

Intra state purchase of goods = Rs 15,000
Inter state supply of goods = Rs 22,000
Intra state supply of goods = Rs 30,000
CGST = 6%.
SGST = 6%.
IGST = 12%.

Computation of output Tax

Particulars	CGST
Intra state supply of goods [CGST = 30,000 × 6%] [SGST = 30,000 × 6%]	1,800 1,800
Inter state supply of goods (IGST = 22,000 × 12%)	2,640

Computation of Input Tax

Particulars	IGST	CGST	SGST
Intrastate purchase of goods (15,000 × 6%)	—	900	900

Computation of CST Payable

Particulars	IGST	CGST	SGST
Output	2,640	1,800	1,800
IGST input	—	—	—
CGST input	—	(900)	—
SGST input	—	—	(900)

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CrST payable	2,640	900	900
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$\therefore \text{CrST payable} = \underline{\underline{\text{Rs } 2,440}}$