

Mr B

Calculation of output tan

Intra -state Supply of goods  
30,000 X 6 %

Total output tan

IYST	CYST	SYST
-	1800	1800
	1800	1800

Calculation of Input tan

Interstate Purchase of goods  
22000 @ 12 %

Total input tan

IYST	CYST	SYST
2640	-	-
2640	-	-

Tan credit

	IYST	CYST	SYST
output		1800	1800
Input IYST		1800	840

960

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Total Tax payable by Mr B to government  
is ₹ 960