

GST Payable to Govt = Output Tax - Input Tax

Calculation of Output Tax

	IGST	CGST	SGST
GST Payable on Sales 30,000			
CGST 6%.		1800	
SGST 6%.			1800
Output Tax		1800	1800

Calculation of Input Tax

	IGST	CGST	SGST
GST Payable on purchases 22000			
IGST 12%.	2640		
Input Tax	2640		

GST Payable by Mfr. B

	IGST	CGST	SGST	bal c/f
Output	0	1800	1800	
IGST		(1800)	(840)	
CGST				
SGST				
Payable			960	

$$\begin{aligned}\text{Tax Payable by M.B to Govt} &= \text{Output Tax} - \text{Input Tax} \\ &= (1800 + 1800) - 2640 \\ &= 3600 - 2640 \\ &= \underline{\underline{960}}\end{aligned}$$