GST Accounting Groups and Ledgers

Group	Sub-Group	Sub-Group	Particulars	Ledger Accounts
GST Ledgers	GST Electronic Liability Ledgers	**Electronic Liability Ledger-IGST**	Under this group, the ledger accounts of GST collection, GST RCM payable, GST payable on Advances etc are grouped which in aggregate denotes the GST Payable. Group will normally have credit balance.	Output GST %-I/C/S GST
		Electronic Liability Ledger-CGST		RCM Payable %-I/C/S GST
		Electronic Liability Ledger-SGST	Group also contains ledgers regarding payment of liability through IGST/CGST/SGST ITC Credit or Cash. **Credit Balance will represent short payment of liability**.	I/C/SGST paid through I/C/SGST
		Electronic Liability Ledger-Cess		I/C/SGST paid through Cash
	GST Electronic ITC Ledgers	**Electronic ITC Ledger-IGST**	Under this group, the ledger accounts of GST paid on purchases or expenses or assets etc are grouped which in aggregate denotes the GST ITC to be claimed. Group will normally have debit balance.	Inward GST %-I/C/S GST
		Electronic ITC Ledger-CGST		
		Electronic ITC Ledger-SGST	Group also contains ledgers regarding ITC claimed in GSTR-3B. **Debit Balance will represent the ITC yet to be claimed** due to not appearing in GSTR-2A or GSTR-2B, entries not considered while filing GSTR-3B and so on.	ITC Claimable-I/C/S GST
		Electronic ITC Ledger-Cess		
	GST Electronic Credit Ledgers	**Electronic Credit Ledger-IGST**	Under this group, the ledger accounts of GST claimed, RCM ITC claimed, Import ITC etc are grouped which in aggregate denotes the GST ITC claimed in GSTR-3B. Group will have debit balance.	ITC Claimed-I/C/S GST
		Electronic Credit Ledger-CGST		RCM ITC Claimed-I/C/S GST
		Electronic Credit Ledger-SGST	Group also contains ledgers regarding ITC utilised for payment of liabilities as per GSTR-3B. **Debit Balance will represent the Credit Ledger Balance as per GST portal**.	ITC Utilised-I/C/S GST
		Electronic Credit Ledger-Cess		
	GST Electronic Cash Ledgers	**Electronic Cash Ledger-IGST**	Under this group, the ledger accounts of Taxes paid (Tax, Interest, Late Fee or penalty etc.), TDS/TCS credit accepted etc. are grouped which in aggregate denoted the total taxes available for payment of outward taxes.	Taxes/Int/Fee Paid-I/C/S GST
		Electronic Cash Ledger-CGST		
		Electronic Cash Ledger-SGST	Group also contains ledgers regarding the liabilities payable in Cash as per GSTR-3B. Credit Balance will represent the taxes payable and **Debit Balance will represent the Cash Ledger Balance as per GST portal**.	I/C/SGST payable in Cash
		Electronic Cash Ledger-Cess		

GST Accounting Entries

SN	Entry Date	Entry Ledgers	Ledger Group	Dr/Cr	Amount	Amount	Entry Particulars
1	Sale Date	Customer A/c	Debtors	Dr	59.00		Entry of **Outward Supplies** with IGST
		Sales / Asset A/c	Sales/Asset	Cr		50.00	
		Outward GST 18% - IGST	Electronic Liabilities Ledger-IGST	Cr		9.00	
2	Sale Date	Customer A/c	Debtors	Dr	236.00		Entry of **Outward Supplies** with CGST and SGST
		Sales / Asset A/c	Sales/Asset	Cr		200.00	
		Outward GST 18% - CGST	Electronic Liabilities Ledger-CGST	Cr		18.00	
		Outward GST 18% - SGST	Electronic Liabilities Ledger-SGST	Cr		18.00	
3	Export Date	Customer A/c	Debtors	Dr	150.00		Entry of **Zero-rated (Export / SEZ) Supplies** with payment of IGST
		Export IGST Refund Receivable	Current Assets	Dr	27.00		
		Sales / Asset A/c	Sales/Asset	Cr		150.00	
		Outward GST 18% - IGST	Electronic Liabilities Ledger-IGST	Cr		27.00	
4	Advance Date	Bank A/c	Bank Balances	Dr	59.00		Entry of **Advance received against Supply of Services**
		IGST Received on Advance	Current Assets	Dr	9.00		
		IGST on Advance Payable	Electronic Liabilities Ledger-IGST	Cr		9.00	
		Customer A/c	Debtors	Cr		59.00	
5	Pur/Expense Date	Purchases / Expense / Asset A/c	Purchases/Expenses/Asset	Dr	200.00		Entry of **Inward Supplies** with IGST [As per GSTR-2A/GSTR-2B IGST shown is 33 by the Supplier]
		Inward GST 18% - IGST	Electronic ITC Ledger-IGST	Dr	36.00		
		Supplier A/c	Creditor	Cr		236.00	
6	Pur/Expense Date	Purchases / Expense / Asset A/c	Purchases/Expenses/Asset	Dr	100.00		Entry of **Inward Supplies** with CGST and SGST
		Inward GST 18% - CGST	Electronic ITC Ledger-CGST	Dr	9.00		
		Inward GST 18% - SGST	Electronic ITC Ledger-SGST	Dr	9.00		
		Supplier A/c	Creditor	Cr		118.00	
7	Import Date	Purchases / Expense / Asset Import A/c	Purchases/Expenses/Asset	Dr	100.00		Entry of **Import Supplies** with RCM IGST payable
		RCM ITC Claimable - IGST	Electronic ITC Ledger-IGST	Dr	18.00		
		RCM Payable 5% - IGST	Electronic Liabilities Ledger-IGST	Cr		18.00	
		Supplier A/c	Creditor	Cr		100.00	

8	Advance Date	Supplier A/c	Creditor	Dr	59.00		Entry of **Advance paid against Supply of Services**
		Bank A/c	Bank Balances	Cr		59.00	
9	Transaction Date	RCM ITC Claimable - IGST	Electronic ITC Ledger-IGST	Dr	5.00		Entry for **RCM Payable and ITC claimed** in GSTR-3B
		RCM Payable 5% - IGST	Electronic Liabilities Ledger-IGST	Cr		5.00	
10	Transaction Date	Purchases / Expense / Asset A/c	Purchases/Expenses/Asset	Dr	5.00		Entry for **RCM Payable but ITC not claimable**
		RCM Payable 2.5% - CGST	Electronic Liabilities Ledger-CGST	Cr		2.50	
		RCM Payable 2.5% - SGST	Electronic Liabilities Ledger-SGST	Cr		2.50	

Ledgers

Electronic Liability Ledgers

Outward GST 18% - IGST

Type	Particulars	Entry No	Amount	Amount
Sale	Customer A/c	1	0.00	9.00
Export	Customer A/c	3	0.00	27.00
			0.00	36.00

Outward GST 18% - CGST

Type	Particulars	Entry No	Amount	Amount
Sale	Customer A/c	2	0.00	18.00
			0.00	18.00

Outward GST 18% - SGST

Type	Particulars	Entry No	Amount	Amount
Sale	Customer A/c	2	0.00	18.00
			0.00	18.00

IGST on Advance Payable

Type	Particulars	Entry No	Amount	Amount
Advance	Bank A/c	4	0.00	9.00
			0.00	9.00

Electronic ITC Ledgers

Inward GST 18% - IGST

Type	Particulars	Entry No	Amount	Amount
Purchase	Supplier A/c	5	36.00	0.00
			36.00	0.00

Inward GST 18% - CGST

Type	Particulars	Entry No	Amount	Amount
Purchase	Supplier A/c	6	9.00	0.00
			9.00	0.00

Inward GST 18% - SGST

Type	Particulars	Entry No	Amount	Amount
Purchase	Supplier A/c	6	9.00	0.00
			9.00	0.00

IGST on Advance Paid

Type	Particulars	Entry No	Amount	Amount
			0.00	0.00

Ledgers

Electronic Liability Ledgers

RCM Payable 5% - IGST

Type	Particulars	Entry No	Amount	Amount
Import	Purchases / Expense / Asset Import A/c	7	0.00	18.00
RCM	RCM ITC Claimable - IGST	9	0.00	5.00
			0.00	23.00

RCM Payable 2.50% - CGST

Type	Particulars	Entry No	Amount	Amount
RCM	Purchases / Expense / Asset A/c	10	0.00	2.50
			0.00	2.50

RCM Payable 2.50% - SGST

Type	Particulars	Entry No	Amount	Amount
RCM	Purchases / Expense / Asset A/c	10	0.00	2.50
			0.00	2.50

Ledgers Summary

Ledger Head		Amount	Amount
Outward GST 18% - IGST	P1	0.00	36.00
Outward GST 18% - CGST	P2	0.00	18.00
Outward GST 18% - SGST	P3	0.00	18.00
IGST on Advance Payable	P4	0.00	9.00
RCM Payable 5% - IGST	P5	0.00	23.00
RCM Payable 2.50% - CGST	P6	0.00	2.50
RCM Payable 2.50% - SGST	P7	0.00	2.50
		0.00	109.00

Electronic ITC Ledgers

RCM ITC Claimable - IGST

Type	Particulars	Entry No	Amount	Amount
Import	RCM Payable 5% - IGST	7	18.00	0.00
RCM	RCM Payable 5% - IGST	9	5.00	0.00
			23.00	0.00

RCM ITC Claimable - CGST

Type	Particulars	Entry No	Amount	Amount
			0.00	0.00

RCM ITC Claimable - SGST

Type	Particulars	Entry No	Amount	Amount
			0.00	0.00

Ledgers Summary

Ledger Head		Amount	Amount
Inward GST 18% - IGST	R1	36.00	0.00
Inward GST 18% - CGST	R2	9.00	0.00
Inward GST 18% - SGST	R3	9.00	0.00
IGST on Advance Paid	R4	0.00	0.00
RCM ITC Claimable - IGST	R5	23.00	0.00
RCM ITC Claimable - CGST	R6	0.00	0.00
RCM ITC Claimable - SGST	R7	0.00	0.00
		77.00	0.00

GSTR-3B Draft Calculation

Table No	Particulars	IGST	CGST	SGST	Calculation	Remarks
3.1(a)	Outward taxable supplies (other than zero rated, nil rated and exempted)	18.00	18.00	18.00	P1 (other than export), P2 P3, P4	GST on Advances also included
3.1(b)	Outward taxable supplies (zero rated)	27.00			P1 (export)	
3.1(c)	Other outward supplies (nil rated, exempted)					
3.1(d)	Inward supplies (liable to reverse charge)	23.00	2.50	2.50	P5, P6, P7	
3.1(e)	Non-GST outward supplies					
		68.00	20.50	20.50		

Table No	Particulars	IGST	CGST	SGST	Calculation	Remarks
4A(1)	Import of goods	18.00			R5 (imports)	
4A(2)	Import of services					
4A(3)	Inward supplies liable to reverse charge (other than 1 & 2 above)	5.00			R5 (other than import)	
4A(4)	Inward supplies from ISD					
4A(5)	All other ITC	33.00	9.00	9.00	R1 (out of 36 claimed only 33), R2, R3	No ITC of GST paid on Advance IGST 3 less reflected in GSTR-2A
	(M)	56.00	9.00	9.00		

Table No.6 - Payment of Tax

Tax Type	Tax payable	Tax Paid through ITC			Tax paid in Cash	RCM Payable	RCM Paid in Cash	Interest	Interest paid in Cash	Late Fee	Late Fee paid in cash	Total Payable in Cash
		IGST	CGST	SGST								
IGST	45.00	45.00			0.00	23.00	23.00	4.00	4.00		0.00	27.00
CGST	18.00	11.00	7.00		0.00	2.50	2.50	1.00	1.00	100.00	100.00	103.50
SGST	18.00	0.00		9.00	9.00	2.50	2.50	2.00	2.00	100.00	100.00	113.50
Cess	0.00				0.00		0.00		0.00		0.00	0.00
	(N)	56.00	7.00	9.00	9.00	28.00	28.00	7.00	7.00	200.00	200.00	244.00
Balance in Credit Ledger (M-N)		0.00	2.00	0.00								

GST Accounting Entries to give effects of GSTR-3B

SN	Entry Date	Entry Ledgers	Ledger Group	Dr/Cr	Amount	Amount	Entry Particulars
11	GSTR-3B Month End Date	ITC Claimed-IGST	Electronic Credit Ledger-IGST	Dr	51.00		Entry of ITC Claimed in GSTR-3B (Total of Table 4A)
		ITC Claimed-CGST	Electronic Credit Ledger-CGST	Dr	9.00		
		ITC Claimed-SGST	Electronic Credit Ledger-SGST	Dr	9.00		
		RCM ITC Claimed-IGST	Electronic Credit Ledger-IGST	Dr	5.00		
		ITC Claimable-IGST	Electronic ITC Ledger-IGST	Cr		56.00	
		ITC Claimable-CGST	Electronic ITC Ledger-CGST	Cr		9.00	
		ITC Claimable-SGST	Electronic ITC Ledger-SGST	Cr		9.00	
12	GSTR-3B Month End Date	IGST Paid through IGST Credit	Electronic Liability Ledger-IGST	Dr	45.00		Entry of ITC utilised for payment of Taxes in GSTR-3B (Table 6-Tax paid through ITC columns)
		CGST Paid through IGST Credit	Electronic Liability Ledger-CGST	Dr	11.00		
		ITC Utilised-IGST	Electronic Credit Ledger-IGST	Cr		56.00	
13	GSTR-3B Month End Date	CGST Paid through CGST Credit	Electronic Liability Ledger-CGST	Dr	7.00		
		ITC Utilised-CGST	Electronic Credit Ledger-CGST	Cr		7.00	
14	GSTR-3B Month End Date	SGST Paid through SGST Credit	Electronic Liability Ledger-SGST	Dr	9.00		
		ITC Utilised-SGST	Electronic Credit Ledger-SGST	Cr		9.00	
15	GSTR-3B Month End Date	IGST Paid through Cash (Tax + RCM)	Electronic Liability Ledger-IGST	Dr	23.00		Entry of Cash Payable as per GSTR-3B (Table 6-Tax/RCM/Int/Fee paid in Cash)
		CGST Paid through Cash (Tax + RCM)	Electronic Liability Ledger-CGST	Dr	2.50		
		SGST Paid through Cash (Tax + RCM)	Electronic Liability Ledger-SGST	Dr	11.50		
		Interest payable-IGST	Expenses	Dr	4.00		
		Interest payable-CGST	Expenses	Dr	1.00		
		Interest payable-SGST	Expenses	Dr	2.00		
		Late Fee payable-CGST	Expenses	Dr	100.00		
		Late Fee payable-SGST	Expenses	Dr	100.00		
		IGST Payable in Cash	Electronic ITC Ledger-IGST	Cr		27.00	
		CGST Payable in Cash	Electronic ITC Ledger-CGST	Cr		103.50	
		SGST Payable in Cash	Electronic ITC Ledger-SGST	Cr		113.50	

Final Group Summaries

Group Summary

Electronic Liability Ledger-IGST

Ledger Head	Amount	Amount
Outward GST 18% - IGST	0.00	36.00
IGST on Advance Payable	0.00	9.00
RCM Payable 5% - IGST	0.00	23.00
IGST Paid through IGST Credit	45.00	0.00
IGST Paid through Cash	23.00	0.00
TALLY	68.00	68.00

Electronic Cash Ledger-IGST

Ledger Head	Amount	Amount
IGST Paid	0.00	0.00
IGST Payable in Cash	0.00	27.00
Payable GST as per GSTR-3B	0.00	27.00

Electronic Liability Ledger-CGST

Ledger Head	Amount	Amount
Outward GST 18% - CGST	0.00	18.00
RCM Payable 2.50% - CGST	0.00	2.50
CGST Paid through IGST Credit	11.00	0.00
CGST Paid through CGST Credit	7.00	0.00
CGST Paid through Cash	2.50	0.00
TALLY	20.50	20.50

Electronic Cash Ledger-CGST

Ledger Head	Amount	Amount
CGST Paid	0.00	0.00
CGST Payable in Cash	0.00	103.50
Payable GST as per GSTR-3B	0.00	103.50

Electronic Liability Ledger-CGST

Ledger Head	Amount	Amount
Outward GST 18% - SGST	0.00	18.00
RCM Payable 2.50% - SGST	0.00	2.50
SGST Paid through SGST Credit	9.00	0.00
SGST Paid through Cash	11.50	0.00
TALLY	20.50	20.50

Electronic Cash Ledger-SGST

Ledger Head	Amount	Amount
SGST Paid	0.00	0.00
SGST Payable in Cash	0.00	113.50
Payable GST as per GSTR-3B	0.00	113.50

GST Electronic Liability Ledgers Group Total	TALLY	**109.00**	**109.00**
GST Electronic Cash Ledgers Group Total	B/S Item	**0.00**	**244.00**

Note : Debit Balance denotes excess liability shown in Return.
either due to bills or entries not recorded or returns not considered.

Credit Balance denotes short disclosed in Return than accounts
if short disclosed, it should be shown in the subsequent month.

Note : Debit Balance denotes unutilised cash balance on GSTN portal.
The same can be utilised in subsequent months.

Final Group Summaries

Electronic ITC Ledger-IGST

Ledger Head	Amount	Amount
Inward GST 18% - IGST	36.00	0.00
RCM ITC Claimable - IGST	23.00	0.00
ITC Claimable - IGST	0.00	56.00
Balance being short claimed (Refer Entry No.5)	59.00	56.00

Electronic Credit Ledger-IGST

Ledger Head	Amount	Amount
ITC Claimed - IGST	51.00	0.00
RCM ITC Claimed - IGST	5.00	0.00
ITC Utilised - IGST	0.00	56.00
TALLY	56.00	56.00

Electronic ITC Ledger-CGST

Ledger Head	Amount	Amount
Inward GST 18% - CGST	9.00	0.00
ITC Claimable - CGST	0.00	9.00
TALLY	9.00	9.00

Electronic Credit Ledger-CGST

Ledger Head	Amount	Amount
ITC Claimed - CGST	9.00	0.00
ITC Utilised - CGST	0.00	7.00
Balance as per Online Credit Ledger	9.00	7.00

Electronic ITC Ledger-CGST

Ledger Head	Amount	Amount
Inward GST 18% - SGST	9.00	0.00
ITC Claimable - SGST	0.00	9.00
TALLY	9.00	9.00

Electronic Credit Ledger-SGST

Ledger Head	Amount	Amount
ITC Claimed - SGST	9.00	0.00
ITC Utilised - SGST	0.00	9.00
TALLY	9.00	9.00

GST Electronic ITC Ledgers Group Total	**B/S Item**	**77.00**	**74.00**
GST Electronic Credit Ledgers Group Total	**B/S Item**	**74.00**	**72.00**

Note : Debit Balance denotes available ITC is not fully claimed in Return.
Credit Balance denotes excess claimed in Return than accounts

Note : Debit Balance denotes unutilised ITC balance on GSTN portal.
The same can be utilised in subsequent months.

Trial Balance

Expenses / Assets Ledger Head	Entry No	Amount	Amount
Purchases / Expense / Asset A/c	5,6,7,10	405.00	
Expenses - Interest / Late Fee	15	207.00	
Customer A/c	1,2,3,4	445.00	59.00
Electronic ITC Ledgers (ITC Claimable)		3.00	
Electronic Credit Ledgers (Portal Balance)		2.00	
Export IGST Refund Receivable	3	27.00	
IGST Received on Advance	4	9.00	
		1,098.00	59.00
	Net	1,039.00	

Income / Liabilities Ledger Head	Entry No	Amount	Amount
Sales / Assets A/c	1,2,3		400.00
Supplier A/c	5,6,7,8	59.00	454.00
Electronic Cash Ledgers (GST Payable)			244.00
		59.00	1,098.00
	Net		1,039.00

GST Accounting Entries

SN	Entry Date	Entry Ledgers	Ledger Group	Dr/Cr	Amount	Amount	Entry Particulars
16	Payment Date	IGST Paid	Electronic Cash Ledger-IGST	Dr	27.00		Entry of **Payment of Taxes**
		CGST Paid	Electronic Cash Ledger-CGST	Dr	103.50		
		SGST Paid	Electronic Cash Ledger-SGST	Dr	113.50		
		Bank A/c	Bank Balances	Cr		244.00	
17.1	Sale Date	Customer A/c	Debtors	Dr	118.00		Entry of **Outward Supplies** with IGST against whom Advance Received is adjusted
		Sales / Asset A/c	Sales/Asset	Cr		100.00	
		Outward GST 18% - IGST	Electronic Liabilities Ledger-IGST	Cr		18.00	
17.2	Sale Date	IGST Adjusted against IGST paid on Advance	Electronic Liabilities Ledger-IGST	Dr	9.00		Entry of **Adjustment of Taxes already paid on Advance received earlier**
		IGST Received on Advance	Current Assets	Cr		9.00	
18	Pur/Expense Date	Purchases / Expense / Asset A/c	Purchases/Expenses/Asset	Dr	100.00		**Inward Supplies** Entry against whom Advance paid is adjusted [No Adjustment of Taxes required as ITC of Taxes paid on Advances not eligible and claimed when Advance is paid]
		Inward GST 18% - CGST	Electronic ITC Ledger-CGST	Dr	9.00		
		Inward GST 18% - SGST	Electronic ITC Ledger-SGST	Dr	9.00		
		Supplier A/c	Creditor	Cr		118.00	
19	Refund Receipt Date	Bank A/c	Bank Balances	Dr	27.00		Entry of **Receipt of Export Refund**
		Export IGST Refund Receivable	Current Assets	Cr		27.00	

Thank You

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