

| Mr. B's Input GST | amount (₹) |
|-------------------|------------|
| IGST 12%          |            |
| (22,000 × 12/100) | 2640       |

| Mr. B's output GST | amount (Rs) |
|--------------------|-------------|
| CGST 6%            | 1,800       |
| SGST 6%            | 1,800       |

|             | output IGST | output CGST | output SGST |
|-------------|-------------|-------------|-------------|
|             | -           | 1,800       | 1,800       |
| Input IGST  | -           | (1,800)     | (840)       |
| Input CGST  | -           |             |             |
| Input SGST  | -           |             |             |
| GST PAYABLE |             |             | 960         |