

Process flow of goods \Rightarrow Fragnance ltd $\xrightarrow{22,000}$ Mr. B $\xrightarrow{30,000}$ Mr. C
(Mumbai) (Karnataka)

Rate of CGST = 6%
SGST = 6%
IGST = 12%

tax payable by to the government.

Computation of output tax of Mr. B

	IGST	CGST	SGST
Output			
Interstate purchase So, $22,000 \times 12\%$ (IGST)	2640		

Computation of Input tax of Mr. B. (Assuming C in Karnataka)

	IGST	CGST	SGST
Input tax			
CGST: $30,000 \times 6\%$		1800	
SGST: $30,000 \times 6\%$			1800

tax computation: Output - Input.

	IGST	CGST	SGST	bal cif
Output	2640	-	-	
IGST				
CGST	1800	0		
SGST	840		0	960

There is no tax payable by Mr. B
Balance of STCG is carried forward by ₹ 960.