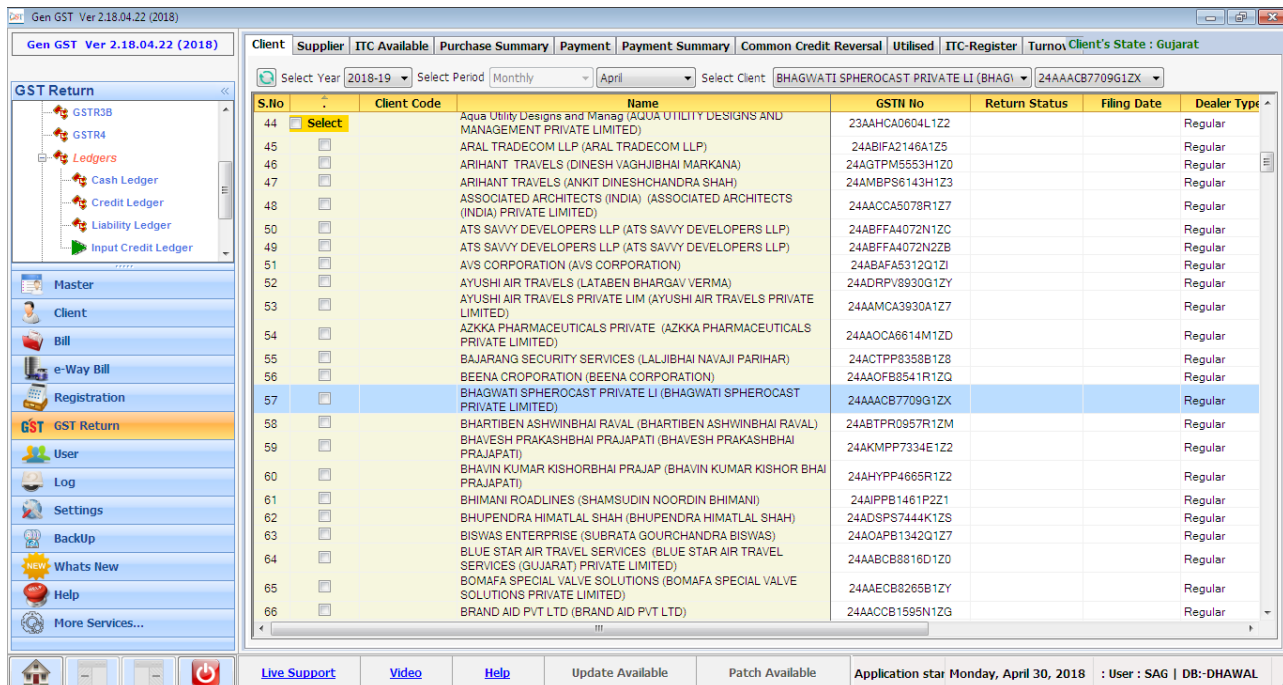


# GST SOFTWARE

## Input Credit Ledger

- Input credit ledger is prepared to assess the correct amount of input tax credit as per rules 37, 42 and 43 of CGST rules the correct amount of ITC available, ITC reversal then to be filled in GSTR-3B so that admissible credit can only be availed and non-compliance can be avoided the same shall be used in GSTR-2 but as of now it is deferred.
- Now first click on the ledger tab from the returns.
- Then select the Input Credit Ledger
- After that a new window will be opened where user has to select the client.

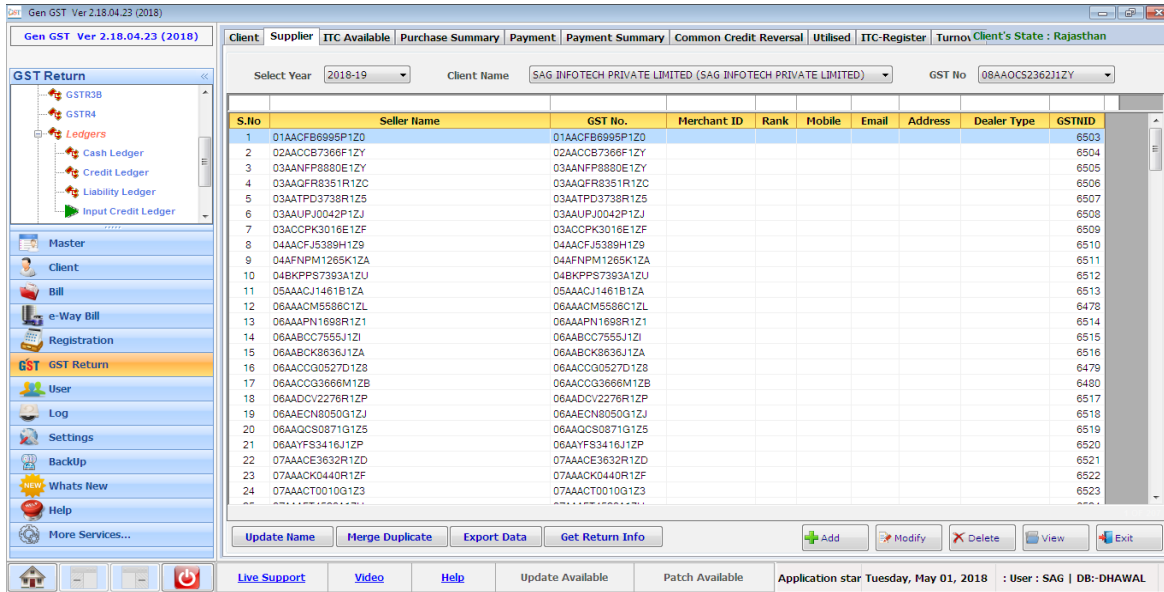


The screenshot shows the 'Input Credit Ledger' window in the GST Software. The window title is 'Gen GST Ver 2.18.04.22 (2018)'. The main area displays a table of clients with columns for S.No, Client Code, Name, GSTIN No, Return Status, Filing Date, and Dealer Type. The client 'BHAGWATI SPHEROCAST PRIVATE LI (BHAGWATI SPHEROCAST PRIVATE LIMITED)' is selected, with GSTIN No 24AAACB7709G1ZX. The left sidebar shows the 'GST Return' menu with 'Input Credit Ledger' selected. The bottom status bar shows 'Application star Monday, April 30, 2018 : User : SAG | DB:-DHAWAL'.

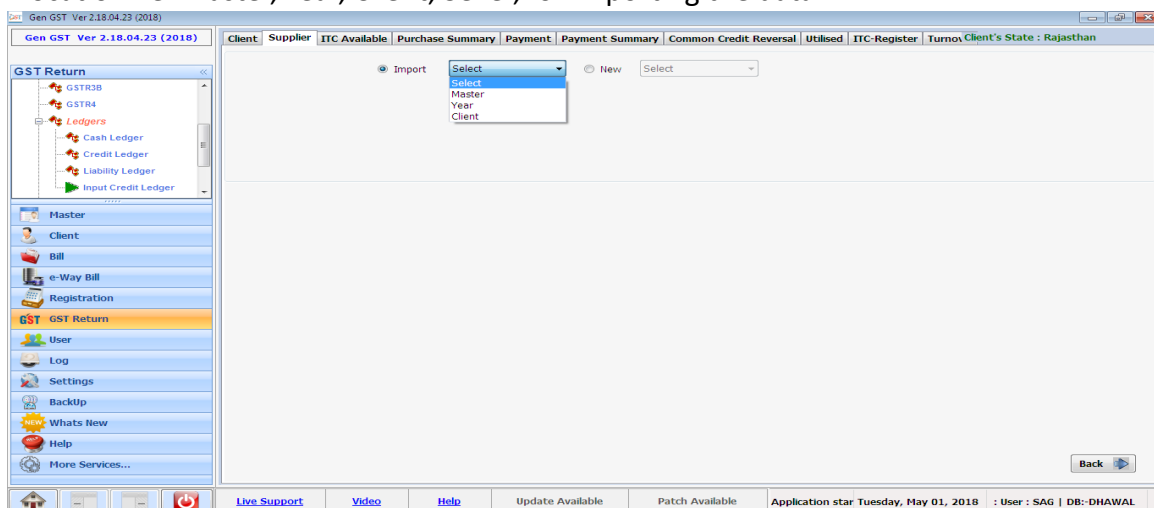
S.No	Client Code	Name	GSTIN No	Return Status	Filing Date	Dealer Type
44		Aqua Utility Designs and Manag (AQUA UTILITY DESIGNS AND MANAGEMENT PRIVATE LIMITED)	23AAHCA0604L1Z2			Regular
45		ARAL TRADECOM LLP (ARAL TRADECOM LLP)	24ABFA2146A1Z5			Regular
46		ARIHANT TRAVELS (DINESH VAGHUBHAI MARKANA)	24AGTPM5553H1Z0			Regular
47		ARIHANT TRAVELS (ANKIT DINESHCHANDRA SHAH)	24AMBPS6143H1Z3			Regular
48		ASSOCIATED ARCHITECTS (INDIA) (ASSOCIATED ARCHITECTS (INDIA) PRIVATE LIMITED)	24AACCA5078R1Z7			Regular
50		ATS SAVVY DEVELOPERS LLP (ATS SAVVY DEVELOPERS LLP)	24ABFFA4072N1ZC			Regular
49		ATS SAVVY DEVELOPERS LLP (ATS SAVVY DEVELOPERS LLP)	24ABFFA4072N2ZB			Regular
51		AVS CORPORATION (AVS CORPORATION)	24ABAF5312Q1ZI			Regular
52		AYUSHI AIR TRAVELS (LATABEN BHARGAV VERMA)	24ADRPV8930G1ZY			Regular
53		AYUSHI AIR TRAVELS PRIVATE LIM (AYUSHI AIR TRAVELS PRIVATE LIMITED)	24AAMCA3930A1Z7			Regular
54		AZKKA PHARMACEUTICALS PRIVATE (AZKKA PHARMACEUTICALS PRIVATE LIMITED)	24AAOCA6614M1ZD			Regular
55		BAJARANG SECURITY SERVICES (LALJIBHAI NAVAJI PARIHAR)	24ACTPP8358B1Z8			Regular
56		BEENA CROPORATION (BEENA CORPORATION)	24AOFB8541R1ZQ			Regular
57		BHAGWATI SPHEROCAST PRIVATE LI (BHAGWATI SPHEROCAST PRIVATE LIMITED)	24AAACB7709G1ZX			Regular
58		BHARTIBEN ASHWINBHAI RAVAL (BHARTIBEN ASHWINBHAI RAVAL)	24ABTPR0957R1ZM			Regular
59		BHAVESH PRAKASHBHAI PRAJAPATI (BHAVESH PRAKASHBHAI PRAJAPATI)	24AKMPP7334E1Z2			Regular
60		BHAVIN KUMAR KISHORBHAI PRAJAP (BHAVIN KUMAR KISHOR BHAI PRAJAPATI)	24AHYPP4665R1Z2			Regular
61		BHIMANI ROADLINES (SHAMSUDIN NOORDIN BHIMANI)	24AIPPB1461P2Z1			Regular
62		BHUPENDRA HIMATLAL SHAH (BHUPENDRA HIMATLAL SHAH)	24ADSPS7444K1Z8			Regular
63		BISWAS ENTERPRISE (SUBRATA GOURCHANDRA BISWAS)	24AOPB1342Q1Z7			Regular
64		BLUE STAR AIR TRAVEL SERVICES (BLUE STAR AIR TRAVEL SERVICES (GUJARAT) PRIVATE LIMITED)	24AABC8816D1Z0			Regular
65		BOMAFI SPECIAL VALVE SOLUTIONS (BOMAFI SPECIAL VALVE SOLUTIONS PRIVATE LIMITED)	24AAECB8265B1ZY			Regular
66		BRAND AID PVT LTD (BRAND AID PVT LTD)	24AACCB1595N1ZG			Regular

## Supplier

- Now click on the Supplier tab then a new window will be opened where user has to click on Add button.



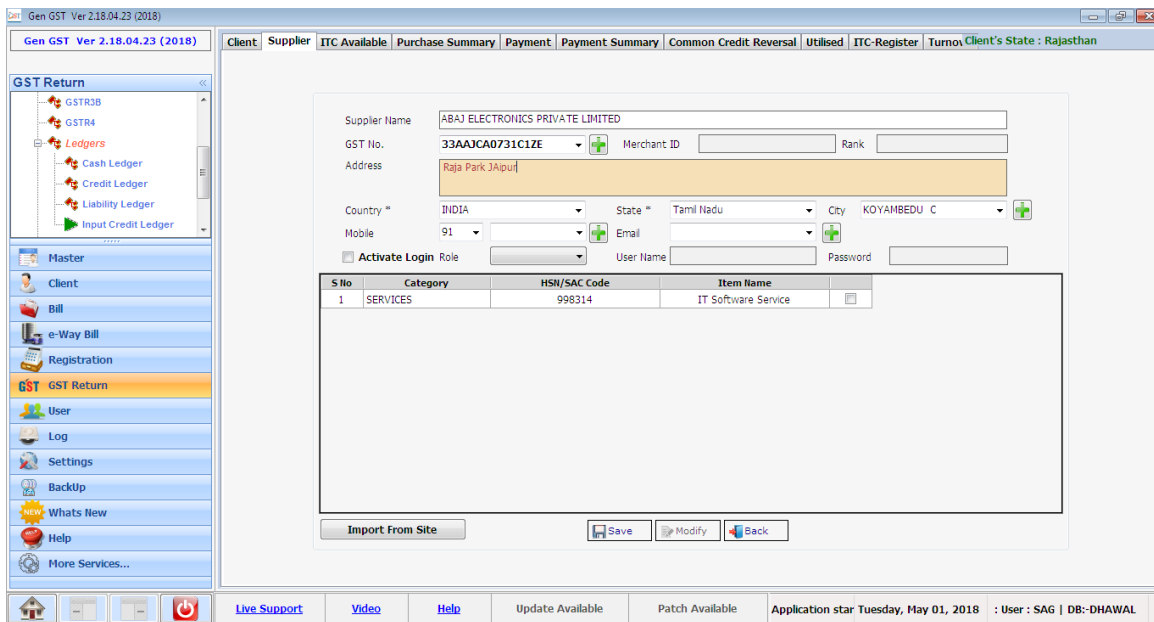
- A new page will be opened where we have provided two options for the user convenience i.e. new and import.
- If user selects the import Radio button then he/she is able to import the details of the Supplier, There's a drop down list presented for the user convenience, Where user can select the Location i.e. Master, Year, Client, Seller, for importing the data.



- After selecting the Type from the drop down menu a new window will be opened, where user has to select the client from the list.

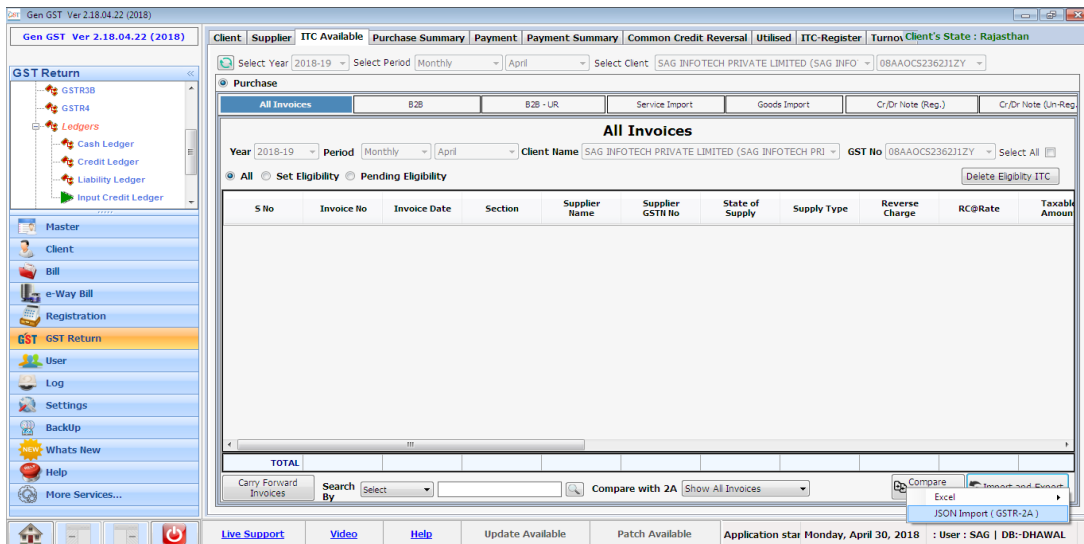


- Otherwise select the new Radio button, then Drop down is activated from where Receiver can select the type (Short, Description). Which he/she wants to insert in new record, then a new window will be opened, where user has to fill all the details which are required. After filling the same, save the details and proceed further.

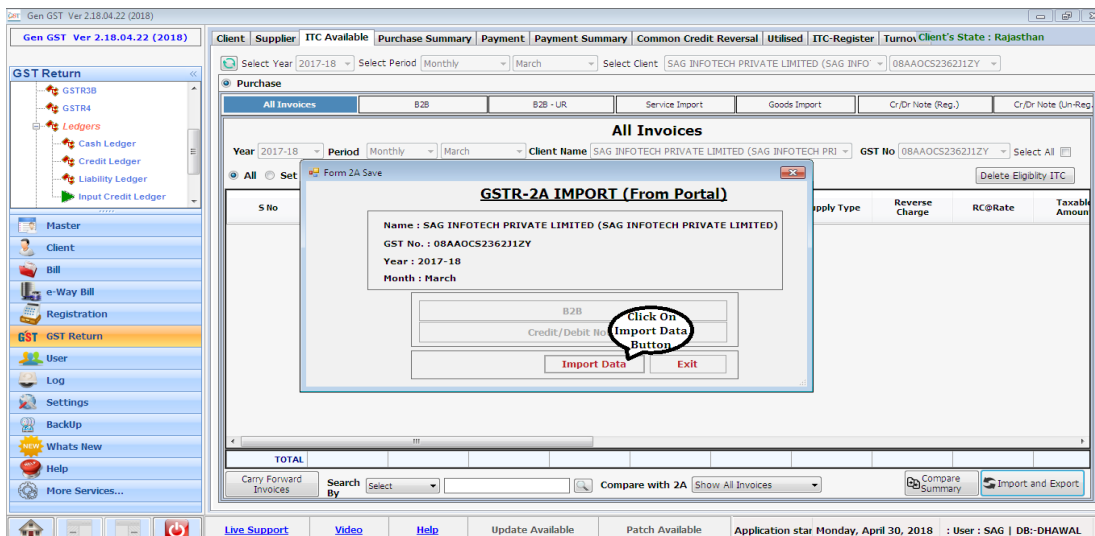


## ITC Available

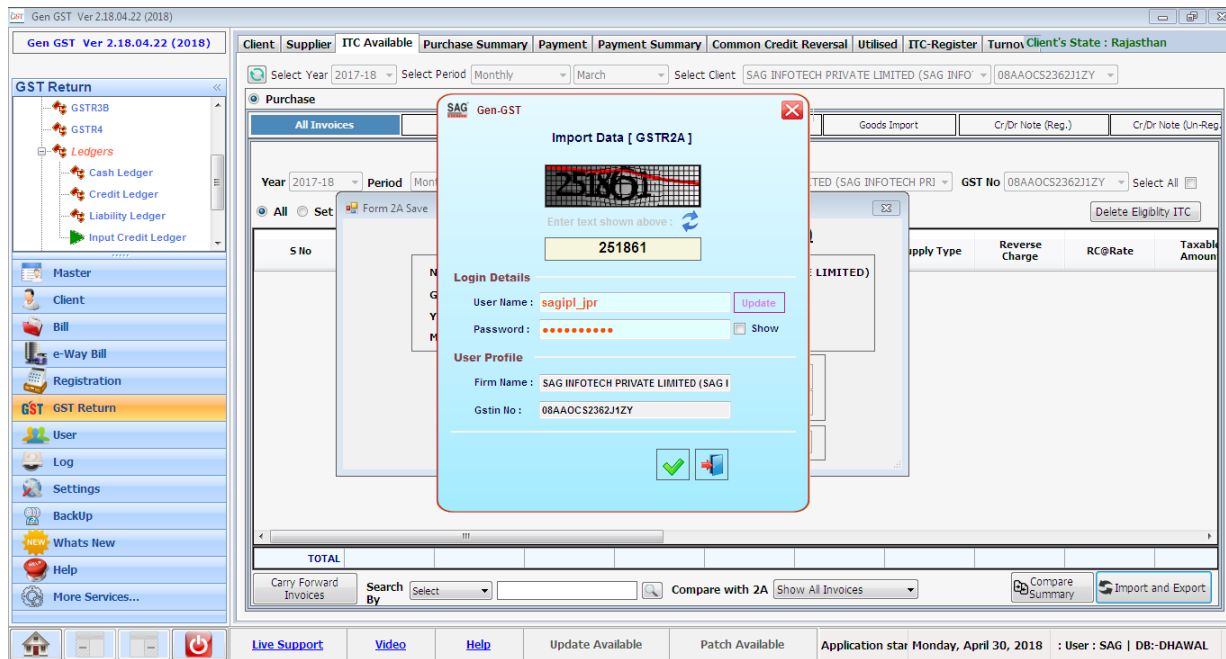
- In ITC available all the purchase invoices need to be added so in a month, total available ITC as per books can be assessed, then ITC available shall be bifurcated into categories like exclusive for business i.e. Eligible ITC and in Non-Business, Exempted and Ineligible categories i.e. Ineligible ITC to be reversed as per rules 42 & 43.
- You can import data from 2A and GSTR-2 Govt. Excel.



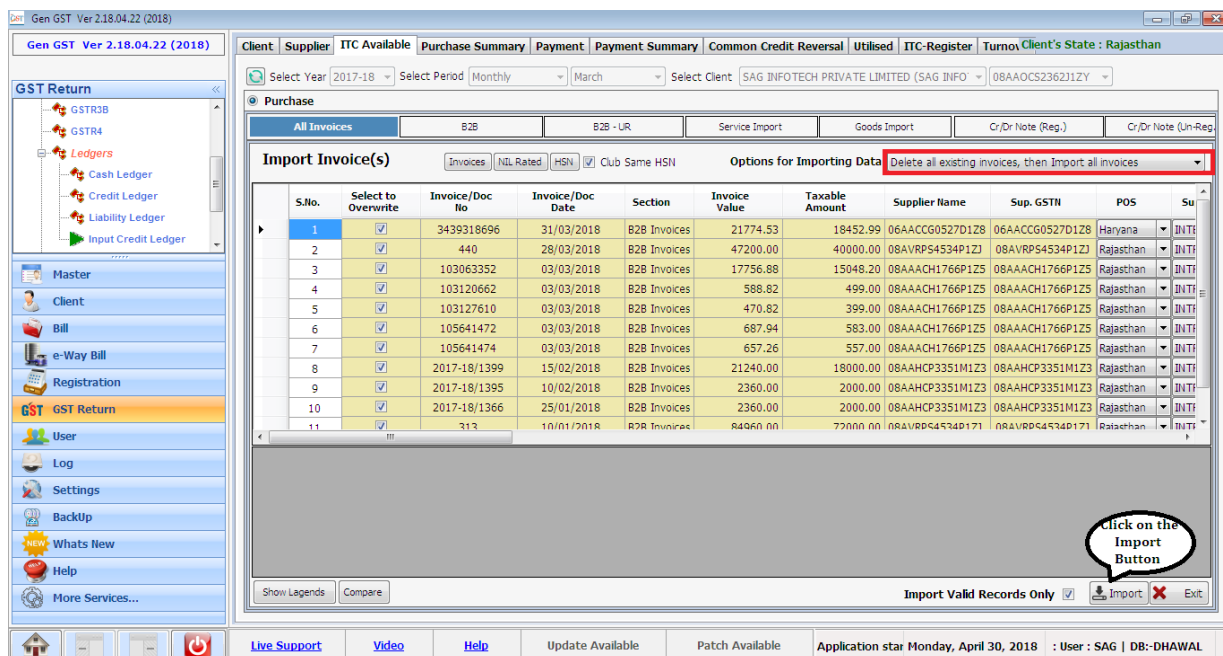
- Now click on the Import JSON file after that a pop-up window will be opened where user has to click on the import button.



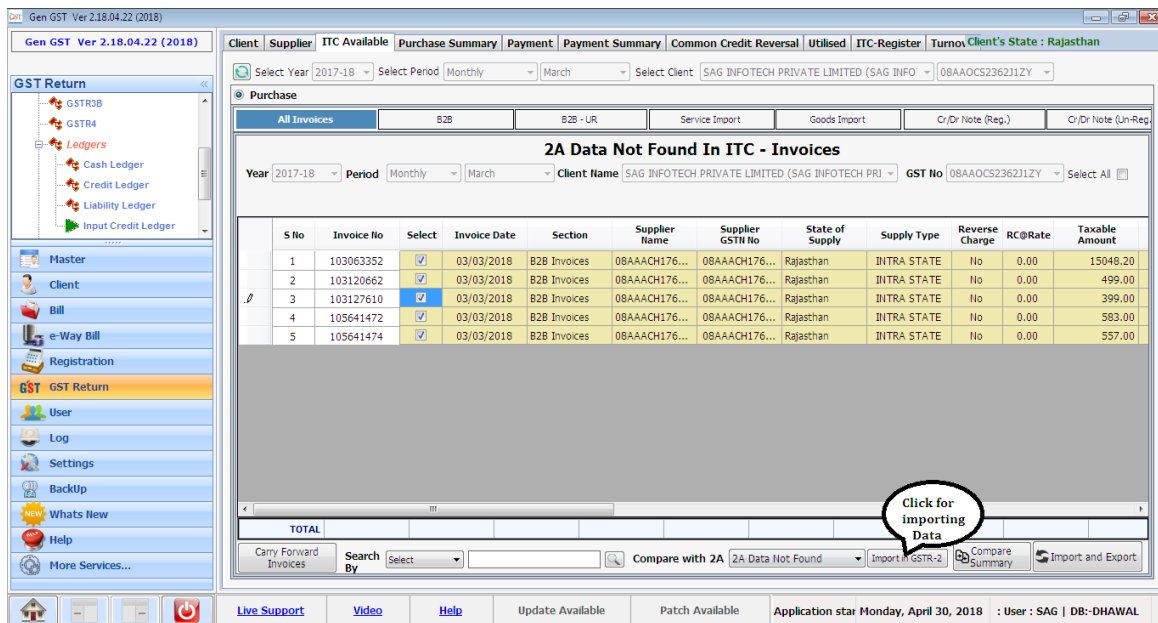
- After that next pop-up window will be opened where user has to enter the credential details and captcha.



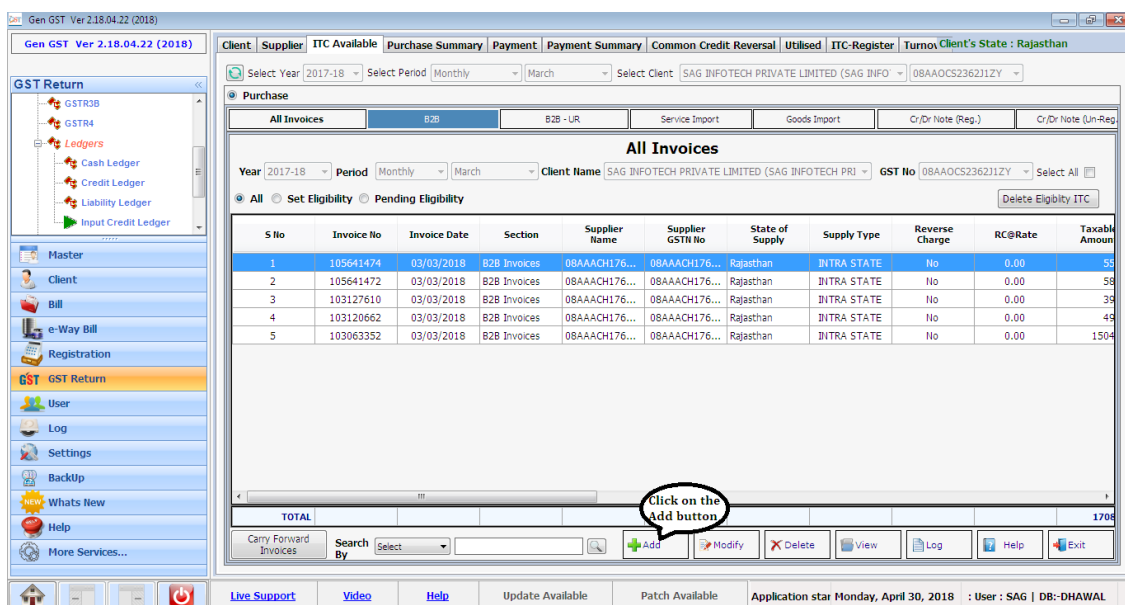
- After that imported data is displayed in the grid, now select the option for importing data from the drop down menu and click on the import button.



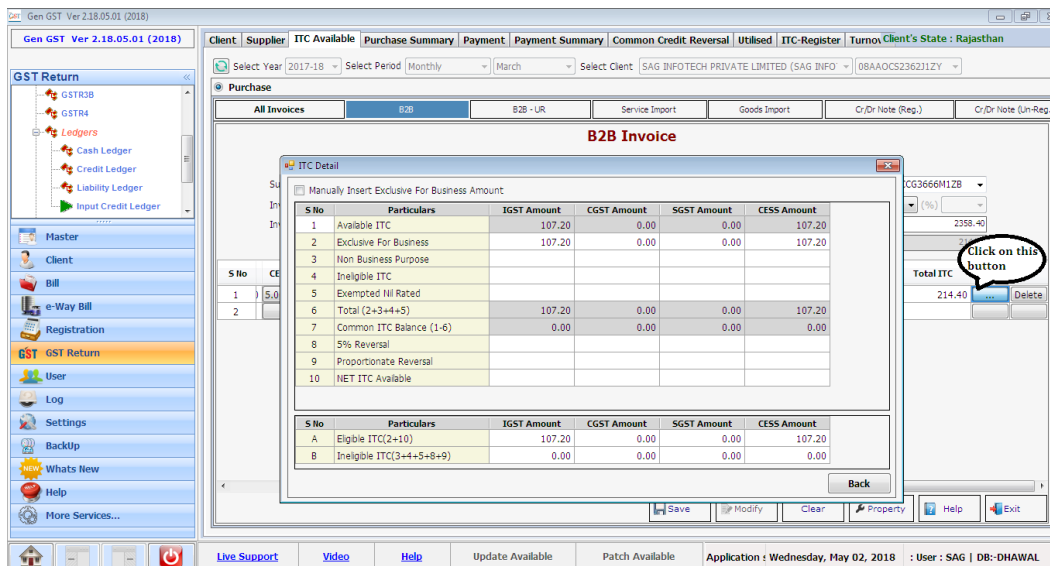
- A compare Pop-up will be appeared where entries in software matched with 2A will appear, GSTR 2A data mismatch, Not matched in 2A etc.
- After selecting the compare option click on the import button.



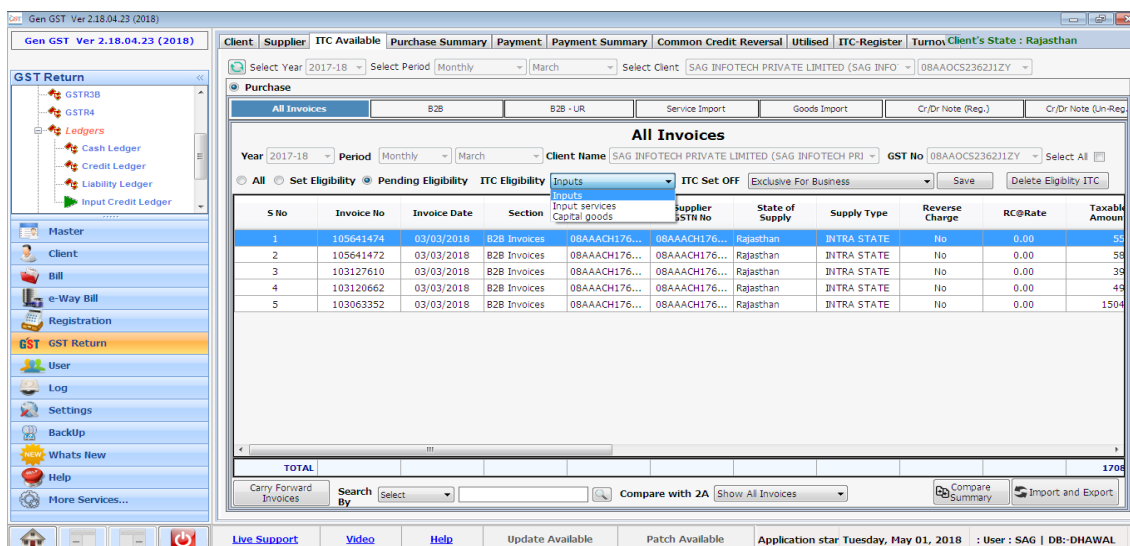
- You can add in different sections from add button in software.
- First of all click on the B2B button then a new window will be opened where user has to click on add button as shown below.



- When user click on the Add button then a new window will be opened.
- Where user has to fill all the mandatory details.
- ITC of particular invoice can also be set off, If there are several items and different types of eligibility are there.



- After adding invoices in applicable sections switch to All Invoices tab.
- From here you have to click on Pending Eligibility radio button then a new window will be opened.
- From here select the Type of eligibility like Input. Input Services and capital goods to be chosen for all invoices.



- Now whether ITC in particular invoice is eligible or not, it is to be chosen from combo box “ITC set off” where purchase made specifically for business then purchase is eligible and be set as exclusive for business. Other option are for ITC Reversal under Rules 42 & 43 i.e. Non- Business ITC, Exempted & Nil Rated is sales which is to be reversed and Ineligible ITC is ITC not available as per section 17(5) of CGST Act. Rest ITC not falling in above categories to be set in common where any person deals both in taxable and exempted sales/income and purchase are party used for both.

The screenshot shows the 'All Invoices' screen in the GST software. The 'ITC Set Off' dropdown is currently set to 'Exclusive For Business'. The table below shows three invoices:

S No	Invoice No	Invoice Date	Section	Supplier Name	Supplier GSTIN No	State of Supply	Supply Type	Reverse Charge	RC@Rate	Taxable Amount
1	103127610	03/03/2018	B2B Invoices	08AAACH176...	08AAACH176...	Rajasthan	INTRA STATE	No	0.00	39
2	103120662	03/03/2018	B2B Invoices	08AAACH176...	08AAACH176...	Rajasthan	INTRA STATE	No	0.00	49
3	103063352	03/03/2018	B2B Invoices	08AAACH176...	08AAACH176...	Rajasthan	INTRA STATE	No	0.00	1504

- Here some invoices are there, where ITC not to be availed in current month because of any reason can be carry forward in subsequent months.

The screenshot shows the 'All Invoices' screen with the 'Carry Forward Detail' dialog box open. The dialog box has the following fields:

- Year: 2018-19
- Month: April
- Reason: Invoice or Dr Note Not Received

The 'All Invoices' table is the same as in the previous screenshot.



- After setting all the invoice you can see them in set eligibility tab where you can delete eligibility from delete eligibility ITC and can reset again.

### Purchase Summary

- You can view the purchase summary of ITC available for purchase summary tab.
- It shows consolidated ITC available of all months, quarterly, half yearly & yearly. ITC available contain adjustment of Dr/Cr notes in summary.
- Carry forward invoices will be added in the month in which they were carried forward.
- Total ITC available shall only be exclusive for Business and Net ITC available.

## Common Credit Reversal

- Now ITC set as common ITC to be reversed as per rules 42 & 43 from common Credit Reversal tab. All the invoices set as common ITC in ITC available tab will be shown here.
- Click on Reversal Detail button to Auto calculate the ITC Reversed as per rules.

Section	GSTN No	Supplier Name	Bill No	Bill Date	Tax Amount	Invoice Amount	Common IGST ITC	Common CGST ITC	Common
B2B	08AAACH1766P1Z5	08AAACH1766P1Z5	103120662	03/03/2018	499.00	588.82	0.00	44.81	
B2B	08AAACH1766P1Z5	08AAACH1766P1Z5	103127610	03/03/2018	399.00	470.82	0.00	35.91	

- Then a new window will be opened where user has to click on the calculation button for the Calculation.

Particulars	IGST	CGST	SGST	Cess	Total
<b>1. Common ITC</b>					
Input	0.00	0.00	0.00	0.00	0.00
Input Services	0.00	81.00	81.00	0.00	162.00
Capital Goods	0.00	0.00	0.00	0.00	0.00
<b>2. Proportionate ITC of Capital Goods</b>					
Proportionate ITC of Capital Goods	0.00	0.00	0.00	0.00	0.00
<b>3. Turnover</b>					
Total turnover for the month					0.00
Exempted turnover for the month					0.00
<b>4. 5% Reversal under Rule 42(1)(m)</b>					
Inputs	0.00	0.00	0.00	0.00	0.00
Input Services	0.00	4.05	4.05	0.00	0.00
<b>5. Proportionate Reversal</b>					
Inputs under Rule 42(1)(m)	0.00	0.00	0.00	0.00	0.00
Input Services under Rule 42(1)(m)	0.00	0.00	0.00	0.00	0.00
Capital Goods under Rule 43(1)(h)	0.00	0.00	0.00	0.00	0.00
<b>6. Net ITC Available</b>					
Input	0.00	0.00	0.00	0.00	0.00
Input Services	0.00	76.95	76.95	0.00	153.90
Capital Goods	0.00	0.00	0.00	0.00	0.00

- Here 3 radio buttons are provided.
- If goods are partly used for business and partly for non-businesses purpose then choose 5% Reversal.
- If goods are used partly for taxable and partly for exempted purpose then click on proportionate reversal.
- If goods are used both for non-business purpose and exempted purpose then click on both to calculate reversal.

The screenshot shows the 'Common Credit Reversal' summary in the Gen GST software. The table displays various categories and their corresponding tax amounts.

Particulars	IGST	CGST	SGST	Cess	Total
<b>1. Common ITC</b>					
Input	0.00	0.00	0.00	0.00	0.00
Input Services	0.00	81.00	81.00	0.00	162.00
Capital Goods	0.00	0.00	0.00	0.00	0.00
<b>2. Proportionate ITC of Capital Goods</b>					
Proportionate ITC of Capital Goods	0.00	0.00	0.00	0.00	0.00
<b>3. Turnover</b>					
Total turnover for the month					0.00
Exempted turnover for the month					0.00
<b>4. 5% Reversal under Rule 42(1)(m)</b>					
Inputs	0.00	0.00	0.00	0.00	0.00
Input Services	0.00	4.05	4.05	0.00	0.00
<b>5. Proportionate Reversal</b>					
Inputs under Rule 42(1)(m)	0.00	0.00	0.00	0.00	0.00
Input Services under Rule 42(1)(m)	0.00	0.00	0.00	0.00	0.00
Capital Goods under Rule 43(1)(h)	0.00	0.00	0.00	0.00	0.00
<b>6. Net ITC Available</b>					
Input	0.00	0.00	0.00	0.00	0.00
Input Services	0.00	76.95	76.95	0.00	153.90
Capital Goods	0.00	0.00	0.00	0.00	0.00

At the bottom of the window, there are three radio buttons for 'Reversal': 'Both' (selected), '5% Reversal Only', and 'Proportionate Reversal Only'. There are also buttons for 'Delete', 'Calculation', 'Save', and 'Back'.

- Summary of common credit reversal can be viewed from reversal summary.

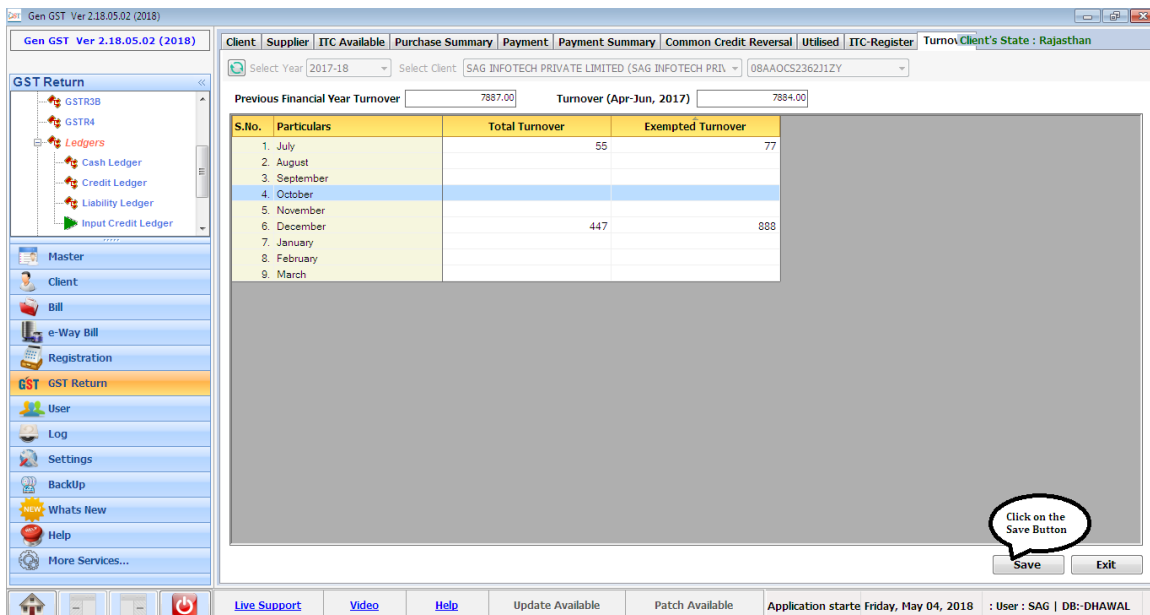
The screenshot shows the 'Reversal Summary' in the Gen GST software. The table displays details for two sections.

Section	GSTN No	Supplier Name	Bill No	Bill Date	Tax Amount	Invoice Amount	Common IGST ITC	Common CGST ITC	Common
82B	08AAACH1766P1Z5	08AAACH1766P1Z5	103120662	03/03/2018	499.00	588.82	0.00	44.91	
82B	08AAACH1766P1Z5	08AAACH1766P1Z5	103127610	03/03/2018	399.00	470.82	0.00	35.91	

At the bottom of the window, there are buttons for 'Reversal Summary', 'Reversal Detail', and 'Exit'. A callout bubble points to the 'Reversal Summary' button with the text 'Click on Reversal Summary Button'.

## TurnOver

- For Saving turnover to calculate reversal click on Turnover button.
- Then a new window will be opened where user has to fill the previous financial year turnover and Monthly turnover.
- After filling all the details click on the save Button.



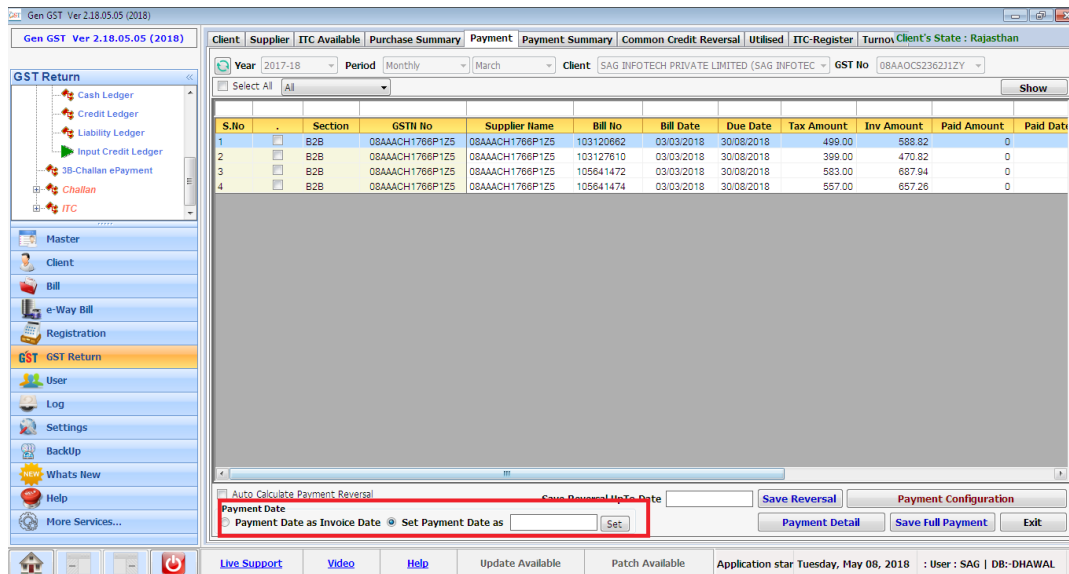
S.No.	Particulars	Total Turnover	Exempted Turnover
1.	July		55
2.	August		77
3.	September		
4.	October		
5.	November		
6.	December	447	888
7.	January		
8.	February		
9.	March		

Click on the Save Button

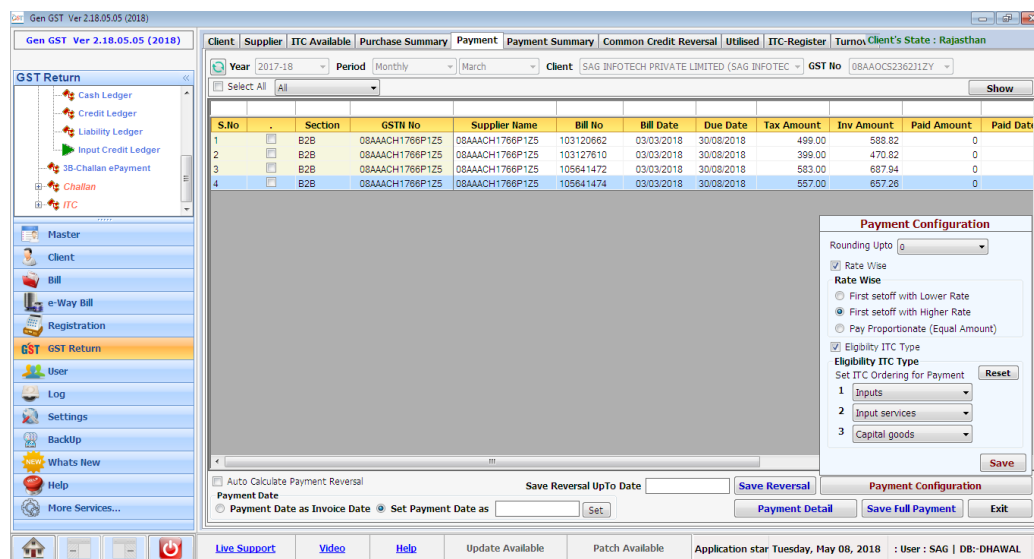
## Payment

- Reversal as per rule 37(2) where ITC availed for particular invoice but payment in respect of such invoice is not made within 180 days from invoice date, then ITC availed to be reversed and added to output liability and on subsequent payment it shall be added again in the respective month in which payment is made. All the invoice whose ITC are set in ITC available tab shall be shown in payment tab.
- Payment date can be saved of particular invoice as invoice date or can be set manually from 2 radio button. (i) payment date as invoice date (ii) Set Payment date as
- Payment date as invoice date is used to set the payment date like he/she have mention in the invoice date.
- Set payment date is used to set the date according to his/her convenience. When user click on the set payment as radio button then a text box is appear where user has to enter the date and click on the set button.

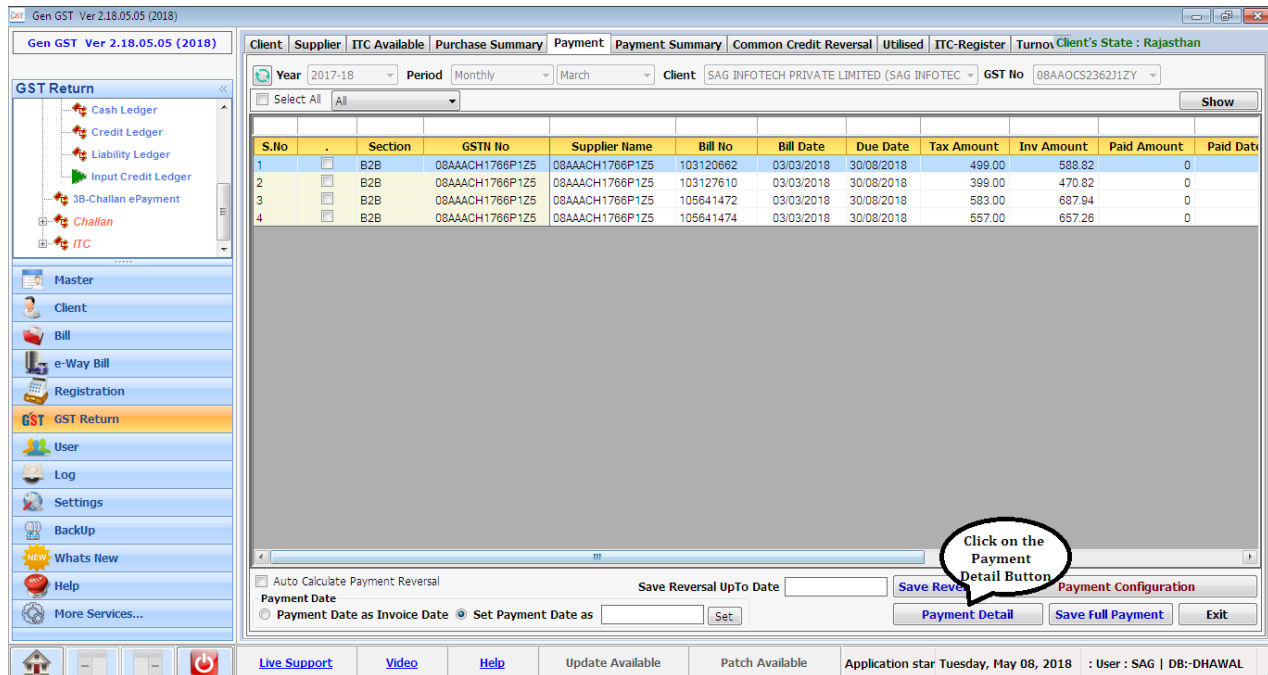
- Now click on the save full payment button where full payment of selected invoices along with payment date shall be set.



- In case of Partial payment “Payment Configuration” button is provided. You can set the details like up to which decimal payment to be rounded off.
- Rate-wise set off: - If in particular invoice different rates of items are there then payment can be bifurcated in different items as per lower rate, higher rate or proportionately. Software will bifurcate payment as per your option.
- Eligibility ITC Type:- Payment shall be set-off as per ITC types i.e. payment shall be set-off as per ITC types i.e. First for Inputs, Input Services and capital Goods or as per your selection



- If payment in respect of an invoice is made partially then click on Payment detail button as shown below.



The screenshot shows the Gen GST software interface. The main window displays a table of invoices with the following data:

S.No	Section	GSTN No	Supplier Name	Bill No	Bill Date	Due Date	Tax Amount	Inv Amount	Paid Amount	Paid Date
1	B2B	08AAAACH1766P1Z5	08AAAACH1766P1Z5	103120662	03/03/2018	30/08/2018	499.00	588.82	0	
2	B2B	08AAAACH1766P1Z5	08AAAACH1766P1Z5	103127610	03/03/2018	30/08/2018	399.00	470.82	0	
3	B2B	08AAAACH1766P1Z5	08AAAACH1766P1Z5	105641472	03/03/2018	30/08/2018	583.00	687.94	0	
4	B2B	08AAAACH1766P1Z5	08AAAACH1766P1Z5	105641474	03/03/2018	30/08/2018	557.00	657.26	0	

Below the table, there are several buttons: 'Save Reversal', 'Payment Configuration', 'Payment Detail', 'Save Full Payment', and 'Exit'. A callout bubble points to the 'Payment Detail' button with the text 'Click on the Payment Detail Button'.

- After that a new window will be opened where details of particular invoice along with payment due date shall be shown.
- Now fill the amount to be paid in and its payment date.
- The software will calculate payment due amount. Likewise subsequent payment can be made for particular invoice with different dates.
- When due date is passed and due amount still remaining, automatic reversal shall be calculated in an invoice. Any payment made after due date shall be add-on payment and ITC reversed earlier shall be added back in month where payment is made.

**Payment Detail**

Paid Amount	Paid Date	Due Amount	Remark
258.00	06/05/2018	73.00	With-in Due Date
258.00	05/05/2018	331.00	With-in Due Date

Supplier Name: 08AAACH1766P1Z5  
 Supplier GST No: 08AAACH1766P1Z5  
 Invoice No: 103120662  
 Due Date: 30/08/2018  
 Invoice Date: 03/03/2018

Taxable Value	499
Invoice Value	588.82
Paid Amount	257.82
To Be Paid *	0
Payment Date *	06/05/2018
Payment Due	331

S/No	Item	Taxable Amount	Rate	Eligibility ITC	IGST	CGST	SGST	CESS	Invoice Value
1		499.00	18	Input services	0.00	44.91	44.91	0.00	588.82

## Summary

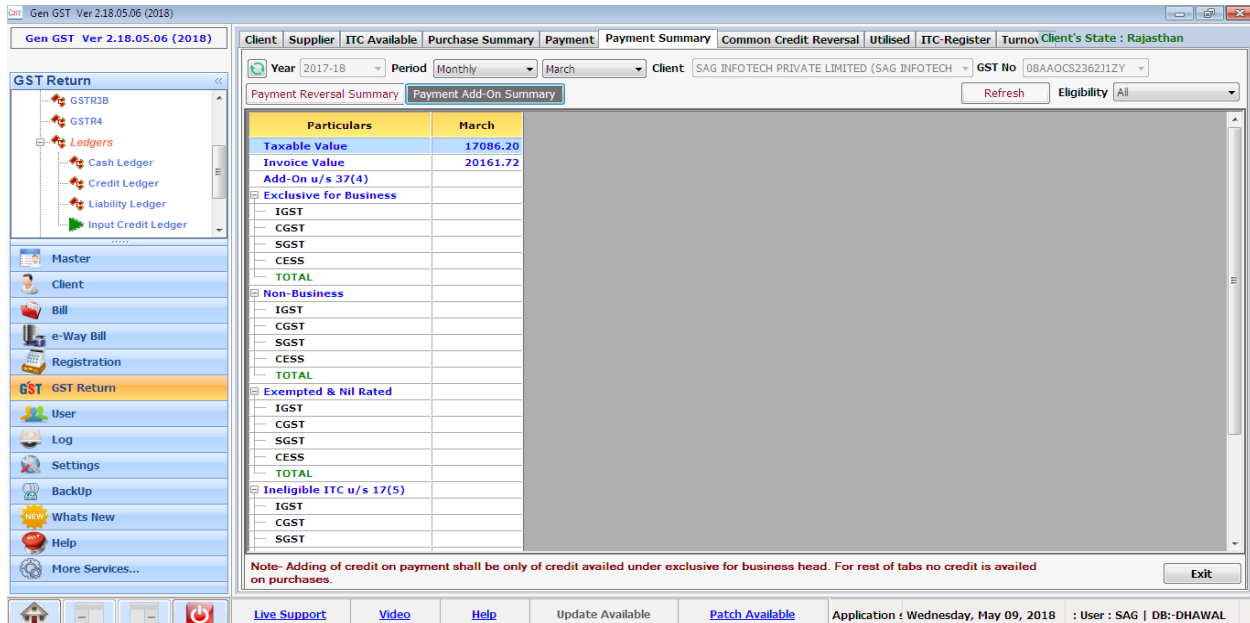
- The ITC reversed as per rule 37(2) shall be shown in payment reversal summary and subsequent ITC add-on shall be shown in payment add-on summary.
- Now click on the Payment Summary tab then a new window will be opened where first of all Payment Reversal Summary is shown.

**Payment Reversal Summary**

Particulars	March
Taxable Value	17086.20
Invoice Value	20161.72
Reversal u/s 37(2)	
Exclusive for Business	
- IGST	
- CGST	
- SGST	
- CESS	
- TOTAL	
Non-Business	
- IGST	
- CGST	
- SGST	
- CESS	
- TOTAL	
Exempted & Nil Rated	
- IGST	
- CGST	
- SGST	
- CESS	
- TOTAL	
Ineligible ITC u/s 17(5)	
- IGST	
- CGST	
- SGST	

Note- Reversal of credit on payment shall be only of credit availed under exclusive for business head. For rest of tabs no credit is availed on purchases.

- For viewing the Payment add-on summary click on the payment add-on Summary tab.



Particulars	March
Taxable Value	17086.20
Invoice Value	20161.72
Add-On u/s 37(4)	
<b>Exclusive for Business</b>	
IGST	
CGST	
SGST	
CESS	
TOTAL	
<b>Non-Business</b>	
IGST	
CGST	
SGST	
CESS	
TOTAL	
<b>Exempted &amp; Nil Rated</b>	
IGST	
CGST	
SGST	
CESS	
TOTAL	
<b>Ineligible ITC u/s 17(5)</b>	
IGST	
CGST	
SGST	

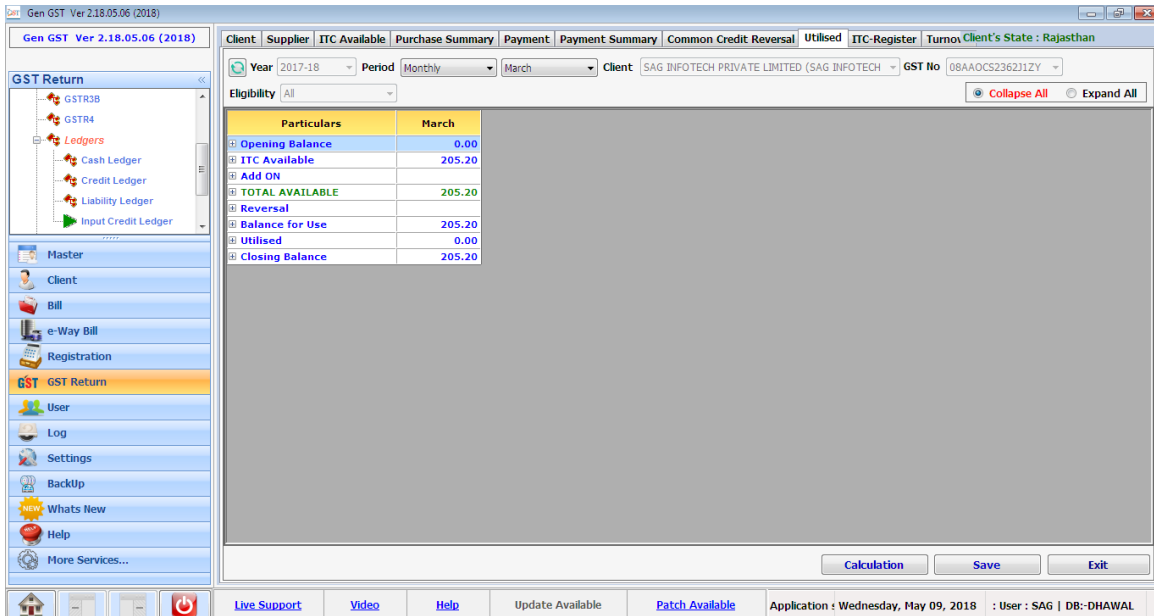
Note- Adding of credit on payment shall be only of credit availed under exclusive for business head. For rest of tabs no credit is availed on purchases.

## Utilized

- Opening balance of month for which register is prepared first time to be entered manually in box. Rest will be auto calculated. As ITC available shall be total ITC available from ITC available tab and monthly add-on shall be from payment add-on summary.
- Yearly add-on to be inserted manually. Reversal shall be calculated from ITC available and payment reversal summary.
- Balance for use shall be available less reversal. Utilized to be filled the closing balance shall be calculated as balance for use utilized.
- When user click on the Utilized tab then a new window will be opened where two radio button is provided collapse All and Expand All.



### ITC



Gen GST Ver 2.18.05.06 (2018)

Client: SAG INFOTECH PRIVATE LIMITED (SAG INFOTECH) | GST No: 08AAOCS236212Y | State: Rajasthan

Year: 2017-18 | Period: Monthly | Client: SAG INFOTECH PRIVATE LIMITED (SAG INFOTECH) | GST No: 08AAOCS236212Y

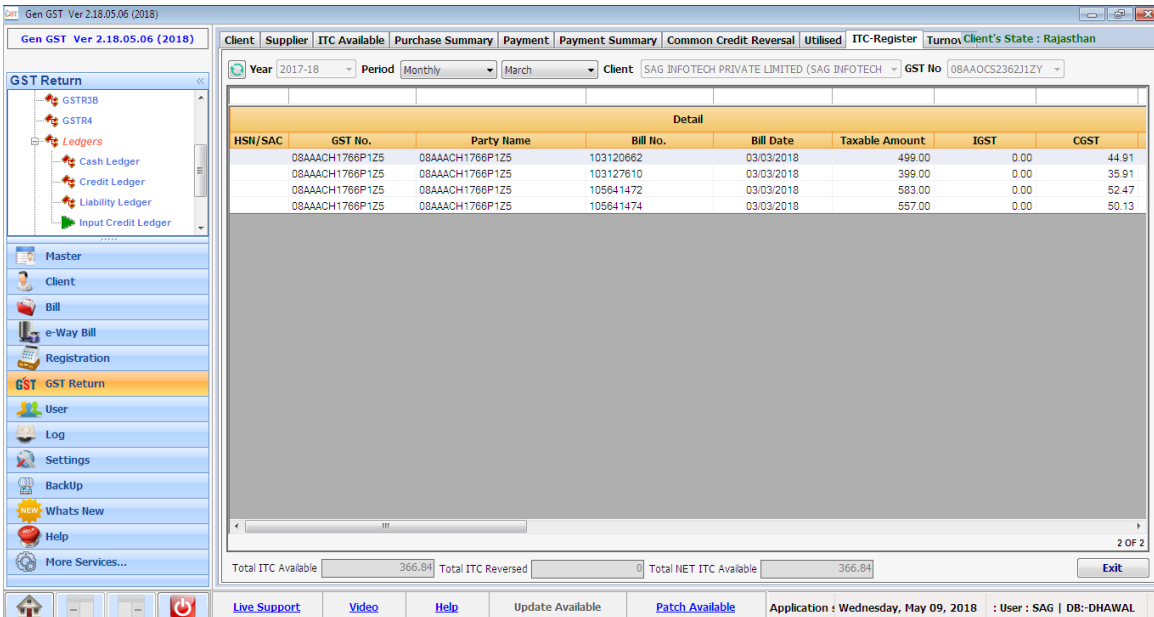
Particulars	March
Opening Balance	0.00
ITC Available	205.20
Add ON	
<b>TOTAL AVAILABLE</b>	<b>205.20</b>
Reversal	
Balance for Use	205.20
Utilised	0.00
<b>Closing Balance</b>	<b>205.20</b>

Buttons: Calculation, Save, Exit

Application : Wednesday, May 09, 2018 : User : SAG | DB: DHAWAL

### Register

- ITC register is ITC report for a particular month which shows all the purchase invoices and Dr/Cr Notes. ITC set in these invoices shall be shown in ITC available and ITC set as reversal shall be shown in ITC reversed column. Net ITC available shall be Net ITC available for the particular month. With Dr/Cr Note and reversal as per rule 37(2), 42 and 43 of CGST Rules 2017.



Gen GST Ver 2.18.05.06 (2018)

Client: SAG INFOTECH PRIVATE LIMITED (SAG INFOTECH) | GST No: 08AAOCS236212Y | State: Rajasthan

Year: 2017-18 | Period: Monthly | Client: SAG INFOTECH PRIVATE LIMITED (SAG INFOTECH) | GST No: 08AAOCS236212Y

Detail							
HSN/SAC	GST No.	Party Name	Bill No.	Bill Date	Taxable Amount	IGST	CGST
08AAACH1766P125	08AAACH1766P125	103120662	103120662	03/03/2018	499.00	0.00	44.91
08AAACH1766P125	08AAACH1766P125	103127610	103127610	03/03/2018	399.00	0.00	35.91
08AAACH1766P125	08AAACH1766P125	105641472	105641472	03/03/2018	583.00	0.00	52.47
08AAACH1766P125	08AAACH1766P125	105641474	105641474	03/03/2018	557.00	0.00	50.13

Total ITC Available: 366.84 | Total ITC Reversed: 0 | Total NET ITC Available: 366.84

Application : Wednesday, May 09, 2018 : User : SAG | DB: DHAWAL