



Particulars	<u>IGST</u>	<u>CGST</u>	<u>SGST</u>
Intra state sales			
30,000 $\left\{ \begin{array}{l} \text{CGST } 6\% \\ \text{SGST } 6\% \end{array} \right.$		1800	1800
Interstate purchase			2640
22000 @ 12%			
GST Payable			
	IGST	CGST	SGST
Output	0	1800	1800
IGST	-	(1800)	(840)
CGST			
SGST			
	0	0	9.60

∴ GST Payable by Mr.B ₹ 960