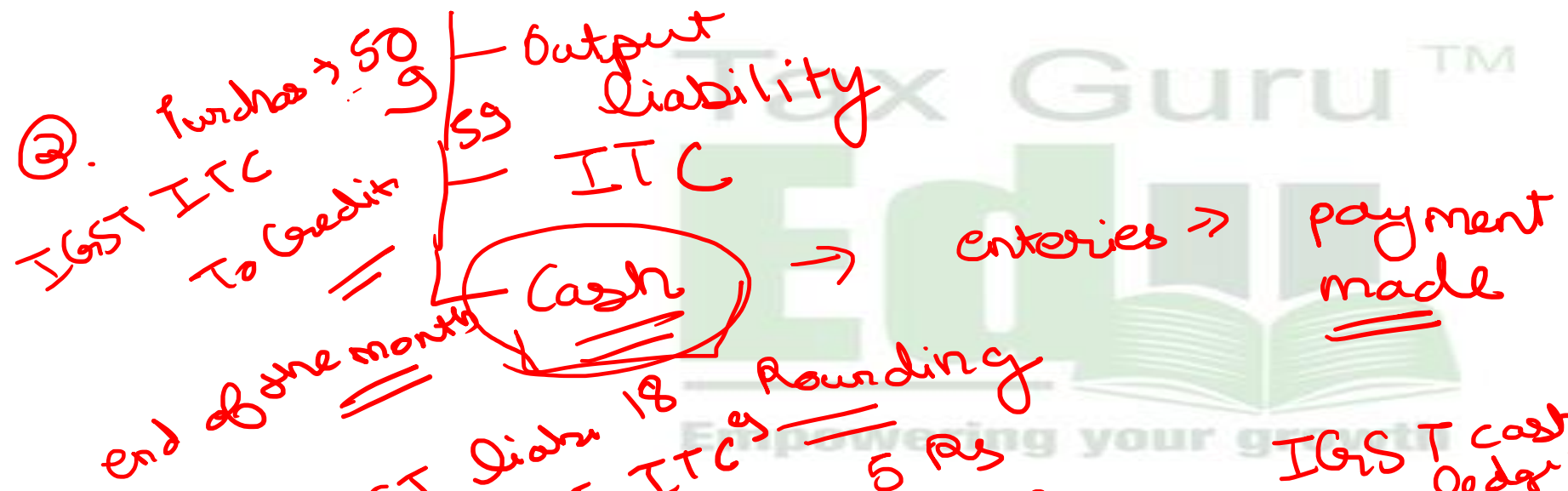


Good evening
everyone





③ IGST Liabn 18 Rounding
 To IGST ITC 18
 To GST payable 5 Rs
 10 Rs
 15 on Aug
~~GST pay.~~ GST payable Alc
 To Bank Alc
 To IGST cash ledger

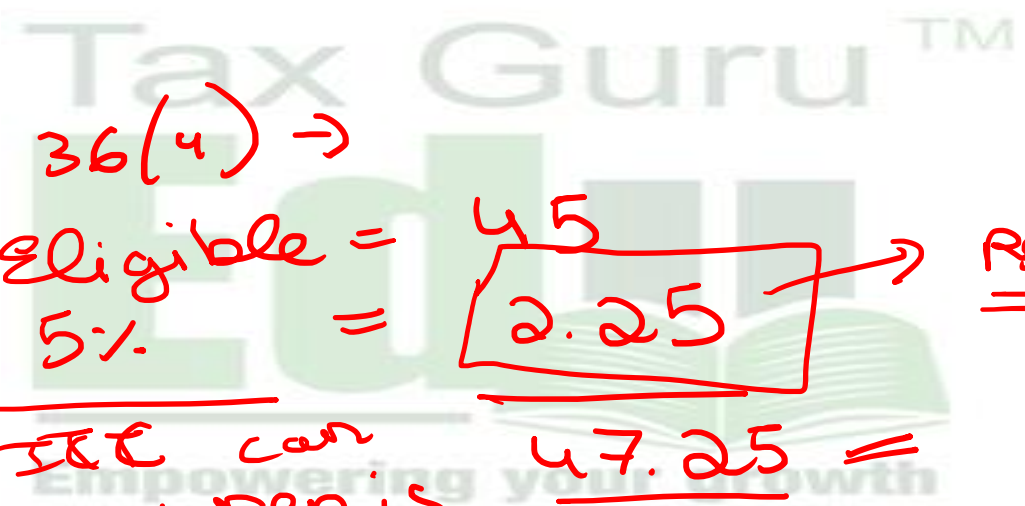
IGST cash ledger Alc
 5 Rs
 9



ITC as per books \Rightarrow 50

ITC as per QB \Rightarrow 45

① IGST ITC \Rightarrow 50 Rs - Dr.



\rightarrow IGST unreconciled ITC Dr 2.75
 \rightarrow Rule 36(4) \rightarrow Eligible = 45
 $(+)$ 5% = 2.25 \rightarrow Rs 5
ITC can be taken is 47.25 =
 Differs = \rightarrow 2.75 Rs

IGST Liability = 100
 to IGST ITC 47.25
 to GST payable 52.75
 unreconciled IGST ITC



GSTR-1 (offline)



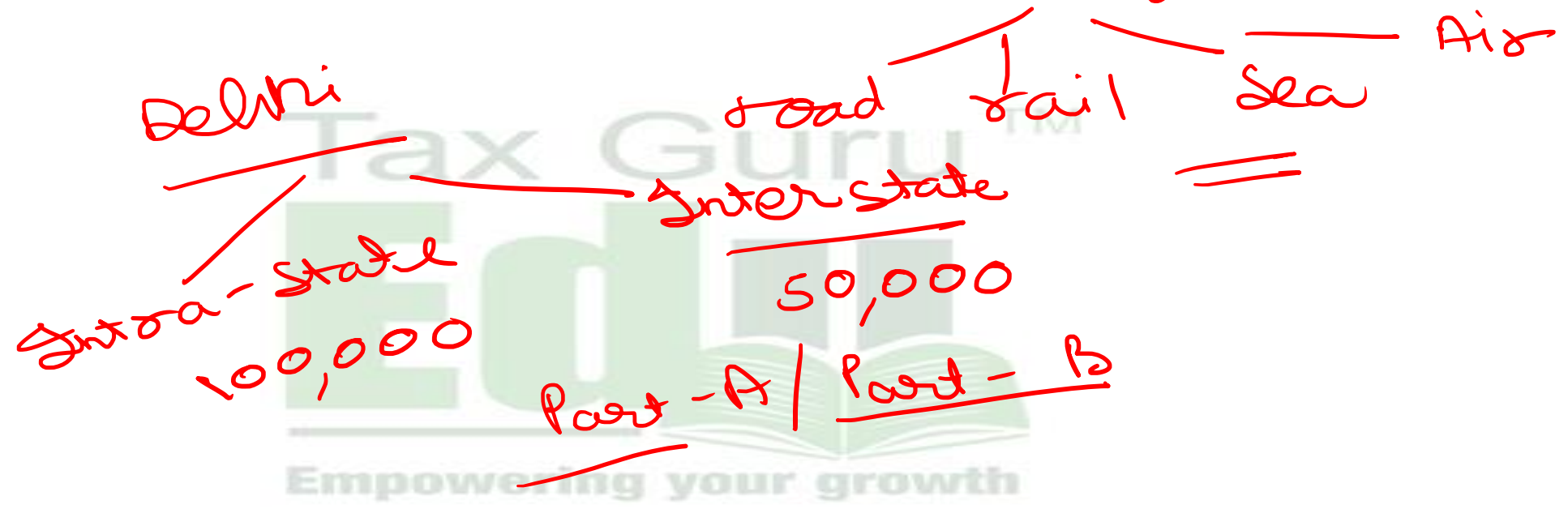
Break
meet back at
7:27
7:27

Tax Guru™
Edu
Empowering your growth



E-way bills

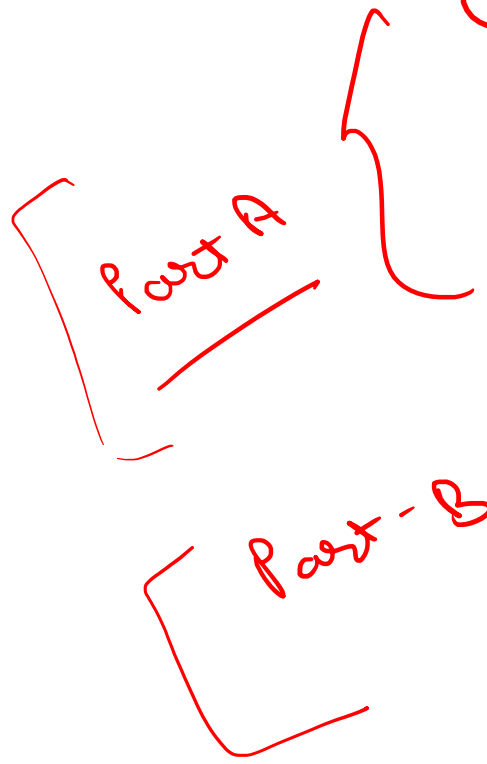
Movement of goods



Who can issue an e-way bill?

① Registered Supplier

② Registered customer
↳ purchasing
↳ UR supplier



or
To transporter

→ GTA
↳ 5% slab rate
option to take e-way bill



SIRD / CKD / Lots



Multiple
touchers are
there

Semi
knocked
down

↓
Completely
knocked
down

↓
Tax Invoice →

delivery
challans
lost touchers
Lot

