PRACTICAL ASSIGNMENT
on
Tally.ERP 9
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BUSINESS TRANSACTIONS
September-2017

BUSINESS TRANSACTIONS
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1. Company Creation :

You can create a Company profile by using the following procedure :

    1.   Gateway of Tally.ERP ➢ Alter (Alt+F3)
    2.   Gateway of Tally.ERP ➢ Create Company (from opening screen)

Lets take an example to understand the process.

SWAYAM EDUCATION., registered under GSTIN , is in ORISSA, and provides Accounts Training all over ODISHA and also deals in Purchase and Sale of Software and Hardware. The Company wants to maintain the Financial Year Accounts from 01-04-2017 to 31-03-2018. The Company details are given below :

(1) Company   :   **SWAYAM EDUCATION**

(2) Address   :   Balasore, Odisha. India.

(2) State   :   ODISHA-756001

(3) GSTIN No.:   21AAAAA1111A1Z1

Create the Company using any one of the above processes. It Provides the following screen.

2. Modification of Company

Go to **Gateway of Tally**

1. Select **F3: Cmp Info. (ALT+F3)** from the button bar

2. Select **Alter** and press **Enter**

3. Deletion of Company

To **delete** a company, you have to load the company first.

1. Select **F3: Cmp Info. (ALT+F3)** from the **Gateway of Tally** to proceed to the Company Information menu.

2. Select **Alter** and press Enter.

3. Select the company to be deleted. The **Company Alteration** screen is displayed.

4. Use **Alt + D** to delete. Tally.ERP 9 will prompt for a confirmation on deleting the company.

5. Press enter to delete the company.

Note: Deletion of a company is irreversible. The company is permanently deleted from the system.

4.   Shut (Close) a Company

You can Shut a Company in Two ways

 – either using the button <u>F1</u> **: Shut Cmp (Alt+F1)** from Gateway of Tally.ERP

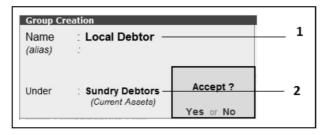OR

by pressing Enter on Shut Company option from Company Information Menu **(Alt+F3).**

5.   Creating Accounts GROUP :

A-   Creating Single Groups :

Gateway of Tally.ERP ➢ Master ➢ Accounts Info ➢ Groups ➢ Create (Single)

1.   <u>Name Box</u> : enter the Name of the Group
2.   Under : Specify the Groups under which it will be created.

B-   Creating Multiple Groups :

Assignment

Create the following Accounts Groups as marked with BOX ….

BALANCE SHEET					
LIABILITIES		Rs.	**ASSETS**		Rs.
Capital Account			Fixed Assets		
Branch / Divisions			Investments		
Reserves & Surplus			Deposits (Asset)		
Unsecured Loans			Loans & Advances (Asset)		
Secured Loans			Current Assets		
Current Liabilities			Bank Accounts		
Duties & Taxes			Cash-in-hand		
Sundry Creditors			Stock-in-hand		
Other Creditors			Sundry Debtors		
Provisions			Corporate Customers		
			Local Balasore Customers		
			Outside Balasore Customers		
			Wholesale Customers		
TOTAL LIABILITIES		0	TOTAL ASSETS		

TRADING & PROFIT AND LOSS ACCOUNTS					
EXPENSES		Rs.	**INCOME**		Rs.
Purchase Account			Sale Accounts		
Direct Expenses			Indirect Incomes		
Indirect Expeness					
SALARIES AND STAFF EXPENSES			OTHER INCOME		
ADMINISTRATIVE EXPENSES			INTEREST EARNINGS		
SELLING & DISTRIBUTION EXPENSES					
TOTAL		0	TOTAL		

6.   Creating Accounts "Single LEDGER" :

Gateway of Tally.ERP ⇨ Master ⇨ Accounts Info ⇨ Ledger ⇨ Create (Single)

1.   Name Box : enter the name of ledger, alias is used for short name.
2.   Select the group under which the ledger will be created.
3.   Enter the Opening Balance.

Ledger Creation		Www.TallyERP9Book.Com	Total Op. Bal.
Name	: **Building**		
(alias)	:		

		Mailing Details	
Under	: **Fixed Assets**	Name	: **Building**
		Address	:
Inventory values are affected	? **No**		
		Country	: **India**
Statutory Information		State	: **Odisha** Pincode :
Is VAT/CST Applicable	? ⌐ **Not Applicable**	Provide bank details	: **No**
Set/Alter VAT Details	? **No**		
		Tax Registration Details	
		PAN / IT No.	:

Opening Balance   (on 1-Apr-2016) : ▬▬▬

7.   Creating a Multiple LEDGER :

Gateway of Tally   → Master → Accounts Info → Ledger → Create (Multiple)

① Select the Group under which the Ledger will be created.

② Enter the Name of Ledger

③ Enter the Opening Balance.

Example : Multiple Ledger Creation

①

Multi Ledger Creation			Ctrl + M
Under Group : **Fixed Assets**			For 1-Apr-2006
S.No.	Name of Ledger	Under	Opening Balance Dr/Cr
1.	**Land**	Fixed Assets	5,00,000.00 Dr
2.	**Building**	Fixed Assets	10,00,000.00 Dr
3.	**Furniture & Fixture**	Fixed Assets	50,000.00 Dr
4.			

②   ③

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8.   Creating a Expenses / Income LEDGER:

Go to **Gateway of Tally > Accounts Info > Ledgers > Create**

Assignment

1.   Create the following Ledgers under **Single Mode**

Go to **Gateway of Tally > Accounts Info > Ledgers > Create (Single)**

EXPENSES	INCOMES
Direct Expenses	**Indirect Incomes**
Assemble Charges	**INTEREST EARNINGS**
Carriage on Purchase	Interest from Securities
Handling Expense on Purchases	Interest on Bank Deposits
Other Trading Expenses	Interest on Loans Given
Packaging Material	Interest charged to Customers
Packaging Expenses	
	Indirect Incomes
Indirect Expenses	**OTHER INCOME**
SALARIES AND STAFF EXPENSES	Sales Tax Returns
Salaries	Claims / Refunds Received
Staff Welfare	Discount on Purchases
Staff Festival Benefits	Commission / Brokerage Received
Incentives to Staff	Bad debts written off-now recovered
	Miscellaneous Receipts

2.   Create the following Ledgers under **Multiple Mode**

Go to **Gateway of Tally > Accounts Info > Ledgers > Create (Multiple)**

EXPENSES
ADMINISTRATIVE EXPENSES
Printing & Stationery
Travelling Expense
Conveyance
Telephone / Telex / Fax Charges
Courier / Postage Charges
Repairs and Maintenance
Rent Paid
Electricity Bill
License Fees, Municipal Taxes etc.
Subscription & Membership Fees
Fuel and Maintainence of Vehicle
Warehousing Expenses
Insurance Premiums
Legal Expenses
Professional Fees
Computer Expenses
Charity and Donations

Loss due to Theft/Pilferage/Damage
Discounts and Sales Rebates
Miscellaneous Expenses

SELLING & DISTRIBUTION EXPENSES
Advertisement Expenses
Sales Promotion Expenses
Entertainment Expenses
Conference Expenses
Exhibition Expenses
Bad Debt
Interest on Loans
Interest charged by Supplier
Bank Charges
Commission / Brokerage Paid
Depreciations

3.   Create the following Ledgers of all **Liabilities** with Opening Balance in either Single / Multiple Mode.

LIABILITIES		Rs.
Capital Account		
	Mr. Sanjay- Capital A\c	5,00,000
	Mr. Biplab- Capital A\c	5,00,000
Branch / Divisions		
	Cuttack Office	1,00,000
	BBSR Office	1,15,000
Reserves & Surplus		
	Profit & Loss-Prev. Year	
Unsecured Loans		
	Loan from Mr. You	35,000
	Loan from Mr. Me	36,000
Secured Loans		
	Loan from Axis Bank Ltd.	2,00,000
Sundry Creditors		
	Acer India Ltd	35,000
	Ezone Computers	35,000
	HCL Limited	75,000
	I Ball Industries	40,000
	Intel Solutions	50,000
	Radian Techno Ltd	70,000
	Samsung Pvt Ltd	60,000
	Sarala and Co	40,000
	Shwetha & Sons	20,000
	Sony India Limited	90,000
	Tally DCP	1,00,000

	Tally MTP	46,000
	Thakral Infotech Ltd	82,000
Other Creditors	Supreme Furniture	8,000
	Xcel IT Care	4,500
	Honda Motors Ltd.	3,300
Provisions	Electricity Expenses Payable	2,580
	Telephone Expenses Payable	3,000
	Salary Payable	21,000
	Interest Payable	7,000
	GST Payable	15,000
	Total Liabilities :	**22,93,380**

4.   Create the following Ledgers of all **Assets** with Opening Balance in either Single / Multiple Mode.

ASSETS	Rs.
Fixed Assets	
Funriture	50,000
Machinery	1,10,000
Land & Building	1,25,000
Office Equipments	60,000
Computers	35,000
Vehicle	40,000
Investments	
Investment in Co. Shares	25,000
Investment in Mutual Fund	75,000
Investment in Insurance	6,000
Deposits (Asset)	
Security Deposit for Office	10,000
Security Deposit for Godown	15,000
Security Deposit for Telephone	5,000
Fixed Deposit in Bank	2,000
Loans & Advances (Asset)	
Loan to Mr. X	12,000
Loan to Staff	18,000
Advance to Staff	2,500
Advance to Parties	20,000

Current Assets		
Bank Accounts		
	HDFC Credit Card	40,000
	Axis Bank	65,000
	ICICI Bank	80,000
	ICICI CREDIT CARD	0
Cash-in-hand		
	Cash (Don't Create-already created)	0
	Petty Cash	0
Stock-in-hand		
	Cloing Stock (Don't Create)	13,23,380
Sundry Debtors		
	Corporate Customers	
	Adarsh Tiles Pvt Ltd	10,000
	Kannan Co	5,000
	Lexsite Pvt Ltd	0
	Rony Antony & CO	0
	Sodexo Gift Voucher	0
	Local Balasore Customers	
	Chitra and Co.	15,000
	DFG Co	12,000
	FGH PL	18,000
	Kanchan.Com	8,000
	Laxmi & Com	7,500
	Shailesh and Sons	0
	Outside Balasore Customers	
	Akhil & Co	6,000
	Darshan and Sons	8,000
	Eric Enterprise	10,000
	HJK Industries	10,000
	Shrinivas & CO	7,000
	Shrinivas Pvt Limited	5,000
	Wholesale Customers	
	Adersh and Computers	11,500
	Eric Lazarus	2,000
	Mr. Sachar	10,000
	Shwetha & Co (Debtors)	7,500
	Stabilo Computers	9,000
	Sudershan and Co	8,000
	Tams & Co.	5,000
TOTAL ASSETS		22,93,380

9. Creating a Single Stock Group:

From this screen you can create a single stock group in the following manner :

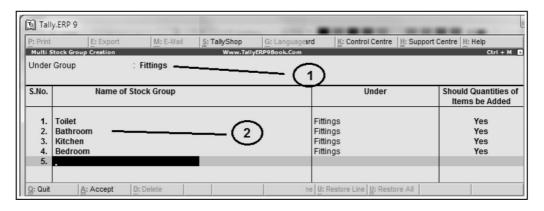1. **Gateway of Tally.ERP → Inventory Info → Single Stock Group → Create (Single).**
2. Enter the name of the Group.
3. Select the group under which this group will be classified.

10. Creating a Multiple Stock Group

Gateway of Tally.ERP 9 → Inventory Info → Multiple Stock Group → Create (Multiple).

1. Select / Create the group (for creation press ALT+C)
2. Enter the name of the groups

Assignment

1.   Create the following Stock Group

STOCK GROUP

ACCESSORIES
            Cabinet
            CD Drives
            Keyboard
            MotherBoard
            Processor
            RAM
            Webcam & Others
DESKTOP (Branded)
DESKTOP PC (ASSEMBLED)
HARDDISK
LAPTOP(BRANDED)
MONITORS
PRINTER
SOFTWARES
UPS

11.   Creation of Stock Units

Gateway of Tally.ERP → Inventory Info → Units of Measure → Create.

Unit Creation		Utility :-
Type	: **Simple**	1. Formal Name : another name of the units
Symbol	: **Nos**	
Formal Name :	Pieces	2. Decimal Place : no of decimal can be used for detecting the units (example digit 3 to show 1.456 mt., digit 0 to show 10 pcs)
Number of Decimal Places :	**0**	

o   In the **Unit Creation** screen, select the **Unit Quantity Code (UQC)** from the **List of UQCs**.

Unit Creation	
Type	: **Simple**
Symbol	: **Nos**
Formal name	: Number
Unit Quantity Code (UQC):	**NOS-NUMBERS**
Number of decimal places :	**0**

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

12. Creation of Single Stock Item

Gateway of Tally.ERP → Inventory Info → Stock Item → Create
(you can select single or multiple options)

If you want to add any new group or any units in this list then press **ALT+C** *for online creation by putting the cursor in the group or units option.*

Note: If **Unit** *field is* **Not Applicable** *then the cursor will move from* **Quantity** *and* **Rate** *Field.*

Assignment

1.   Create the following Stock Items with Opening Quantity and Rate

LIST OF STOCK ITEMS

Groups	Name of Items	Unit	Opening Qty.	Rate	Amount
ACCESSORIES					
Cabinet					
	Cabinet	Nos	2	4,500	9,000
CD Drives					
	CD Drive	Nos	3	550	1,650
	Dvd Drive Samsung	Nos	4	1,000	4,000
Keyboard					
	Keyboard-Logitech	Nos	5	1,500	7,500
	Keyboard - iball	Nos	2	700	1,400
MotherBoard					
	Intel-Motherboard	Nos	1	5,000	5,000
	Motherboard Asus M2N-SLI	Nos	2	5,445	10,890
	Motherboard EVGA NForce	Nos	2	8,475	16,950
	Motherboard Intel	Nos	2	12,595	25,190

Mouse					
	Mouse - Iball	Nos	3	350	1,050
	Mouse - Logitech	Nos	3	500	1,500
Processor					
	Processer Intel	Nos	4	4,500	18,000
	Processor AMD Athlon™ X2 Dual-Core	Nos	2	6,500	13,000
	Processor AMD Phenom™ X4 Quad-Core	Nos	2	8,000	16,000
	Processor Dual-Core AMD Opteron 1224 SE	Nos	4	3,600	14,400
	Processor Intel Celeron Dual Core E1200	Nos	2	2,000	4,000
	Processor Intel Core2 Duo E4500	Nos	2	4,500	9,000
	Processor Intel Core 2 Duo E4700	Nos	2	5,200	10,400
	Processor Intel Core 2 Duo E6300	Nos	2	6,400	12,800
	Processor Intel Core 2 Duo E8400	Nos	2	7,600	15,200
	Processor Intel Core 2 Quad Q6700	Nos	1	10,800	10,800
	Processor Intel Core 2 Quad Q9300	Nos	1	11,000	11,000
RAM					
	Ram 1 Gb	Nos	3	1,750	5,250
	Ram 2 Gb	Nos	2	2,000	4,000
	Ram 4 Gb	Nos	2	2,500	5,000
	Ram 512 Mb	Nos	5	1,500	7,500
	Ram 8 Gb	Nos	2	3,200	6,400
Webcam & Others					
	Webcam ADCOM	Nos	4	400	1,600
	Webcam Logitech	Nos	4	1,400	5,600
	Carry Case (Laptop)	Nos	1	850	850
	Microsoft Office 2003	Nos	1	850	850
	Speakers	Nos	2	800	1,600
	Tv Tuner	Nos	2	1,000	2,000
DESKTOP (Branded)					
	Desktop HCL Infintity	Nos	2	13,500	27,000
	Desktop Lenovo K200	Nos			
DESKTOP PC (ASSEMBLED)					
	ASSEMBLED PC	Nos	2	35,000	70,000
	ASSEMBLED With 1 GB RAM	Nos	2	22,000	44,000
	ASSEMBLED with 2 GB RAM	Nos	2	21,000	42,000
HARDDISK					
	HDD LaCie 250 GB	Nos	4	5,500	22,000
	HDD Seagate 120 GB External	Nos	2	6,000	12,000
LAPTOP(BRANDED)					
	Laptop ACER 4720Z	Nos			
	Laptop ACER 5920	Nos			
	Laptop ACER Aspire	Nos			
	Laptop Compaq A901TU	Nos	2	35,000	70,000

Laptop Compaq Presario	Nos	2	31,000	62,000
Laptop Compaq Tc4400 TabletPC	Nos	1	25,000	25,000
Laptop HCL MiLeap	Nos	2	35,000	70,000
Laptop HCL MiLeap X	Nos	1	15,000	15,000
Laptop HCL MiLeap Y	Nos	1	30,000	30,000
Laptop HP-530 KD100AA	Nos	2	48,000	96,000
Laptop HP Pavilion DV6602AU	Nos	1	35,000	35,000
Laptop IBM Thinkpad R31 2656	Nos			
Laptop IBM Thinkpad R50e	Nos	1	27,000	27,000
MONITORS				
Monitor LG 14"	Nos	2	8,000	16,000
Monitor LG 17"	Nos	2	9,000	18,000
Monitor SAMSUNG 17"	Nos	1	9,500	9,500
Monitor SONY 19"	Nos	2	14,000	28,000
Monitor SONY 20"	Nos	2	16,000	32,000
PRINTER				
Printer Epson Lq 1024	Nos	1	17,500	17,500
Printer HP Laser Jet	Nos	2	16,000	32,000
Printer Samsung Laser Jet	Nos	2	15,000	30,000
Printer Samsung ML1610	Nos	1	6,500	6,500
SOFTWARES				
Anti Virus Norton	Nos	5	1,800	9,000
Anti - Virus Symentech	Nos	2	1,500	3,000
Tally.ERP 9 SU	Nos	3	7,200	21,600
Tally.ERP Gold	Nos	3	40,500	1,21,500
Tally.ERP 9 Silver	Nos	2	13,500	27,000
Window 2007	Nos	3	5,000	15,000
Windows Vista	Nos	2	6,000	12,000
Windows Xp	Nos	2	4,500	9,000
UPS				
UPS Apc	Nos	1	1,600	1,600
UPS Luminious	Nos	3	1,400	4,200
UPS Microtech	Nos	2	1,800	3,600
				13,23,380

13.   Voucher Entry (Receipt Voucher – F6)

The purpose of these voucher is to record all receipts into Bank or Cash Accounts. Such receipt from Debtors, any income, refund of loans or advances given earlier, sale of fixed assets, etc …

[**Gateway of Tally.ERP → Accounting Voucher → Click on F6 : Receipt**] button present on the Button Panel to have the Receipt Voucher Creation screen.

Transactions :   Amount collected and deposited to SBI Bank ` 93,600 from Swayam Computer Education

```
Accounting Voucher Creation                         Ctrl  M
  Receipt        No. 1                          15-Apr-2016
                                                     Sunday

Account : State Bank Of India (SBI)
      Cur Bal : 93,600.00 Dr
  Particulars                                          Amount

Swayam Computer                                      93,600.00
   Cur Bal : 0.00 Cr
   Agst Ref  ABC- 01             41,600.00  Cr
   Agst Ref  ABC- 02             52,000.00  Cr


Narration :                                          93,600.00
Ch. No. :4456789 dt. 5-04-2016
                                         Accept ?

                                         Yes or No
```

Assignment

1.   Create the following all **Receipt Vouchers**

Receipt Transactions

01-10-2017   *Received Cash of Rs.1,00,000 from Mr. Sanjay Capital A/c and Rs.1,50,000 from Mr. Biplab Capital A/c towards Expansion of the Business*

10-10-2017   *Reecived Cheque from following Customers and deposited in Axis Bank*

Adarsh Tiles Pvt Ltd	*10,000*
Kannan Co	*5,000*
Adersh and Computers	*10,000*
Eric Lazarus	*2,000*

15-10-2017   *Received Cash from the following Debtors*

Mr. Sachar	*10,000*
Shwetha & Co	*7,500*
Stabilo Computers	*9,000*
Sudershan and Co	*8,000*
Tams & Co.	*5,000*

01-11-2017   Amount collected from the following Parties and deposited in Axis Bank Ltd.

Chitra and Co.	15,000
DFG Co	12,000
FGH PL	18,000
Kanchan.Com	7,000
Laxmi & Com	7,500

08-11-2017   Received following Incomes by Cheque and deposited in Axis Bank Ltd.

Interest from Securities	4,500
Interest on Bank Deposits	5,500
Interest on Loans Given	15,000
Interest charged to Customers	7,500

15-11-2017   Received Cheque of Rs. 50,000 from Rony Antony & Co. deposited in Axis bank Ltd.

16-11-2017   Received Cheque of Rs. 30,000 from Sodexo Gift Voucher deposited in ICICI BANK

20-11-2017   Received Cash form Shailesh and Sons of Rs.10,000

22-11-2017   Received Cash from following Parties

Akhil & Co	5,000
Darshan and Sons	7,500
Eric Enterprise	8,000
HJK Industries	9,000
Shrinivas & CO	6,000
Shrinivas Pvt Limited	4,000

28-11-2017   Received Cash from the following Parties

Adersh and Computers	1,000
Lexsite Pvt Ltd	1,500
Rony Antony & CO	15,000
Sodexo Gift Voucher	12,000

14.   Payment Transactions (Payment Voucher – F5)

This Voucher records all the payments made through Bank and Cash. It is also used for payment of fixed assets, purchases, dues to creditors, loans and advances given, payment of loans and advances given to you earlier.

[Gateway of Tally.ERP → Accounting Voucher → Click on F5 : Payment] button present on the Button Panel to have the Payment Voucher Creation screen.

Transactions : Paid Salary of ` 5000 and Office Rent of ` 2000 by cheque of SBI bank as on 15-04-2016.

```
┌─────────────────────────────────────────────────────────┐
│ ▐█ Payment █▌    No. 1              15-Apr-2016          │
│                                         Sunday           │
│                                                          │
│ Account : State Bank Of India (SBI)                      │
│     Cur Bal : 5,000.00 Dr                                │
│ ─────────────────────────────────────────────────────── │
│ Particulars                              Amount          │
│ ─────────────────────────────────────────────────────── │
│ Salary                                   5,000.00        │
│     Cur Bal : 5,000.00 Dr                                │
│ Office Rent                              2,000.00        │
│     Cur Bal : 2,000.00 Dr                                │
│                                                          │
│                                        ──────────        │
│ Narration :                              7,000.00        │
│ Ch. No. :125456 dt. 14-04-2016    ┌──────────────┐       │
│                                   │  Accept ?    │       │
│                                   │  Yes or No   │       │
│                                   └──────────────┘       │
└─────────────────────────────────────────────────────────┘
```

Assignment

1.   Create the following all **Payment Vouchers**

Payment Transactions

03-10-2017   *Paid Salary of Rs. 25,000 for the month of March 2017 which is Salary Payable*

03-10-2017   *Paid Cash towards the following Expenses*

Printing & Stationery	*750*
Travelling Expense	*2,000*
Conveyance	*450*
Telephone / Telex / Fax Charges	*900*

05-10-2017   *Paid Rs.5000 towors Purchase of Packing Material by Cheque No. 555001 of Axis Bank*

05-10-2017   *Paid Cash of Rs.7500 towards Rent and Rs.2500 towards Electricity Charges*

08-10-2017
                 Paid the following Previous Year Expenses Payable by Cheque of ICIC Bank

Electricity Expenses Payable	*2,500*
Telephone Expenses Payable	*3,000*
Interest Payable	*7,000*
VAT Payable	*15,000*

12-10-2017   *Paid Cheque of Axis Bank to the following Suppliers*

Acer India Ltd	*3,500*
Ezone Computers	*3,500*
HCL Limited	*7,500*
I Ball Industries	*4,000*
Intel Solutions	*5,000*

12-10-2017   Paid Cash to Other Creditors

    Supreme Furniture   750
    Xcel IT Care   450
    Honda Motors Ltd.   300

18-10-2017   Paid the following Expenses from Petty Cash

    Rent Paid   3,000
    Electricity Bills   750
    License Fees, Municipal Taxes etc.   400
    Subscription & Membership Fees   300

19-10-2017   Paid the following Expenses from main Cash

    Fuel and Maintainence of Vehicle   2,580
    Warehousing Expenses   1,800
    Courier / Postage Charges   150
    Repairs and Maintenance   600

21-10-2017   Paid Rs. 500 towards Carriage on Purchase

25-10-2017   Paid following Expenses during Sale from Main Cash

    Other Trading Taxes   250
    Packaging Material   500
    Packaging Expenses   200

27-10-2017   Paid the following Expenses

    Legal Expenses   450
    Professional Fees   650
    Computer Expenses   750
    Charity and Donations   900
    Conveyance   1,200
    Warehousing Expenses   1,150
    Miscellaneous Expenses   345
    Commission / Brokerage Paid   600

06-11-2017   Paid Cash for Salary Payable of Rs. 12,000

07-11-2017   Paid the following Expenses

    Warehousing Expenses   750
    Insurance Premiums   550
    Legal Expenses   1,200
    Professional Fees   1,000
    Computer Expenses   450
    Charity and Donations   200

10-11-2017   Paid the following Expenses in Cheque of Axis bank Ltd. Vide Cheque No. 555003

Assemble Charges	460
Carriage on Purchase	469
Handling Expense on Purchases	452
Other Trading Taxes	563
Packaging Material	254
Packaging Expenses	462

14-11-2017   Paid Cheque of ICIC Bank towards the following Exepenses

Advertisement Expenses	4,000
Sales Promotion Expenses	2,500
Entertainment Expenses	3,000
Conference Expenses	2,000
Exhibition Expenses	5,000

18-11-2017   Paid Cheque of Axiz Bank Ltd. To HCL Limited of Rs.25,000

19-11-2017   Paid Cheque of ICICI Bank to Samsung Pvt. Ltd. Of Rs. 10,000

21-11-2017   Paid the following expenses by cash

Salaries	7,500
Staff Welfare	4,500
Staff Festival Benefits	3,500
Incentives to Staff	3,000
Professional Fees	1,750
Computer Expenses	500
Charity and Donations	300

24-11-2017   Paid Rs. 20,000 to BBSR Office by cheque of Axis Bank Ltd.

25-11-2017   Following Expeness are paid by Cuttack Office (F7 : Journal)

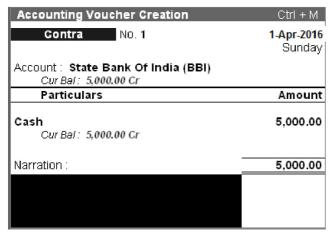|	
Repairs and Maintenance	450
Rent Paid	350
Electricity Bills	600
License Fees, Municipal Taxes etc.	500
Subscription & Membership Fees	420
Fuel and Maintenence of Vehicle	526
Warehousing Expenses	325
Insurance Premiums	654
Legal Expenses	458

15.   Contra Voucher (F4)

This Voucher is used for fund transfers between Cash and Bank accounts only. Like Fund transfer from one Bank / Cash account to another Bank / Cash account, Cash Deposit / Withdrawals into/from Bank.

Perform the following steps to have Receipt Voucher creation screen on your desktop …

[Gateway of Tally.ERP → Accounting Voucher → Click on **F4 : Contra** button]

The following Vouchers can be done through the Contra Vouchers :

(a)   Cash Deposited into Bank

(b)   Cash Withdrawal from the Bank

(c)   Funds Transfer from One Bank to another Bank

(d)   Cash Transfer to Petty Cash

(a)   Transaction : **Cash Deposited ` 5000 in the State Bank Of India (SBI)**
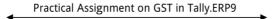

Assignment

1.   Create the following all **Contra (Deposit / Withdrawal / Transfer) Vouchers**

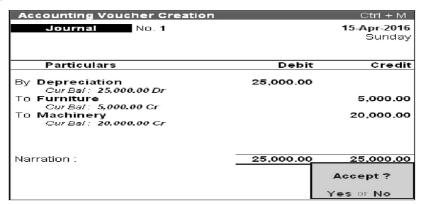|	
02-10-2017	*Deposit Cash of Rs. 1,00,000 in Axis Bank*
16-10-2017	*Withdrawal of Cash of Rs.10,000 from ICICI Bank vide Cheque No.666005*
17-10-2017	*Transfer Rs.25000 from Cash to Petty Cash*
26-10-2017	*Deposit Cash in ICICI Bank of Rs. 20,000*
29-10-2017	*Amount Collected through ICICI Credit Card is transferred to ICIC BAN of Rs. 50,000 (F4 : Contra)*
01-11-2017	*Withdraw Cash of Rs. 20,000 from ICIC Bank vide Cheque No. 666006*
05-11-2017	*Deposit Cash in ICICI Bank of Rs. 25,000*
23-11-2017	*Transfer Rs. 5000 from Cash to Petty Cash*

16.   Journal Vouchers (F7)

It is for adjustment between any two ledgers. No outside parties, like Debtors, Creditors, Branches/Divisions are involved. These are for rectification entries in which as any kind of adjustment for non-cash or bank transactions are recorded here.

*[Gateway of Tally.ERP → Accounting Voucher → Click on **F7 : Journal**]*

Transactions: Depreciation charge on Furniture & Machinery ` 5,000/- and `. 20,000/- respectively.

```
Accounting Voucher Creation                         Ctrl + M
   Journal          No. 1                         15-Apr-2016
                                                      Sunday

   Particulars                        Debit           Credit
By Depreciation                      25,000.00
     Cur Bal : 25,000.00 Dr
To Furniture                                          5,000.00
     Cur Bal : 5,000.00 Cr
To Machinery                                         20,000.00
     Cur Bal : 20,000.00 Cr


Narration :                          25,000.00      25,000.00
                                              Accept ?

                                              Yes or No
```

Assignment

1.   Create the following all **Journal Vouchers**

Journal Transactions

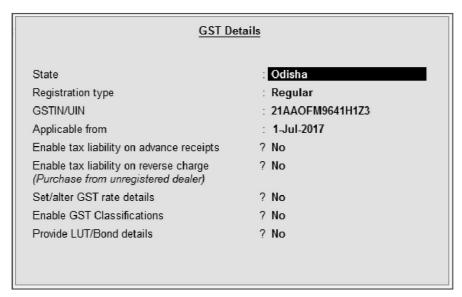|	
30-10-2017	Interest on Loan is due on Loan from Axis Bank Ltd. Of Rs.7500 (F7 : Journal)
30-10-2017	Salary for the month of April is due on Salary Payable of Rs. 22,000 (F7: Journal)
30-10-2017	Salary of Rs. 2500 is adjusted against Advance to Staff (F7: Journal)
02-11-2017	Purchase Computer from Excel IT Care for Rs. 30,000 (F7 : Journal)
02-11-2017	Purchase Vehicle from Honda Motors Ltd. Of Rs, 15,000 (F7: Journal)
29-11-2017	Interest Charged by the Suppliers Sony Indian Ltd. Of Rs. 3000 (F7 : Journal)
30-11-2017	Interest on Loan is due in case of following… Loan from Mr. You 2000 Loan from Mr. Me 3000

17.   GST (Goods and Service Tax)

Step-1

17.1.   Activating GST for Your Company :

To activate GST

1.   Open the company for which you need to activate GST.

2.   Press **F11** > **F3**.

```
                    Company:  Swayam Education Pvt. Ltd.

                          Statutory and Taxation

Enable Goods and Services Tax (GST)    ? Yes    Enable Tax Deducted at Source (TDS)    ? No
   Set/alter GST details               ? No        Set/alter TDS details               ? No
Enable Value Added Tax (VAT)           ? No     Enable Tax Collected at Source (TCS)    ? No
   Set/alter VAT details               ? No        Set/alter TCS details               ? No
Enable excise                          ? No
   Set/alter excise details            ? No
Enable service tax                     ? No
   Set/alter service tax details       ? No
```

3.   Enable Goods and Services Tax (GST) - **Yes**.

4.   Set/alter GST details - **Yes**.

```
                          GST Details


       State                                    : Odisha

       Registration type                        : Regular

       GSTIN/UIN                                 : 21AAOFM9641H1Z3

       Applicable from                          : 1-Jul-2017

       Enable tax liability on advance receipts   ? No

       Enable tax liability on reverse charge     ? No
       (Purchase from unregistered dealer)

       Set/alter GST rate details                 ? No

       Enable GST Classifications                 ? No

       Provide LUT/Bond details                   ? No
```

State: Displays the state you have selected for your company. Helps in identifying local and interstate transactions. If you change the state, it will be updated in the company details.

5.   Specify the **GSTIN/UIN** for the business. This can be printed in the invoices as required. You can specify this later.

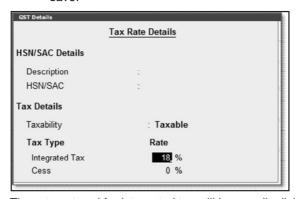6.   Specify **Applicable from** date. GST will be applicable for your transactions from this date onwards.

Step-2

17.2. Setting Up GST Rates (Stock Group-wise) :

A- To Set GST Rates for Stock Groups and Stock Items

1.   Go to **Gateway of Tally** > **Display** > **Statutory Reports** > **GST** > **GST Rate Setup**

P: Print	E: Export	M: E-Mail	O: Upload	S: TallyShop	G: Language	K: Keyboard	K: Control Centre	H: Support Centre	H: Help

GST Rate Setup   Swayam Education Pvt. Ltd.   Ctrl + M

Stock Group : Primary

Particulars	Applicable From	HSN/SAC	Taxability	Integrated Tax	Central Tax	State Tax	Cess
Computer*							
Integrated Tax-18%, Central Tax-9%, State Tax-9%	2 stock items						
Antivirus Software CD	1-Jul-2017		Taxable	18%	9%	9%	
Hp-Laptop	1-Jul-2017		Taxable	18%	9%	9%	
Integrated Tax-28%, Central Tax-14%, State Tax-14%	1 stock item						
Monitors	1-Jul-2017		Taxable	28%	14%	14%	
Mobiles							
Integrated Tax-12%, Central Tax-6%, State Tax-6%	1 stock item						
Mi Note 4 Mobiles	1-Jul-2017		Taxable	12%	6%	6%	

Note:
* Stock group has items with mulitple tax rates. A single tax rate cannot be set for this stock group.
GST rate details in brackets are derived from company or stock-group, as configured.

2.   Select the stock group or stock item, and press **Alt+S** to provide the applicable tax rates. You can press Spacebar to select multiple stock groups or stock items. Set the tax rates and save.

GST Details

Tax Rate Details

HSN/SAC Details

Description   :
HSN/SAC   :

Tax Details

Taxability   : Taxable

Tax Type   Rate
Integrated Tax   18 %
Cess   0 %

The rate entered for integrated tax will be equally divided between central tax and state tax.

To view the history of tax rate changes, press **Alt + L**.

<u>Assignment</u>

Alter the GST Rate of the Following Stock Groups :

Go to **Gateway of Tally** > **Display** > **Statutory Reports** > **GST** > **GST Rate Setup**

LIST OF STOCK GROUP with GST RATE

Groups	Name of Items	GST Rate
Processor @ 18%		
	Processer Intel	18%
	Processor AMD Athlon™ X2 Dual-Core	18%
	Processor AMD Phenom™ X4 Quad-Core	18%
	Processor Dual-Core AMD Opteron 1224 SE	18%
	Processor Intel Celeron Dual Core E1200	18%
	Processor Intel Core2 Duo E4500	18%
	Processor Intel Core 2 Duo E4700	18%
	Processor Intel Core 2 Duo E6300	18%
	Processor Intel Core 2 Duo E8400	18%
	Processor Intel Core 2 Quad Q6700	18%
	Processor Intel Core 2 Quad Q9300	18%
LAPTOP(BRANDED) @ 18%		
	Laptop ACER 4720Z	18%
	Laptop ACER 5920	18%
	Laptop ACER Aspire	18%
	Laptop Compaq A901TU	18%
	Laptop Compaq Presario	18%
	Laptop Compaq Tc4400 TabletPC	18%
	Laptop HCL MiLeap	18%
	Laptop HCL MiLeap X	18%
	Laptop HCL MiLeap Y	18%
	Laptop HP-530 KD100AA	18%
	Laptop HP Pavilion DV6602AU	18%
	Laptop IBM Thinkpad R31 2656	18%
	Laptop IBM Thinkpad R50e	18%
SOFTWARES @ 12%		
	Anti Virus Norton	12%
	Anti - Virus Symentech	12%
	Tally.ERP 9 SU	12%
	Tally.ERP Gold	12%
	Tally.ERP 9 Silver	12%
	Window 2007	12%
	Windows Vista	12%
	Windows Xp	12%

B-   To Update a Stock Item

In case you need different tax rates for different items, modify the stock items to include the applicable tax rates.

1.   Go to **Gateway of Tally > Inventory Info. > Stock Items > Alter** > select the item.

2.   **Set/alter GST Details: Yes** to specify the details in the **GST Details** screen, and save.

Note: If you have modified the tax rates before, press **Alt + L** to view the history of tax rate changes.

Applicable From	Description	HSN/SAC	Is Non-GST Good(s)?	Calculation Type	Taxability	Is Reverse Charge Applicable?	Is Ineligible for Input Credit?	Set/Alter Tax Details?
1-Jul-2017			No	On Value	Taxable	No	No	No

3.   Select the **Type of supply**.

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

Tally.ERP9 Practice   *Page :* 27   www.TallyERP9Book.Com

Assignment

Alter the GST Rate of the Following Stock Items as well as Groups :

LIST OF STOCK ITEMS with GST RATE		
Groups	Name of Items	GST Rate
ACCESSORIES		
Cabinet @ 28%		
	Cabinet	28%
CD Drives @ 28%		
	CD Drive	28%
	Dvd Drive Samsung	28%
Keyboard @ 12%		
	Keyboard-Logitech	12%
	Keyboard - iball	12%
MotherBoard @ 12%		
	Intel-Motherboard	12%
	Motherboard Asus M2N-SLI	12%
	Motherboard EVGA NForce	12%
	Motherboard Intel	12%
Mouse @ 5%		
	Mouse - Iball	5%
	Mouse - Logitech	5%
RAM @ 12%		
	Ram 1 Gb	12%
	Ram 2 Gb	12%
	Ram 4 Gb	12%
	Ram 512 Mb	12%
	Ram 8 Gb	12%
Webcam & Others @ 12%		
	Webcam ADCOM	12%
	Webcam Logitech	12%
	Carry Case (Laptop)	12%
	Microsoft Office 2003	12%
	Speakers	12%
	Tv Tuner	12%
DESKTOP (Branded) @ 18%		
	Desktop HCL Infintity	18%
	Desktop Lenovo K200	18%
DESKTOP PC (ASSEMBLED) @ 18%		
	ASSEMBLED PC	18%
	ASSEMBLED With 1 GB RAM	18%
	ASSEMBLED with 2 GB RAM	18%

HARDDISK @ 18%	*HDD LaCie 250 GB*	*18%*
	HDD Seagate 120 GB External	*18%*
MONITORS @ 28%		
	Monitor LG 14"	*28%*
	Monitor LG 17"	*28%*
	Monitor SAMSUNG 17"	*28%*
	Monitor SONY 19"	*28%*
	Monitor SONY 20"	*28%*
PRINTER @ 28%		
	Printer Epson Lq 1024	*28%*
	Printer HP Laser Jet	*28%*
	Printer Samsung Laser Jet	*28%*
	Printer Samsung ML1610	*28%*
UPS @ 12%		
	UPS Apc	*12%*
	UPS Luminious	*12%*
	UPS Microtech	*12%*

17.3.   Recording GST Purchase (Local) :

Step-3 : Creating a Purchase Ledger : Purchase @ 18%

To Create a Purchase Ledger i.e. Purchase @ 18%

1.   Go to **Gateway of Tally** > **Accounts Info.** > **Ledgers** > **Create**.

2.   Enter the **Name** of the Sales ledger i.e. **Purchase @ 18%**

3.   Select **Purchase Account** from the **List of Groups** in the **Under** field.

4.   Set the option **Inventory values are affected?** to **Yes** ,.

5.   **Is GST Applicable** - **Applicable**.


```
                    Statutory Information
Is GST Applicable              ? ↵ Applicable
    Set/alter GST Details      ? Yes
Type of Supply                 : Goods
```

6.   **Set/alter GST Details** - **Yes**, specify the details in the GST Details screen as below , and **Save**.

- Follow the steps used for Creating the Purchase Ledger i.e. Purchase @ 18% as above, with the nature of transaction and rates for purchase.

Similarly…you can create all following Purchase Ledgers as per our Practical Examples by specify the Tax Rate and other GST details as above :

- Purchase @ 28%
- Purchase @ 12%
- Purchase @ 5%

Step-4
Creating GST Ledger for Purchase (Local) :

In our above Practical Examples….the following GST Ledgers will be created :
i.   Input SGST   [State Tax at the time of Purchase Locally]
ii.   Input CGST   [Central Tax at the time of Purchase Locally]
A-   To create 'Input SGST' ledger
1.   Go to **Gateway of Tally** > **Accounts Info.** > **Ledgers** > **Create**.

2.   In **Under**, select **Duties & Taxes**.

3.   Select **GST** as the **Type of duty/tax**. i.e. **State Tax** (*for SGST*)

4.   Select **State Tax** as the **Tax type**.

Note : Percentage of Calculation should be 0% (Don't Change) due to multiple Tax Rate

B-   To create 'Input CGST' ledger

1.   Go to **Gateway of Tally** > **Accounts Info.** > **Ledgers** > **Create**.

2.   In **Under**, select **Duties & Taxes**.

3.   Select **GST** as the **Type of duty/tax**. i.e. **Central Tax** (*for CGST*)

4.   Select **State Tax** as the **Tax type**.

Note : Percentage of Calculation should be 0% (Don't Change) due to multiple Tax Rate

Step-5

Creating / Altering Supplier (Sundry Creditor) Ledger (Local)

To create a supplier ledger :

1.   Go to **Gateway of Tally** > **Accounts Info.** > **Ledgers** > **Create**.

2.   Enter the **Name** of the supplier's ledger

3.   Select **Sundry Creditors** from the **List of Groups** in the **Under** field.

4.   Set the option **Inventory values are affected?** to **No**,.

5.   In **Mailing details**, the State is your default local State. You can change name of State from the State List if your Suppliers belongs to Outside State.

6.   Enable the option **Set/Alter GST Details?** to open the **GST Details** screen.

   o   Select the relevant **Registration Type** from the **List of registration Types**.

   o   Enter the 15-digit GSTIN or UIN issued by the tax authority.

o   If the supplier is an e-commerce operator, then enable the option **Behave as e-COmmerce Operator?**

The **GST Details** screen appears as shown below:

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

The **Ledger Creation** screen appears as shown below :

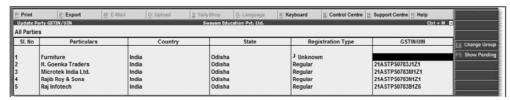8.   Press **Enter** to save.

Step- 6

Updating Party GSTIN/UIN :

Quickly update the GSTIN/UIN details for your parties group-wise from the **Update Party GSTIN/UIN** report. You can also provide this at the individual party ledger level. Use the **Import Party GSTIN** tool to import GSTINs for several parties in one shot.

To update party GSTIN or UIN

1.   Go to **Gateway of Tally** > **Display** > **Statutory Reports** > **GST** > **Update Party GSTIN/UIN**.

2.   Select the group and ledger for which you want to update the GSTIN/UIN.

3.   In the **Update Party GSTIN/UIN** screen, enter the GSTIN/UIN number for each party.

Click **F5** to toggle between **Show All** and **Show Pending.**

Show All: Lists all the parties.

Show Pending: Lists the parties with missing details, such as country, state, registration type, or GSTIN/UIN.

Once you have updated the GSTIN/UIN for your parties, you can print the GSTIN details in your invoices for filing returns.

Assignment

To update party GSTIN or UIN

Go to **Gateway of Tally** > **Display** > **Statutory Reports** > **GST** > **Update Party GSTIN/UIN**.

To Alter a supplier ledger :

Go to **Gateway of Tally** > **Accounts Info.** > **Ledgers** > **Alter (Single)**

1.   Alter the following Local Sundry Creditor Ledger with their GST Details any of Two above methods …

Name of Suppliers or Sundry Creditors with Their GST Details			State
Name of Sundry Creditor	GST Status	GSTN No	
Acer India Ltd (Delhi)	Regular	07AAAAA1234A1Z5	Delhi
Ezone Computers	Regular	21AAAAA1234A1Z6	
HCL Limited	Regular	21AAAAA1234A1Z7	
I Ball Industries	Regular	21AAAAA1234A1Z8	
Intel Solutions (Mumbai)	Regular	27AAAAA1234A1Z9	Mumbai
Radian Techno Ltd	Regular	21AAAAA1234A1Z1	
Samsung Pvt Ltd	Regular	21AAAAA1234A1Z2	
Sarala and Co	Regular	21AAAAA1234A1Z3	
Shwetha & Sons	Regular	21AAAAA1234A1Z4	
Sony India Limited	Regular	21AAAAA1234A1Z5	
Tally DCP	Regular	21AAAAA1234A1Z6	
Tally MTP	Regular	21AAAAA1234A1Z7	
Thakral Infotech Ltd	Regular	21AAAAA1234A1Z8	

Step- 7

Recording Local Purchase (F9) under GST :

Once you activate GST in your company, you can record the purchase of goods and services that attract GST using a purchase voucher. Ensure that you provide unique voucher numbers for your purchase vouchers, and use a new series of voucher numbering.

A.   Local Purchase

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

Method-1 : To Record a Local Purchase Transaction

[Using Common Ledger Account for all items with same Tax Rate]

*During Purchase Voucher (F9) Entry Press F12 and Set **YES** as below :*

As per our Practical Example No. 1

Purchase from <u>Raj Infotech,</u> 5 CDs of Antivirus Software @ Rs. 800 each, with Input GST rate @ 18%. i.e. Rs.. 720 - [CGST (9%) Rs.360 and SGST (9%) Rs.360]

1.   Go to **Gateway of Tally** > **Accounting Vouchers** > **F9: Purchase**.
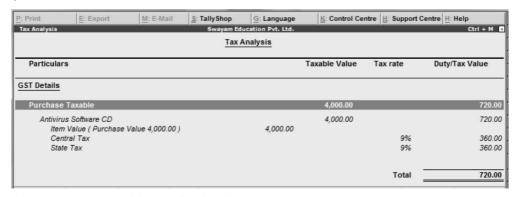
Supplier invoice no.: Displays the sales invoice no. of the supplying party.

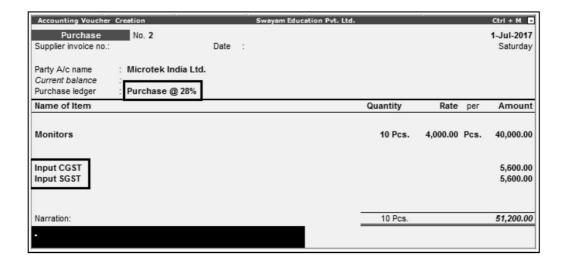**Date:** Displays the date on which the sales invoice was passed by the supplier.

1. In **Party A/c name**, select the supplier's ledger or the cash ledger.

2. Select the **Purchase Ledger** applicable for local taxable purchases.

3. Select the required **Items**, and specify the **Quantities** and **Rates**.

4. Select the **central and state tax ledgers**. As above.

You can view the tax details by clicking **A: Tax Analysis**. Click **F1: Detailed** to view the tax break-up.

P: Print	E: Export	M: E-Mail	S: TallyShop	G: Language	K: Control Centre	H: Support Centre	H: Help

Tax Analysis   Swayam Education Pvt. Ltd.   Ctrl + M ☐

Tax Analysis

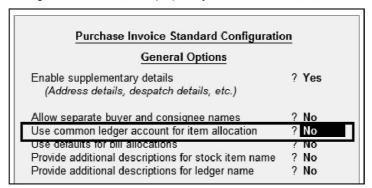| Particulars		Taxable Value	Tax rate	Duty/Tax Value
GST Details				
Purchase Taxable		**4,000.00**		**720.00**
Antivirus Software CD		4,000.00		720.00
Item Value (Purchase Value 4,000.00)	4,000.00			
Central Tax			9%	360.00
State Tax			9%	360.00
			Total	720.00

As per our Practical Example No. 2

> Purchase from <u>Microtek India Ltd.</u> , 10 Monitors @ Rs. 4000 each, with Input GST @ 28% i.e. Rs.11,200 – [CGST (14%) Rs.5600 and SGST (14%) Rs. 5600.]

Accounting Voucher Creation   Swayam Education Pvt. Ltd.   Ctrl + M ☐

Purchase	No. 2				1-Jul-2017
					Saturday

Supplier invoice no.:   Date :

Party A/c name : Microtek India Ltd.
Current balance :
Purchase ledger : Purchase @ 28%

Name of Item	Quantity	Rate	per	Amount
Monitors	10 Pcs.	4,000.00	Pcs.	40,000.00
Input CGST				5,600.00
Input SGST				5,600.00
Narration:	10 Pcs.			51,200.00

Method-2 : To Record a Local Purchase Transaction

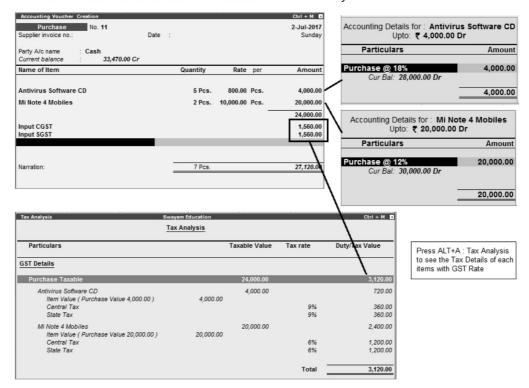### [Without Using Common Ledger Account for all items due to Different Tax Rate]

During Purchase Voucher (F9) Entry Press F12 and Set **No** *as below :*

Purchase Invoice Standard Configuration

General Options

Enable supplementary details (Address details, despatch details, etc.)	? **Yes**
Allow separate buyer and consignee names	? **No**
Use common ledger account for item allocation	? **No**
Use defaults for bill allocations	? **No**
Provide additional descriptions for stock item name	? **No**
Provide additional descriptions for ledger name	? **No**

Examples :

> Cash Purchase of 5 CDs of Antivirus Software @ Rs. 800 each , with Input GST rate @ 18%.
> & 2 Mi-Note 4 Mobiles @ Rs. 10,000 each with Input GST 12%

The Purchase Invoice will be entered as below with GST Analysis..

<u>Assignment</u>

1.   Create the following Purchase Voucher as per below …

Go to **Gateway of Tally** > **Accounting Vouchers** > **F9: Purchase**.

1	20-10-2017	Purchase the following with GST from Acer India Ltd			
		Laptop ACER 4720Z	2 Nos.	32,500	18%
		Laptop ACER 5920	1 Nos.	36,000	18%
		Laptop ACER Aspire	1 Nos.	30,000	18%

2	22-10-2017	Purchase the following Items with GST in Cash			
		Ups Apc	1 Nos.	1,600	12%
		Ups Luminious	2 Nos.	1,400	12%
		Ups Microtech	2 Nos.	1,800	12%

3	03-11-2017	Purchase the following with GST from Intel Solutions			
		Laptop Compaq A901TU	1 Nos.	38,500	18%
		Laptop Compaq Presario	1 Nos.	34,100	18%
		Laptop Compaq Tc4400 Tablet PC	1 Nos.	27,500	18%

4	12-11-2017	Purchase the following Items from HCL Limited. With GST			
		Laptop HCL MiLeap	2 Nos.	35,000	18%
		Laptop HCL MiLeap X	2 Nos.	15,000	18%
		Laptop HCL MiLeap Y	2 Nos.	30,000	18%

5	12-12-2017	Purchase the following with GST from Intel Solutions			
		Intel-Motherboard	5 Nos.	5,000	12%
		Processer Intel	4 Nos.	4,500	18%
		Processor Intel Core2 Duo E4500	5 Nos.	4,500	18%
		Processor Intel Core 2 Duo E4700	5 Nos.	5,200	18%
		Processor Intel Core 2 Duo E6300	5 Nos.	6,400	18%
		Processor Intel Core 2 Duo E8400	6 Nos.	7,600	18%
		Processor Intel Core 2 Quad Q6700	3 Nos.	10,800	18%
		Processor Intel Core 2 Quad Q9300	4 Nos.	11,000	18%

6	18-12-2017	Purchase the following with GST from Acer India Ltd			
		Laptop ACER 4720Z	3 Nos.	32,000	18%
		Laptop ACER 5920	3 Nos.	35,500	18%
		Laptop ACER Aspire	3 Nos.	29,500	18%

7	25-12-2017	Purchase the following Items with GST in Cash			
		Ups Apc	4 Nos.	1,500	12%
		Ups Luminious	5 Nos.	1,250	12%
		Ups Microtech	6 Nos.	1,600	12%

8	30-12-2017	Purchase the following Items with GST in Cash			
		Mouse - Iball	4 Nos.	550	5%
		Mouse - Logitech	5 Nos.	600	5%

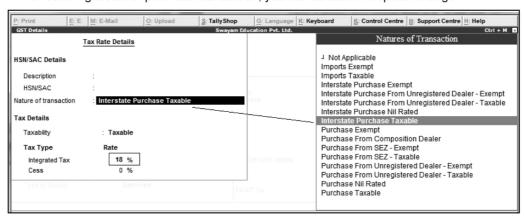## 17.4. Inter-State Purchase (Outside State)

A. Updating or Creating a Inter-State Purchase Ledger : Inter-State Purchase @ 18%

To Create a Inter-State Purchase Ledger i.e. Inter-State Purchase @ 18%

● Follow the steps used for Creating the Sales ledger i.e. Sales @ 18% , with the nature of transaction and rates for purchase.

While recording a sale or purchase transaction, you can select the respective ledger.
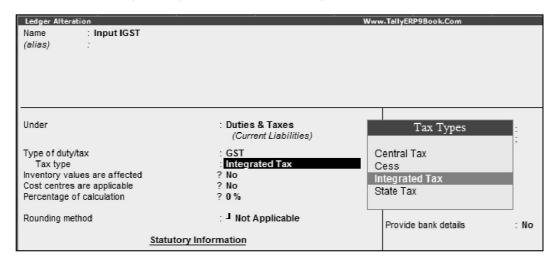

As per above..example, you can create :

Inter-State Purchase @ 5%
Inter-State Purchase @ 12%
Inter-State Purchase @ 28%

B. Creating GST Ledger for Inter-State Purchase (Outside) :

i. To create 'Input IGST' ledger

1. Go to **Gateway of Tally** > **Accounts Info.** > **Ledgers** > **Create**.

Ledger Alteration		Www.TallyERP9Book.Com
Name	: Input IGST	
(alias)	:	
Under	: Duties & Taxes	Tax Types
	(Current Liabilities)	Central Tax
Type of duty/tax	: GST	Cess
Tax type	: Integrated Tax	**Integrated Tax**
Inventory values are affected	? No	State Tax
Cost centres are applicable	? No	
Percentage of calculation	? 0 %	
Rounding method	: ⏎ Not Applicable	Provide bank details : No
Statutory Information		

2. In **Under**, select **Duties & Taxes**.

3. Select **GST** as the **Type of duty/tax**.

4. Select **State Tax** as the **Tax type**.

Note : Percentage of Calculation should be 0% (Don't Change) due to multiple Tax Rate

Assignment

1. Create the following **Inter-State Purchase Voucher** as per below ...

Go to Gateway of Tally **>** Accounting Vouchers **>** F9: Purchase

1	25-8-2017	Purchase the following with GST in from Acer India Ltd. (Delhi) - GSTN-07AAAAA1111A1Z1			
		Laptop ACER 4720Z	2 Nos.	32,500 1	18%
		Laptop ACER 5920	1 Nos.	36,000	18%
		Laptop ACER Aspire	1 Nos.	30,000	18%
2	22-10-2017	Purchase the following Items with GST in Cash from West Bengle as Registered (Regular) GSTN - 19AAAAA1111A1Z1			
		Ups Apc	1 Nos.	1,600	12%
		Ups Luminious	2 Nos.	1,400	12%
		Ups Microtech	2 Nos.	1,800	12%

| 3 | 03-11-2017 | Purchase the following with GST from Intel Solutions (Mumbai), GSNN-27AAAAA1111A1Z1 | | | |

Laptop Compaq A901TU   1 Nos.   38,500 18%
Laptop Compaq Presario   1 Nos.   34,100 18%
Laptop Compaq Tc4400 TabletPC   1 Nos.   27,500 18%

| 4 | 12-12-2017 | Purchase the following with GST from Intel Solutions (Mumbai), GSNN-27AAAAA1111A1Z1 |

Intel-Motherboard   5 Nos.   5,000 12%
Processer Intel   4 Nos.   4,500 18%

| 5 | 30-12-2017 | Purchase the following Items with GST in Cash from Gujarat as Registered (Regular) – GSTN- 24AAAAA1111A1Z1 |

Mouse - Iball   4 Nos.   550   5%
Mouse - Logitech   5 Nos.   600   5%

17.5.   Recording GST Sales (Local) and Printing Invoices :

Step-8

Creating a Sales Ledger (Local) : GST Sales

To Create a Sales Ledger i.e. GST Sales

1.   Go to **Gateway of Tally** > **Accounts Info.** > **Ledgers** > **Create**.

2.   Enter the **Name** of the Sales ledger i.e. GST Sales

3.   Select **Sales Account** from the **List of Groups** in the **Under** field.

4.   Set the option **Inventory values are affected?** to **Yes** ,.

5.   **Is GST Applicable** - **Applicable**.

6.   Set / alter GST Details – **No**

7.   Type of Supply - **Goods**

```
                     Statutory Information
Is GST Applicable              ? ⌐ Applicable
   Set/alter GST Details        ? No
   Type of Supply               : Goods
```

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

Step-9

Updating Party GSTIN/UIN :

Quickly update the GSTIN/UIN details for your parties group-wise from the **Update Party GSTIN/UIN** report. You can also provide this at the individual party ledger level. Use the **Import Party GSTIN** tool to import GSTINs for several parties in one shot.

To update party GSTIN or UIN

1.   Go to **Gateway of Tally** > **Display** > **Statutory Reports** > **GST** > **Update Party GSTIN/UIN**.

2.   Select the group and ledger for which you want to update the GSTIN/UIN.

3.   In the **Update Party GSTIN/UIN** screen, enter the GSTIN/UIN number for each party.

Click **F5** to toggle between **Show All** and **Show Pending**.

Show All: Lists all the parties.

Show Pending: Lists the parties with missing details, such as country, state, registration type, or GSTIN/UIN.

Once you have updated the GSTIN/UIN for your parties, you can print the GSTIN details in your invoices for filing returns.

Assignment

To update party GSTIN or UIN

Go to **Gateway of Tally** > **Display** > **Statutory Reports** > **GST** > **Update Party GSTIN/UIN**.

To Alter a supplier ledger :

Go to **Gateway of Tally** > **Accounts Info.** > **Ledgers** > **Alter (Single)**

1.   Alter the following Local Sundry Creditor Ledger with their GST Details any of Two above methods …

Name of Sundry Debtor :	GST Status	State	GSTN No
Sundry Debtors			
Corporate Customers			
Adarsh Tiles Pvt Ltd	Regular	Odisha	21AAAAB1234A1Z1
Kannan Co	Regular	Odisha	21AAAAB1234A1Z2
Lexsite Pvt Ltd	Regular	Odisha	21AAAAB1234A1Z3
Rony Antony & CO	Regular	Odisha	21AAAAB1234A1Z4
Sodexo Gift Voucher	Regular	Odisha	21AAAAB1234A1Z5
Local Customers			
Chitra and Co.	Regular	Odisha	21AAAAC1234A1Z1
DFG Co	Regular	Odisha	21AAAAC1234A1Z2
FGH PL	Regular	Odisha	21AAAAC1234A1Z3
Kanchan.Com	Regular	Odisha	21AAAAC1234A1Z4
Laxmi & Com	Regular	Odisha	21AAAAC1234A1Z5
Shailesh and Sons	Regular	Odisha	21AAAAC1234A1Z6
Outside Customers			
Akhil & Co	Regular	Odisha	21AAAAD1234A1Z1
Darshan and Sons	Regular	Odisha	21AAAAD1234A1Z2
Eric Enterprise	Regular	Odisha	21AAAAD1234A1Z3
HJK Industries	Regular	Odisha	21AAAAD1234A1Z4
Shrinivas & CO	Regular	Odisha	21AAAAD1234A1Z5
Shrinivas Pvt Limited	Regular	Odisha	21AAAAD1234A1Z6
Wholesale Customers			
Adersh and Computers	Regular	Odisha	21AAAAE1234A1Z1
Eric Lazarus	Regular	Odisha	21AAAAE1234A1Z2
Mr. Sachar	Regular	Odisha	21AAAAE1234A1Z3
Shwetha & Co (Debtors)	Regular	Odisha	21AAAAE1234A1Z4
Stabilo Computers	Regular	Odisha	21AAAAE1234A1Z5
Sudershan and Co	Regular	Odisha	21AAAAE1234A1Z6
Tams & Co.	Regular	Odisha	21AAAAE1234A1Z7

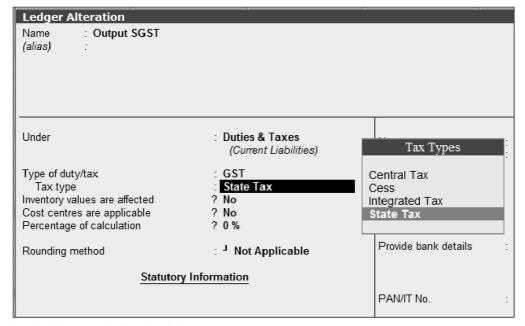## Step - 10

Creating GST Ledger for Sale (Local)

Following GST Ledgers will be created :

iii.   Output SGST   [State Tax at the time of Sale Locally]

v.   Output CGST   [Central Tax at the time of Sale Locally]

i.   To create 'Output SGST' ledger

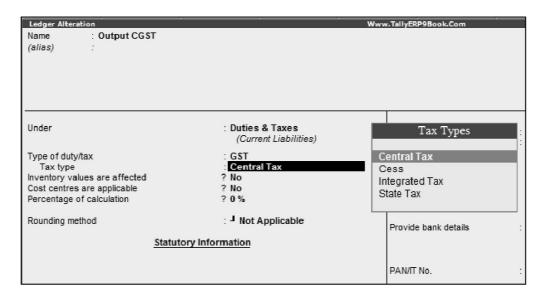1.   Go to **Gateway of Tally** > **Accounts Info.** > **Ledgers** > **Create**.

```
Ledger Alteration
Name          : Output SGST
(alias)       :


Under                            : Duties & Taxes                     Tax Types
                                    (Current Liabilities)
                                                                  Central Tax
Type of duty/tax                 : GST                             Cess
   Tax type                      : State Tax                       Integrated Tax
Inventory values are affected    ? No                              State Tax
Cost centres are applicable      ? No
Percentage of calculation        ? 0 %                             Provide bank details   :

Rounding method                  : ⌐ Not Applicable

              Statutory Information                                PAN/IT No.             :
```

2.   In **Under**, select **Duties & Taxes**.

3.   Select **GST** as the **Type of duty/tax**.

4.   Select **State Tax** as the **Tax type**.

Note : Percentage of Calculation should be 0% (Don't Change) due to multiple Tax Rate

Similarly, you can create ledgers **Output CGST** by selecting the relevant **Tax type i.e. Central Tax** under **GST** .

Step- 11

A-   Creating Sundry Debtor Ledger

To create a Customer ledger

1.   Go to **Gateway of Tally** > **Accounts Info.** > **Ledgers** > **Create**.

2.   Enter the **Name** of the supplier's ledger .

3.   Select **Sundry Debtors** from the **List of Groups** in the **Under** field.

4.   Set the option **Inventory values are affected?** to **No**.

5.   In **Mailing details**, the State is your default local State. You can change name of State from the State List if your Suppliers belongs to Outside State.

6.   Enable the option **Set/Alter GST Details?** to open the **GST Details** screen.

   o   Select the relevant **Registration Type** from the **List of registration Types**.

   o   Enter the 15-digit GSTIN or UIN issued by the tax authority.

   o   If the supplier is an e-commerce operator, then enable the option **Behave as e-COmmerce Operator?**

The **GST Details** screen appears as shown below:

   •   Press **Ctrl+A** to accept.

B-   Updating Party GSTIN/UIN :

Quickly update the GSTIN/UIN details for your parties group-wise from the **Update Party GSTIN/UIN** report. You can also provide this at the individual party ledger level. Use the **Import Party GSTIN** tool to import GSTINs for several parties in one shot.

To update party GSTIN or UIN

1.   Go to **Gateway of Tally** > **Display** > **Statutory Reports** > **GST** > **Update Party GSTIN/UIN**.

2.   Select the group and ledger for which you want to update the GSTIN/UIN.

3.   In the **Update Party GSTIN/UIN** screen, enter the GSTIN/UIN number for each party.

Click **F5** to toggle between **Show All** and **Show Pending.**

Show All: Lists all the parties.

Show Pending: Lists the parties with missing details, such as country, state, registration type, or GSTIN/UIN.

Once you have updated the GSTIN/UIN for your parties, you can print the GSTIN details in your invoices for filing returns.

<u>Assignment</u>

1.   Alter or Update the following Local Sundry Debtor Ledger with their GST Details …

Name of Sundry Debtor :	State	GST Status	GSTN No
Sundry Debtors			
Corporate Customers			
Adarsh Tiles Pvt Ltd	Odisha	Regular	21AAAAB1234A1Z1
Kannan Co	Odisha	Regular	21AAAAB1234A1Z2
Lexsite Pvt Ltd	Odisha	Regular	21AAAAB1234A1Z3
Rony Antony & CO	Odisha	Regular	21AAAAB1234A1Z4
Sodexo Gift Voucher	Odisha	Regular	21AAAAB1234A1Z5
Local Balasore Customers			
Chitra and Co.	Odisha	Regular	21AAAAC1234A1Z1
DFG Co	Odisha	Regular	21AAAAC1234A1Z2
FGH PL	Odisha	Regular	21AAAAC1234A1Z3
Kanchan.Com	Odisha	Regular	21AAAAC1234A1Z4
Laxmi & Com	Odisha	Regular	21AAAAC1234A1Z5
Shailesh and Sons	Odisha	Regular	21AAAAC1234A1Z6

Outside Balasore Customers			
Akhil & Co	Odisha	Regular	21AAAAD1234A1Z1
Darshan and Sons	Odisha	Regular	21AAAAD1234A1Z2
Eric Enterprise	Odisha	Regular	21AAAAD1234A1Z3
HJK Industries	Odisha	Regular	21AAAAD1234A1Z4
Shrinivas & CO	Odisha	Regular	21AAAAD1234A1Z5
Shrinivas Pvt Limited	Odisha	Regular	21AAAAD1234A1Z6
Wholesale Customers			
Adersh and Computers	Odisha	Regular	21AAAAE1234A1Z1
Eric Lazarus	Odisha	Regular	21AAAAE1234A1Z2
Mr. Sachar	Odisha	Regular	21AAAAE1234A1Z3
Shwetha & Co (Debtors)	Odisha	Regular	21AAAAE1234A1Z4
Stabilo Computers	Odisha	Regular	21AAAAE1234A1Z5
Sudershan and Co	Odisha	Regular	21AAAAE1234A1Z6
Tams & Co.	Odisha	Regular	21AAAAE1234A1Z7

Step- 12

Restarting Voucher Numbering for GST Transactions :

To restart voucher numbering

1.   Go to **Gateway of Tally** > **Accounts Info.** > **Voucher Types** > **Alter** > **Sales**

2.   **Method of Voucher Numbering?** - **Automatic (Manual Override)**.

3.   Prevent Duplicates   - **Yes**

Note: For GST transactions, it is recommended that you restart voucher numbering to ensure that unique voucher numbers are used for all your vouchers. If **Automatic (Manual Override)** is set as the method of voucher numbering, it ensures that unique voucher numbers are set for your vouchers.

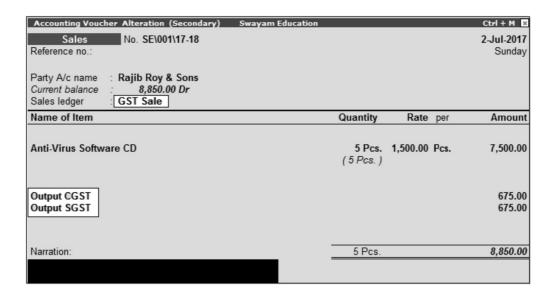4.   Set the option **Use Advance Configuration?** to **No**.

Step- 13
Recording GST Sales (Local)

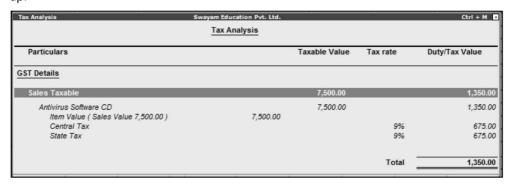The sale of goods or services to customers in the same state attract central tax and state tax.

To record a Local Sales Transaction

1.   Go to **Gateway of Tally** > **Accounting Vouchers** > **F8: Sales**

2.   In **Party A/c name**, select the customer ledger or the cash ledger.

3.   Select the sales ledger.

4.   Select the required items, and specify the quantities and rates.

5.   Select the central and state tax ledgers.

You can view the tax details by clicking **A: Tax Analysis**. Click **F1: Detailed** to view the tax break-up.

6.   In the sales invoice, press **Alt+P** to print the invoice in the <u>required format</u>.

Printed Invoice Format

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

I N V O I C E

Swayam Education Pvt. Ltd. Balasore - 756001 Odisha GSTIN/UIN: 21ASTPS0783A1Z5 CIN: UAAAAAAABBBBBBBCCCC21				Invoice No. SE\001\17-18 Delivery Note		Dated 2-Jul-2017		
				Supplier's Ref.		Other Reference(s)		
Buyer **Rajib Roy & Sons** Motiganj Balasore Odisha Odisha , Code : 21 GSTIN/UIN:21ASTPS0783N1Z1				Despatch Document No.		Delivery Note Date		
				Despatched through		Destination		
Sl No.	Description of Goods	HSN/SAC	GST Rate	Quantity	Rate	per		Amount
1	Antivirus Software CD		18 %	5 Pcs.	1,500.00	Pcs.		7,500.00
	Output CGST Output SGST							675.00 675.00
	Total			5 Pcs.				₹ 8,850.00

Amount Chargeable (in words)   E. & O.E
INR Eight Thousand Eight Hundred Fifty Only

HSN/SAC	Taxable Value	Central Tax		State Tax	
		Rate	Amount	Rate	Amount
	7,500.00	9%	675.00	9%	675.00
Total	7,500.00		675.00		675.00

Tax Amount (in words) : INR One Thousand Three Hundred Fifty Only

Company's PAN   : ASTPS0783A

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

Company's Bank Details
Bank Name   : Axis Bank
A/c No.   : 221010100113250
Branch & IFS Code : UTIBA AAAAA1

Customer's Seal and Signature

for Swayam Education Pvt. Ltd.

Authorised Signatory

SUBJECT TO BALASORE JURISDICTION

This is a Computer Generated Invoice

<u>Assignment</u>

Prepare following Sale Voucher…with Output CGST and Output SGST

1   13-10-2017   *Sold the following with GST to Lexsite Pvt Ltd*

Cabinet	*2 Nos.*	*5000*
CD Drive	*5 Nos.*	*600*
Dvd Drive Samsung	*5 Nos.*	*1250*
Keyboard-Logitech	*2 Nos.*	*1750*
Keyboard - iball	*2 Nos.*	*1000*

2   24-10-2017   *Sold the following Items with GST in Cash to Stabilo Computers*

Printer Epson Lq 1024	*1 Nos.*	*18725*
Printer HP Laser Jet	*1 Nos.*	*17120*
Printer Samsung Laser Jet	*1 Nos.*	*16050*
Printer Samsung ML1610	*1 Nos.*	*6955*

3   28-10-2017   *Sold the following Items with GST to Shwetha & Co.*

Anti Virus Norton	*5 Nos.*	*2160*
Anti - Virus Symentech	*5 Nos.*	*1800*
Tally.ERP 9 SU	*2 Nos.*	*8640*
Tally.ERP 9 Gold	*1 Nos.*	*45000*
Tally.ERP 9 Silver	*1 Nos.*	*15000*

4   04-11-2017   *Sold the following Items with GST in Cash with Discount to Rony Antony & Co.*

	Qty.	*Rate*
Monitor LG 14"	*1 Nos.*	*8800*
Monitor LG 17"	*2 Nos.*	*9900*
Monitor SAMSUNG 17"	*1 Nos.*	*10450*
Monitor SONY 19"	*2 Nos.*	*15400*
Monitor SONY 20"	*1 Nos.*	*17600*

5   09-11-2017   *Sold the following Items in Cash with GST on Sale to Sodexo Gift Voucher*

	Qty.	*Rate*
Processor Intel Core2 Duo E4500	*2 Nos.*	*5175*
Processor Intel Core 2 Duo E4700	*1 Nos.*	*5980*
Processor Intel Core 2 Duo E6300	*2 Nos.*	*7360*

6   09-11-2017   *Sold the following Items in Cash with GST on Sale to Adarsh Tiles Pvt Ltd*

Processor Intel Core 2 Duo E8400	*1 Nos.*	*8740*
Processor Intel Core 2 Quad Q6700	*1 Nos.*	*12420*
Processor Intel Core 2 Quad Q9300	*1 Nos.*	*12650*

7   11-11-2017   *Sold the following Items with GST to Shailesh and Sons*

	Qty.	*Rate*
Webcam ADCOM	*2 Nos.*	*600*
Webcam Logitech	*1 Nos.*	*2100*
Carry Case (Laptop)	*1 Nos.*	*1275*
Tally.ERP Gold	*1 Nos.*	*45000*

8   11-11-2017   *Sold the following Items with GST to Chitra & Co.*

Microsoft Office 2003	*1 Nos.*	*1275*
UPS APC	*1 Nos.*	*2000*
Speakers	*2 Nos.*	*1200*
Tv Tuner	*1 Nos.*	*1500*

9   26-11-2017   *Sold the following Items with GST to Eric Enterprises*

Ram 1 Gb	*1 Nos.*	*3000*
Ram 2 Gb	*1 Nos.*	*3500*
Ram 4 Gb	*1 Nos.*	*4375*
Ram 512 Mb	*1 Nos.*	*2600*
Ram 8 Gb	*1 Nos.*	*5600*

10   30-11-2017   *Sold the following Items with GST to Darshan & Sons*

Laptop HCL MiLeap	*1 Nos.*	*40000*
Laptop HCL MiLeap X	*1 Nos.*	*20000*
Laptop HCL MiLeap Y	*1 Nos.*	*35000*
Laptop Compaq Presario	*1 Nos.*	*40000*
Laptop Compaq Tc4400 TabletPC	*1 Nos.*	*30000*
Laptop HP-530 KD100AA	*1 Nos.*	*55000*

17.6.   Recording IGST Sales (Outside State) :

Sale of goods or services to a customer in another state attract integrated tax.

To record an interstate sale

● 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.

Step -14

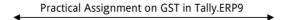### To Create a Inter-State Sales Ledger i.e. IGST-Inter-State Sales

● Follow the steps used for creating or updating the sales ledger i.e. GST-Sales in Previous Topics .

To Create a Sales Ledger i.e. IGST-Inter-State Sales

1.   Go to **Gateway of Tally** > **Accounts Info.** > **Ledgers** > **Create**.

2.   Enter the **Name** of the Sales ledger i.e. GST-Inter-State-Sales

3.   Select **Sales Account** from the **List of Groups** in the **Under** field.

4.   Set the option **Inventory values are affected?** to **Yes** ,.
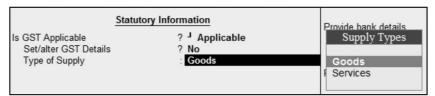
5.   **Is GST Applicable** - **Applicable**.

```
                    Statutory Information
Is GST Applicable           ? ⌐ Applicable
  Set/alter GST Details      ?  No
  Type of Supply            :  Goods
```

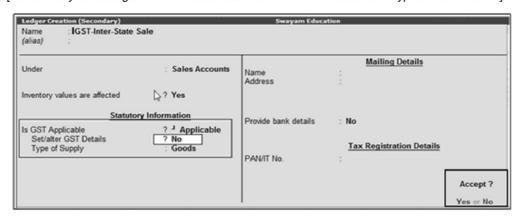6.   **Set/alter GST Details** - **No**,

Don't specify the details in the GST Details because GST Rate specified in all Items (specified above) will automatically Calculate the IGST ,.

7.   Select the **Type of supply**. By default the type of supply is set to **Goods**.
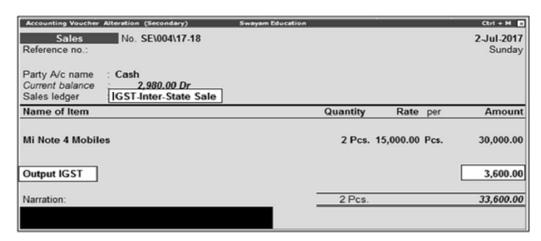

8.   Press **Ctrl + A** to save.

[Note : Only one Ledger i.e. GST-Inter-State Sale will be created for all type of IGST Sales]
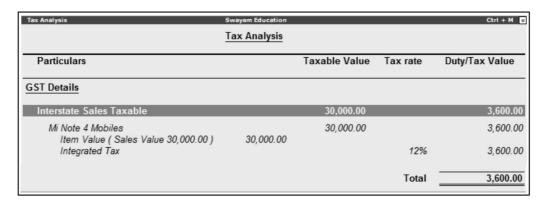

As per our Practical Example No. 7

> 2 Mi-Note 4 Mobiles Outside State @ Rs. 15,000 each with Output IGST 12% i.e. Rs. 3600 in Cash to a Party in Outside State i.e. Andhra Pradesh.

The above Local Sales Invoice will be as below :

You can view the tax details by clicking **A: Tax Analysis**. Click **F1: Detailed** to view the tax break-up.

Depending on the location of the party, you can record a local or interstate sales transaction with the applicable GST rates, and print the invoice.

Assignment

Prepare following Inter-State Sale Voucher…with Output IGST

1	18-10-2017	Sold the following with GST in Cash to Lexsite Pvt Ltd (Delhi)		
		Cabinet	2 Nos.	5000
		CD Drive	5 Nos.	600
		Dvd Drive Samsung	5 Nos.	1250
		Keyboard-Logitech	2 Nos.	1750
		Keyboard - iball	2 Nos.	1000

2   24-11-2017   Sold the following Items with GST in Cash to Stabilo   Computers (Ahmedabad)

Printer Epson Lq 1024	1 Nos.	18725
Printer HP Laser Jet	1 Nos.	17120
Printer Samsung Laser Jet	1 Nos.	16050
Printer Samsung ML1610	1 Nos.	6955

3   30-11-2017   Sold the following Items in Cash with GST on Sale to Adarsh Tiles Pvt Ltd.(Gujara)

Processor Intel Core 2 Duo E8400	1 Nos.	8740
Processor Intel Core 2 Quad Q6700	1 Nos.	12420
Processor Intel Core 2 Quad Q9300	1 Nos.	12650

4   11-12-2017   Sold the following Items with GST in Cash to Eric Enterprises (Tamilnadu)

Ram 1 Gb	1 Nos.	3000
Ram 2 Gb	1 Nos.	3500
Ram 4 Gb	1 Nos.	4375
Ram 512 Mb	1 Nos.	2600
Ram 8 Gb	1 Nos.	5600

5   30-12-2017   Sold the following Items with GST in Cash to Darshan & Sons (Maharashtra)

Laptop HCL MiLeap	1 Nos.	40000
Laptop HCL MiLeap X	1 Nos.	20000
Laptop HCL MiLeap Y	1 Nos.	35000
Laptop Compaq Presario	1 Nos.	40000
Laptop Compaq Tc4400 TabletPC	1 Nos.	30000
Laptop HP-530 KD100AA	1 Nos.	55000

"BUSINESS TRANSACTIONS"
SEPTEMBER 2017 TO DECEMBER 2017

Enter the Voucher Entry of the following Business Transactions from September 2017 to December 2017….

BUSINESS TRANSACTIONS
September-2017

1. 02-09-2017   Sold the following Items in Cash with GST to Adersh and Computers

Printer Epson Lq 1024	1 Nos.	21,875
Printer HP Laser Jet	1 Nos.	20,000
Printer Samsung Laser Jet	1 Nos.	18,750
Printer Samsung ML1610	1 Nos.	8,125

2. 03-09-2017   Paid the following Expenses

Carriage on Purchase	1,200
Handling Expense on Purchases	750
Other Trading Taxes	820
Packaging Material	900
Packaging Expenses	400

3. 04-09-2017   Sold the following Items with GST to Tams & Co.

Cabinet	2 Nos.	5,000
CD Drive	1 Nos.	750
Keyboard-Logitech	2 Nos.	2,000
Intel-Motherboard	1 Nos.	6,000
Mouse - Iball	1 Nos.	500
Processer Intel	2 Nos.	5,000
Ram 1 Gb	1 Nos.	2,500
Webcam ADCOM	1 Nos.	750

4. 05-09-2017   Deposit Cash in ICICI Bank of Rs. 25,000

5. 06-09-2017   Amount Collected from ICICI Credit Card and transferred to ICIC BANK of Rs. 10,000

6. 07-09-2017   Paid the following expenses by cash

Salaries	4,000
Staff Welfare	2,500
Staff Festival Benefits	1,500
Incentives to Staff	1,000
Professional Fees	450
Computer Expenses	750
Charity and Donations	200

7. 08-09-2017   Following Expeness are paid by BBSR Office (F7 : Journal)
   Repairs and Maintenance   550
   Rent Paid   400
   Electricity Bills   350
   License Fees, Municipal Taxes etc.   250
   Subscription & Membership Fees   200

8. 09-09-2017   Sold the following Items with GST
   Desktop HCL Infintity   1 Nos.   15,000
   Assembled PC   1 Nos.   40,000
   Hdd LaCie 250 Gb   1 Nos.   7,000

9. 09-09-2017   Sold the following Items with GST in Cash to Mr. Sachar

   Laptop ACER 4720Z   1 Nos.   35,000
   Monitor LG 14"   2 Nos.   10,000
   Printer Epson Lq 1024   2 Nos.   19,000
   Anti Virus Norton   1 Nos.   3,000
   Ups Apc   2 Nos.   2,500

10. 10-09-2017   Paid Cheque of ICIC Bank towards the following Exepenses
    Advertisement Expenses   2,000
    Sales Promotion Expenses   1,500
    Entertainment Expenses   1,200
    Conference Expenses   750
    Exhibition Expenses   800

11. 11-09-2017   Withdraw Cash of Rs. 5,000 from Axis Bank Ltd.

12. 13-09-2017   Received following Incomes in Cash
    Claims / Refunds Received   1,500
    Commission / Brokerage Received   3,000
    Bad debts written off-now recovered 1,200
    Miscellaneous Receipts   800

13. 14-09-2017   Transfer Rs.10000 from Cash to Petty Cash

14. 15-09-2017   Paid the following Expenses from Petty Cash
    Rent Paid   3,000
    Electricity Bills   1,200
    License Fees, Municipal Taxes etc.   750
    Subscription & Membership Fees   600

15. 16-09-2017   Paid Rs.1,25,000 to Intel Solutions by Cheque of Axis Bank Ltd.

16. 17-09-2017   Received Rs.30,000 from Rony Antony & CO

17. 19-09-2017   Amount collected from the following Parties and deposited
    in Axis Bank Ltd.
    Lexsite Pvt Ltd   20,000
    Sodexo Gift Voucher   15,000
    Shailesh and Sons   1,500
    Adersh and Computers   20,000

18. 20-09-2017   Sold following with GST to Sudershan & Co.
      Cabinet   2 Nos.   5,000
      CD Drive   5 Nos.   600
      Dvd Drive Samsung   5 Nos.   1,250
      Keyboard-Logitech   2 Nos.   1,750
      Keyboard - iball   2 Nos.   1,000

19. 21-09-2017   Amount Collected from ICICI Credit Card and transferred to
      ICIC BANK of Rs. 5,000

20. 22-09-2017   Interest on Loan is due on the following Loans (F7 : Journal)
      Loan from Mr. You   4500
      Loan from Mr. Me   4000

21. 23-09-2017   Paid the following Expenses
      Assemble Charges   450
      Other Trading Taxes   500
      Printing & Stationery   750
      Conveyance   260
      Courier / Postage Charges   460
      Repairs and Maintenance   852

22.. 23-09-2017   Following Expenses are spent by BBSR Branch : (F:7 Journal)
      Legal Expenses   563
      Professional Fees   354
      Computer Expenses   563
      Miscellaneous Expenses   412
      Exhibition Expenses   569
      Interest on Loans   752
      Bank Charges   416

23. 24-09-2017   Sold the following Items with GST to Lexsite Pvt Ltd & allow him
      Rs. 1000 Discount & Sales Rebate
      Hdd LaCie 250 Gb   1 Nos.   6,500
      Laptop ACER 4720Z   1 Nos.   35,000
      Monitor LG 14"   1 Nos.   10,000
      Printer HP Laser Jet   1 Nos.   18,000
      Windows Vista   2 Nos.   8,000
      Ups Luminious   Nos.   2,000

24. 26-09-2017   Paid following Expenses during Sale from Main Cash
      Other Trading Taxes   750
      Packaging Material   900
      Packaging Expenses   800

25. 28-09-2017   Amount Collected from ICICI Credit Card and transferred to
      ICIC BANK of Rs. 20,000

26. 29-09-2017   Deposit Cash in ICICI Bank of Rs. 25,000

27. 30-09-2017   Sold the following Items with GST to Shrinivas Pvt. Ltd. with

      Laptop Compaq A901TU   1 Nos.   40,000
      Laptop Compaq Presario   1 Nos.   35,000
      Laptop Compaq Tc4400 TabletPC   1 Nos.   30,000

28.   30-09-2017   Sold the following Items with GST to Sodexo Gift Vouchers

Laptop ACER 5920	1 Nos.	40,000
Laptop ACER Aspire	1 Nos.	35,000
Laptop Compaq A901TU	1 Nos.	40,000

BUSINESS TRANSACTIONS
October - 2017

29.   02-10-2017   Paid Cash of Rs.5500 towards Rent and Rs.2000 towards Electricity Charges

30.   04-10-2017   Rs.5,000 transfer to Cuttack Branch by Cheque No.555002 of Axis Bank

31.   05-10-2017   Sold the following with GST to Laxmi & Com

Motherboard Asus M2N-SLI	1 Nos.	7,000
Motherboard EVGA NForce	1 Nos.	9,500
Motherboard Intel	1 Nos.	13,500
Mouse - Iball	1 Nos.	450
Mouse - Logitech	1 Nos.	650

32.   06-10-2017   Received Cash from the following Debtors

Mr. Sachar	8,000
Shwetha & Co	5,000
Stabilo Computers	6,000
Sudershan and Co	5,000
Tams & Co.	4,000

33.   08-10-2017   Withdrawal of Cash of Rs.8,000 from ICICI Bank vide Cheque No.666005

34.   10-10-2017   Transfer Rs.5000 from Cash to Petty Cash

35.   11-10-2017   Following Expeness are paid by Cuttack Office

Repairs and Maintenance	450
Rent Paid	350
Electricity Bills	600
License Fees, Municipal Taxes etc.	500
Subscription & Membership Fees	420
Fuel and Maintainence of Vehicle	526
Warehousing Expenses	325
Insurance Premiums	654
Legal Expenses	458

36.   12-10-2017   Sold the following Items with GST

Ram 1 Gb	1 Nos.	3,200
Ram 2 Gb	1 Nos.	3,600
Ram 4 Gb	1 Nos.	4,400
Ram 512 Mb	1 Nos.	2,500
Ram 8 Gb	1 Nos.	5,500

37. 15-10-2017   Received Cash from the following Parties

        Shwetha & Co   5,000
        Stabilo Computers   15,000
        Sudershan and Co   3,500
        Tams & Co.   12,000

38. 16-10-2017   Received Cheque of Rs. 10,000 from Laxmi & Com deposited in Axis bank Ltd.

39. 17-10-2017   Received Cheque of Rs. 10,000 from Sodexo Gift Voucher deposited in ICICI BANK

40. 19-10-2017   Paid Cheque of Axiz Bank Ltd. To HCL Limited of Rs.10,000

41. 20-10-2017   Withdraw Cash of Rs. 10,000 from ICIC Bank vide Cheque No. 666006

42. 22-10-2017   Amount collected from the following Parties and deposited in Axis Bank Ltd.

        Tams & Co.   7,500
        Stabilo Computers   8,000
        Mr. Sanchar   6,000
        Adersh and Computers   5,000
        Shrinivas Pvt. Ltd.   4,000

43. 23-10-2017   Purchase Furniture from Supreme Furniture for Rs. 28,000 (F7: Journal)

44. 24-10-2017   Purchase Machinery from Honda Motors Ltd. Of Rs, 17,000

45. 25-10-2017   Purchase the following with GST from Sarala and Co.

        Laptop Compaq A901TU   1 Nos.   36,000   18%
        Laptop Compaq Presario   1 Nos.   32,000   18%
        Laptop Compaq Tc4400 Tablet PC   1 Nos.   26,000   18%

46. 26-10-2017   Paid Cheque of ICIC Bank towards the following Expenses

        Advertisement Expenses   1,800
        Sales Promotion Expenses   1,200
        Entertainment Expenses   1,000
        Conference Expenses   800
        Exhibition Expenses   1,000

47. 27-10-2017   Withdraw Cash of Rs. 5,000 from Axis Bank Ltd.

48. 28-10-2017   Purchase the following with GST from Intel Solutions

        Intel-Motherboard   5 Nos   5,000 12%
        Processer Intel   5 Nos   4,500 18%
        Processor Intel Core2 Duo E4500   5 Nos   4,500 18%

49. 29-10-2017   Purchase the following with GST from Ezone Computers

        Processor Intel Core 2 Duo E4700   4 Nos   5,200 18%
        Processor Intel Core 2 Duo E6300   4 Nos   6,400 18%
        Processor Intel Core 2 Duo E8400   4 Nos   7,600 18%

50. 29-10-2017   Purchase the following with GST from Radiant Techno Ltd.

Processor Intel Core 2 Quad Q6700	3 Nos	10,800	18%
Processor Intel Core 2 Quad Q9300	3 Nos	11,000	18%

51. 29-10-2017   Paid the following Expenses

Assemble Charges	750
Other Trading Taxes	600
Printing & Stationery	400
Conveyance	280
Courier / Postage Charges	450

52. 30-10-2017   Paid the following Expenses by cheque of ICIC Credit Card

Repairs and Maintenance	852
Legal Expenses	564
Professional Fees	824
Computer Expenses	568
Miscellaneous Expenses	257
Exhibition Expenses	258
Interest on Loans	285
Bank Charges	852

53. 30-10-2017   Sold the following Items with GST to Rony Antony & Co. allow him Rs. 500 Discount & Sales Rebate

Hdd LaCie 250 Gb	1 Nos.	6,500
Laptop ACER 4720Z	1 Nos.	35,000

54. 30-10-2017   Sold the following Items with GST to Sodexo Gift Voucher

Monitor LG 14"	1 Nos.	10,000
Printer HP Laser Jet	1 Nos.	18,000
Windows Vista	2 Nos.	8,000
Ups Luminious	3 Nos.	2,000

55. 30-10-2017   Purchase the following Items with GST in Sarala & Co.

Ups Apc	1 Nos.	1,500	12%
Ups Luminious	2 Nos.	1,250	12%
Ups Microtech	2 Nos.	1,600	12%

56. 31-10-2017   Paid following Expenses during Sale from Main Cash

Other Trading Taxes	1,000
Packaging Material	1,200
Packaging Expenses	400

57. 31-10-2017   Sold the following Items with GST to Kanchan & Com allow him Rs. 500 Discount & Sales Rebate

Laptop HCL MiLeap	1 Nos.	40,000
Laptop HCL MiLeap X	1 Nos.	20,000
Laptop HCL MiLeap Y	1 Nos.	35,000

BUSINESS TRANSACTIONS
November-2017

58. 01-11-2017   Paid the following Expenses from Petty Cash

Rent Paid	2,000
Electricity Bills	1,000
License Fees, Municipal Taxes etc.	1,400
Subscription & Membership Fees	750

59. 03-11-2017   Purchase the following with GST from I Ball Industries

HDD LaCie 250 GB	5 Nos.	5,500
Carry Case (Laptop)	10 Nos.	850
Laptop IBM Thinkpad R31 2656	1 Nos.	25,000
Monitor LG 17"	2 Nos.	9,000

60. 03-11-2017   Amount collected from the following Parties and deposited in Axis Bank Ltd.

Adarsh Tiles Pvt Ltd	5,000
Chitra and Co.	4,000
Rony Antony & Co.	4,500
Adersh and Computers	15,000

61. 04-11-2017   Purchase the following Items from HCL Limited. With GST

Anti Virus Norton	5 Nos.	1,800
Anti Virus Symentech	5 Nos.	1,500
Cabinet	10 Nos.	4,500
CD Drive	10 Nos.	550
DVD Driver Samsung	8 Nos.	1,000

62. 05-11-2017   Purchase the following Items from Samsung Pvt. Ltd. With GST

Keyboard I Ball	10 Nos.	700
Keyboard - Logitech	10 Nos.	1,500
Monitor LG 14"	5 Nos.	8,000
Printer Epson LG 1024	3 Nos.	17,500
Mouse - Iball	12 Nos	350
Mouse - Logitech	12 Nos	500

63. 06-11-2017   Paid following Expenses

Advertisement Expenses	3,500
Sales Promotion Expenses	3,000
Entertainment Expenses	2,500
Conference Expenses	1,800
Exhibition Expenses	4,000

64. 07-11-2017   Received Cheque of Rs. 5,000 from Rony Antony & Co. deposited in Axis bank Ltd.

65. 08-11-2017   Received Cheque of Rs. 10,000 from Sodexo Gift Voucher deposited in ICICI BANK

66. 10-11-2017   Paid Cheque of Axiz Bank Ltd. To HCL Limited of Rs.1,00,000

67. 11-11-2017   Paid Cheque of ICICI Bank to Samsung Pvt. Ltd. Of Rs. 1,00,000

68. 12-11-2017   Paid the following Expenses

Advertisement Expenses	1,800
Sales Promotion Expenses	1,400
Entertainment Expenses	1,000
Conference Expenses	1,100
Miscelleneous Expenses	1,000

69. 13-11-2017   Withdraw Cash of Rs. 40,000 from Axis Bank Ltd.

70. 14-11-2017   Purchase the following with GST from Intel Solutions

Name of Products	Qty.	Rate	GST %
Printer HP Laser Jet	3	16,000	28%
Printer Samsung ML1610	5	6,500	28%
Windows Vista	5	6,000	12%
Microsoft Office 2003	5	850	12%
Desktop Lenovo K200	2	20,000	18%
Monitor SONY 19"	2	14,000	28%
Printer Epson Lq 1024	2	17,500	28%
Ram 1 Gb	5	1,750	12%
Ram 2 Gb	5	2,000	12%
Ram 4 Gb	4	2,500	12%
Ram 8 Gb	2	3,200	12%
Speakers	5	800	12%

71. 15-11-2017   Following Expeness are paid by Cuttack Office

Repairs and Maintenance	450
Rent Paid	350
Electricity Bills	600
License Fees, Municipal Taxes etc.	500
Subscription & Membership Fees	420
Fuel and Maintainence of Vehicle	526
Warehousing Expenses	325
Insurance Premiums	654
Legal Expenses	458

72. 16-11-2017   Sold the following Items with GST with Rs.1000 Discount & Reate

Ram 1 Gb	1 Nos.	3,000
Ram 2 Gb	1 Nos.	3,500
Ram 4 Gb	1 Nos.	4,375
Ram 512 Mb	1 Nos.	2,600
Ram 8 Gb	1 Nos.	5,600

73.   18-11-2017   Received Cash from the following Parties

Shwetha & Co	2,000
Stabilo Computers	15,000
Sudershan and Co	3,500
Tams & Co.	6,000

74.   20-11-2017   Paid the following Expenses

Carriage on Purchase	1,200
Handling Expense on Purchases	750
Other Trading Taxes	820
Packaging Material	900
Packaging Expenses	400

75.   21-11-2017   Sold the following Items with GST in Cash with

Cabinet	2 Nos.	5,000
CD Drive	1 Nos.	750
Keyboard-Logitech	2 Nos.	2,000
Intel-Motherboard	1 Nos.	6,000
Mouse - Iball	1 Nos.	500
Processer Intel	2 Nos.	5,000
Ram 1 Gb	1 Nos.	2,500
Webcam ADCOM	1 Nos.	750

76.   22-11-2017   Deposit Cash in ICICI Bank of Rs. 25,000

77.   23-11-2017   Amount transferred from ICICI Bank to ICICI CREDIT CARD of Rs.1,15000

78.   24-11-2017   Received Cash from the following Parties

Shwetha & Co	2,000
Stabilo Computers	1,500
Sudershan and Co	3,500
Tams & Co.	1,200

79.   24-11-2017   Received Cheque of Rs. 5,000 from Rony Antony & Co. deposited in Axis bank Ltd.

80.   25-11-2017   Received Cheque of Rs. 50,000 from Lexsite Pvt. Ltd. deposited in ICICI BANK

81.   27-11-2017   Paid Cheque of Axiz Bank Ltd. To HCL Limited of Rs.25,000

82.   28-11-2017   Withdraw Cash of Rs. 20,000 from ICIC Bank vide Cheque No. 666006

83.   30-11-2017   Amount collected from the following Parties and deposited in Axis Bank Ltd.

Lexsite Pvt. Ltd.	15,000
Rony Antony & Co.	12,000
Laxmi & Com	18,000
Shailesh & Co.	2,000
Eric Enterprises	10,000

BUSINESS TRANSACTIONS
December-2017

84.   02-12-2017   Sold the following Items in Cash with GST

Printer Epson Lq 1024	21,875
Printer HP Laser Jet	20,000
Printer Samsung Laser Jet	18,750
Printer Samsung ML1610	8,125

85.   03-12-2017   Paid the following Expenses

Carriage on Purchase	1,200
Handling Expense on Purchases	750
Other Trading Taxes	820
Packaging Material	900
Packaging Expenses	400

86.   04-12-2017   Sold the following Items with GST in Cash with

Cabinet	2 Nos.	5,000
CD Drive	1 Nos.	750
Keyboard-Logitech	2 Nos.	2,000
Intel-Motherboard	1 Nos.	6,000
Mouse - Iball	1 Nos.	500
Processer Intel	2 Nos.	5,000
Ram 1 Gb	1 Nos.	2,500
Webcam ADCOM	1 Nos.	750

87.   05-12-2017   Deposit Cash in ICICI Bank of Rs. 25,000

88.   06-12-2017   Amount Collected from ICICI Credit Card and transferred to ICIC BANK of Rs. 12,000

89.   07-12-2017   Sold the following with GST to Lexsite Pvt Ltd

Cabinet	2 Nos.	5,000
CD Drive	5 Nos.	600
Dvd Drive Samsung	5 Nos.	1,250
Keyboard-Logitech	2 Nos.	1,750
Keyboard - iball	2 Nos.	1,000

90.   08-12-2017   Received Cash from the following Debtors

Mr. Sachar	10,000
Shwetha & Co	7,500
Stabilo Computers	9,000
Sudershan and Co	8,000
Tams & Co.	5,000

91.   09-12-2017   Withdrawal of Cash of Rs.10,000 from ICICI Bank vide Cheque No.666005

92.   10-12-2017   Transfer Rs.25000 from Cash to Petty Cash

93. 10-12-2017   Paid the following Expenses in Cheque of Axis bank Ltd. Vide Cheque No. 555003

Assemble Charges	460
Carriage on Purchase	469
Handling Expense on Purchases	452
Other Trading Taxes	563
Packaging Material	254
Packaging Expenses	462

94. 11-12-2017   Sold the following Items with GST to Shailesh and Sons

	Qty.	Rate
Webcam ADCOM	2 Nos.	600
Webcam Logitech	1 Nos.	2,100
Carry Case (Laptop)	2 Nos.	1,275
Microsoft Office 2003	1 Nos.	1,275
New UPS	1 Nos.	2,700
Speakers	2 Nos.	1,200
Tv Tuner	1 Nos.	1,500

95. 12-12-2017   Purchase the following Items from HCL Limited. With GST

Laptop HCL MiLeap	2 Nos.	35,000	18%
Laptop HCL MiLeap X	2 Nos.	15,000	18%
Laptop HCL MiLeap Y	2 Nos.	30,000	18%

96. 13-12-2017   Received Cheque of Rs. 50,000 from Rony Antony & Co. deposited in Axis bank Ltd.

97. 14-12-2017   Received Cheque of Rs. 30,000 from Sodexo Gift Voucher deposited in ICICI BANK

98. 15-12-2017   Amount Collected from ICICI Credit Card and transferred to ICIC BANK of Rs. 20,000

99. 16-12-2017   Paid Cheque of Axiz Bank Ltd. To HCL Limited of Rs.20,000

100. 17-12-2017   Paid Cheque of ICICI Bank to Samsung Pvt. Ltd. Of Rs. 8,000

101. 18-12-2017   Paid Cheque of ICIC Bank towards the following Exepenses

Advertisement Expenses	2,000
Sales Promotion Expenses	1,500
Entertainment Expenses	1,200
Conference Expenses	750
Exhibition Expenses	800
License Fees, Municipal Taxes etc.	200
Subscription & Membership Fees	400
Fuel and Maintainence of Vehicle	750
Warehousing Expenses	600
Insurance Premiums	1,000
Legal Expenses	500

102. 20-12-2017   Paid the following Expenses

Assemble Charges	450
Other Trading Taxes	500
Printing & Stationery	750
Conveyance	260
Courier / Postage Charges	460
Repairs and Maintenance	852
Legal Expenses	563
Professional Fees	354
Computer Expenses	563
Miscellaneous Expenses	412
Exhibition Expenses	569
Interest on Loans	752
Bank Charges	416

103. 21-12-2017   Sold the following Items with GST to Lexsite Pvt Ltd & allow him Rs. 1000 Discount & Sales Rebate

Hdd LaCie 250 Gb	1 Nos.	6,500
Laptop ACER 4720Z	1 Nos.	35,000
Monitor LG 14"	1 Nos.	10,000
Printer HP Laser Jet	1 Nos.	18,000
Windows Vista	2 Nos.	8,000
Ups Luminious	3 Nos.	2,000

104. 22-12-2017   Purchase the following Items with GST in Cash

Ups Apc	1 Nos.	1,500	12%
Ups Luminious	2 Nos.	1,250	12%
Ups Microtech	2 Nos.	1,600	12%

105. 23-12-2017   Paid following Expenses during Sale from Main Cash

Other Trading Taxes	750
Packaging Material	900
Packaging Expenses	800

106. 25-12-2017   Deposit Cash of Rs. 10,000 in Axis Bank

107. 26-12-2017   Paid Salary of Rs. 30,000 for the month ofAugust 2017

108. 27-12-2017   Paid Cash towards the following Expenses

Printing & Stationery	750
Travelling Expense	2000
Conveyance	450
Telephone / Telex / Fax Charges	900

109. 28-12-2017   Paid Rs.5000 towors Purchase of Packing Material by Cheque No. 555001 of Axis Bank

110. 29-12-2017   Paid Cash of Rs.7500 towards Rent and Rs.2500 towards Electricity Charges

111. 30-12-2017   Rs.10,000 transfer to Cuttack Branch by Cheque No.555002 of Axis Bank

112.   30-12-2017   Paid the following Previous Year Expenses Payable by Cheque of ICIC Bank

Electricity Expenses Payable	2,500
Telephone Expenses Payable	3,000
Interest Payable	7,000
VAT Payable	15,000

113.   30-12-2017   Reecived Cheque from following Customers and deposited in Axis Bank

Adarsh Tiles Pvt Ltd	10,000
Kannan Co	5,000
Adersh and Computers	12,000
Eric Lazarus	2,000