How to Make GST Computation

	CGST	SGST	IGST
Total Output	xx	xx	xx
Less Total Input	xx	xx	xx
GST Payable	xx	xx	xx
or			
GST Credit			

↓

This Computation
We make Separate for
CGST SGST IGST

There can be Different Cases

Local Sales Purchase

Interstate Sales Purchase

Both Local Interstate Sales Purchase

CASE 1
Only Local Sales Purchase

Sales 4000 + 200 GST

Purchase 3000 + 150 GST

GST Computation		
	CGST	SGST
Output	100	100
Input	75	75
GST Payable	25	25

CASE 2
Interstate Sales Purchase

Sales 6000 + 300 GST

Purchase 4000 + 200 GST

GST Computation	
	IGST
Output	300
Input	200
GST Payable	100

Local

Sales 4000 + 200 GST

Purchase 3000 + 150 GST

Interstate

Sales 6000 + 300 GST

Purchase 4000 + 200 GST

CGST SGST Computation

	CGST	SGST
Output	100	100
Input	75	75
GST Payable	25	25

IGST Computation

	IGST
Output	300
Input	200
GST Payable	100

CASE 4
CGST SGST Credit and IGST Payable Adjustment

Local

Sales 4000 + 200 GST

Purchase 5000 + 250 GST

Interstate

Sales 10000 + 500 GST

Purchase 4000 + 200 GST

CGST SGST Computation

	CGST	SGST
Output	100	100
Input	125	125
GST Payable		
GST Credit	25	25
Less Adjustment	25	25
Balance	0	0

IGST Computation

	IGST
Output	500
Input	200
GST Payable	300
Less Adjustment	50
Balance	250

Sequence of Adjustment of CGST SGST Credit with IGST

Local

Sales 4000 + 200 GST

Purchase 5000 + 250 GST

GST Computation

	CGST	SGST
Output	100	100
Input	125	125
GST Payable		
GST Credit	25	25
Less Adjustment	25	5
Balance	0	20

Interstate

Sales 4600 + 230 GST

Purchase 4000 + 200 GST

GST Computation

	IGST
Output	230
Input	200
GST Payable	30
Less Adjustment	30
Balance	0

First CGST adjusted then SGST

CASE 5 (Old Rule)
IGST Credit Adjusted with CGST SGST payable

Local

Sales 6000 + 300 GST

Purchase 4000 + 200 GST

GST Computation

	CGST	SGST
Output	150	150
Input	100	100
GST Payable	50	50
Less Adjustment	50	20
Balance	0	30

Interstate

Sales 8600 + 430 GST

Purchase 10000 + 500 GST

GST Computation

	IGST
Output	430
Input	500
GST Payable	
GST Credit	70
Less Adjustment	70
Balance	0

Note-IGST gives first to CGST Adjusted then SGST (upto 31st jan'2019)

CHANGE IN RULE OF ADJUSTMENT AFTER 31ST JAN'2019

Earlier first we reduce own input then take from IGST

GST Computation		
	CGST	SGST
Output	150	150
Input	100	100
GST Payable	50	50
Less Adjustment	50	20
Balance	0	30

←

GST Computation	
	IGST
Output	430
Input	500
GST Payable	
GST Credit	70
Less Adjustment	70
Balance	0

Now- First take from IGST then reduce own input

GST Computation		
	CGST	SGST
Output	150	150
Less Adjustment	35	35
Balance Output	115	115
Input	100	100
Balance GST Payable	15	15
Balance GST Credit		

GST Computation	
	IGST
Output	430
Input	500
GST Payable	
GST Credit	70
Less Adjustment	70
Balance	0
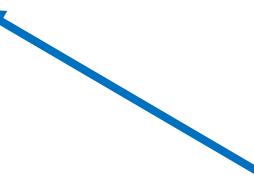
As per Rule 88A IGST Credit can be adjusted with CGST and SGST payable in any proportion