

Working Notes

GST Payable = Output (collected) - Input (paid on purchases)

For Mr B

Input = ₹ 22000 (Inter state)

Output = ₹ 30000 (Intra-state)

Ans:- Step 1 Calc. of output Tax

Particulars	IGST	CGST	SGST
IGST (12%)	—		
CGST (6%) 30000 x 6%		1800	
SGST (6%) 30000 x 6%			1800

0 1800 1800

Step 2 : Calc. of input tax

Particulars	IGST	CGST	SGST
IGST (12%) 22000 x 12%	2640		
CGST (6%)		—	
SGST (6%)			—

Step 3: Calc. of GST Payable.

Particulars	IGST	CGST	SGST	C/f.
Output	0	1800	1800	
Input				
IGST (₹2640)	(0)	(1800)	(840)	
CGST	-	-	-	
SGST	-	-	-	
GST Payable	0	0	960	

∴ GST Payable by Mr B is ₹ 960