

Computation on Output Tax

Particulars	IGST	CGST	SGST
GST on supply of goods [30,000 x 6 %]		1800	1800
Output Tax	—	1800	1800

Computation on Input Tax

Particulars	IGST	CGST	SGST
GST on purchase of goods [22000 x 12 %]	2640	—	—
Input Tax	2640	—	—

Computation on GST payable

	IGST	CGST	SGST
Output	—	1800	1800
IGST input	—	(1800)	840
CGST input	—	—	—
SGST input	—	—	—
	—	—	960

∴ GST payable will be SGST 960