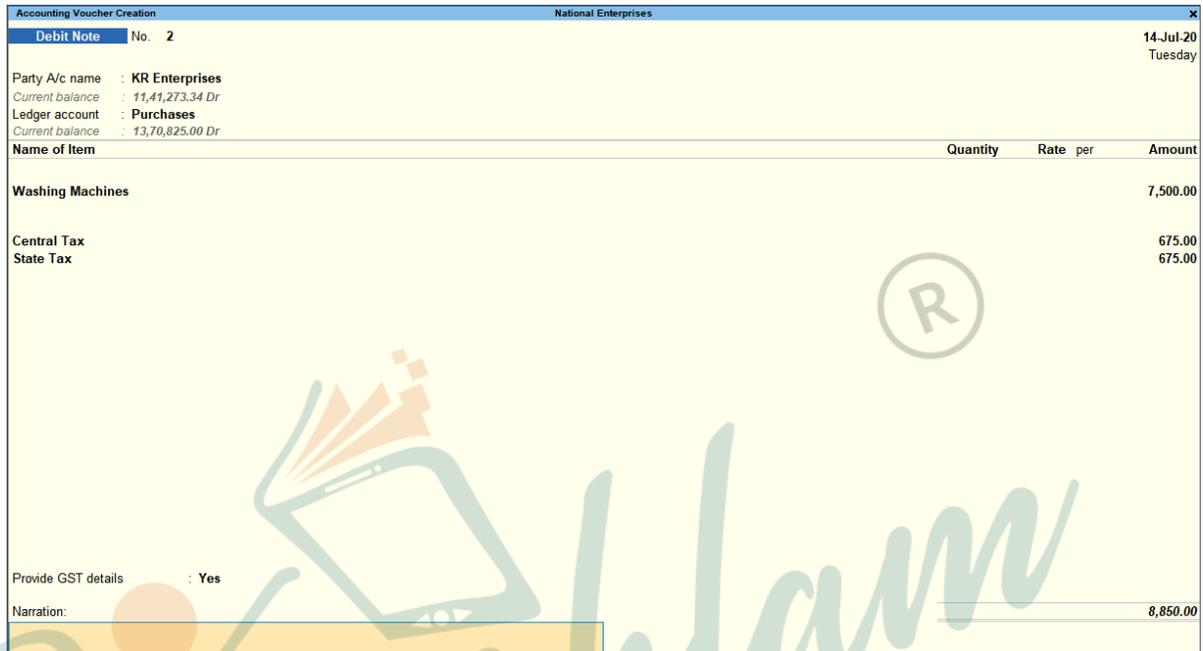
What you see on the screen can vary based on your choices. Press **F12** (Configure) to change the options and **F11** (Features) to enable or disable features.

9. Accept the screen. As always, you can press **Ctrl+A** to save.

Decrease in assessable value of purchases

1. **Gateway of Tally > Vouchers > press F10** (Other Vouchers) > type or select **Debit Note** > and press **Enter**.
Alternatively, press **Alt+G** (Go To) > **Create Voucher** > press **F10** (Other Vouchers) > type or select **Debit Note** > and press **Enter**.
2. Press **Ctrl+H** (Change Mode) to select the required voucher mode (**Item Invoice**, in this case).
3. Select the **Party A/c name** and provide the buyer details. You can also enter the **Original Invoice No.** and **Date**, against which this transaction is being recorded.
4. In the **Ledger account** field, press **Enter** on **Show More** > select the purchase ledger to allocate the stock items.

5. Provide the stock item details and enter the amount.
6. Select the tax ledgers.
7. Select the bill-wise details against which this transaction is being recorded.



Accounting Voucher Creation National Enterprises

Debit Note No. 2 14-Jul-20 Tuesday

Party A/c name : KR Enterprises
 Current balance : 11,41,273.34 Dr
 Ledger account : Purchases
 Current balance : 13,70,825.00 Dr

Name of Item	Quantity	Rate per	Amount
Washing Machines			7,500.00
Central Tax			675.00
State Tax			675.00
Narration:			8,850.00

Provide GST details : Yes

8. Accept the screen. As always, you can press **Ctrl+A** to save.

Apportion Additional Ledger Value to Stock Item to Calculate GST

You may want to allocate the additional ledger value to stock items and calculate GST on it. You can automate the allocation of such expenses for GST calculation.

In this section

- Enable additional ledger to include it for GST calculation
- Record purchases by calculating GST on additional ledger value

Enable additional ledger to include it for GST calculation

1. Enable the expense ledger to track the additional costs on purchase.
 - a. In the expense ledger, set **Is GST applicable** to **Not Applicable**.
 - b. Set **Include in assessable value calculation** for to **GST**.
 - c. Select **Goods** or **Services** or **Both** in the **Appropriate to** field.
 - d. Select the **Method of Calculation** as needed. When you select **Appropriate to** as **Services** or **Both**, the **Method of calculation** will be set to **Based on Value**.

Ledger Creation		National Enterprise
Name	: Packing Material	(R)
(alias)	:	
Under	: Indirect Expenses	Mailing Details
Type of Ledger	: ♦ Not Applicable	Name Address State Country Pincode
Statutory Details		Banking Details
Is GST applicable	: ♦ Not Applicable	Provide bank details
Set/Alter GST Details	: No	Tax Registration Details
Include in assessable value calculation for	: GST	PAN/IT No.
Appropriate to	: Goods	Methods of Apportion
Method of Calculation	: Based on Quantity	Based on Quantity Based on Value

2. Press **Ctrl+A** to save the expense ledger.

The additional costs/expenses incurred can be allocated to each item based on Quantity or Value.

Record purchases by calculating GST on additional ledger value

When you select the additional ledger enabled to be apportioned to assessable value for GST calculation, the GST amount will be calculated accordingly.

1. In the purchase invoice (press **Ctrl+H** and select **Item Invoice** mode), select the required stock items.
2. Select the additional expenses ledger and enter the amount.
3. Press **Ctrl+I** (More Details) > type or select **GST – Tax Analysis** to view the tax details. Press **Alt+F5** (Detailed) to view the detailed break-up of tax.

GST - Tax Analysis			
Particulars		Taxable Value	Duty/Tax Value
Purchase Taxable		4,96,500.00	89,370.00
Washing Machines (84221100)			
Item Value (Purchase Value 1,52,000.00)	1,52,000.00	1,55,863.64	28,055.46
Packing Material (8,500.00 / 22 Nos * 10 Nos)	3,863.64		
Central Tax			9%
State Tax			9%
			14,027.73
			14,027.73
Laptops (84713010)		3,40,636.36	61,314.54
Item Value (Purchase Value 3,36,000.00)	3,36,000.00		
Packing Material (8,500.00 / 22 Nos * 12 Nos)	4,636.36		
Central Tax			9%
State Tax			9%
			30,657.27
			30,657.27

4. Press **Esc** to return to purchase invoice.

Accounting Voucher Creation		National Enterprises	
Purchase	No. 15		4-Aug-20
Supplier Invoice No.:	AM/66	Date :	4-Aug-20
Party A/c name :	Ajay Mart		Tuesday
Current balance :	17,257.50 Cr		
Purchase ledger :	Purchases		
Current balance :	18,84,525.00 Dr		
Name of Item	Quantity	Rate per	Amount
Washing Machines	10 Nos	15,200.00 Nos	1,52,000.00
Laptops	12 Nos	28,000.00 Nos	3,36,000.00
			4,88,000.00
Packing Material			8,500.00
Central Tax			44,685.00
State Tax			44,685.00
Provide GST/e-Way Bill details : Yes			
Narration:			22 Nos 5,85,870.00

5. Press **Ctrl+A** to save.

Mismatch in Central Tax and State/UT Tax values

If the Central Tax and State/UT Tax values do not match in the transaction, a warning message appears as shown:

Accounting Voucher Creation		National Enterprises		x		
Purchase	No. 16			12-Sep-20		
Supplier Invoice No.:	PE/034	Date	: 12-Sep-20	Saturday		
Party A/c name	: Prithvi Enterprises					
Current balance	:					
Purchase ledger	: Purchases					
Current balance	: 23,72,525.00 Dr					
Name of Item	Quantity	Rate per	Amount			
Mobile Phones	10 Nos	7,500.00 Nos	75,000.00			
Central Tax			7,500.00			
State Tax			6,000.00			
(R)						
Provide GST/e-Way Bill details: Yes						
Narration:	10 Nos				Press any key to continue	

Warning

Central Tax and State Tax values do not match (Verify Central Tax and State Tax amount in the Tax Analysis report in Ctrl+I; More Details)

The same information will appear in the following screens:

- In the **GST – Tax Analysis** screen as a note, as shown below:

GST - Tax Analysis			
Particulars	Taxable Value	Tax rate	Duty/Tax Value
Purchase Taxable	75,000.00		13,500.00
Mobile Phones	75,000.00		13,500.00
Item Value (Purchase Value 75,000.00)	75,000.00		
Central Tax		10%	7,500.00
State Tax		8%	6,000.00
Note: Central Tax and State Tax values do not match.			
Total			13,500.00

- The warning message will appear when you press **Alt+P** (Print) > press **Enter** on **Current** > to print the voucher.

The GST portal will not accept the GST returns if:

- The value of State Tax does not match with Central Tax value.
- The value of UT Tax does not match with Central Tax value, when a Union Territory is selected in the company's **State** field, or the company is an assessee of other territory.

This message will appear when there is a mismatch in Central Tax and State/UT Tax values, in transactions recorded in the invoice mode of purchase, debit note, and credit note. You need to correct the GST rates and values, as applicable, before saving and/or printing the invoice.

Record Expenses With GST in Purchase, Payment or Journal Voucher

A business may incur day-to-day expenses such as rent, telephone bills, Internet Bill, stationery, petty-cash expenses, and so on, to carry out the operations. These expenses attract GST, and therefore, you may want to record them. You can record expenses with GST in Purchase, Payment or Journal voucher in TallyPrime.

If you are a registered dealer and purchasing from another registered dealer, and paid GST at the time of payment or purchase, you are eligible to claim the Input Tax Credit. Ensure to enable the expense ledger with GST.

Note: If it is a URD purchase of more than Rs. 5,000, you need to pay GST and then claim ITC.

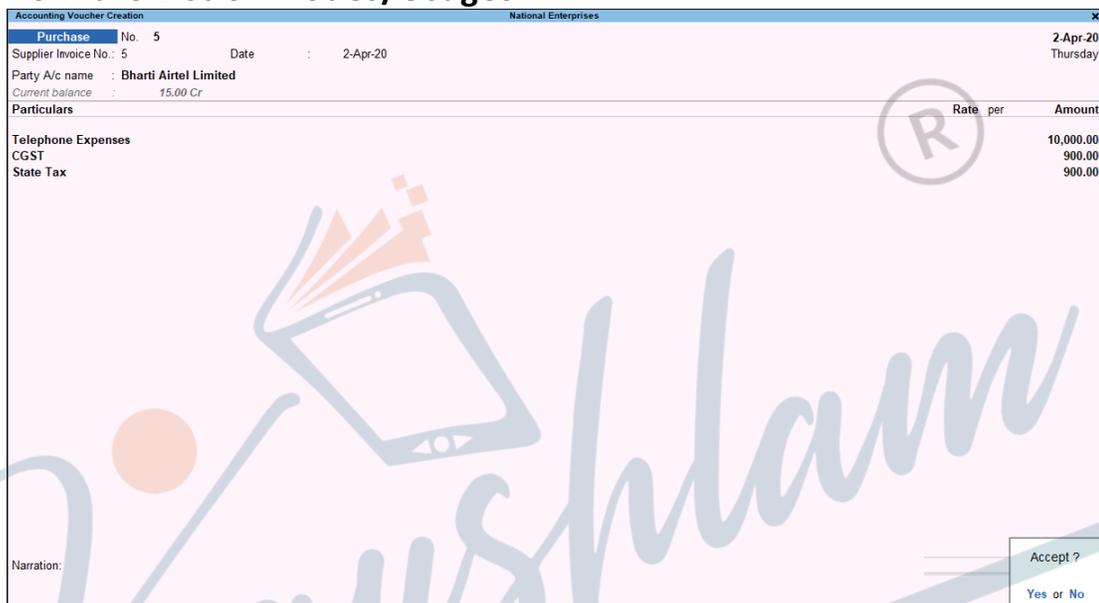
You can use either Record Expenses With GST in Purchase, Payment or Journal Voucher to record the business expense.

Record an Expense with GST in a Purchase Voucher

You can record an expense using a purchase voucher. This will auto-calculate the GST amounts.

To Record an Expense using a purchase voucher

1. **Gateway of Tally > Vouchers > press F9 (Purchases).**
Alternatively, **Alt+G (Go To) > Create Voucher > press F9 (Purchases).**
2. Press **Ctrl+H (Change Mode):** Select the **Accounting Invoice** mode from the **List of Modes/Usages.**



Particulars	Rate per	Amount
Telephone Expenses		10,000.00
CGST		900.00
State Tax		900.00

3. Select the party ledger, and then the expense ledger, along with the tax ledgers.
4. Accept the screen. As always, you can press **Ctrl+A** to save.

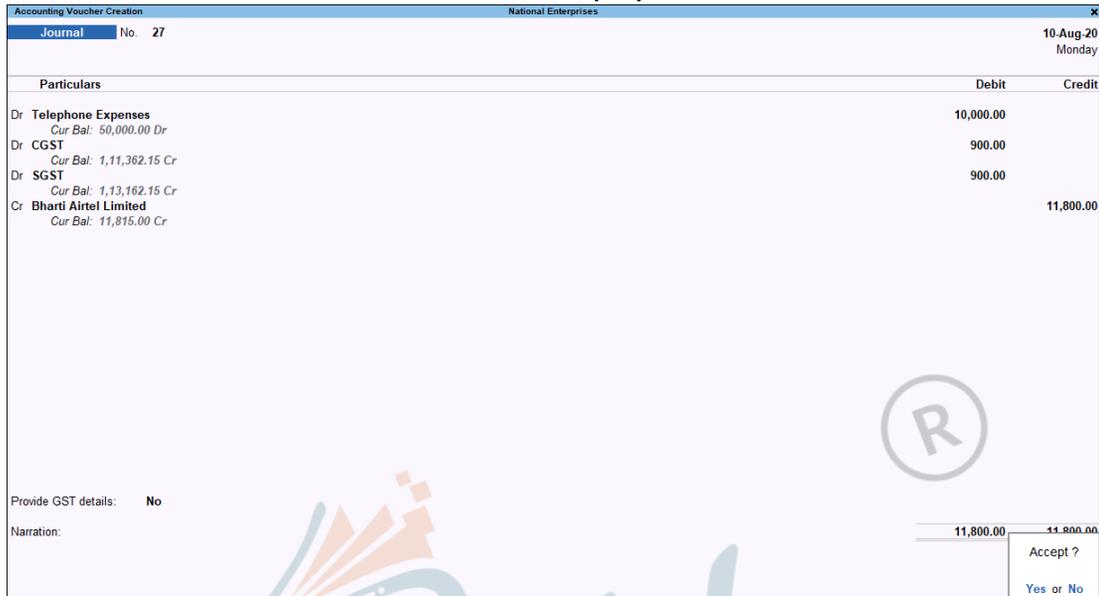
Record an Expense with GST in a Journal Voucher

You can record expense using a journal voucher as well. Here, you need to enter the GST amounts as they will not be auto-calculated.

To record an expense using a Journal Voucher

1. **Gateway of Tally > Vouchers > press F7 (Journal).**
Alternatively, **Alt+G (Go To) > Create Voucher > press F7 (Journal).**
2. To add the supplier invoice number, press **F12 (Configure).**

- **Provide Reference No. and Date:** Set this option to **Yes**, to provide the **Reference Number** and **Date** in payment invoice.



Particulars	Debit	Credit
Dr Telephone Expenses Cur Bal: 50,000.00 Dr	10,000.00	
Dr CGST Cur Bal: 1,11,362.15 Cr	900.00	
Dr SGST Cur Bal: 1,13,162.15 Cr	900.00	
Cr Bharti Airtel Limited Cur Bal: 11,815.00 Cr		11,800.00
	11,800.00	11,800.00

Provide GST details: No

Narration:

Accept ?
Yes or No

- Debit the expenses and tax ledgers, credit the party ledger.
- Accept the screen. As always, you can press **Ctrl+A** to save.

Record an Expense with GST in a Payment Voucher

Expenses can also be recorded using payment vouchers. Here, you need to enter the GST amounts as they will not be auto-calculated.

In this section

- Booking expenses with party details
- Booking expenses by selecting the Nature of Transaction

Book the expenses in payment voucher by selecting party details

1. **Gateway of Tally > Vouchers > press F5 (Payment).**
Alternatively, **Alt+G (Go To) > Create Voucher > press F5 (Payment).**

Accounting Voucher Creation National Enterprises

Payment No. 21 2-Aug-20
Sunday

Account : DBS Bank A/c
Current balance : 2,428.80 Cr

Particulars	Amount
Printing & Stationary Cur Bal: 38,634.00 Dr	3,450.00
Central Tax Cur Bal: 1,81,636.31 Dr	207.00
State Tax Cur Bal: 10,353.19 Cr	207.00

Narration:

Accept ?
Yes or No

Note: To add the voucher reference number and date, press F12 and enable the option Use ref. number in payment.

2. Press **F12** (Configure) to change the configuration for the displayed report.
 - Provide Party details for GST: Set this option to **Yes**, to provide the party details for GST
 - **Modify Tax Rate details of GST:** Set this option to **Yes**, to select the **state** and **Registration**.



3. Select the cash/bank ledger and enter the party details with State and Registration Type.

<u>Party Details</u>	
Supplier (Bill from)	: Global Shopping
Address Type	: ♦ Primary
Mailing Name	: Global Shopping
Address	: M.G. Road Bangalore
State	: Karnataka
Country	: India
GSTIN/UIN	: <input type="text"/>

4. Press **Enter**. Select the expense ledger and the tax ledgers.

Booking expenses in payment voucher by selecting the Nature of Transaction

1. **Gateway of Tally > Vouchers > press F5 (Payment).**
Alternatively, Alt+G (Go To) > Create Voucher > press F5 (Payment).

Accounting Voucher Creation		National Enterprises	
Payment	No. 7		1-Jun-20 Monday
Account	: Cash		
Current balance	: 2,64,600.00 Dr		
Particulars		Amount	
Expenses			15,000.00
<i>Cur Bal: 33,600.00 Dr</i>			
Central Tax			1,350.00
<i>Cur Bal: 50,607.00 Dr</i>			
State Tax			1,350.00
<i>Cur Bal: 51,507.00 Dr</i>			
Narration:			
The tax details are modified.			
Y: Accept (accept with conflicts and resolve later) O: Override (accept without conflicts) N: Back (go back to the voucher)			

Note: To add the voucher reference number and date, press **F12** (Configure).

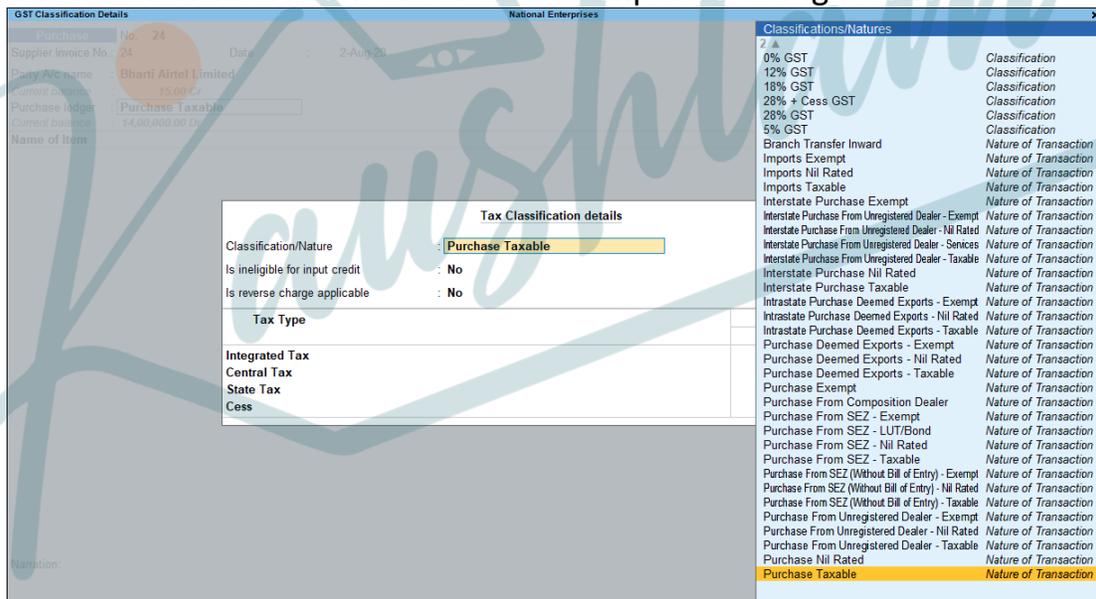
2. **Provide Reference No. and Date:** Set this option to **Yes**, to provide the **Reference Number** and **Date** in payment invoice.

If the Nature of Transaction is not defined for the expense ledger, but selected in the voucher, the message appears as shown above. You can:

- Click O to accept as per the nature of transaction selected in the voucher.
- Click Y to resolve the mismatch in the report.

3. Press **F12** (Configure) and enable the option **Modify Tax Rate details for GST?**

4. Select the expense ledger predefined with GST rates. Select the Nature of Transaction based on the expense being booked.



The screenshot shows the 'GST Classification Details' window for National Enterprises. It displays a list of 'Classifications/Natures' on the right and a 'Tax Classification details' pop-up window in the center. The pop-up window shows the following details:

Tax Classification details	
Classification/Nature	: Purchase Taxable
Is ineligible for input credit	: No
Is reverse charge applicable	: No
Tax Type	
Integrated Tax	
Central Tax	
State Tax	
Cess	

The 'Classifications/Natures' list on the right includes various GST rates and transaction types, with 'Purchase Taxable' highlighted at the bottom.

5. Select the **GST** ledgers.

6. Accept the screen. As always, you can press **Ctrl+A** to save.

View the expenses under GSTR-2

All expenses get listed in GSTR-2. To view GSRT-2.



1. Gateway of Tally > Display More Reports > Statutory Reports > GST Reports > GSTR-2.
Alternatively, **Alt+G** (Go To) > type or select **GSTR-2** > and press **Enter**

GSTR-2					
National Enterprises					X
GSTIN/UIN : [REDACTED]					1-Apr-20 to 30-Jul-20
Particulars	Voucher Count				
Total Vouchers	257				
Included in Return	29				
Invoices ready for returns	17				
Invoices with mismatch in information	12				
Uncertain Transactions (Corrections needed)	4				
Not relevant in this Return	224				
Incomplete Information in HSN/SAC Summary (Corrections needed)	0				
Particulars	Voucher Count	Taxable Amount	Tax Amount	Total ITC Available	Reconciliation Status
To be reconciled with the GST portal					
B2B Invoices - 3, 4A	6	90,175.00	15,060.60	15,060.60	
Credit/Debit Notes Regular - 6C	2	(-753.00)	(-81.60)	(-81.60)	
To be uploaded on the GST portal					
B2BUR Invoices - 4B					
Import of Services - 4C					
Import of Goods - 5	3	1,01,688.00	12,202.56	12,202.56	
Credit/Debit Notes Unregistered - 6C					
Nil Rated Invoices - 7 - (Summary)	13	1,81,600.00			
Advance Paid -10A - (Summary)					
Adjustment of Advance - 10B - (Summary)					
Total Inward Supplies		3,72,710.00	50,763.12	27,181.56	
ITC Reversal/Reclaim - 11 - (Summary)	1		3,600.00		
Total No. of Invoices	25				
HSN/SAC Summary - 13					
Reverse Charge Liability to be Booked					
Reverse Charge Inward Supplies					0.00
Import of Service					0.00
Advance Payments					
Amount Unadjusted Against Purchases					
Purchase Against Advance from Previous Periods					

2. Drill down from B2B Invoices to view the list of vouchers.