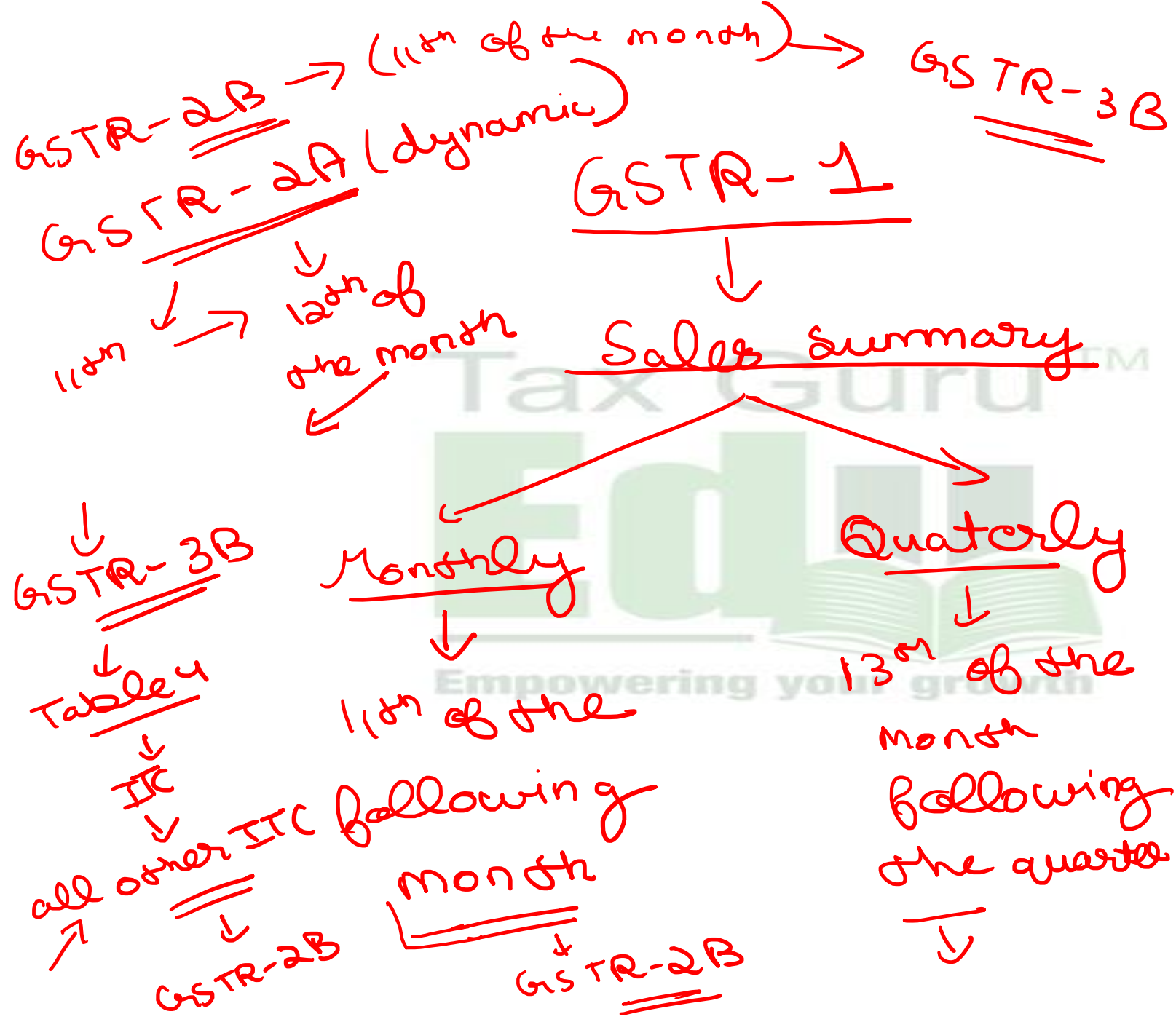
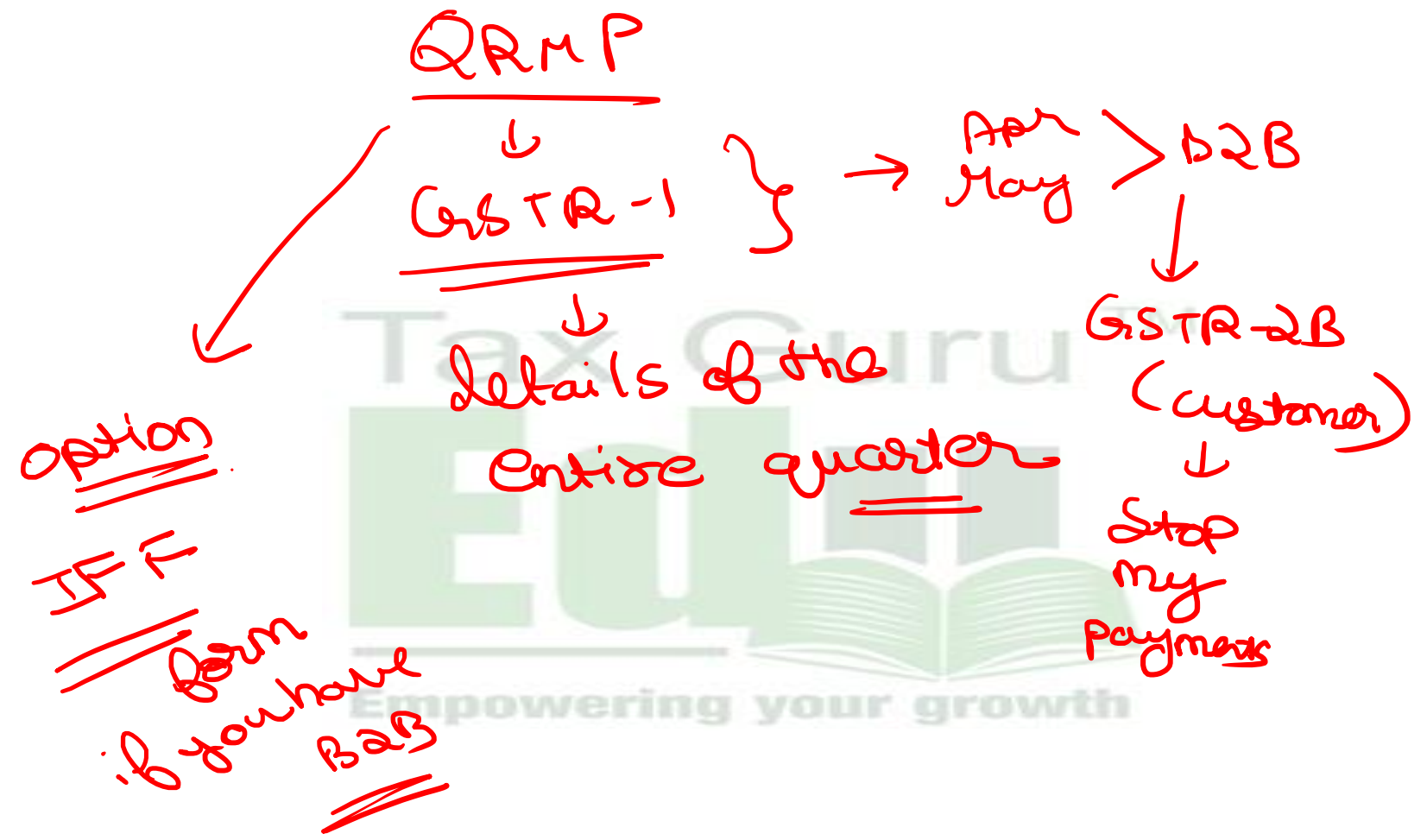


Good Morning
to all of
you 😊







Rule 36(4)

2019 → Oct

20% - 10% - 5%

↳ 0%

GSTR-3B

↳ ~~GSTR~~ - 2B

↳ Actual ITC for June 21

↳ 100,000

ITC for June eligible

↳ 66,000

x 5% of 60,000

i.e. 3600

Total = 60 x 3

= 63,000

ITC

↳ ITC as per 2B for June

↳ 60,000

36(4) → 60,000 → eligible ITC

40,000 → in-eligible ITC



Treatment in books

ITC credit ledger → 1,00,000
Or

{ 63,000 → credit
37,000 → ineligible
ITC ledger

Rule 36(u) →

Empowering your growth



E-way bills

↓
Transporting

limits

inter
state

↓
50,000

↘
intra-state

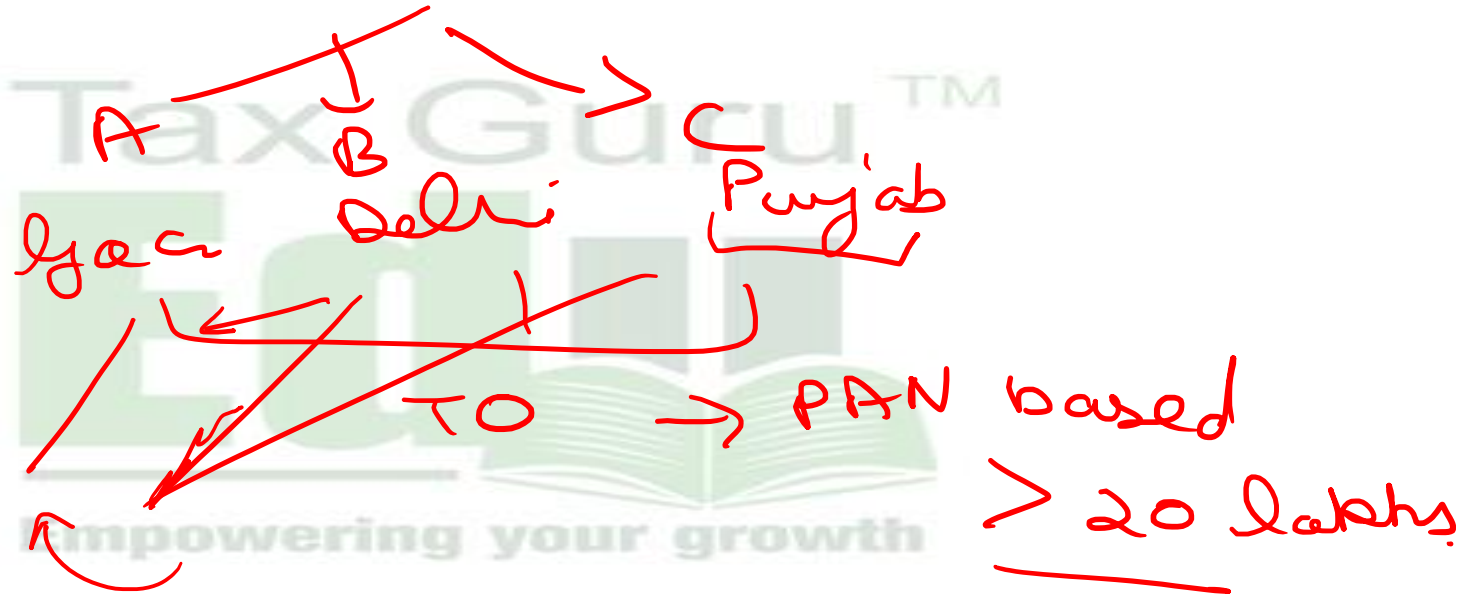
↓
100,000



Bill to Ship to



GST
registration



B2C Large
Invoices



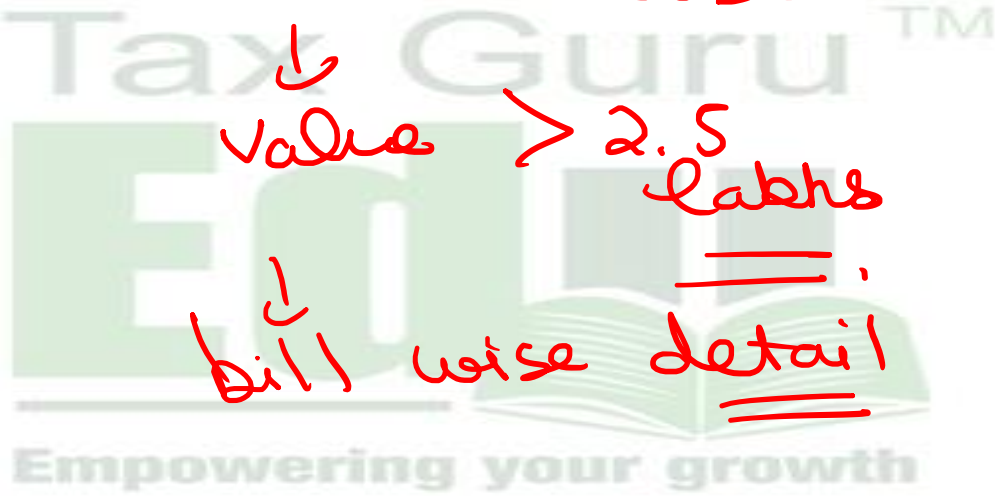
↓ unregistered
customer



value > 2.5
lacs



bill wise detail



Credit Note



- Sales return
- ↓ revision in my rates.
- Discounts also issue credit notes.

Debit Note

→ supplemental invoices

PO - purchase order

Rs 5 fruit

5 → 6 →

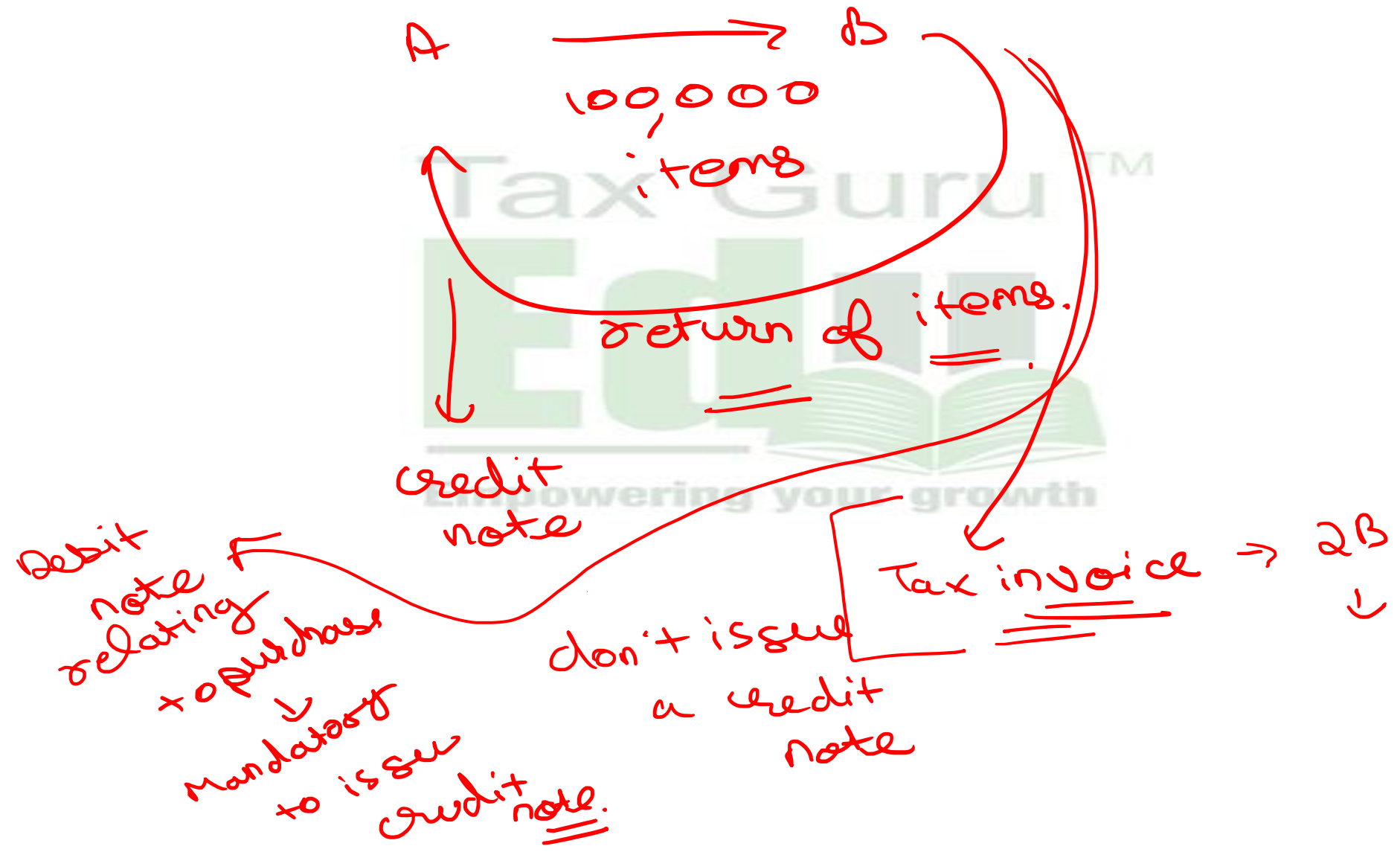
1 Rs addition
↓

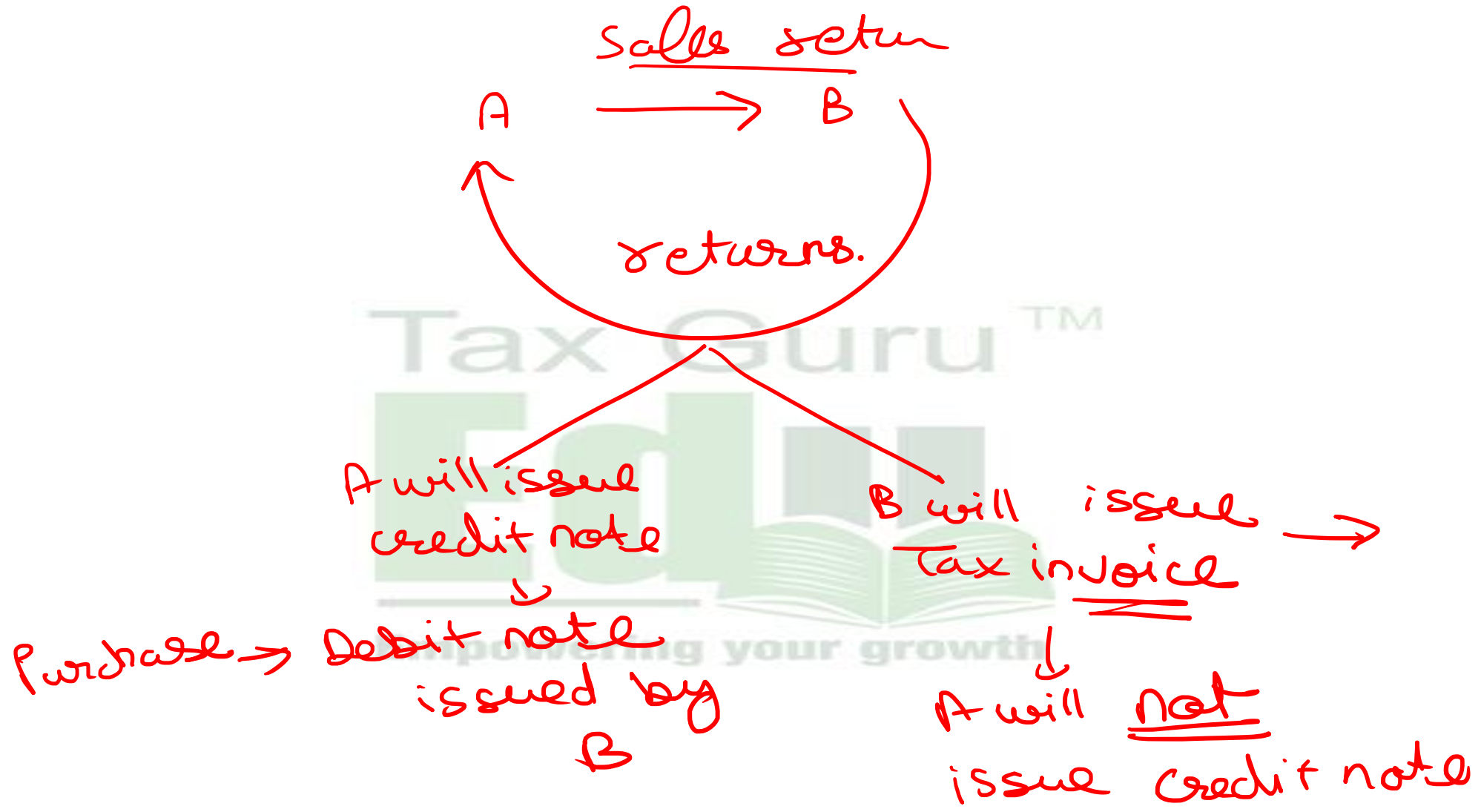
Debit note →

1 Rs



Sales return







break
9:19 → 9:30



GST
↓
revision of returns
possible?

↓
No
revision

↓
Amendment in
the latest
return.

April 2021

↓
DAAI

↓
July 2021

↓
FY 20-21

↳ amendments limit

↓
30th Sep of one following year.



Advances

Supply
of goods

→ Supply
of services



































































