

जैसा की आप सभी को पता होगा की Tally ERP9 को Tally Prime में Update कर दिया गया है और अब Tally ERP9 की जगह पर Tally Prime को काम में लया जा रहा है ।

अगर आपको मेरे पढ़ाने का तरीका पसंद है और आप Tally Prime को मुझसे सीखना चाहते हैं तो आप हमारी Website <https://www.entertheclass.com> पर visit करके हमारा Tally Prime का course Join कर सकते हैं

Tally Prime Course हम 4 Part में पूरा करेंगे

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Chapter 1 : What is Tally ERP9

Ham Jis Course Ko Sikhne Ja Rahe Hai Hame Uske Bare me pata bhi hona chahiye ki Tally ERP9 Hamare Kya Kaam Aayega.



Bahut Hi Basic Sa Question Hai aur Bahut Hi Basic Sa Answer Bhi Hai aur bahut hi Basic Iski Definition hai.

Definition Of Tally ERP9

Tally ERP9 Ek Accounting Software Hai.

Ab Yaha 2 Words ko hame Thoda Sa Samajhne Ki Jarurat hai Sabse Pehla Accounting & Dusra Software

Sabse Pehle Software Kya Hota hai Ye Samajh Lete Hai.

What Is Software

Iska Bhi Bahut Short Answer Hai ki Software Computer Ka Ek Aisa Program Hota Hai Jisko Jis Kaam Ke Liye Banaya Gaya Hai Wo Us Kaam Ko Kam Se Kam Samay Me Aur Bina Galti Ke Kar Sake

For Example:

Agar Aapko Kisi Bhi tarah Ki calculation karni hai Jaise **25 ko 75 Se multiple Karna Hai**.

Agar Aap Khud Manually Karoge To Thoda Sa Time Bhi Loge Aur Galti Ki Gunzaish Bhi Rahegi.

aur Agar Yahi Calculation Aap Agar computer me Calculator software Ki madad Se karte ho to 1 second se bhi kam time me aapko perfect answer mil jayega. Ise Hi Software kehte hai.

What is Accounting

Tally ERP9 Software ko Accounting Ke liye Banaya Gaya Hai Taki Manual Accounting me hone wali galtiyo ko sudhara ja sake aur kam se kam Samay Me Reports Taiyyar Ki ja Sake.

Ab Yaha Par Hame Accounting Kya Hoti Hai Isko Bhi thoda sa Samajhne ki Jarurat Hai To Iske Liye Aap Next [Chapter : 2 What Is Accounting](#) isko Dekhe Aapko Ache Se Samajh me Aa Jayega.

Features of Tally ERP9

- Is software ko Kai Multi Language me Operate Kiya Ja Sakta hai. Kyunki Tally ERP9 ek Popular Accounting Software hai. Accounting ke Liye Kai Contries me Tally ka Use Kiya Jata hai aur is Software ki Bahut Demand hai.
- Isme Ek Sath 1,2 Ya 3 Nahi Balki Ek Sath 99999 Companies ka Account Maintain Kiya Ja Sakta hai.
- Ye Software Accounting ke Kaam ko Bahut hi Jyada Aasan Kar Deta hai. Isme Kai Aise Features hote hai jin se ham Kisi Bhi Company ki Kisi Bhi Tarah ki Reporting Dekh Sakte hai aur Account maintain Kar Sakte hai.

Advantage of Tally ERP9

- Isme Accounting ka kaam kiya Jata hai aur Tally Software accounting ke Kaam Ko Kaafi Had Tak Aasan kar Deta hai
- Isme Reporting Automatic Taiyyar ho Jati hai Jaise jaise ham tally me Kaam karte jate hai. Tally me Automatic Data Taiyyar ho jata hai.
- Is Software ki Size Bahut Kam hai Jis se ye hamari hard disk me Jyada Space Use Nahi Karta aur Sath hi Sath Tally Operate karne me bahut hi Smooth hai.

Chapter 2 : What Is Accounting

Dekhiye Dosto Waise Accounting Word To Bahut chhota hai lekin iska complete course bahut bada hai. Jo Commerce Background ke hai wo ache se jaante hai Accounting ke bare me.

Phir Bhi Jo Nahi Jaante Unko Accounting ka short Introduction de deta hu.



Accounting 11th class se hi shuru ho jati hai jab ham commerce subject ko chunte hai 2 saal commerce complete karne me lagte hai.

Uske Baad B.Com Jise Complete Karne Me 3 Saal Lagte Hai & Uske Baad M.Com Jise Complete Karne Me 2 Saal Lag Jaate Hai.

Aur Iske Baad Bhi Accounting Chalti Rehti hai.

To Hamare Paas to Itna Time hai nahi hame isi post me accounting ko samajhna hai.

Tally ERP9 me jo Accounting hamare kaam aayegi ham usi ko samjhenge to aayiye shuru karte hai.

Definition Of Accounting

Accounting ka hindi Arth Hota Hai **Lekhankan.** Aur Lekhankan 2 Words Se milke Bana Hai **Lekha+Ankan.**

Lekha - Likhna

Ankan - Ank

Artharth **Lekhankan** ka Matlab hota hai Anko Ko Likhna

Ab Tally ERP9 Me kin Anko Ko Likha Jata Hai Isko Samajh Lete Hai

Uses Of Tally ERP9 For Accounting

Bas Hame Filhal Itni Chhoti Se Baat Samajhni Hai ki Kisi Bhi Vyapar me hone Wale Len Den ko Tally ERP9 Me Record Kiya Jata Hai.

Aur Ek Vyapar Me Kis Tarah Ke Len Den Hote Hai Ye Bhi Bata Deta Hu.

- | | |
|------------------|---|
| 1. Purchase | - Kitna Maal Kharida |
| 2. Sales | - Kitna Maal Becha |
| 3. Payment | - Kisko Kitna Payment Kiya |
| 4. Receipt | - Kis Se Kitna Payment Aaya |
| 5. Creditors | - Hamse Log Kitne Rupye Maangte Hai |
| 6. Debtors | - Ham Kin Logo Se Kitne Rupye Maangte Hai |
| 7. Profit & Loss | - Kitna Profit Ya Loss Hua |
| 8. Stock | - Kitna Stock Pada Hai |
| 9. Expenses | - Kitne Kharche Huwe |
| 10. Income | - Kitni Income Huwi |

To In Sab Anko ko hame Tally ERP9 me record Karna padta hai aur inhi anko ko record karke Tally ERP9 me Accounting ka kaam kiya jata hai aur inhi Anko Ko Likhne ko Accounting Kaha jata hai.

Ab Accounting ke kya Fayde hai wo jante hai.

Benefits of Accounting

- Kisi Bhi Dukan ya Shop me hone Wale Sabhi Len Den Ka record Rakha Ja Sakta hai.
- Kisi Bhi Dukan Ya Shop Ka Hisab Kitab Jaise Koi Dukandar Kisi se Kitne Rupye mangta hai Ya Dukandar Se log Kitne Rupye Mangte hai Iska Record Aasani se Rakha Ja Sakta hai.
- Business me kitna Profit Ho Raha hai ya Loss Iska Pata Lagaya Ja Sakta hai.
- Duka me Kitne Kharche Ho Rahe hai Iska pura Hisab Rakha Ja Sakta hai.
- Abhi Shop me Kitna Stock Pada hai Pata lagaya Ja Sakta hai.
- Vyaapar me kitna Cash Balance Hai Ya kitna Bank Balance hai Iska Record Rakha Ja Sakta hai.
- Vyaapar me hone wale har Len Den ka Hisab Accounting ke Jariye aasani se rakha ja sakta hai.

Aur ye sabhi Hisab Kitab Rakhne ke liye Aaj Bahut sare accounting Software Aa Chuke hai. unhi Me se Eke Software hai Tally ERP9 aur [Tally Full Course with GST](#) pura Karne ke Baad Aap Aasani se Accounting ka Kaam Kar Sakte hai.

Yakin Maniye [Tally ERP9](#) me Accounting ka kaam karna Bahut hi Aasan hai Bas hame Tally me in len den ko Record Karna Sikhna hai Jo ham aage chalkar sikhenge aur baki ki reports apne aap taiyyar ho jati hai.

Ab Sawal Ye Hai Ki Jin Logo Ka Commerce Background Nahi hai Kya Wo Tally ERP9 Sikh Sakte hai To Iske answer ke liye aap Next [Chapter 3 : Qualification Required For Accounting](#) In Tally ERP9 Dekhe.

Chapter 3 : Qualification for Tally Course

Bahut Hi Common Questions hai jo baar Baar Puche Jate Hai.



1. kya Arts background ke tally sikh sakte hai ?
2. Mera background commerce nahi hai kya main tally sikh sakta hu ?
3. main computer operator hun kya main tally sikh sakta hu ?
4. 12th ya 10th pass hu kya main accountant ban sakta hu ?

to dekhiye ek baat pehle hi clear kar deta hu tally sikhna aur accountant ban na dono me fark hai.

Tally erp 9 bhi usi ek course ki tarah hi hai jis tarah aap dusre course bhi karte hai but accountant ban ne ke liye time aur hardwork dono ki jarurat hai aur accountant ban ne ke liye tally erp9 ko bhi sikhna jaruri hai.

haan itna jarur keh sakta hu ki tally erp9 ka course karke tally erp9 ko ache se samajh kar tally erp9 me kaam karke aap accountant ban sakte hai.

Eligibility For Tally ERP9

Ab Question ye hai ki Tally ERP9 Kaun Kaun Sikh Sakta hai Uske Liye Kya Qualification Required hai wo bata deta hu

- **Commerce Background-** Agar Aap Commerce background ke hai to aapko tally erp9 sikhne me aur accountant ban ne me jyada pareshani nahi aayegi. kyunki commerce background wale accounting ko samajhte hai. Aur Jo Commerce background ke nahi hai wo bhi accountant ban sakte hai lekin unko thodi jyada mehnat karni padti hai.
- **Computer Knowledge-** Agar aapka computer operate karne ka knowledge acha hai to aap tally erp9 ka course bhi kar sakte hai aur accountant bhi ban sakte hai. Jitne Jyada aap computer me expert hai utne hi jyada aap account me expert ban sakte hai.

- **Typing Speed** - normal Typing Speed ho tab bhi aap growth kar sakte hai lekin jitni fast aapki typing speed hai utni hi fast aapki growth hai.
- **Mis-spelling** - Bahut Se log mis-speling bahut karte hai. Mis Speling Confidence Level ko Kam Karta hai So jitni Kam Mis Speling Hogi Utna Behtar hai.
- **10+2 Pass** - Agar Aapne 12th Commerce se pass ki hai to aapko Jarur Tally Ka Course Karna Chahiye Ye Aapke Liye Best Carier Option hai. Aur Agar Aap Commerce ke Student Nahi hai Tab bhi Aap [Tally Course](#) Kar Sakte hai Bas Aapko Thodi Jyada mehnat karni Padegi.
- **Diploma in Tally** - Aapke Paas Tally ka Basic Course karne ke sath sath Advance Course karne ka bhi option hota hai. Tally ka Advance Course Karke aap Tally Diploma le Sakte ho jo Aapki Job me Aapki Bahut help Karta hai.

Benefit of Learning Tally

- **Best Job Option** - Tally Sikhne ke Baad Aapko Behtar Job Karne ka Option milta hai. Jab se GST Lagu Hua hai Tab se Tally Operator ki Job Requirement Bahut Badh Gai hai. Aap is Course ko Karke Kahi Par bhi aasani se Job Pa Sakte hai.
- **To be An Accountant** -Tally ka Jitna Jyada Experience Aapko hoga Utna hi jyada aapko Benefit hai. Working Experience lene ke baad Aap Tally operator se Accountant bhi aasani se ban sakte ho.
- **Respect full Life** -Accountant bankar aap Respect full Life Ji Sakte ho. Ye Baki Job Ki Tarah ek job Nahi hoti hai Jisme Aapko Kisi ki Sun ni Pade Bahut Sara Kaam karna pade aur kaam ka phal Bhi na mile.
- **Better Monthly Income** - Computer Operator ko Bahut Kam Salary milti hai wahi agar aap Experience Accountant Ban jaate ho To aap Kam se kam 35 se 40000 Rs. monthly Kama sakte ho.

To Dosto Is Post me maine aapko Tally se Judi Sari Jankari Aapko De di hai. ummid karta hu ki aapko Sab kuch acche se samajh me aaya hoga aur is Post ne aapke Sawalo ko Jawab de diye honge.

Isi Tarah ki aur Post Padhne ke liye aap hame Website par Follow Kar Sakte hai.

Chapter 4 : How To Download Tally ERP9 & Install Tally ERP9

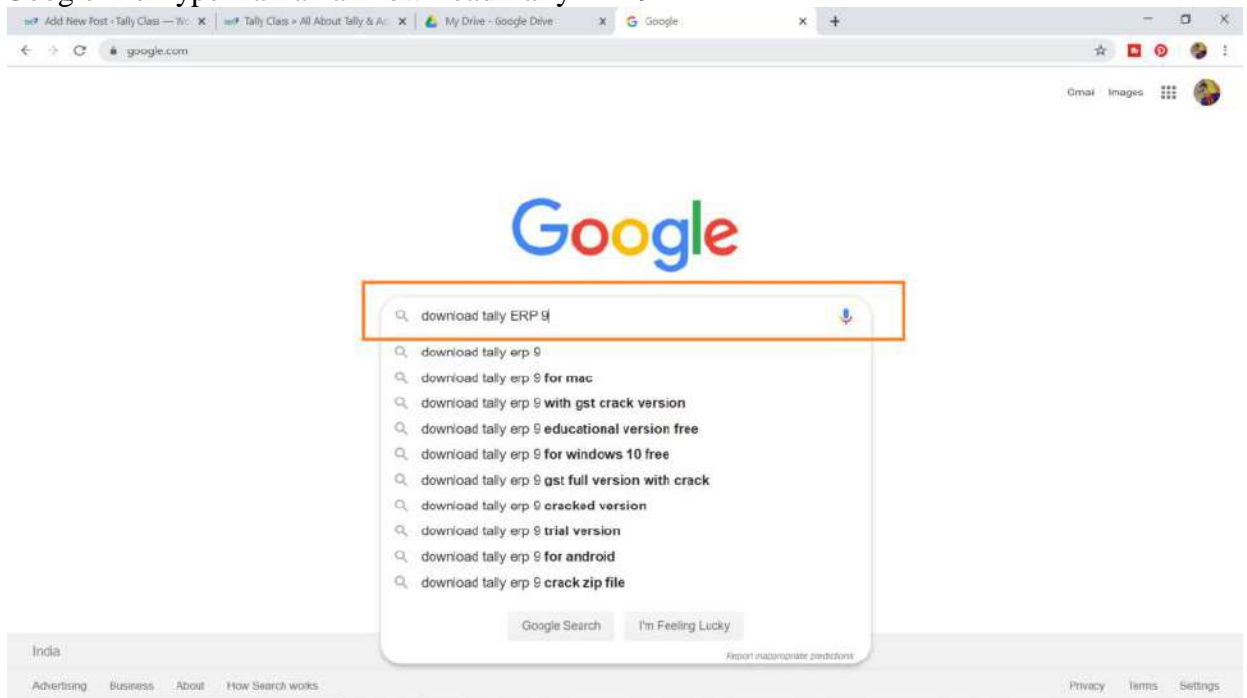
Tally Ko Download Karna Aur Install Karna Bahut Hi Aasan hai. ham 2 step me video ko complete kar lenge

Pehle Step Me Tally ERP9 Download karna Sikhenge.
Dusre Step Me Tally ERP9 Ko Install karna Sikhenge

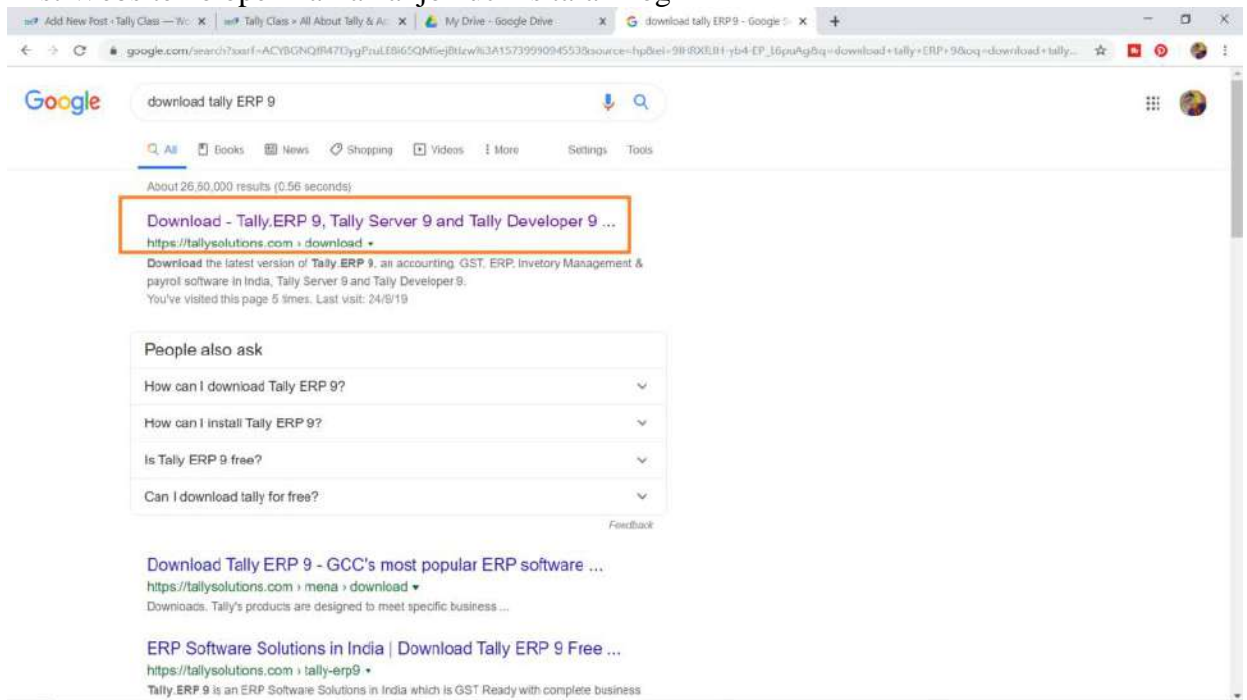
To Shuru Karte Hai Step 1 Ke Sath

Step 1 - How To Download Tally ERP9

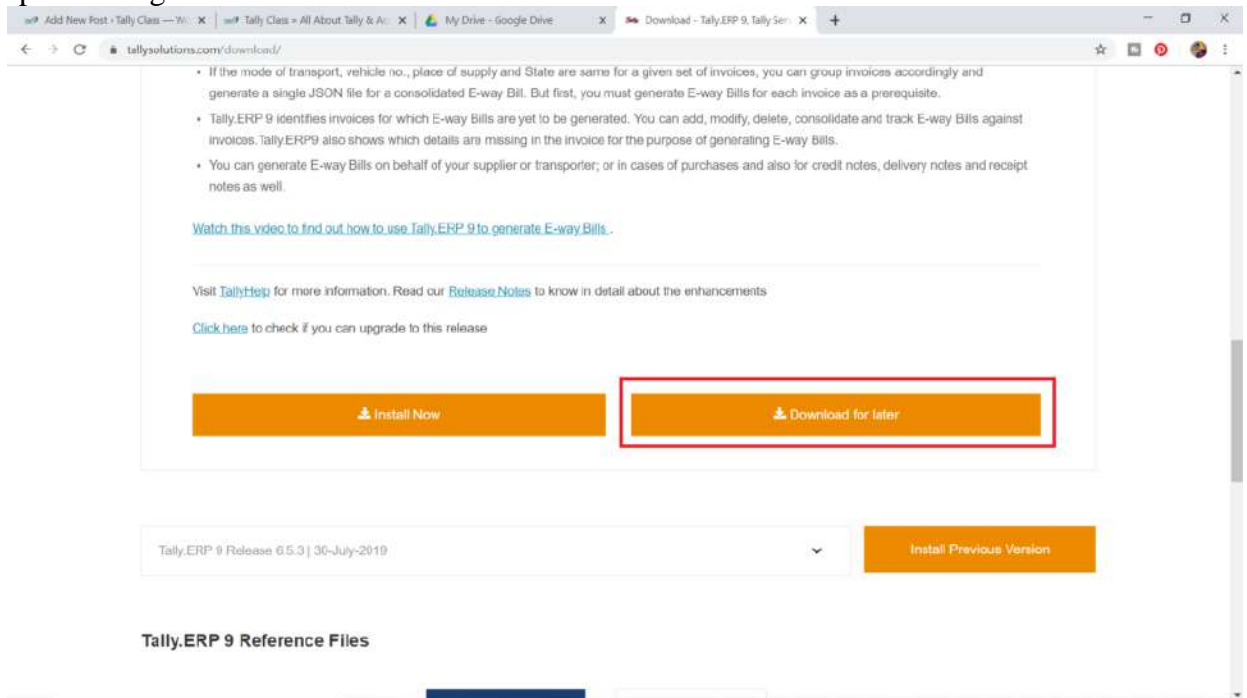
1. Google Me Type Karna hai Download Tally ERP9



2. First Website ko open karna hai jo kuch is tarah hogi



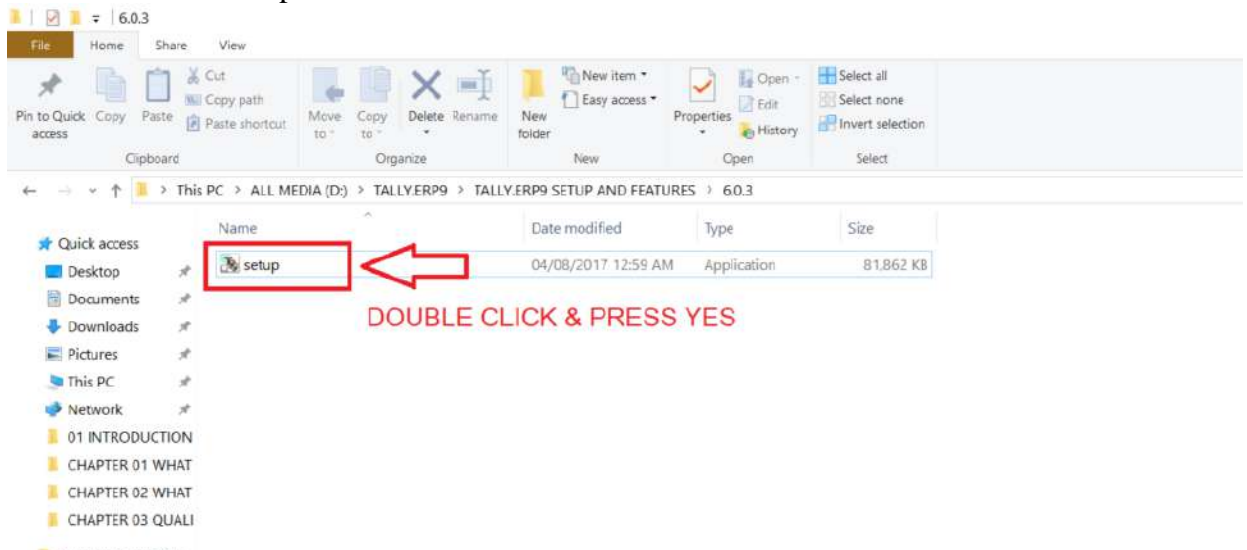
3. Website khulne ke baad thoda sa niche scroll karna hai jaha aapko **download for later** ka option milega



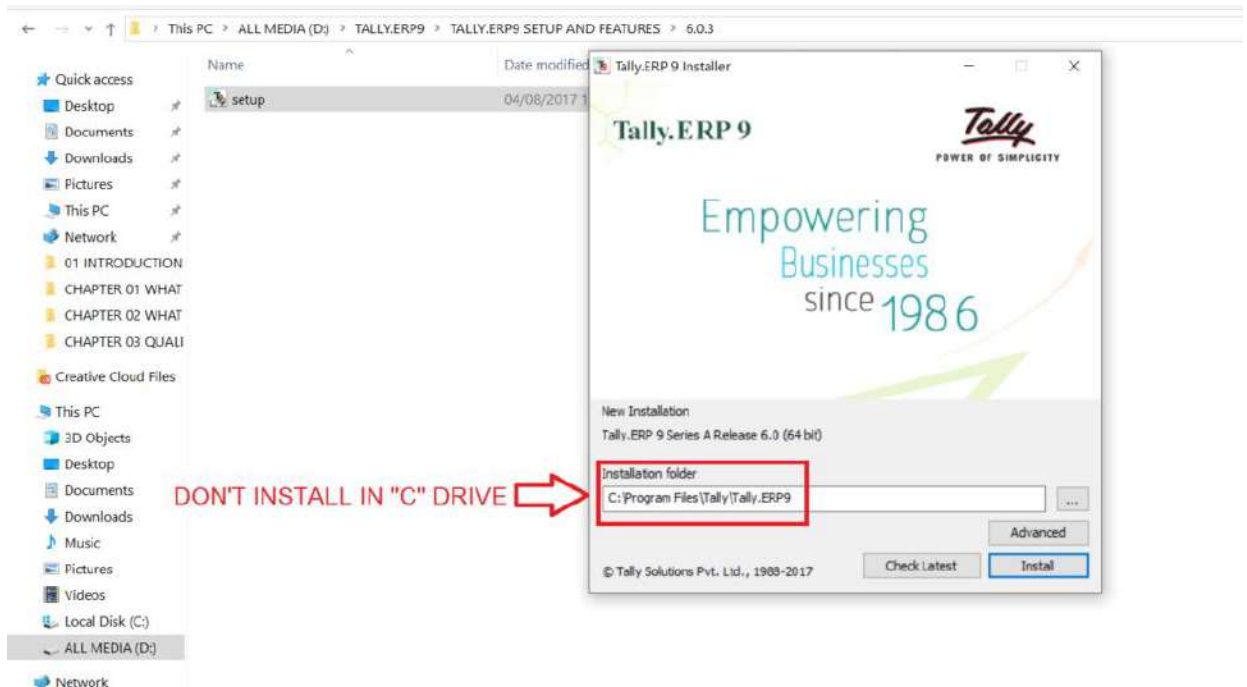
Download Par Later Par Click Karne Ke Baad Download Folder me Tally ERP9 Download ho Jayega Aur Is Tarah Hamara Step 1 Complete Ho Jayega.

Step 2 : How To Install Tally ERP9

1. Double Click on Setup & Press Yes Command

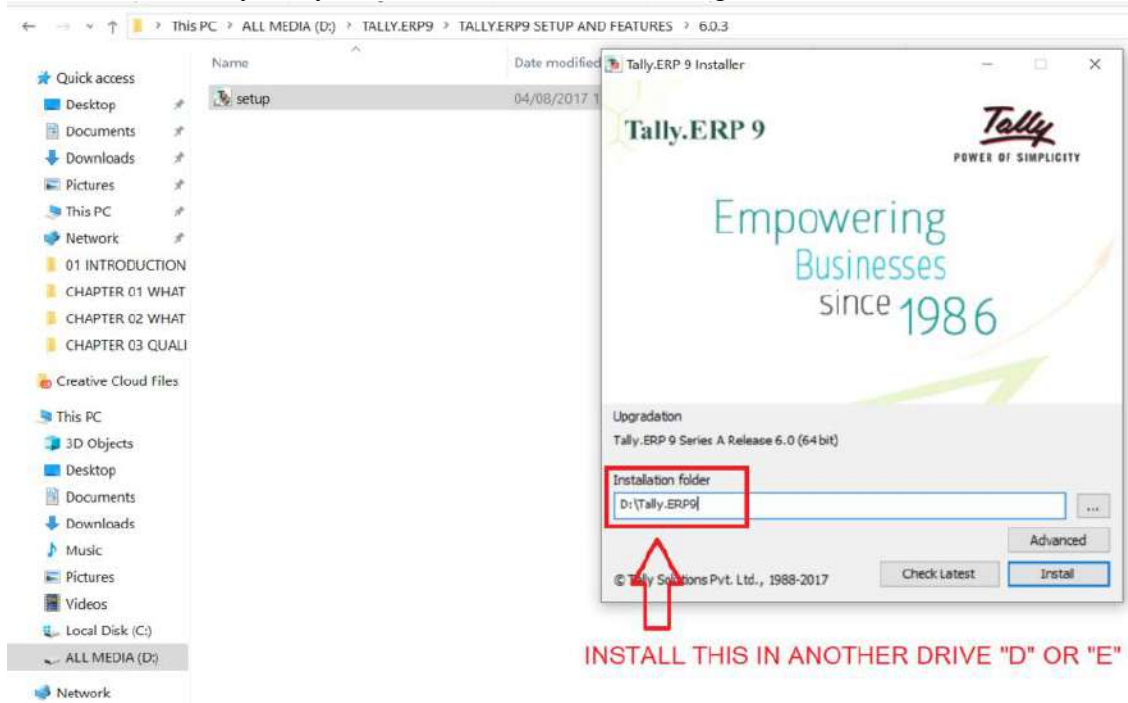


2. Tally ERP9 ko C Drive me Install Nahi Karna Chahiye Kyunki C Drive Hamare System Ka Operating Device Hota hai Agar Chalte Chalte Computer Band Ho Jaye Ya Kisi Bhi Tarah Ki Problem Aa Jaye. Aur Computer Ko Format Karwane Ki Naubat Aa Jaye. agar Aapne C Drivce me Tally ko install Kiya Hoga Aur Usme Hi kaam kiya huwa Data Hoga to format ke sath aapka data bhi delete ho jayega **Isliye Kabhi Bhi Tally ERP9 Ko "C" Drive me Install Nahi Kare.**



3. Tally ERP 9 ko C Drive Ke Alawa Kisi Bhi Drive Me Install Karle Agar Aapke Computer me "D" Drive Hai To "D" Drive Me Aur "E" Drive Hai to "E" Drive Me tally

ko install Kare. Diye Gaye Photo Ke Anusar Path Change Kar Sakte Hai



4. iske Baad install Button Par Click Kar de Tally ERP9 Install Hona Shuru Ho Jayega

to ye 2 simple se step hai jis se aap khud tally erp 9 ko download karke install kar sakte hai. Ummid karta hu aapko ache se samjh me aa gaya hoga jald hi milenge Naye Chapter ke Sath.

Chapter 5 : How To Start Learning Tally ERP9

To Dosto Hamne Tally ERP9 ko Download & Install To Karna Sikh Liya hai. Lekin Tally ko Shuru Karne se pehle Ye Jaan Lete Hai ki tally erp 9 ko Kaha se sikha Jaye.

Tally Open karne ke baad Sabse Pehla Kaam Hame Kya Karna Padta Hai Ye Main Aaj Aapko Is post me bataunga.



Create Company in Tally

Dekhiye Tally ERP9 main Ham kisi Bhi Showroom, Ya Shop Ka Accounting ka kaam karte hai. Aur Tally me Accounting kya hoti hai Ye Maine [Chapter 2 : What Is Accounting in Tally ERP9](#) me bataya hai.

Ab Sawal Ye Hai Ki Kisi Bhi Showroom Ya Shop Ka kaam Kaise Aur Kaha Se shuru Kiya Jaye.

To Sabse Pehle Hame Us Showroom Ya Shop ki Company Tally ERP9 me Banani Padti Hai aur Company Banana Bahut Hi Aasan hai Bas Hame Us Showroom Ya Shop Ki kuch Basic Si Detail Pata Honi Chahiye Jo Is Prakar hai

Information Required to Create a Company in Tally

1. Company Name
2. Company Address
3. Company Phone Number
4. Company Mobile Number
5. Company Email Address
6. Company City & State
7. Company Pin Code
8. Financial Year
9. GSTIN Number

Bas Ye Basic si Detail Daal Kar aap Tally ERP9 me Ek nayi Company Create Kar Sakte hai. Aap Tally ERP9 me Chahe Jitni Company Create Kar Sakte hai 5,10 ya 20 Jitni Bhi Jarurat hai Utni Alag Alag Company Create Ki Ja Sakti Hai. Aur Company Create Kaise Ki Jaati Hai Ye Ham Aage Chal Kar Sikhenge.

Filhal Yaha Par 2 Chapter aur hai jo hame aage badhne se pehle Sikhne Jaruri Hai Point Number 8 Financial Year aur Point Number 9 GSTIN Number.

To Ab Isi Aadhar Par Hamare Next 2 Chapter Kuch Is Tarah Honge

[Chapter 6 : What Is Financial Year](#)

[Chapter 7 : What Is GST](#)

Ummid Karta Hu Ki Ye post Aapko Ache se samajh me aa Gai Hogi

Chapter 6 : What is Financial Year in Hindi

To is post me ham sikhenge ki financial year kya hota hai. to ek simple sa example deke samjha deta hun.



Jis Tarah Angrezi Naya Saal Shuru Hota hai 1st January se aur khatam hota hai 31st December ko.

Hindu Nav Varsh Shuru Hota Hai 1st Chaitra se aur khatam hota hai Phalgun ko.

Urdu Naya Saal Shuru Hota hai 1st Moharram se aur Khatam hota hai zulhijja ko.

Financial Year Begins From

Usi Tarah jo Vyapar Jagat ke log hai Jo Kisi Na Kisi Tarah Ke Vyapar Ya Business Se Jude Huwe Hai Unka bhi Naya Saal hota hai.

Unka Naya Saal Shuru Hota hai **1st Apr** se Aur Khatam hota hai **31st march** ko. Jaise Abhi Chal Raha Hai san 2019 to Is Saal Ka Financial Year Shuru Huwa Tha **1 Apr 2019** ko aur khatam Hoga **31 March 2020** ko.

To 2019 aur 2020 ye Dono Milkar Bante Hai **Financial Year 2019-2020**.

Business Work start From New Financial Year

Ab Kisi Bhi Business me Ya Kisi bhi Vyaapar me jo bhi Transaction Shuru Honge Wo 1 April Se Count Kiye Jate Hai Na ki 1 January Se.

for example agar koi mujhe puchega ki pichle saal kitni bikri hui. to main 1 january se 31 December Tak ki nahi Bataunga. 1 april se 31 march tak ki bikri bataunga Vyapar Jagat Ka Yahi Saal hota hai jise financial Year kehte hai

Kyunki Ham Tally ka Full Course Kar rahe Hai Wo Bhi GST ke sath. To Sabse Pehle Hame **GST** ko samjhna Jaruri Hai. Hello & Welcome to my Website Tallyclass.com aur Next Chapter hai Hamara **Chapter 7 : What is GST.** let's Get Started

Chapter 7 : What is GST

To GST ki Complete Detail Aapko Is Post me Milne Wali Hai To Shuru se lekar Aakhir tak Is post ko Padhe aapko GST ke bare me ache se samajh me aa jayega.

Sabse Pehle Bata Deta Hu Ki GST 1 July 2017 se India me Bharat Sarkar Dwara Lagu kiya Gaya Tha.

Us se Pehle **VAT** tha Jiski Full Form **Value Added Tax** hai. ab Jabki VAT almost khatam ho Chuka hai To Isme Ham Jyada Nahi Uljhenge.

To Bina Time Waste kiye GST ki Full Form ke Sath Shuru Karte hai aur GST ki Definition ko Samajhte hai

Definition of GST GST की परिभाषा

GST ki Full Form Hoti Hai - **Goods & Service Tax** -

Jisme **Goods** Ka Matlab Hota Hai Maal.
aur **Service** Ka Matlab Hota Hai Sewa.

Arthart Government Dwara Kisi Bhi Parkar ke Maal Ya Kisi Bhi Parkar ki Service Par Lagaya Gaya Tax Goods & Service Tax (GST) kehlata hai.



Ab GST Kab Lagta hai, Kyun Lagta Hai, Kitna Lagta hai Kaise Lagta Hai Aur Kispar Lagta hai Ye Samajhte Hai.

Step by Step 1-1 topic ko uthayenge aur simple si language me samajhne ki koshish karenge.

Type Of Business व्यापार के प्रकार

Sabse Pehle Ye Samajh Lete Hai Ki Business Kitne Prakar Ka Hota Arthart **Nature of Business**. Koi Bhi Business Kewal 2 Hi Tarah ka hote hai.

1. **Business For Purchase & Sales Of Goods -**
Jisme Kisi Bhi Tarah ka Maal Kharida Ya Becha Jata ho
Jaise Electronics Shop Jisme Fridge, AC, TV ko Kharida aur Becha Jata Hai.
Jaise Mobile Ki Shop Jisme Mobile Ko Kharida Becha Jata hai. Ye Sab Purchase & Sales ki Category me aate hai Jisme Kisi Bhi Parkar ke Product Ko Profit Kamane Ke Liye aur Bechne ke Liye Kharida jata hai.
2. **Business For Service Providing.**
Jisme Kisi Bhi Tarah ki Sewa Ka Aadan Pardhan Hota ho
Jaise Mobile Recharge, Telephone Recharge, Internet Recharge, Item Repairing, Hotel Services, Restaurants Ye Sabhi Service ki Category hai Jisme Na hi koi maal Kharida jata hai aur na hi Becha Jata hai balki Kisi Tarah Ki Service Di Jaati Hai aur profit earn kiya jata hai.

Ye To ho Gayi Types of Business Ki Baat Badhte hai Agle Topic Ki Taraf

Who are Compulsory For GST Registration किन्हें GST में पंजीकरण करवाना जरूरी है

Ab Government ke Rules ke according Jinki Ek Saal Ki Sales jisko Turnover bhi Bolte hai.
Jinka Ek Saal ka Turnover 40 Lakh Se Jyada hai Yaani 1 Saal me 40 lakh se jyada maal bechte hai unko GST me Registration Karwana Jaruri hai.

Aur jo 1 saal me **20 Lakh se Jyada ki Services** Dete hai yaani Maan Lijiye 1 Saal me 20 Lakh Se Jyada ka mobile Recharge karte hai unko Bhi GST me registration Karwana Jaruri hai.

Ab Agar Kisi ka turnover 40 Lakh Se kam hai aur Services ka Turnover 20 Lakh Se kam hai to bhi Firm ko GST me Registered Karwaya Ja Sakta Hai. Aur Jo GST me Registered hote hai unko GST ko pura Len Den Rakhna Padta hai isi Liye GST registered Person ko ek Accountant ki Jarurat padti hai.

Badhte hai Next Topic Ki Taraf....

Document Required For GST Registration

GST पंजीकरण के लिए आवश्यक दस्तावेज

Jisko Bhi GST me Registration karwana hai unko Diye Gaye Document ke sath gst.gov.in website par Apply For GST registration form Bharna Padta hai.



1. Aadhar Card of Applicant
2. Pan Card of Applicant
3. Passport Size Photo of Applicant
4. Bank Account Front Page of Applicant
5. Valid Mobile Number of Applicant
6. Proof of Business Address (Electricity Bill etc)
7. Rent Agreement (if shop on Rent)
8. Firm Name

Ye Document GST Registration ke liye dene Padte hai Condition ke according 1 ya 2 Document ki aur jarurat pad sakti hai. Apply Karne ke Baad 3-5 din me Ek Number Milte hai Jise **GSTIN** number kehte hai.

What is GSTIN Number

GSTIN नंबर क्या है

GSTIN number ki Full Form GST Identification Number hai aur GSTIN number 15 Digit ke Hote Hai.

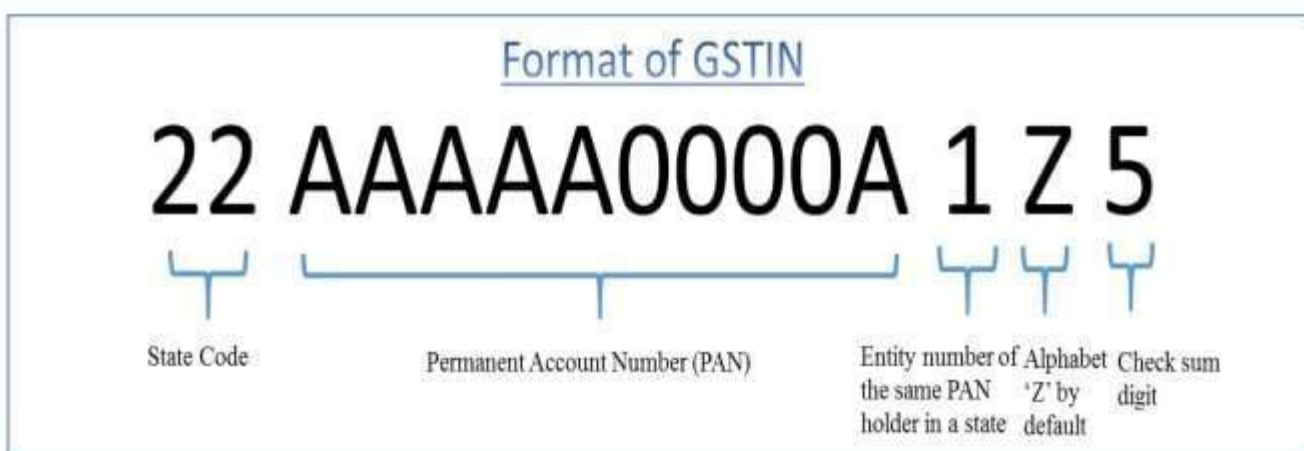
First 2 Digit - State Code Hote hai (Jis Bhi State me Registration Hua Hai Uske According Jaise Rajasthan ka State Code 08 hai)

Next 10 Digit - Pan Card Number of Applicant

Next 1 Digit - Pan Card ke 4 me se Koi Bhi Ek Numeric number hota Hai

Next 1 Digit - By Default Z hota hai

Last 1 Digit - Randomly Kuch Bhi Ho Sakta Hai



Badhte hai Next Topic Ki Taraf

Types of GST Rates

GST Rates के प्रकार

Filhal Current me Aaj Date 19/11/2019 tak 5 Type Ki GST Rates hai jo kisi bhi item par ya kisi bhi tarah ki services par lagti hai jo is parkar hai -



GST @ 00% - Wo Item ya services Jinpar Koi GST Tax nahi lagta (Khad Beej, Milk, Eggs)
GST @ 05% - Wo Item ya Services Jinpar 5% tax Lagta hai Jaise (Sugar, Spices, Tea)
GST @ 12% - Wo Item ya Services Jinpar 12% tax Lagta hai Jaise (Mobile Phones, Computers)
GST @ 18% - Wo Item ya Services Jinpar 18% tax Lagta hai Jaise (Telephone, School Bags)
GST @ 28% - Wo Item ya Services Jinpar 28% tax Lagta hai Jaise (Air Conditioners, Cement, Luxury Items)

Yaha Par maine Kewal Kuch hi items ke example diya hai lekin bahut saare products hai jin par government ke rules ke according diye gaye 5 tax rates me se koi bhi tax lagta hai.

hame ye jaan ne ki jarurat nahi hai ki kis item par kitna tax lagta hai. kyunki jitna bhi tax lagta hai wo bill par likha huwa hota hai Duniya me bahut saare products hai aap kin kin products ki GST rates jaan Paoge.

How GST Apply

GST कैसे लगता है

Jab Bhi Koi GST me Registered Firm Koi bhi Maal Kharidti hai to Jo Tax Bill Me Lagke Aata hai Use Input Tax Kehte hai Ye Tax Item ke Anusar 0%, 5%, 12%, 18% ya phir 28% kuch bhi ho sakta hai. Jaisa ki maine Bataya Tha ki Alag alag Item par alag alag tax lagta hai.

Purchase me Jo Tax Laga hai wo ek tarah se Sarkar ke paas deposit hota hai. ham Sarkar se ye tax wapas nahi le sakte lekin Customer se wapas is tax ko le sakte hai

Jaise Jab wapas us kharide gaye maal ko ham bechenge tab to jo tax bill me ham lagayenge use Output tax kehte hai aur jo sales me hamne tax lagaya hai us se hamara wo tax wapas cover ho jata hai jo hamne purchase karte waqt sarkar ko tax pay kiya tha. Lekin Profit ke tax ka hissa hame sarkar ko dena padta hai.

1 Example Deta hu aapko aise se samajh me aa jayega.

Maan Lijiye Hamne 100 Rs. ka ek item kharida jispar 5% tax hai yani 5 Rupye to total bill hamara ho jayega 105 Rs. ka aur jo 5 Rs. Hamara Tax Laga Hai use Input Tax Kahenge

Ab Sabhi Vyapar profit kamane ke liye karte hai to jo item hamne 100 Rs. ka kharida tha use 110 Rs. Me Bechenge aur 110 me bechenge to 110 Rs. par 5% tax lagega jo hota hai 5.50 Rs. ise bolte hai Output Tax

Ab hamne us Item Par 5 Rs. Tax Pehle Hi Pay Kar Diya Jab hamne Wo Item Kharida Lekin Customer Se hamne 5.50 Rs. tax liya yani 10 Rs. Profit ka 5% Tax 50 Paise in Par Sarkar Ka Hak Hota hai aur ye 50 Paise Hame Sarkar ko pay karne padte hai.

To Is Tarah Kisi Bhi Item Par GST tax lagta hai aur Is Tarah Input aur output tax ki calculation hoti hai ummid hai aap logo ko aise se samajh me aa gaya hoga badhte hai next topic ki taraf.

How GST Apply in Invoice

GST को बिल में किस प्रकार लगाया जाता है

Jab Bhi Ham Koi maal Kharidte hai to Bill Me GST lagke aata hai aur bechte hai tab GST lagana Padta hai. GST ko 2 Tarah se Wasula jata hai



1. **SGST (State Tax) & CGST (Central Tax)** - Jab Bhi Koi Maal Ek Hi State Se Kharida Jata he Ya Ek Hi State me Becha Jata he Jaise Main Rajasthan ka hu aur Koi Item maine Rajasthan ke hi Kisi Seher se Kharida Aur Rajasthan ke Hi kisi Seher me Bech Diya To SGST & CGST lagta hai wo bhi Tax Rate ka 50-50% For Example
Ek Mobile Jo 1000 Rs. Ka Hai Jiski Tax Rate 12% hai Use Maine Rajasthan ke hi Kisi Seher me bech diya to Is Prakar Tax Divide Hoga.
Mobile Value - 1000 Rs.
SGST 6% - 60 Rs.
CGST 6% - 60 Rs.
Total - 1120 Rs.
2. **IGST (Interstate Tax)** - Jab Bhi Koi Maal Kisi Dusre State se Kharida Jata ho Ya Kisi Dusre State me Becha Jata ho Jaise Main Rajasthan Ko Hu Aur Koi Item Maine Punjab se Kharida To IGST Lagta hai wo Bhi Jitni Tax Rate Hai uska 100% for Example
Ek Mobile Jo 1000 Rs. Ka Hai Jiski Tax Rate 12% hai Use Maine Rajasthan me nahi Punjab ke Kisi Customer Ko Becha to Is Prakar Tax Divide Hoga.
Mobile Value - 1000 Rs.
IGST 12% - 120 Rs.
Total - 1120 Rs.

To is parkar Agar Koi Bhi Maal Khud ke hi state me kharida ya khud ke hi state me bech diya to SGST+CGST Lagega 50-50% aur agar kisi Dusre State Se Kharida aur Dusre hi State me bech diya to IGST Lagega 100%

Ummid Karta Hu Aapko Ache Se Samajh Me Aa Gaya Hoga.

Badhte hai Next Topic Ki Taraf

Types of GST Registration

GST पंजीकरण के प्रकार

GST me Firm ko 2 Tarah Se Registered Kiya Ja Sakta hai

1. Composition Firm
2. Regular Firm

Ab In Dono Firm Me Kya Fark Hai Ye ham Agle Chapter 8 : Difference Between Composition & Regular Firm Me Dekhenge

Agar aapne baki ke 7 Chapters Nahi Dekhe Hai To Dekh Sakte hai.

[**Tally Full Course**](#) Join Kar Sakte hai mujhe Website Par Follow Karke

Jald hi Milenge Nayi Post Ke Sath Tab Tak Ke Liye

Happy Learny & Take Care

Hello & Welcome Again to my website TallyClass.com & Lets Begin the next chapter of my [Full GST course](#) - Difference Between Composition & Regular Firms. jisme ham what is composition firm & What is regular firm ko samjhenge

Chapter 8 : What is Composition Firm and Regular Firms

GST me Firm ko 2 Tarah Se Registered Kiya Ja Sakta hai.

1. Composition Firm
2. Regular Firm

Ab In Dono Firm Me Kya Fark Hai Ye Jaante hai Di Gayi Index Ko Dekhe

Subject	Composition Firms	Regular Firms
<u>Turnover Limit</u>	Agar kisi Firm Ki 1 Saal Ki Sale 1.5 Crore se Kam hai to Firm Ko Composition Me Registered Karwaya Ja Sakta hai.	Agar kisi Firm Ki 1 Saal ki Sale 1.5 Crore Se Jyada Hai to Firm Ko Regular me Registered Karna Aniwarya hai.
<u>Optional Registration</u>	Agar Firm Ki 1 Saal Ki Sale 1.5 Crore se kam hai To Proprietor chahe to Regular me Bhi Registration Karwa Sakta Hai.	Regular Ke Liye Koi Optional Registration Nahi Hai. Maanlo Kisi Ne Ye Sochke Composition me Firm Registered Karwai Ki Uski Sale 1.5 Crore se Kam Hogi aur 1.5 Crore Se Upar Chali Gai to Composition Firm Ko Regular Karwana Aniwarya hai.
<u>GST Return</u>	Composition Firm ko Quarterly Return (3 Mahine me Ek Baar) Lagana Padta hai. Jise CMP08 Return Kehte hai.	Regular Firm Ko Har Mahine 1 Return Lagana Padta hai Jise GSTR3B Return Kehte hai.

<p><u>Applicable Of Tax Rates</u></p>	<p>Composition Firm me Purchase Par Lagni Wali GST ki Input nahi Li Ja Sakti Aur Na Hi Sales Par GST Lagaya Ja Sakta Hai.</p> <p>Yaani Purchase Me Jo Tax Hamne Sarkar Ko Pay Kar Diya Usko Customer Se Bhi Wapas nahi Liya Ja Sakta</p>	<p>Regular Firms Ko input GST aur output GST ka Pura Record Rakhna Padta hai.</p> <p>Yaani Har Month Kitni Purchase Ki Aur Uspar Kitana Tax pay Kiya aur Har Mahine Kitni Sale Ki Aur Us Par Kitna Tax Collect Kiya.</p>
<p><u>Tax Liability</u></p>	<p>Composition Firm har 3 mahine me jitna Sale karti hai Usko Return Ke Sath Sale ka 1% Tax pay Karna Padta hai.</p> <p>For Example 3 Mahine Me 250000 Rs. Ki Sale Hui To 250000 Rs. Ka 1% Yani 2500 Rs. Sarkar Ko Pay Karna Padta Hai.</p>	<p>Regular Firm Me GSTR3B Return Ke According Agar Tax Payble Banta Hai To Tax Pay Karna hai Nahi Banta hai To Nahi Karna hai</p> <p>For Example</p> <p>1 Mahine me 1000 ki Purchase ki Jispar 500 Rs. Tax purchase ke sath hi paid kar diya.</p> <p>aur Usi Mahine 1200 Ki Sales Ki Jispar 700 Rs. Tax Customer Se Collect Kiya.</p> <p>Yaha Hamari Tax Liability Banti hai To Baki Ka Balance $700 - 500 = 200$ Rs Tax Sarkar Ko Pay Karna Hai</p> <p>Aur yahi Maanlo Sale 800 Rs. hi Hui aur customer se tax 300 Rs. Hi Wasul Kiya to 200 Rs. Ab Bhi Sarkar Ke Paas Jama Rahenge</p> <p>Tax Paid Karne Ki Jarurat Nahi</p>

<u>Example Of Entry</u>	Composition Firm Me Tally Me Purchase ya Sales Ki entry Karne Par SGST & CGST ya IGST nahi Lagaya Jata. Direct Tax Included Item Ki Value Daalkar Entry Kar Di Jati Hai.	Regular Firm Me Tally me Purchase Ya Sales Ki Entry Karne Par Item Ki Taxable Value Alag Likhi Jati Hai Aur Us Par Lagne Wala Tax SGST & CGST ya IGST Lagaya Jayega.
<u>Name Of Invoice</u>	Composition Firm me jo Bill Banta hai Use Bill Of Supply Kehte Hai.	Regular Firm Me Jo Bill Banta Hai Use Tax Invoice Kaha Jata Hai.
<u>Advantage</u>	Composition Firm me Books Keeping Karna Easy Hai aur Quarterly Return Yani 3 Mahine Me Kewal 1 hi Return Lagana Padta Hai	Regular Firm me Purchase Par Input Tax Liya Ja Sakta Hai Aur Sales Par Dusri Firm ko Tax Diya Ja Sakta hai. yani agar koi Customer Regular Firm Me Registered hai aur wo Input lene ke liye Invoice Maangle To Diya Ja Sakta hai.
<u>DisAdvantage</u>	Agar koi Customer Regular Firm me Registered hai Aur Composition Firm wale Se input lene ke liye With Tax invoice Maangle To nahi Diya Ja Sakta.	har Mahine Return Lagana Padta hai usme bhi tax mismatch ka pura dhyan rakhna padta hai books keeping me bhi savdhani baratni padti hai.

To Ye Composition aur Regular Firm me Different hai Jyada tar log firm ko Regular me hi Registered karwate hai.

ummid karta hu ki aapko ache se samajh me aa gaya hoga. ham aage ke chapter me jo bhi sikhenge filhar Regular Firms ke According hi sikhenge.

Composition Firm Ki Accounting Bahut hi aasan hai Regular firm ki accounting sikhne ke baad composition firm ki bhi accounting sikhaunga filhal ham Regular Firm Ki Accounting Sikhenge.

Jald Milenge Naye Chapter ke Sath

tab tak ke liye take care & happy Larny

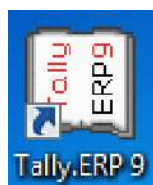
Chapter 9 : How to Create Company in Tally ERP9

Aur yaha se hamara tally ka pehla practical video shuru hota hai lekin video shuru karne se pehle 2 minute aap se kuch jaruri baat karna chahta hu.

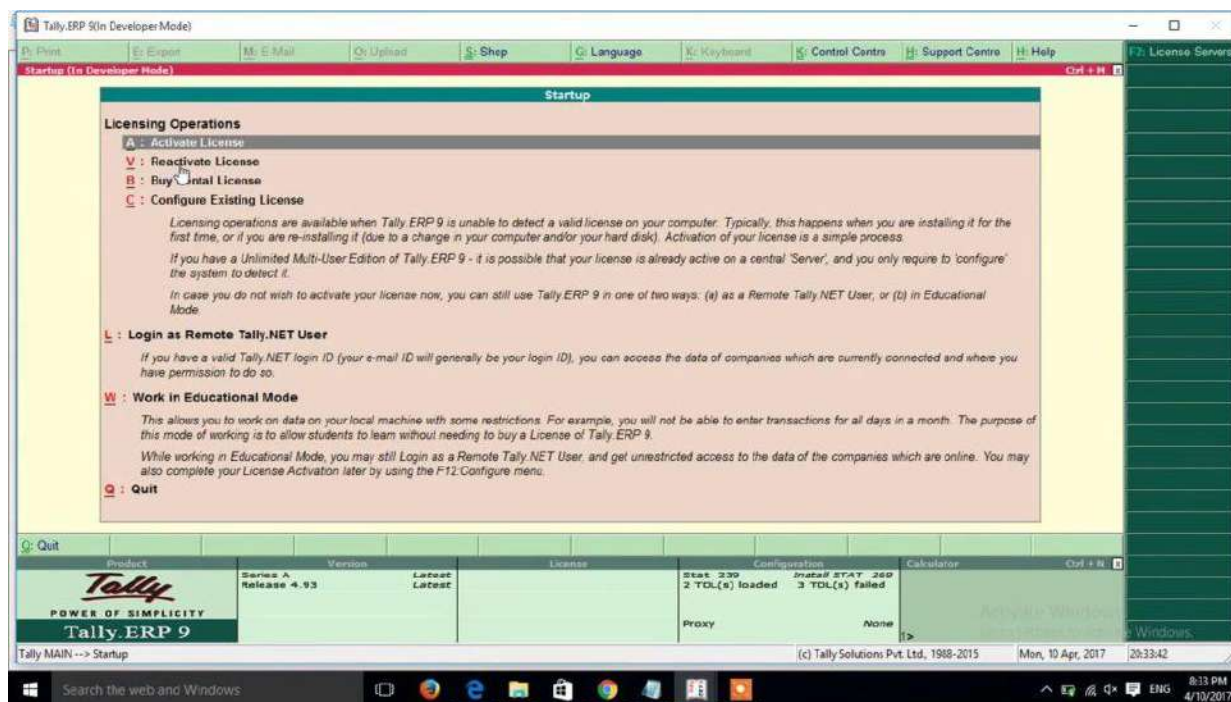
Sabse Pehle Aapko Tally ERP9 ko Download aur Install karna Sikhna hai Jiske Liye aap [Chapter 4 : How to Download & Install Tally ERP9](#) dekh Sakte hai.

Step : 1 How To Open Tally

Tally ko Install Kar lene Ke Baad Desktop par Aapko is Tarah ka Tally ka Ek Icon Milega Jispar simply Double Click Karke aapko Tally ko Open Kar lena hai.



Pehli Baar Jab Aap Tally ko open karenge to kuch is tarah ki window khulegi.



Shuru Karne se pehle aapko bata deta hu ki agar aap tally me accounting sikhna chahte hai aur accounting ka kaam karna chahte hai to aapko Tally ERP9 ka License Purchase Karna Padta hai. to Aapko Accounting ki Carrier me 18-20 Hazar Rupye ka investment Karna Padega Tally Purchase Karne ke liye.

Hamne jo Setup download & install Kiya hai wo Demo Version hai. Is version me ham har wo kaam kar sakte hai jo Licensed version me kiya ja sakta hai Kewal Ek Chiz ko Chhod Kar Wo Ye ki Demo Version me Kisi bhi Tarah ki Entry karte Waqt Entry ki Date har mahine ki Kewal 1 ya 2 Tarikh hi Lagai Ja Sakti hai.

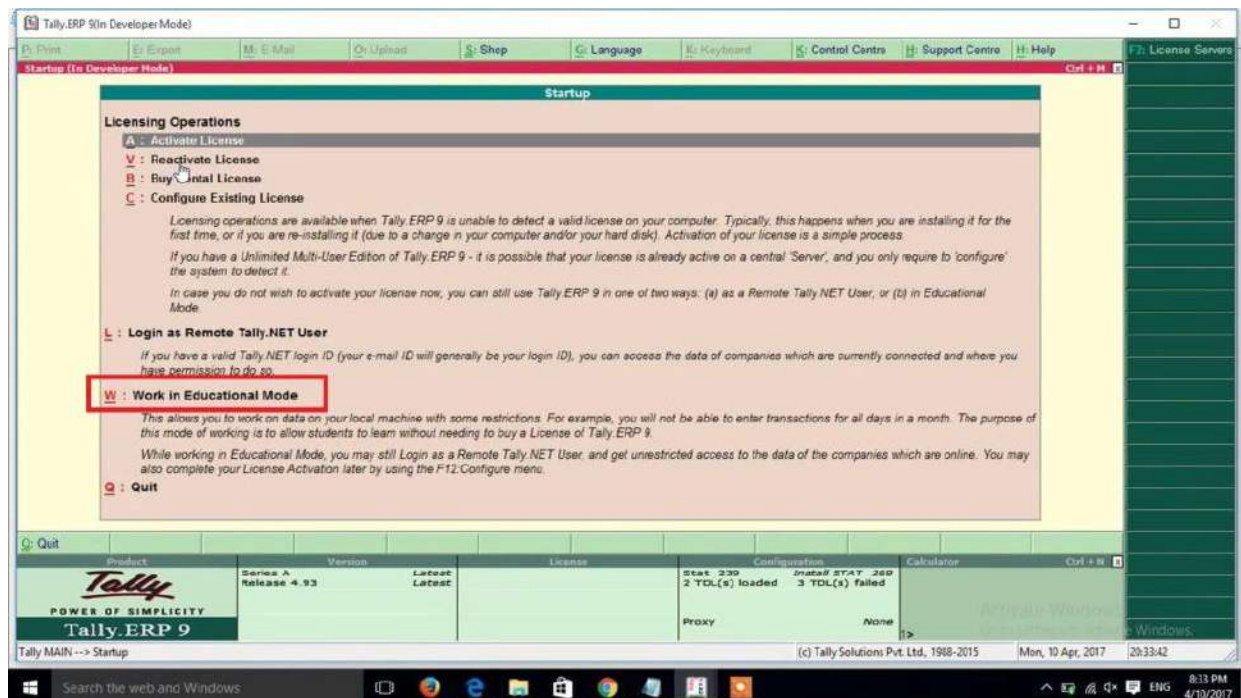
ab kyunki ham tally erp 9 ko sikh rahe hai to filhal ham har mahine ki kewal 1 ya 2 tarikh hi use karenge abhi hame licensed version purchase karne ki jarurat nahi hai.

Ek Baat aur bata deta hu tally erp 9 ko Crack nahi kiya ja sakta. Agar aapko isme kaam karna hai to license purchase karna hi padega

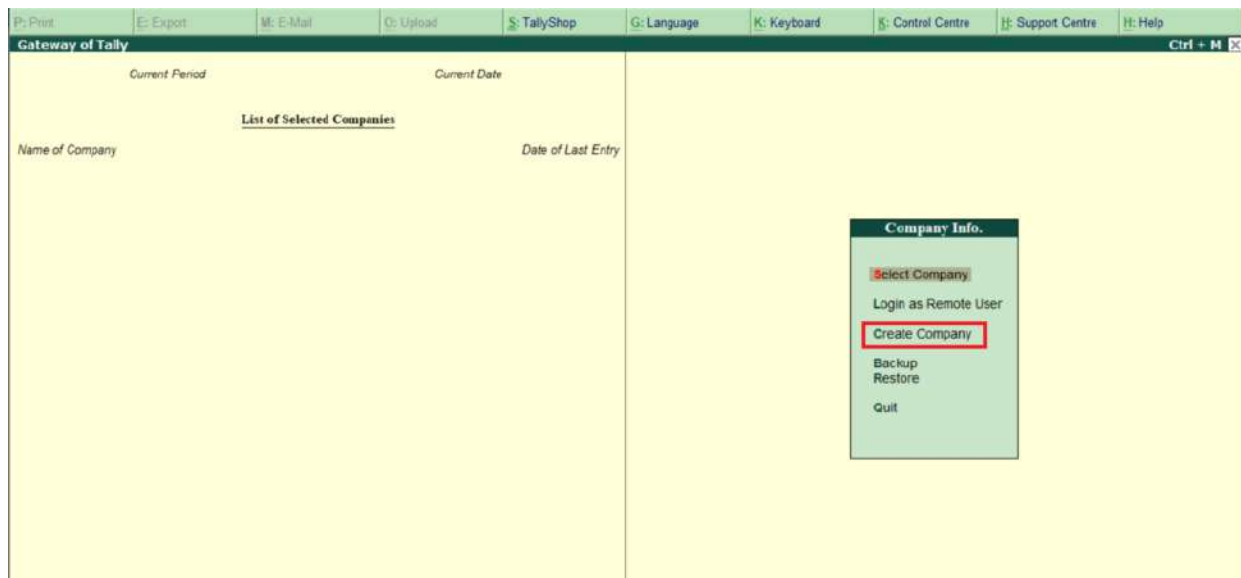
Dusri baat Tally ERP9 ko open karne ke baad mouse ka use na kare. Tally ERP9 ko kewal Keyboard se operate kiya ja sakta hai aur tally ERP9 me har Ek option ke Shortcut hai aur aise bhi shortcut nahi ki sab aapko yaad karne pade sab aapki nazro ke saamne hote hai jo aapko aage pata chalta rahega.

Step 2 : Run Tally in Educational Mode

badhte hai topic ki taraf aapko **work in educational mode** par aake enter karna hai. Jiske liye aap Keyboard me **W Shortcut** press karke enter kar sakte hai. Yaha Par W likha huwa dekh sakte hai.



uske baad me aapko kuch is tarah ke option milenge. aapko create company par aake enter press karna hai ya phir aap keyboard me **C shortcut** Press karke bhi Create Company Option ko open kar sakte hai. yaha Par C thoda dark hai ye dekh sakte hai.



Jaise hi Create Company par enter karenge tab kuch Is Tarah ki Tally window open hogi.

Step 3 : Insert Company Information

Ab Yaha Par One by One Aapko ek ek Detail dalni hai. yaad rakhiye agle option ki taraf jaane ke liye aapko keyboard me **Enter** ka user karna hai aur pichle option me aane ke liye Enter ke upar jo **Backspace** hota hai Uska use karna hai.

Tally:ERP 9

Print Export M: E-Mail Q: Upload TallyShop G: Language K: Keyboard K: Control Centre H: Support Centre H: Help Ctrl + M

Company Creation

Directory: D:\Tally.ERP9\Data

Name: [Redacted]

Mailing name: [Redacted]

Address: [Redacted]

Country: India

State: Not Applicable

Pincode: [Redacted]

Phone no.: [Redacted]

Mobile no.: [Redacted]

Fax no.: [Redacted]

E-mail: [Redacted]

Website: [Redacted]

Books and Financial Year Details

Financial year begins from: 1-4-2019

Books beginning from: 1-4-2019

Security Control

TallyVault password (if any): [Redacted]

Repeat password: [Redacted]

(Warning: Forgetting TallyVault password will render your data inaccessible.)

Use security control: No

(Enable security to avail TSS features)

Channel Connect Details

Enable Channel Connect Integration: No

Enable Scheduler: No

Base Currency Information

Base currency symbol: ₹

Formal name: INR

Suffix symbol to amount: No

Add space between amount and symbol: Yes

Show amount in millions: No

Number of decimal places: 2

Word representing amount after decimal: paise

No. of decimal places for amount in words: 2

Quit

Information Required to Create Company

1. Directory - yaha par us folder ki location aayegi jaha par aapke company ka data save hoga. jaisa ki maine **chapter 4 :** me bataya tha ki kabhi bhi tally ERP9 ko C Drive me install nahi karna chahiye jiska Reason aap us chapter me dekh sakte hai. Aapke Directory me shayad ye location aayegi **C:/users/tally/tally.erp/data** aapko directory me is location ko hatana hai aur diye gaye photo ke anusar ye location type karni hai **D:/tally.erp/data**
2. Name - Jis bhi Company ka kaam aap karoge us company, shop ya showroom ka naam aapko yaha type karna hai filhal ham kisi bhi company ka kaam nahi kar rahe to ham apne hi naam se company banayenge
3. Mailing Name- Yaha par Automatic jo aap company ka naam type karenge wo hi aayega. mailing name ka matlab hota hai wo naam jispar koi post bheji jaye to aasani se pata chal jaye ki kiski dukan hai.
4. Address - Yaha par aapko Company ka full address type karna hai.
5. County - Yaha par aapko Company ki Country ko Choose karna hai aapke saamne sabhi contries ki list hogi aap simply india Type karke Company ko select kar sakte hai.
6. State - Isi tarah Yaha par aapko Company ke State ko Choose karna hai aapke saamne sabhi State ki list hogi aap simply jo Bhi Company ka state hai usko select kar sakte hai. Lekin Yaha par Ye maan lijiye ki aap meri company ka kaam kar rahe hai to aap sabhi ko Rajasthan Select karna hai. iska Reason ye hai ki aage entry me dikkat aa sakti hai aapko yahi maan na hai ki aap rajasthan ki kisi Company ka work kar rahe hai.
7. Pin code - Company ki city ka naam type karna hai.
8. Number - Agar Company ke koi phone Number hai to wo Daalne hai.
9. Mobile Number - Company ke Mobile Number Yaha Daalne hai.
10. Fax number - Agar hai to daal sakte hai warna Blank Bhi Rakh sakte hai.
11. Email - Company ka email address dalna hai
12. Website - Agar company ki website hai to daal sakte hai aur nahi hai to blank rakh sakte hai filhal yaha ham type kar denge **www.tallyclass.com**
13. Year Begin From- Financial Year kya hota hai iske baare me maine **Chapter 6 : what is financial year** me ache se samjhaya hai agar aapne wo video nahi dekha hai to abhi dekh sakte hai. yaha par aapko is saal ka financial year jab se shuru huwa hai Uski date daalni hai jaise 1.4.2019. Agar aapko pichle Financial year ka kaam karna hai to pichla financial year jab se shuru huwa tha us financial year ki date daalni hai jaise 1.4.2018

14. Books Beginning From - Maan Lijiye Financial year to 1.4.2019 se shuru ho gaya tha lekin Koi firm hi maan lijiye 1.6.2019 se shuru hui iska matlab ye hai uski books yani account ka kaam hi 1.6.2019 se shuru huwa to aap chahe to yaha par 1.6.2019 type kar sakte hai lekin yaha par main aapko recommend karunga ki financial year ki date hi type kare jaise 1.4.2019

15. Tally Vault Password - Yaha par aap chahe to security ke liye paasword de sakte hai. aapko password 2 baar type karna hai. agar aap yaha par koi password dete hai to jab bhi aap Tally ko Open Karoge to aapse ye password puchega

16. Use Security Control - Yaha par bhi aap chahe to password de sakte hai aur ye password hoga company ka jo company ham bana rahe hai uska pehle jo password diya tha wo tally ka password tha. yani jab bhi aap tally open karenge to aapse password puchega aur ye jo password hai wo company ka password hai. isme jab bhi aap ye company open karenge tab ye password puchega wo daalne ke baad hi aap company ko open kar paoge.

17. Base Currency Information - Niche Diye Gaye baki ke option aapko As it is rakhne hai ye by default jo hone chahiye wahi hai to isme hame koi changes karne ki jarurat nahi hai.

to aakhir tak ham ye saari information daalni hai phir se bata deta hu Next option ki taraf jaane ke liye **Enter** ka Use karna hai Pichle option ki taraf wapas aane ke liye **Backspace** ka use karna hai.

saari information daalne ke baad aakhir tak aapko enter Press karna hai phir aapse ye Puchega Accept Yes or No.

The screenshot shows the Tally ERP 9 'Company Creation' window. The 'Directory' section is highlighted with a red box, showing the following details:

- Dr:Tally ERP9\Data
- Happy Leamy
- Primary Mailing Details
- Happy Leamy
- Nagaur
- India
- Rajasthan
- 341001
- 01258653
- 9988775544
- happyloamy1@gmail.com
- www.tallyclass.com

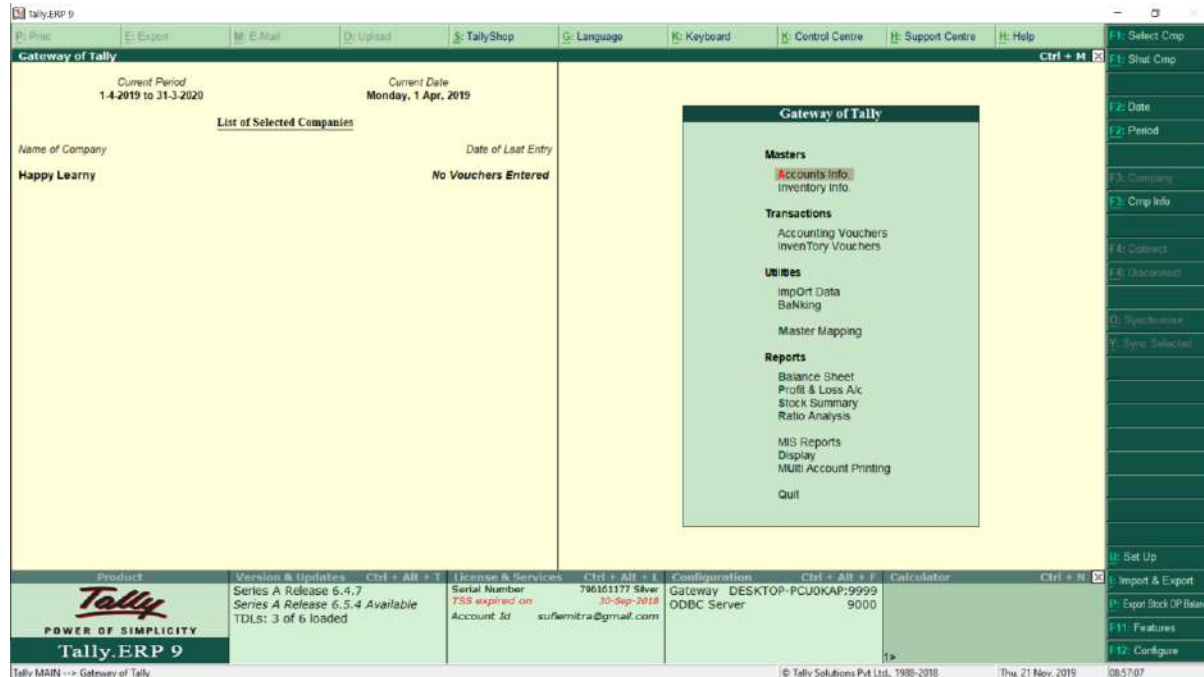
The 'Base Currency Information' section at the bottom is also visible, with the following details:

- Base currency symbol: ₹
- Formal name: INR
- Suffix symbol to amount: ? No
- Add space between amount and symbol: ? Yes
- Show amount in millions: ? No

The 'Accept ?' dialog box is shown in the bottom right corner, with 'Yes' and 'No' buttons.

aap jaise hi enter press karenge aapki company create ho jayegi.

phir jo window open hogi use **Gateway Of Tally** kehte hai.



Introduction of Gateway of Tally

Ab Ye Gateway of Tally kya hota hai iski puri Detail ham Agle **Chapter 10 : What is Gateway of Tally** me Dekhenge.

How to Close Tally ERP9

Filhal Yaha par aapko ek jaruri Baat Bata deta hai Tally ERP9 ko Dusre Program ki tarah band nahi kar sakte jaise Upar Close ka button hota hai koi bhi program band karne ke liye.

Lekin tally ERP9 me ye Cross ka button kaam nahi karta.

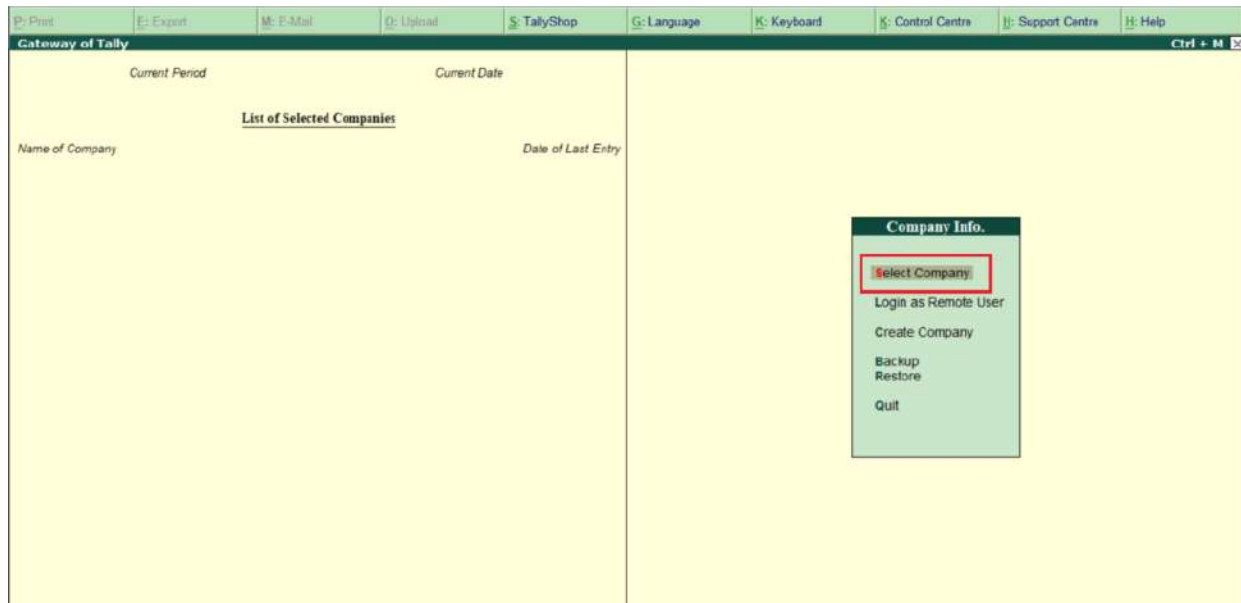
Tally ERP9 ko 3 tarah se band kiya ja sakta hai.

1. Aap Keyboard me ESC Button ko press karna hai aur Enter Dabana hai
2. aur Iske Alawa Keyboard me Q Button ko Press Karna hai aur Enter Dabana hai
3. Keyboard me CTRL+Q button ko Jaise hi press Kareng Company Band ho jayegi.

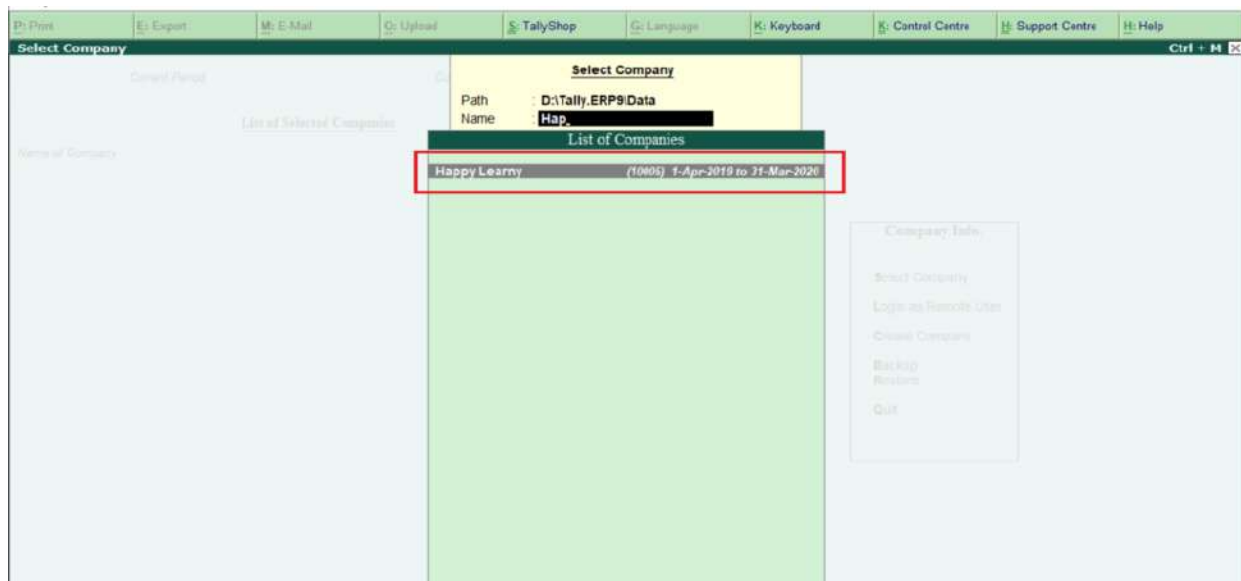
How To Re Open Comapny in Tally

Ab dobara jab aap Tally ERP9 Ko Open Kareng to phir se tally me company Create karne ki Jarurat Nahi hai.

hamne jo company Pehle se banai thi usi ko open karna hai aur use open karne ke liye jab aap dubara Tally ko open karenge to Select Company Option par Enter karna hai.



Jaise hi aap Select Company par enter karenge aapke saamne un Sabhi Company ki List Aa jayegi jo aapne abhi tak banai hai. Jis bhi company ka aapko kaam karna hai use select karke open Dubara Open Karle.



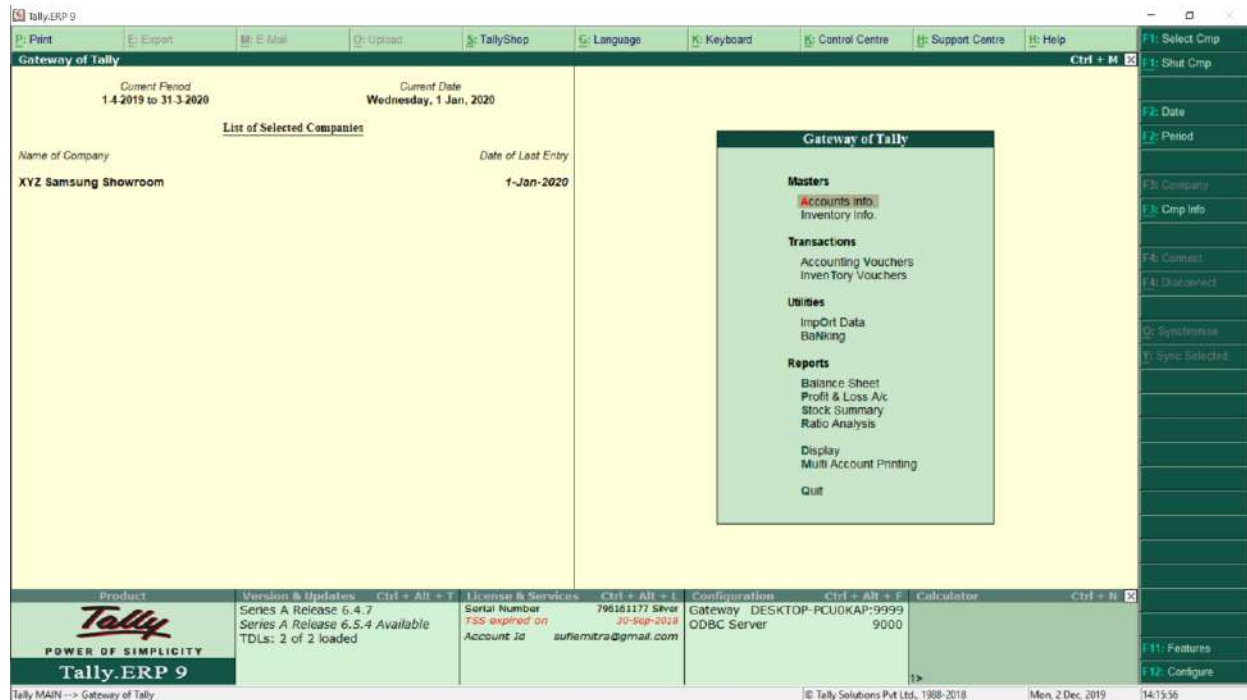
To Is tarah aap dubara usi company ko open kar paoge.

to aap baar baar company create kijiye taaki aapki maximum practice ho jaye aur aap aasani se company create karna sikh jaye is tarah ki dubara kisi ko puchna na pade.

Chapter 10 : Introduction of Gateway of Tally

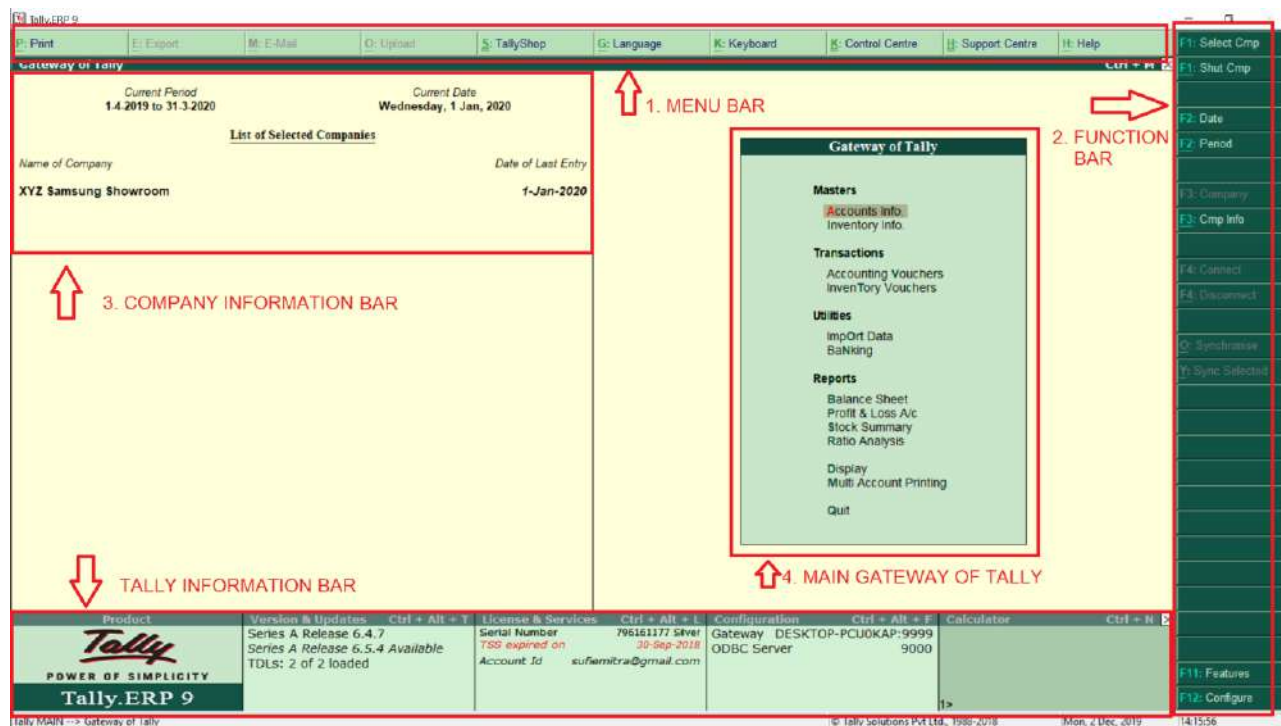
Tally me Company Create kar lene ke baad jo sabse pehla Page Open hota hai use **Gateway of Tally** Kehte hai.

Jaisa ki Aap Photo me Dekh Sakte hai.



Ab is Photo ko ham kuch Parts me Divide kar denge jis se ki ham Gateway of Tally ko Acche se samajh Payenge ki Gateway of Tally me Kya Kya Function hote hai aur kaha kaha Hote hai.

Ham Number Wise Gateway of Tally ko Ek ek Karke Samajhte hai.



Upar Diye Gaye Photo ke Anusar ham point By point Samajhte hai.

1. Menu Bar

Jis Tarah Har Software me menu Bar Hota hai usi Tarah Tally me Bhi Ise menu Bar Kehte hai. Isme Alag Alag Option Hote hai Jo is parkar hai.

- **Print** - Kisi Bhi Report Ya Bill Ko Print Karne ke liye.
- **Export** - Kisi bhi Tarah ki Report ko Excel me Export karne ke liye.
- **Email** - Koi bhi Report ya bill ko Mail Karne ke Liye.
- **Upload** - Kisi Bhi Tarah ka Data Upload Karne ke liye.
- **Tally Shop** - Tally se Extra Features ke TDL kharidne Ke liye.
- **Language** - Language Change karne Ke liye.
- **Keyboard** - Keyboard ki Language Karne ke liye
- **Control Center** - Kisi Bhi Tarah ki tally Help Ke liye.
- **Support Center** - Kisi bhi Tarah ka tally Support Paane ke liye.
- **Help** - Tally me Kisi Bhi Tarah ki Help Lene Ke Liye.

2. Function Bar

Is point ko Function Bar Kehte hai Kyunki isme Jitene Bhi Function hai Un Sabhi ko Use Karne Ka shortcut keyboard me jo Function key hote hai F1 se lekar F12 tak jyada tar yahi Key Use me Li Jati hai. isliye ise Function Bar Kehte hai.

Tally ke Alag Alag page Par Function Bar Change Hote rehte hai Filhal Gateway of Tally par Jo Function Bar me Option hai wo Kuch Is tarah hai.

- **F1 (Select Company)** - Tally me Bani hui Kisi bhi [Company](#) ko Select Karne ke liye.
- **ALT+F1 (Shut Company)** - Pehle se Khuli Hui Company ko Band Karne ke liye,
- **F2 (Date)** - Entry Karte Waqt ya Report Dekhte Waqt Date Change Karne ke liye.
- **ALT+F2 (Period)** - Period Change Karne ke liye.
- **ALT+F3 (Company Info)** - Pehle Se Bani Hui Company Ko Edit Karne Ya Delete karne Ke liye
- **F11 (Features)** - Tally me Dusre [Features](#) ko Activate Karne ke liye
- **F12 (Configure)** - Tally me Bahari Features ko Configure Karne ke liye & Settings Change Karne ke Liye

3. Company Information Bar

Yaha par Aapko jo Company Aapne Kholi Hui hai uski Kuch Information Milegi jaise.

- **Company Current Period** - Abhi Kaunsa Financial Year active hai.
- **Current Date** - Tally me Abhi Kaunsi Date Lagi Hui Hai.
- **Name of Company** - Abhi Kaunsi Company Open ki hui Hai.
- **Date of last Entry** - is [Company](#) me Last Entry kis Tarikh ko Hui hai

4. Main Gateway of Tally

Tally ka yahi Main Page hai Chahe Kisi bhi Tarah ka Kaam ho Ledger Banana ho, Stock Item banana ho, Kisi bhi Tarah ki Entry karni ho ya Phir Kisi bhi Tarah ki Reports Dekhni ho. Sab Kam Yahi Par hote hai.

aur Ye Gateway of Tally ka main part 4 Parts me Divide hota hai jo kuch is tarah hai.

1. **Masters** - Kisi bhi Tarah ka Ledger Ya Items, Naya Banana Ho, ya Pehle Se Bane huwe ledger ya item Ko Edit karna ho ya Delete karna ho wo Sab yahi Par hota hai.
2. **Transaction** - [Tally](#) me kisi Bhi tarah ki Entry karne ke liye is function ka Use kiya jata hai.
3. **Utilities** - Tally ke Kuch Advance Features ka Use karne ke liye is function ka use kiya jata hai jo jarurat ke mutabik hi istemal kiye jate hai.
4. **Reports** - kisi Bhi Tarah ki Reports is Funtion ke Andar dekhi Jati hai.

5. Tally Information Bar

Yaha par Tally se Related information hote hai jaise

- **Tally Logo** - Sabse Pehle Tally ka logo Yaha Par Diya huwa hai
- **Version & Updates** - Install Kiye huwe Tally Ka Version & Updates Available hai to uski Jankari
- **License & serial** - Agar Aapne [Tally](#) Kharida huwa hai to Uska Serial Number & license ki Jankari Yaha Milti hai.
- **Configuration** - ODBC server Check Karne ke liye
- **Calculator** - [Tally](#) me Calculator ko use karne ke liye

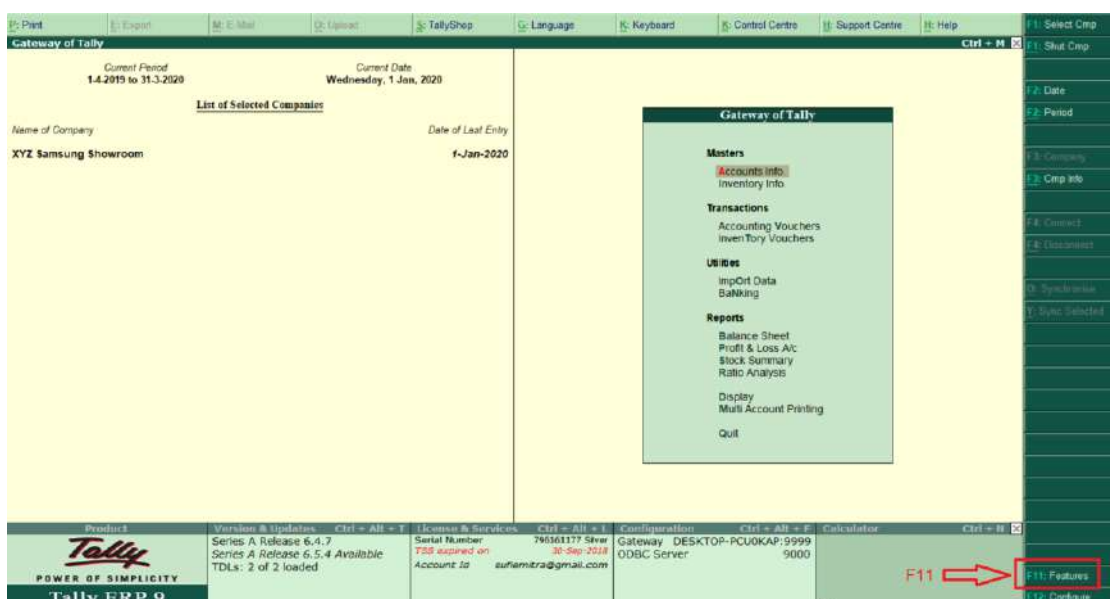
Chapter 11 : How to Activate GST Features in Tally

Dosto Agar Aapko Tally ERP9 me [GST](#) ka Kaam karna hai to pehle Tally ERP9 me GST ka Features Activate Karna padega Uske Baad me hi Aap Tally me GST ka use Kar paoge.

aur Activate karne ke liye Aapne Jis Bhi Firm ya Shop ki Company Tally me Banai hai uske GST number ki Jarurat hoti hai.

Diye Gaye Steps Follow Karke Aap Tally me aap is Features ko activate kar Sakte hai.

1. [Gateway of Tally](#) par aapko Features Button par Click Karna hai Ya Fir Aap Keyboard me Iska [Shortcut F11](#) bhi press kar Sakte ho



2. iske Baad Aapko Statutory & Taxation Par Click Karna hai Ya Keyboard me Shortcut [F3](#) bhi Press Kar Sakte ho Aur [F3](#) bhi Press Kar Sakte ho.



3. Iske Baad aapko Diye gaye 2 Option ko yes karna hai Aur Yes karne ke liye aap waha par **Y** Type karke Enter kar Sakte hai.

Company: **XYZ Samsung Showroom**

Statutory and Taxation

Enable Goods and Services Tax (GST)	? Yes	Enable Tax Deducted at Source (TDS)	? No
Set/alter GST details	? yes	Set/alter TDS details	? No
Enable Value Added Tax (VAT)	? No	Enable Tax Collected at Source (TCS)	? No
Set/alter VAT details	? No	Set/alter TCS details	? No
Enable excise	? No		
Set/alter excise details	? No		
Enable service tax	? No		
Set/alter service tax details	? No		

Tax Information

PAN/Income tax no. :

Corporate Identity No. (CIN):

F1: Accounts F2: Inventory F3: Statutory F6: Add-Ons

4. Jab aap Dusre wale Option **Set Alter GST Details** ko Yes karke Enter Karoge To Kuch Is Tarah ki Window Open Hogi jisme Aapko Company ke GSTIN number Daalne hai aur Baaki Ki information photo Ke Anusar rakhni hai.

GST Details

State : Rajasthan

Registration type : Regular

Assessee of Other Territory ? No

GSTIN/UIN : **08BIUPR8264A1ZM**

Applicable from : 1-Apr-2019

Periodicity of GSTR1 : Monthly

e-Way Bill applicable ? Yes

Applicable from : 1-Apr-2019

Threshold limit includes : Invoice value

Threshold limit : 50,000

Applicable for intrastate ? Yes

Threshold limit : 50,000

Enable tax liability on advance receipts ? No

Enable tax liability on reverse charge (Purchase from unregistered dealer) ? No

Set/alter GST rate details ? No

Enable GST Classifications ? No

Provide LUT/Bond details ? No

5. Di Gai Saari Information Daalne ke Baad Aakhir Tak Aapko Enter Dabana hai Jaise hi Last tak pahunchoge tab aapko is Tarah ki Save karne ke liye Puchega aapke Enter karke Save Kar Dena hai.

GST Details

State	: Rajasthan
Registration type	: Regular
Assessee of Other Territory	? No
GSTIN/UIN	: 08BIUPR8284A1ZM
Applicable from	: 1-Apr-2019
Periodicity of GSTR1	: Monthly
e-Way Bill applicable	? Yes
Applicable from	: 1-Apr-2019
Threshold limit includes	: Invoice value
Threshold limit	: 50,000
Applicable for intrastate	? Yes
Threshold limit	: 50,000
Enable tax liability on advance receipts	? No
Enable tax liability on reverse charge (Purchase from unregistered dealer)	? No
Set/alter GST rate details	? No
Enable GST Classifications	? No
Provide LUT/Bond details	? No

PRESS ENTER ➡

Accept ?
 Yes or No

6. Jaise hi Enter Press Karke Save kar Doge Ham Wapas Piche us Function me Aa jayenge jaha Par hamne 2 option ko Yes kiya tha ab yaha par bhi aapko last tak enter dabate huwe save kar dena hai.

Company: XYZ Samsung Showroom

Statutory and Taxation

Enable Goods and Services Tax (GST)	? Yes	Enable Tax Deducted at Source (TDS)	? No
Set/alter GST details	? No	Set/alter TDS details	? No
Enable Value Added Tax (VAT)	? No	Enable Tax Collected at Source (TCS)	? No
Set/alter VAT details	? No	Set/alter TCS details	? No
Enable excise	? No		
Set/alter excise details	? No		
Enable service tax	? No		
Set/alter service tax details	? No		

Tax Information

PAN/Income tax no. :

Corporate Identity No. (CIN):

ENTER HERE ➡

Accept ?
 Yes or No

F1: Accounts F2: Inventory F3: Statutory F6: Add-Ons

Ye Saare Steps Follow kar lene ke baad aapke Tally me GST ka Features Activate ho Jayega.

Hello & Welcome to my Website TallyClass.com & Chapter 12 : of my Course What is Voucher in Tally & Types of Vouchers in tally

What is Voucher in Tally & Types of Voucher in Tally

Tally ko practically ham pichle 3 Chapter se Shuru Kar Chuke hai Lekin koi Bhi Entry karne se Pehle ya aage badhne se pehle hame tally me 3 topic ke baare me abhi bhi samajhna jaruri hai.

1. Vouchers
2. Ledgers
3. Groups

Tally me ye 3 chize kya hoti hai aur inka kya use hota hai ye jan na jaruri hai to filhal ham is Post me Voucher ke baare me samjhenge.

Definition of Voucher

Chalte hai us Jamane me Jab Computer bahut hi kam hua karte the aur accounting software ka to naam hi nahi tha. Lekin tab bhi log accounting ka to kaam kiya hi karte the to us jamane me accounting ka kaam kaise hota hoga.



Voucher ka matlab hota hai **Aisa Paper Jispe kuch Likha jata ho.**

Ab agar main business kar raha hu maal kharid bhi raha hu, bech bhi raha hu, Maal udhar bhi kharid raha hu aur udhar bhi bech raha hu. Kisi se payment le bhi raha hu aur kisi ko payment de bhi raha hu.

Ab itne saare transaction ho rahe hai main inhe kai likhunga nahi to mujhe kaise pata chalega ki mere business me kya ho raha hai. Mujhe Udhari ka pata kaha se chalega.

To inhi sab len den ko ka hisab rakhne ke liye Log Alag alag khata register me alag alag hisab rakhte the.

Jaise maal kharida to uske liye alag register, Maal becha to uske liye alag register, Kisi ko maal udhar diya to uske liye alag register. Maal udhar liya uske liye alag register.

To inhi Register ko **Voucher** kaha jata hai yaani wo Prati jispar kuch likha jata ho.

Ab jamana ho gaya hai Digital Accounting ka kaam aasan karne ke liye Kai Accounting Software aa Chuke hai. Unhi me se ek software hai Tally ERP9



Aur Tally ERP9 me bhi In Sabhi Alag alag Tarah ke Len Den ko Rakhne ke liye Alag Alag Vouchers hote hai Jise Tally ki Language me **Accounting Vouchers** Kehte hai.

To Ab alag alag Register Rakhne ki Bajaye Tally ERP9 me sidhe hi Vouchers me Entry karke Wo Sab Hisab Itni Aasani se Rakha Ja Sakta hai Jise Rakhne ke liye logo ko bahut jyada mehnat karni padti thi.

Aur hath se accounting karne wale bahut kam accountant hua karte the aur aaj Inhi Accounting Software ki wajah se Kai Logo ko Accounting Sikhne ka bhi Aur Accounting ka kaam badi aasani se karne ka mauka mila hai.

To Jaisa ki maine bataya Tally ERP9 me bhi vouchers hote hai Jise Accounting Vouchers kehte hai aur alag alag Entries ko Karne ke liye alag alag Vouchers hote hai To Ab Isi ke baare me detail me baat karte hai.

Types of Vouchers

Ek Business me kai tarah ke len den hote hai. Jaise

1. Purchase of Goods – Yani Maal Kharidna.
2. Sale of Goods – Yani Maal Bechna.
3. Payment - Kisi ko Maal ki kharid ke Badle Payment Karna, Ya Salary Dene ke Badle Payment karna.
4. Receipt - Kisi ko maal Bechne ke Badle Payment Lena ETC.

To in Sabhi Alag Alag Transaction ko Record Karne Ke liye Tally ERP9 me alag alag vouchers hote hai Jinhe Accounting Vouchers kaha Jata hai.

Waise Tally ERP9 me **22 Voucher** Hote hai. Lekin Filhal Hamare Basic Course me Kewal **8 hi voucher** aise hai jo hamare kaam aayenge. Baaki ke Vouchers aise hai jo badi badi Factories me hi kaam me liye jaate hai to filhal ham inhi 8 voucher ke baare me baat karenge Jo Is prakar hai.

1. **Purchase Voucher (F9)** – Purchase ki entry karne ke liye purchase voucher ka use kiya jata hai yaani aapne kisi tarah ka koi bhi maal kisi se bhi kharida uski aapko entry karni hai to isi voucher me entry ki Jati hai aur F9 iska shortcut hai.
2. **Sales Voucher (F8)** – Sales ke entry karne ke liye sales voucher ka use kiya jata hai yaani aapni kisi tarah ka koi bhi maal kisi ko bhi becha uski entry is voucher me hoti hai aur F8 iska shortcut hai.
3. **Payment Voucher (F5)** – Jaisa ki naam se hi pata chal raha hai jab bhi ham kisi ko Nakad Ya Bank ke Dwara Payment karenge to uski entry is Voucher me hogi aur iska shortcut hai F5.
4. **Receipt Voucher (F6)** – Iske bhi Naam se hi pata chal raha hai jab bhi hame kisi se nakad Rupye Ya Bank me Rupye Prapt honge to uski entry is voucher me hogi aur iska shortcut hai F6.
5. **Contra Voucher (F4)** – is Voucher me kewal 3 hi tarah ki entry ki jaati hai pehli Apne Nakad Rupye Ko Bank me Jama karayenge Tab Dusri Apne Bank Khate se Nakad Rupye Nikalwayenge Tab aur Teesri Apne hi kisi ek Khate se apne hi kisi Dusre khate me paise jama karayenge tab Yani Cash To bank aur bank To Cash aur bank to bank ye 3 hi entries is voucher me hogi aur iska shortcut hai F4.
6. **Journal Voucher (F7)** – Ham Purchase ki entry kewal Purchase ke voucher me hi kar sakte hai sales ke voucher me nahi usi tarah sales ki entry sales ke voucher me hi kar sakte hai purchase ke voucher me nahi isi tarah jitne bhi voucher hai usme wahi entry hogi jiske liye wo bane hai. Lekin Journal voucher 1 matr aisa voucher hai jisme kisi bhi tarah ki entry ki ja sakti hai Purchase ki sale ki payment ki ya receipt ki. Lekin jab Purchase, sales, Payment aur Receipt ke liye alag alag voucher bane huwe hai to Journal Voucher ka kya use hai Ye ham Aage course me sikhenge kyunki Yahi Main

voucher hai jisme hame thodi mehnat karne ki jarurat hai baki sab me entry karna aasan hai is voucher me entry karne ke liye aapko Dr. or Cr. karna aana jaruri hai.

7. **Debit Note/Purchase Return (CTRL + F9)** – Purchase ki entry karne ke liye purchase ka Voucher hai isi Tarah Jab ham kharida huwa maal wapas lota dete hai to uski entry Debit Note me ki Jaati hai jiska Shortcut hai CTRL+F9 ya agar hame kisi ke khate se paise kaatne ho to uski bhi entry Debit Note me ki Jaati hai Jo ham aage chalkar sikhenge.
8. **Credit Note/Sales Return (CTRL + F8)** – Usi Tarah Jaise Sales ki Entry Sales ke voucher me ki jaati hai to hamare dwara becha gaya maal agar customer hame wapas lota deta hai to uski entry Credit note me hoti hai jiska shortcut hai CTRL + F8 ya agar hamare khate se koi paise kat ta hai to uski bhi entry credit note me hoti hai ise bhi ham aage chalkar sikhenge.

To Dosto ye hai wo 8 Voucher jo hamare kaam aane wale hai Jo One By one Is Tarah hai

1. F4 – Contra Voucher
2. F5 – Payment Voucher
3. F6 – Receipt Voucher
4. F7 – Journal Voucher
5. F8 – Sales Voucher
6. F9 – Purchase Voucher
7. CTRL + F8 – Credit Note Voucher / Sales Return
8. CTRL + F9 – Debit Note Voucher / Purchase Return

To Ab Tally ERP 9 me ye Voucher Kaha Hote hai Uske Liye aap Diya Gaya video Dekhe Jisme aapko Aasani se samajh me aa jayega

ummid karta hu ki aapko ache se samajh me aa gay hoga ki voucher kise kehte hai aur inka kya use hai.

Hello Dosto swagat hai aap sabhi ka Meri website Tallyclass.com. Par aur yaha se shuru hota hai hamare course ka chapter 13 : What is Ledger in Tally & What is Group in Tally.

Chapter : 13 What is Ledger in tally & What is Group in Tally

Pichle Chapter main hamne Voucher ke bare me sikha tha Ummid karta hu ki aapko wo chapter ache se samajh me aaya hoga. aur is chapter me ham Ledger aur Group ke bare me samjhenge.

Tally ERP 9 me Ledger kya hote hai aur unki kya aur kaha par jarurat padti hai aur sath me Groups ko bhi janenge. to shuru karte hai Ledgers ke sath Let's Begin.

What is Ledger in Tally

Jaisa ki hamne Pichle Chapter me Voucher ke bare me sikha tha Ki aisi prati ya Paper Jis Par kuch likha jata ho use voucher kehte hai.

Ab Phir se Purane jamane me Chalte hai Aur ek Voucher Uthate hai Jisme Jo Bhi Udhar maal Becha Jata hai Usko Likha Jata hai.

Maan lijiye ki wo Udhari ka ek voucher hai.

Ab us voucher ya Register me Rojana Hone Wali Udhar likh raha hu Kuch Is tarah se.

5000/- udhar maal becha 25/10/2019 ko
4500/- udhar maal becha 28/10/2019 ko
5200/- Udhar maal becha 14/11/2019 ko

Ab yaha par sawal ye hai ki mujhe kaise pata chalega ki ye jo maine udhar maal becha hai wo kisko becha hai.

Maine Is voucher me ye to likh diya ki Kab aur kitne rupye ka udhar maal becha lekin ye nahi likha ki kisko becha.

Ab yahi agar is voucher ki Heading me main Us vyakti ka naam likh du jisko maine ye udhar maal becha hai tab ye voucher complete hoga. Jaise

Heading - Anwar Account

5000/- udhar maal becha 25/10/2019 ko
4500/- udhar maal becha 28/10/2019 ko
5200/- Udhar maal becha 14/11/2019 ko

yaha Upar maine Heading laga di aur us vyakti ka naam likh diya jisko maine udhar maal becha to ab main jab bhi heading dekhunga to mujhe pata chal jayega ki maine kisko, kab aur kitne rupye ka maal becha.

To Isiko Bolte hai Ledger Yani Khata.

Isi Tarah tally ERP 9 me jab bhi kisi bhi voucher me Entry karte hai To khata kholna Padta hai Jise Tally Ki Language me kehte hai Ledger Create karna.

Ab Maan lijiye ki Mujhe Tally Me Ek Entry Karni hai.

Anwar Ko 25/10/2019 ko 5000 Rs. ka udhar Maal Becha.

Ab Tally ERP9 to Kisi Anwar ko Nahi Janta Ab yaha par aapko Anwar Ka ek Ledger Create Karna Padta hai Taki Anwar ke Naam se udhar maal ki entry ki Ja Sake.

Ab Tally ERP9 me kab aur kaha Par Ledger banaya Jata hai wo ham Aage sikhenge aur Jab Bhi Tally ERP9 me koi naya Ledger Banaya Jata hai use Ek Group me Daalna Padta hai ab ye Group kya hota hai wo Samajhte hai.

What is Group In Tally ERP9

Jaise ki Hame naam se hi Pata Chal Raha hai **Group ka Matlab hota hai Samuh.**

Group ko main aapko ek example ke dwara Clearly Samjha Deta hu ki maan lijiye Ye Aapke Saamne India,Australia aur Shri Lanka ke 11-11-11 Khiladi Ek Sath Ghulmilkar Khade hai aur agar main aapse puchu ke batao isme india ka khiladi kaun hai Australia ka Khiladi kaun hai aur shri lanka ka Khiladi kaun hai.



tab Aap ek Ek kar ke bataoge ki ek ye india ka khiladi hai ek ye aur ek ye isi tarah ek ye australia ka khiladi hai ek ye aur ek ye. to aap ek ek karke un khiladiyo ko pehle pehchanoge phir bataoge

Ab yahi maan lijiye ke ye Teeno team ke khiladi 3 alag alag Group Banake Alag Alag Khade ho aur tab main aapse Puchu Ki Batao ki isme India ka Khiladi kaun Australia ka kaun aur Shri Lanka Ka Kaun.



Ab Aap Ek Baar me hi bata doge ki ye Sab Khiladi India ke hai Ye Sab Khiladi Australia ke hai aue ye Sab Khiladi Shri Lanka ke hai. To ye Hota hai Group Aur Group Ka Fayda.

Bilkul Isi Tarah Hi Tally ERP9 me Group ka Use hai.

Ab Vyapar me Kuch Log Aise Bhi Honge Jo hamse Udhar Maal Leke Jayenge.

Aur Ham Bhi Kisi se Udhar maal Leke Aayenge.

Vyapar me Kuch Kharche Bhi Honge.

Vyapar me kuch Income Bhi Hogi.

to in Sabhi Alag alag Tarah ke Vyavhar ko alag alag rakhne ke liye Sabke Nature ke Hisab se Tally ERP9 me alag alag Group hote hai.

For Example Jo Mujhse Maal Udhar Leke Jaate hai Wo mere Dendar hai.

aur Jinse Main Udhar Maal Leke Jaunga Wo Mere Lendar hai.

To in Dono Ke Alag Alag Group Hai Ek Lendar hai Jise Tally me Sundry Creditors Kehte hai Aur Jo Dendar hai use Sundry Debtors kehte hai.

To Is Prakar Tally ERP9 me Aur Bhi Groups hai. Jab bhi ham koi bhi naya Ledger Banayenge To Usko Ek Group me Daalna Compulsory hai aur Ek Sahi Group ki Pehchan karna Bhi Jaruri hai.

yaani Hamne Agar Dendar Ko Lendar ke Group me Daal Diya. aur Lendar ko Dendar ke Group me Daal Diya to hamari accounting ka kaam bigad jayega isliye ek sahi Group ki Bhi Pehchan Bahut Jaruri hai.

To Ab Tally me Group kaha hote hai aur unka kya use hota hai aur kitne Group hote hai aur Kaunse Ledger me Kaunse Group ko Lena Padta hai Ye Sab ham jaise jaise course ki taraf Badhenge tab sikhenge.

To tab Tak intezaar kijiye Mere Agle Chapter ka Bahut jald Milenge. Naye Chapter ke Sath Agar is Chapter ke aap notes Download Karna chahte hai to Di Gai Link Par Click Karke Aap Notes Download Kar Sakte hai.

Tab tak ke liye

Take Care & Happy Learn

Hello Dosto Swagat hai aap Sabhi ka meri Website Tallyclass.com. aur ye Raha hamare [Tally Course](#) ka Chapter 14 : Types of Purchase

Chapter 14 : Types of Purchase

Is Chapter ke baad ham Tally ERP9 me Purchase ki Entry Karna Sikhenge lekin us Se Pehle Ham Ye Jaan Lete hai ki Purchase kitne Tarah ki hoti hai aur kis tarah unki entry karni hai aur kaunsi purchase me kya dhyan rakhna hai so without Wasting the time let's begin the Chapter -

Jaisa ki Naam Se hi Malum ho raha hai Purchase ka Matlab Hota hai maal Kharidna aur ek Accountant ko Purchase ki Entry Karne se pehle ye Dekhna padta hai ki wo kis tarah ki purchase hai kyunki Accounting me waise to purchase Kai Tarah ki Hoti hai Lekin Ham Filhal Tally ERP9 me 4 Tarah ki Purchase Ki Entry Karna Sikhenge Jo Kuch Is prakar hai.

1. Purchase Exempt
2. Purchase GST
3. Purchase Interstate Exempt
4. Purchase IGST

Ab one By One Thodi detail me in Purchase ke baare me samajhte hai.

1. **Purchase Exempt** - Aisi Purchase Jiske item Par Koi Tax Nahi Lagta ho Aur Jo hamne Apne hi State se ki ho Yani Rajasthan ke Customer ne Rajasthan ke Customer se hi Kharid ki ho Use Purchase Exempt Kehte hai.
2. **Purchase GST** - Aisi Purchase Jiske Item par 5%, 12%, 18% ya 28% inme se koi Bhi Tax Lagta ho Aur Jo hamne Apne hi State se ki ho Yani Rajasthan ke Customer ne Rajasthan ke Customer se hi Kharid ki ho Use Purchase GST Kehte hai aur is tarah ki Purchase me Tax SGST + CGST lagta hai Tax Rate ka 50-50% Yani Agar 28% tax hai to SGST 14% lagega aur CGST 14% lagega Jaisa ki Maine **Chapter 7 : What is GST me Bataya** tha.
3. **Purchase Inter State Exempt** - Aisi Purchase Jiske Item Par Koi Tax nahi Lagta ho Aur Kisi Dusre State se purchase ki Ho Jaise Rajasthan Ke Kisi Customer ne Punjab Se Purchase Ki ho.
4. **Purchase IGST** - Aisi Purchase Jiske Item Par 5%, 12%, 18%, aur 28% Tax Lagta ho Aur Kisi Dusre State se purchase ki Ho Jaise Rajasthan Ke Kisi Customer ne Punjab Se Purchase Ki ho aur is tarah ki Purchase Me IGST lagt hai wo Bhi Tax Rate ka 100% Yani 28% tax hai to IGST 28% Lagega.

To Filhal In 4 tarah ki Purchase ki Entry Karna Hame Sikhna hai In Charo Tarah ke Purchase ki alag alag entry ki Jati hai.

To purchase ki One By One Entry Karna ham Agle Chapter se sikhenge Sath me aapko Practice ke liye notes bhi milte Rahenge.

Chapter 15 :What is Accounts only & Accounts with Inventory

Tally ERP9 me Accounting ke kaam ko karne ko 2 tarike hai.

1. Accounts only
2. Accounts with inventory



hame Bas Simply itna Samajhna hai ki accounts only kya hota hai aur Accounts with inventory kya hota hai.

to shuru karte hai accounts only ke sath.

What is Accounts only in Tally

Main Simple sa Example dekar Baat puri kar deta hu.

Example - Rohan se 100 Rs. ka Maal Kharida.

Upar ke Example me ye to bataya gaya hai ki Rohan se maal Kharida aur Ye Bhi bataya gaya hai ki 100 Rs. ka maal kharida.

Lekin ye nahi bataya gaya hai ki 100 Rs. ke maal me kya item kharida.

So Simple sa jawab hai Jis Accounting me Kharide ya beche gaye Item ki Detail rakhna Jaruri nahi hai use Accounts only Kehte hai.

What is Accounts with inventory in Tally

Ab iska Ek Example lete hai.

Example - Rohan se 100 Rs. ka Maal Kharida Jisme -

Item Name	Qty	Rate	Total
Black Pen	10	10 Rs	100 Rs

Upar ke Example me hamne Ye bhi likha ki [Rohan](#) se maal kharida aur ye bhi Likha ki [100 Rs.](#) ka maal kharida aur sath me us maal me kya [items](#) hai ye bhi likha.

So iska bhi bahut simple sa jawab hai ki jis Accounts me Stock ko maintain rakhna jaruri hai use **Accounts with Inventory** kehte hai.

aur Inventory ka matlab hi **Stock ki list** se hota hai.

Ummid karta hu ki aapko ache se samajh me aa gaya hoga.

INVOICE DATE :- 01/04/2019
INVOICE NUMBER :- 01234
PARTY NAME :- KRISHI BEEJ BHANDAR
PARTY ADDRESS :- 025, NEAR SMALL BUILDING, MAIN CHOWK, JODHPUR 302001
GSTIN NUMBER :- 08ABCDE1234R1Z1

ITEM NAME	HSN CODE	GST RATE	QTY	RATE	AMOUNT
JEERA SEED 555 1KG	1209	00%	10 KGS	230	2300
TARAMIRA TMT OIL 1LTR	1209	00%	05 LTR	450	2250
TOTAL					4550

.....
INVOICE DATE :- 02/04/2019
INVOICE NUMBER :- 14582
PARTY NAME :- BAYER CROP SCIENCE LTD
PARTY ADDRESS :- NEAR MAIN BAZAR CHOWK, JAIPUR
GSTIN NUMBER :- 08AABBC1478R1ZC

ITEM NAME	HSN CODE	GST RATE	QTY	RATE	AMOUNT
SURPASS 7007	1209	00%	15 PCS	410	6150
JEERA SEED 555 1KG	1209	00%	08 KGS	230	1840
TOTAL					7990

.....
INVOICE DATE :- 01/04/2019
INVOICE NUMBER :- 17420
PARTY NAME :- AGRICARE CHEMICAL INDUSTRIES
PARTY ADDRESS :- KHASRA NO 2 INDUSTRIAL AREA BIKANER
GSTIN NUMBER :- 08ABBCD4785C1Z1

ITEM NAME	HSN CODE	GST RATE	QTY	RATE	AMOUNT
CUMIN C60 1KG	1209	00%	10 KGS	320	3200
FENNAL KING 88	1209	00%	10 KGS	180	1800
TOTAL					5000

.....

INVOICE DATE :- 01/05/2019
INVOICE NUMBER :- BAF1452
PARTY NAME :- BALRAM AGRICARE FARM LTD
PARTY ADDRESS :- NEAR RIICO AREA NAGAU
GSTIN NUMBER :- 08ABABE1485R1Z1

ITEM NAME	HSN CODE	GST RATE	QTY	RATE	AMOUNT
MUSTARD KING PRABHAT	1209	00%	10 PAC	80	800
MUSTARD SEED BIO	1209	00%	10 PAC	100	1000
TOTAL					1800

.....
INVOICE DATE :- 02/05/2019
INVOICE NUMBER :- 3250
PARTY NAME :- INDOFIL INDUSTRIES LTD
PARTY ADDRESS :- NEAR VIKAS DHARAM KANTA, AJMER
GSTIN NUMBER :- 08ARSRT1498R1ZC

ITEM NAME	HSN CODE	GST RATE	QTY	RATE	AMOUNT
MUSTARD KING PRABHAT	1209	00%	05 PAC	80	400
MUSTARD SEED BIO	1209	00%	05 PAC	100	500
TOTAL					900

.....
INVOICE DATE :- 02/05/2019
INVOICE NUMBER :- 3354
PARTY NAME :- INDOFIL INDUSTRIES LTD
PARTY ADDRESS :- NEAR VIKAS DHARAM KANTA, AJMER
GSTIN NUMBER :- 08ARSRT1498R1ZC

ITEM NAME	HSN CODE	GST RATE	QTY	RATE	AMOUNT
JEERA SEED AVANI 101	1209	00%	20 KGS	200	4000
HYBRID MUSTARD 7044	1209	00%	12 PAC	450	5400
TOTAL					9400

.....

INVOICE DATE :- 01/06/2019
INVOICE NUMBER :- BAF1834
PARTY NAME :- BALRAM AGRICARE FARM LTD
PARTY ADDRESS :- NEAR RIICO AREA NAGAU
GSTIN NUMBER :- 08ABABE1485R1Z1

ITEM NAME	HSN CODE	GST RATE	QTY	RATE	AMOUNT
SONF SEED DSPL	1209	00%	15 PAC	350	5250
MUSTARD SEED BIO	1209	00%	25 PAC	100	2500
TOTAL					7750

.....
INVOICE DATE :- 02/06/2019
INVOICE NUMBER :- 34152
PARTY NAME :- KRISHNA AGRO INDUSTRIES
PARTY ADDRESS :- KAILASH CANTEEN KE PAAS AJMER
GSTIN NUMBER :- 08AFRDF1428R1ZU

ITEM NAME	HSN CODE	GST RATE	QTY	RATE	AMOUNT
GUAR SEED HG365	1209	00%	17 UNIT	320	5440
GUAR SEED HGC470	1209	00%	24 UNIT	350	8400
TOTAL					13840

.....
INVOICE DATE :- 02/06/2019
INVOICE NUMBER :- 34235
PARTY NAME :- KRISHNA AGRO INDUSTRIES
PARTY ADDRESS :- KAILASH CANTEEN KE PAAS AJMER
GSTIN NUMBER :- 08AFRDF1428R1ZU

ITEM NAME	HSN CODE	GST RATE	QTY	RATE	AMOUNT
GUAR SEED HG365	1209	00%	14 UNIT	320	4480
HYBRID MUSTARD 7044	1209	00%	10 PAC	450	4500
TOTAL					8980

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INVOICE DATE :- 01/07/2019
INVOICE NUMBER :- RG1458
PARTY NAME :- MEGHMANI ORGANIC LTD
PARTY ADDRESS :- NEAR FORT ROAD, NAGAU
GSTIN NUMBER :- 08ARDRE1425R1ZC

ITEM NAME	HSN CODE	GST RATE	QTY	RATE	AMOUNT
CUMIN SEED ASHWIN	1209	00%	10 KGS	250	2500
CUMIN SEED LIONS	1209	00%	10 KGS	350	3500
TOTAL					6000

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INVOICE DATE :- 02/07/2019
INVOICE NUMBER :- 7452
PARTY NAME :- JAI LAXMI INDUSTRIES
PARTY ADDRESS :- UNDER JAISALIYA BRIDGE, DIDWANA
GSTIN NUMBER :- 08AERFT1478R1ZU

ITEM NAME	HSN CODE	GST RATE	QTY	RATE	AMOUNT
ISABGOL BAJRANG 10KG	1209	00%	17 BAG	670	11390
ISABGOL PRATAP 10 KG	1209	00%	15 BAG	690	10350
TOTAL					21740

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INVOICE DATE :- 01/08/2019
INVOICE NUMBER :- 34438
PARTY NAME :- KRISHNA AGRO INDUSTRIES
PARTY ADDRESS :- KAILASH CANTEEN KE PAAS AJMER
GSTIN NUMBER :- 08AFRDF1428R1ZU

ITEM NAME	HSN CODE	GST RATE	QTY	RATE	AMOUNT
GUAR SEED HG365	1209	00%	10 UNIT	320	3200
HYBRID MUSTARD 7044	1209	00%	15 PAC	450	6750
TOTAL					9950

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INVOICE DATE :- 02/08/2019
INVOICE NUMBER :- RG1578
PARTY NAME :- MEGHMANI ORGANIC LTD
PARTY ADDRESS :- NEAR FORT ROAD, NAGAU
GSTIN NUMBER :- 08ARDRE1425R1ZC

ITEM NAME	HSN CODE	GST RATE	QTY	RATE	AMOUNT
CUMIN SEED ASHWIN	1209	00%	20 KGS	250	5000
CUMIN SEED LIONS	1209	00%	20 KGS	350	7000
TOTAL					12000

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INVOICE DATE :- 02/08/2019
INVOICE NUMBER :- 1784
PARTY NAME :- MAHESHWARI SEEDS COMPANY
PARTY ADDRESS :- NEAR RED BUILDING TONK ROAD, JAIPUR
GSTIN NUMBER :- 08AFEER0478R1ZU

ITEM NAME	HSN CODE	GST RATE	QTY	RATE	AMOUNT
JEERA 8694	1209	00%	14 BAG	200	2800
JEERA 8638	1209	00%	16 BAG	200	3200
TOTAL					6000

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INVOICE DATE :- 01/09/2019
INVOICE NUMBER :- 14258
PARTY NAME :- MONO MAGIC INDUSTRIES
PARTY ADDRESS :- INDUSTRIAL AREA, RAILWAY GATE, JODHPUR
GSTIN NUMBER :- 08ARSRG1478R1ZU

ITEM NAME	HSN CODE	GST RATE	QTY	RATE	AMOUNT
SONF KASTURI	1209	00%	10 UNIT	320	3200
SONF SUGANDHA	1209	00%	10 UNIT	420	4200
TOTAL					7400

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INVOICE DATE :- 02/09/2019
 INVOICE NUMBER :- 1478
 PARTY NAME :- SG ELECTROMART INDIA PVT LTD
 PARTY ADDRESS :- NEAR NASRANI CINEMA HALL JODHPUR
 GSTIN NUMBER :- 08ARSFZ1258R1ZU

ITEM NAME	HSN CODE	GST RATE	QTY	TAXABLE RATE	TAXABLE VALUE
VIVO Y91	85171210	12%	2 PCS	5357.14	10714.28
BEETEL C51	85171290	18%	2 PCS	805.08	1610.16
TOTAL TAXABLE VALUE					12324.44
SGST					787.76
CGST					787.76
ROUND OFF					.04
TOTAL INVOICE VALUE					13900

INVOICE DATE :- 02/09/2019
 INVOICE NUMBER :- 17520
 PARTY NAME :- VARUN ELECTRONICS
 PARTY ADDRESS :- MAIN ROAD OF BIG BAZAR, BIKANER
 GSTIN NUMBER :- 08ASDER1478R1ZU

ITEM NAME	HSN CODE	GST RATE	QTY	TAXABLE RATE	TAXABLE VALUE
SAMSUNG A30S	8517	12%	3 PCS	7142.85	21428.55
SAMSUNG A50S	8517	12%	1 PCS	7589.28	7589.28
TOTAL TAXABLE VALUE					29017.83
SGST					1741.06
CGST					1741.06
ROUND OFF					.05
TOTAL INVOICE VALUE					32500

INVOICE DATE :- 01/10/2019
 INVOICE NUMBER :- SR1482
 PARTY NAME :- SR MARKETING
 PARTY ADDRESS :- NEAR ROUND BUILDING MAIN CHOWK, NAGPUR
 GSTIN NUMBER :- 08ARTTR1487R1ZU

ITEM NAME	HSN CODE	GST RATE	QTY	TAXABLE RATE	TAXABLE VALUE
NOKIA 150 DUAL SIM	8517	12%	5 PCS	1428.56	7142.80
NOKIA 6.1 PLUS	8517	12%	2 PCS	12499.90	24999.80
TOTAL TAXABLE VALUE					32142.60
SGST					1928.55
CGST					1928.55
ROUND OFF					.30
TOTAL INVOICE VALUE					36000

INVOICE DATE :- 02/10/2019
 INVOICE NUMBER :- 0473
 PARTY NAME :- JAI ELECTRONICS
 PARTY ADDRESS :- OUT SIDE DELHI GATE OLD BUS STAND BIKANER
 GSTIN NUMBER :- 08AAPUR1477C1Z1

ITEM NAME	HSN CODE	GST RATE	QTY	TAXABLE RATE	TAXABLE VALUE
PANASONIC P100	8517	12%	3 PCS	4642.82	13928.46
PANASONIC P101	8517	12%	3 PCS	6517.80	19553.40
BEETEL B11 BASIC	85171290	18%	2 PCS	375.42	750.84
BEETEL C51	85171290	18%	5 PCS	805.08	4025.40
TOTAL TAXABLE VALUE					38258.10
SGST					2438.76
CGST					2438.76
ROUND OFF					.38
TOTAL INVOICE VALUE					43136

INVOICE DATE :- 01/11/2019
 INVOICE NUMBER :- 08858
 PARTY NAME :- RAINBOW ELECTRONICS
 PARTY ADDRESS :- FORT ROAD, NEAR SUGAN CIRCLE, NAGAUUR
 GSTIN NUMBER :- 08AKJUR1485R1ZC

ITEM NAME	HSN CODE	GST RATE	QTY	TAXABLE RATE	TAXABLE VALUE
SAMSUNG 1.5 TON AC	8415	28%	2 PCS	26562.50	53125
SAMSUNG 2 TON AC	8415	28%	1 PCS	35156.25	35156.25
TOTAL TAXABLE VALUE					88281.25
SGST					12359.37
CGST					12359.37
ROUND OFF					.01
TOTAL INVOICE VALUE					113000

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INVOICE DATE :- 02/11/2019
 INVOICE NUMBER :- 18888
 PARTY NAME :- RAJA ELECTRONICS
 PARTY ADDRESS :- NEAR AMRAPALI MARG, JAIPUR
 GSTIN NUMBER :- 08AASRE1477R1Z1

ITEM NAME	HSN CODE	GST RATE	QTY	TAXABLE RATE	TAXABLE VALUE
GODREJ FRIDGE C21	8418	18%	1 PCS	10169.40	10169.40
GODREJ FRIDGE C31	8418	18%	2 PCS	12288.02	24576.04
LG WASHING MACHINE V1	8450	18%	1 PCS	8389.75	8389.75
LG WASHING MACHINE V2	8450	18%	2 PCS	9491.44	18982.88
TOTAL TAXABLE VALUE					62118.07
SGST					5590.62
CGST					5590.62
ROUND OFF					-.31
TOTAL INVOICE VALUE					73299

INVOICE DATE :- 02/12/2019
 INVOICE NUMBER :- 1520
 PARTY NAME :- SG ELECTROMART INDIA PVT LTD
 PARTY ADDRESS :- NEAR NASRANI CINEMA HALL JODHPUR
 GSTIN NUMBER :- 08ARSFZ1258R1ZU

ITEM NAME	HSN CODE	GST RATE	QTY	TAXABLE RATE	TAXABLE VALUE
VIVO V17 PRO	85171210	12%	1 PCS	24999.80	24999.80
VIVO V11 PRO	85171210	12%	1 PCS	21428.40	21428.40
TOTAL TAXABLE VALUE					46428.20
SGST					2785.69
CGST					2785.69
ROUND OFF					.42
TOTAL INVOICE VALUE					52000

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INVOICE DATE :- 02/12/2019
 INVOICE NUMBER :- 18420
 PARTY NAME :- VARUN ELECTRONICS
 PARTY ADDRESS :- MAIN ROAD OF BIG BAZAR, BIKANER
 GSTIN NUMBER :- 08ASDER1478R1ZU

ITEM NAME	HSN CODE	GST RATE	QTY	TAXABLE RATE	TAXABLE VALUE
SAMSUNG A7 PLUS	8517	12%	2 PCS	11160.62	22321.24
SAMSUNG A8 PLUS	8517	12%	2 PCS	12053.47	12053.47
TOTAL TAXABLE VALUE					34374.71
SGST					2062.48
CGST					2062.48
ROUND OFF					.33
TOTAL					38500

INVOICE DATE :- 02/12/2019
 INVOICE NUMBER :- 1410
 PARTY NAME :- VEENASHRI FOAM & FURNISHING
 PARTY ADDRESS :- ADARSH NAGAR, JODHPUR
 GSTIN NUMBER :- 08AAFVC4785R1ZC

ITEM NAME	HSN CODE	GST RATE	QTY	TAXABLE RATE	TAXABLE VALUE
PU FOAM SHEET 40D	39211310	05%	5 PCS	2019.58	10097.90
PU FOAM SHEET 32D	39211310	05%	5 PCS	1817.45	9087.25
TOTAL TAXABLE VALUE					19185.15
SGST					479.62
CGST					479.62
ROUND OFF					-.39
TOTAL INVOICE VALUE					20144

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INVOICE DATE :- 01/01/2020
 INVOICE NUMBER :- 1520
 PARTY NAME :- VEENASHRI FOAM & FURNISHING
 PARTY ADDRESS :- ADARSH NAGAR, JODHPUR
 GSTIN NUMBER :- 08AAFVC4785R1ZC

ITEM NAME	HSN CODE	GST RATE	QTY	TAXABLE RATE	TAXABLE VALUE
PU FOAM SHEET 40D	39211310	05%	3 PCS	2019.58	6058.74
PU FOAM SHEET 20D	39211310	05%	3 PCS	1425.80	4277.40
TOTAL TAXABLE VALUE					10336.14
SGST					258.40
CGST					258.40
ROUND OFF					.06
TOTAL					10853

INVOICE DATE :- 01/01/2020
INVOICE NUMBER :- PK1414
PARTY NAME :- PLY KING COMPANY
PARTY ADDRESS :- HOUSING BOARD, AMRITSAR, PUNJAB
GSTIN NUMBER :- 03DZRDE1474R1ZU

ITEM NAME	HSN CODE	GST RATE	QTY	TAXABLE RATE	TAXABLE VALUE
PVC PANEL	39259090	18%	40 SQF	142.85	5714
PVC JOINTERS	39259090	18%	80 SQM	88.74	7099.20
TOTAL TAXABLE VALUE					12813.20
IGST					2306.37
ROUND OFF					.43
TOTAL INVOICE VALUE					15120

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INVOICE DATE :- 02/01/2020
INVOICE NUMBER :- 297
PARTY NAME :- MADAAN ALUMINIUM & DECORATION
PARTY ADDRESS :- MAIN ROAD INDUSTRIAL AREA LUDHIANA PUNJAB
GSTIN NUMBER :- 03ARRDS1487R1ZC

ITEM NAME	HSN CODE	GST RATE	QTY	TAXABLE RATE	TAXABLE VALUE
PVC PANEL 10FT	39259090	18%	20 SQF	180.58	3611.60
PVC PANEL 15FT	39259090	18%	20 SQF	201.58	4031.60
TOTAL TAXABLE VALUE					7643.20
IGST					1375.77
ROUND OFF					.03
TOTAL INVOICE VALUE					9019

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INVOICE DATE :- 02/01/2020
INVOICE NUMBER :- 3983
PARTY NAME :- MARVEL BLINDS CATALOGUE
PARTY ADDRESS :- JAWAHAR NAGAR, NAVI MUMBAI, MAHARASHTRA
GSTIN NUMBER :- 27RASRR1347R1ZC

ITEM NAME	HSN CODE	GST RATE	QTY	TAXABLE RATE	TAXABLE VALUE
ELASTIC NIWAR	5805	05%	5 MTR	247.58	1237.90
FLOCK FEBRICS COTTON	5907	18%	14 MTR	421.58	5902.12
TOTAL TAXABLE VALUE					7140.02
IGST					1124.27
ROUND OFF					-.29
TOTAL INVOICE VALUE					8264

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INVOICE DATE :- 01/02/2020
INVOICE NUMBER :- 1844
PARTY NAME :- JK LAKSHMI CEMENT PVT LTD
PARTY ADDRESS :- ARIHANT PLAZA, NEAR AK BUILDING, FIROZABAD, NEW DELHI
GSTIN NUMBER :- 07ASRFT7847R1ZC

ITEM NAME	HSN CODE	GST RATE	QTY	TAXABLE RATE	TAXABLE VALUE
PPC CEMENT	2523	28%	40 BAG	253.85	10154
OPC CEMENT	2523	28%	40 BAG	278.85	11154
TOTAL TAXABLE VALUE					21308
IGST					5966.24
ROUND OFF					-.24
TOTAL INVOICE VALUE					27274

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INVOICE DATE :- 02/02/2020
INVOICE NUMBER :- PK1498
PARTY NAME :- PLY KING COMPANY
PARTY ADDRESS :- HOUSING BOARD, AMRITSAR, PUNJAB
GSTIN NUMBER :- 03DZRDE1474R1ZU

ITEM NAME	HSN CODE	GST RATE	QTY	TAXABLE RATE	TAXABLE VALUE
PVC PANEL	39259090	18%	38 SQF	142.85	5428.30
PVC JOINTERS	39259090	18%	98 SQM	88.74	8696.52
TOTAL TAXABLE VALUE					14124.82
IGST					2542.46
ROUND OFF					-.28
TOTAL INVOICE VALUE					16667

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INVOICE DATE :- 02/02/2020
INVOICE NUMBER :- 315
PARTY NAME :- MADAAN ALUMINIUM & DECORATION
PARTY ADDRESS :- MAIN ROAD INDUSTRIAL AREA LUDHIANA PUNJAB
GSTIN NUMBER :- 03ARRDS1487R1ZC

ITEM NAME	HSN CODE	GST RATE	QTY	TAXABLE RATE	TAXABLE VALUE
PVC PANEL 10FT	39259090	18%	30 SQF	180.58	5417.40
PVC PANEL 15FT	39259090	18%	30 SQF	201.58	6047.40
TOTAL TAXABLE VALUE					11464.80
IGST					2063.66
ROUND OFF					-.46
TOTAL INVOICE VALUE					13528

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INVOICE DATE :- 01/03/2020
INVOICE NUMBER :- 4085
PARTY NAME :- MARVEL BLINDS CATALOGUE
PARTY ADDRESS :- JAWAHAR NAGAR, NAVI MUMBAI, MAHARASHTRA
GSTIN NUMBER :- 27RASRR1347R1ZC

ITEM NAME	HSN CODE	GST RATE	QTY	TAXABLE RATE	TAXABLE VALUE
ELASTIC NIWAR	5805	05%	15 MTR	247.58	3713.70
FLOCK FEBRICS COTTON	5907	18%	28 MTR	421.58	11804.24
TOTAL TAXABLE VALUE					15517.94
IGST					2310.44
ROUND OFF					-.38
TOTAL INVOICE VALUE					17828

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INVOICE DATE :- 01/03/2020
INVOICE NUMBER :- 1966
PARTY NAME :- JK LAKSHMI CEMENT PVT LTD
PARTY ADDRESS :- ARIHANT PLAZA, NEAR AK BUILDING, FIROZABAD, NEW DELHI
GSTIN NUMBER :- 07ASRFT7847R1ZC

ITEM NAME	HSN CODE	GST RATE	QTY	TAXABLE RATE	TAXABLE VALUE
PPC CEMENT	2523	28%	50 BAG	253.85	12692.50
OPC CEMENT	2523	28%	50	278.85	13942.50
TOTAL TAXABLE VALUE					26635
IGST					7457.80
ROUND OFF					.20
TOTAL INVOICE VALUE					34092

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INVOICE DATE :- 02/04/2019
INVOICE NUMBER :- AS7485
PARTY NAME :- AGRISTAR GENETIC PVT LTD
PARTY ADDRESS :- NEAR NAYI SADAK, GUJARAT
GSTIN NUMBER :- 24ASRTU1485R1ZC

ITEM NAME	HSN CODE	GST RATE	QTY	RATE	AMOUNT
CUMIN ANAR 1 KG	1209	00%	15 KGS	420	6300
ISABGOL RANI 1 KG	1209	00%	14 KGS	290	4060
TOTAL					10360

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INVOICE DATE :- 02/04/2019
INVOICE NUMBER :- 38522
PARTY NAME :- INDIA SEED PVT LTD
PARTY ADDRESS :- NEAR NAWI CITY, MAHARASHTRA
GSTIN NUMBER :- 27ASSRE1478R1Z1

ITEM NAME	HSN CODE	GST RATE	QTY	RATE	AMOUNT
BAJRA 86M88	1209	00%	20 KGS	760	15200
BAJRA 86M38	1209	00%	20 KGS	750	15000
TOTAL					30200

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INVOICE DATE :- 02/07/2019
INVOICE NUMBER :- 85858
PARTY NAME :- NEW GENES PVT LTD
PARTY ADDRESS :- AMRINDAR CIRCLE, PUNJAB
GSTIN NUMBER :- 03ARRTR7485R1Z1

ITEM NAME	HSN CODE	GST RATE	QTY	RATE	AMOUNT
BAJRA GUHA 110	1209	00%	15 BAG	750	11250
BAJRA GUHA 118	1209	00%	15 BAG	800	12000
TOTAL					23250

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INVOICE DATE :- 02/08/2019
INVOICE NUMBER :- 8563
PARTY NAME :- AXON CROP SCIENCE LTD
PARTY ADDRESS :- NEAR RIICO INDUSTRIAL AREA, HARIYANA PUNJAB
GSTIN NUMBER :- 03AAGER7485R1Z1

ITEM NAME	HSN CODE	GST RATE	QTY	RATE	AMOUNT
GUAR RGC 936	1209	00%	15 BAG	150	2250
GUAR KAVERI	1209	00%	35 BAG	250	8750
TOTAL					11000

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INVOICE DATE :- 02/08/2019
INVOICE NUMBER :- 56524781
PARTY NAME :- KARAN AGRI GENETICS
PARTY ADDRESS :- MI ROAD, UTTAR PARDESH
GSTIN NUMBER :- 09ATRER8574R1ZC

ITEM NAME	HSN CODE	GST RATE	QTY	RATE	AMOUNT
MUSTARD KING PRABHAT	1209	00%	05 PAC	80	400
MUSTARD SEED BIO	1209	00%	05 PAC	100	500
TOTAL					900

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INVOICE DATE :- 02/09/2019
INVOICE NUMBER :- 87967458
PARTY NAME :- NEW AGRISTAR COMPANY
PARTY ADDRESS :- SUBHASH BHAWAN, MADHYA PARDESH
GSTIN NUMBER :- 23RRWSE1485R1ZU

ITEM NAME	HSN CODE	GST RATE	QTY	RATE	AMOUNT
JEERA SEED AVANI 101	1209	00%	20 KGS	200	4000
HI FLOWER 1LTR	1209	00%	14 LTR	850	11900
TOTAL					15900

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INVOICE DATE :- 02/10/2019
INVOICE NUMBER :- A67445
PARTY NAME :- AGRISTAR GENETIC PVT LTD
PARTY ADDRESS :- NEAR NAYI SADAK, GUJARAT
GSTIN NUMBER :- 24ASRTU1485R1ZC

ITEM NAME	HSN CODE	GST RATE	QTY	RATE	AMOUNT
CUMIN ANAR 1 KG	1209	00%	10 KGS	420	4200
ISABGOL RANI 1 KG	1209	00%	10 KGS	290	2900
TOTAL					7100

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INVOICE DATE :- 02/11/2019
INVOICE NUMBER :- 56533586
PARTY NAME :- KARAN AGRI GENETICS
PARTY ADDRESS :- MI ROAD, UTTAR PARDESH
GSTIN NUMBER :- 09ATRER8574R1ZC

ITEM NAME	HSN CODE	GST RATE	QTY	RATE	AMOUNT
MUSTARD KING PRABHAT	1209	00%	10 PAC	80	800
MUSTARD SEED BIO	1209	00%	10 PAC	100	1000
TOTAL					1800

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INVOICE DATE :- 02/03/2020
INVOICE NUMBER :- 85928
PARTY NAME :- NEW GENES PVT LTD
PARTY ADDRESS :- AMRINDAR CIRCLE, PUNJAB
GSTIN NUMBER :- 03ARRTR7485R1Z1

ITEM NAME	HSN CODE	GST RATE	QTY	RATE	AMOUNT
BAJRA GUHA 555	1209	00%	20 BAG	750	15000
BAJRA GUHA 666	1209	00%	20 BAG	800	16000
TOTAL					31000

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INVOICE DATE :- 01/04/2019
INVOICE NUMBER :- 001
PARTY NAME :- MUKESH KUMAR (CASH)
PARTY ADDRESS :- SHANTI VILAS, JODHPUR - 9828282424
GSTIN NUMBER :- NA

ITEM NAME	HSN CODE	GST RATE	QTY	RATE	AMOUNT
JEERA SEED 555 1KG	1209	00%	5 KGS	250	1250
TARAMIRA TMT OIL 1LTR	1209	00%	02 LTR	520	1040
TOTAL					2290

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INVOICE DATE :- 02/04/2019
INVOICE NUMBER :- 002
PARTY NAME :- JITENDRA SAIN
PARTY ADDRESS :- NAYAK BASTI, NAGPUR - 9414857865
GSTIN NUMBER :- NA

ITEM NAME	HSN CODE	GST RATE	QTY	RATE	AMOUNT
SURPASS 7007	1209	00%	10 PCS	490	4900
JEERA SEED 555 1KG	1209	00%	4 KGS	290	1160
TOTAL					6060

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INVOICE DATE :- 02/04/2019
INVOICE NUMBER :- 003
PARTY NAME :- SONU KUMAR (CASH) - 9414325865
PARTY ADDRESS :- SAINI SAMAJ BHAWAN, JAIPUR
GSTIN NUMBER :- NA

ITEM NAME	HSN CODE	GST RATE	QTY	RATE	AMOUNT
CUMIN C60 1KG	1209	00%	5 KGS	400	2000
FENNAL KING 88	1209	00%	5 KGS	250	1250
TOTAL					3250

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INVOICE DATE :- 01/05/2019
INVOICE NUMBER :- 004
PARTY NAME :- KANCHAN
PARTY ADDRESS :- NAWI BASTI,NAGAU - 7485747474
GSTIN NUMBER :- NA

ITEM NAME	HSN CODE	GST RATE	QTY	RATE	AMOUNT
MUSTARD KING PRABHAT	1209	00%	10 PAC	80	800
MUSTARD SEED BIO	1209	00%	10 PAC	100	1000
TOTAL					1800

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INVOICE DATE :- 02/05/2019
INVOICE NUMBER :- 005
PARTY NAME :- NAVIN KUMAR (CASH)
PARTY ADDRESS :- SAINYA SAMAJ BHAWAN, NAGAU
GSTIN NUMBER :- NA

ITEM NAME	HSN CODE	GST RATE	QTY	RATE	AMOUNT
MUSTARD KING PRABHAT	1209	00%	03 PAC	120	360
MUSTARD SEED BIO	1209	00%	03 PAC	150	450
TOTAL					810

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INVOICE DATE :- 02/05/2019
INVOICE NUMBER :- 006
PARTY NAME :- ARJUN KUMAR
PARTY ADDRESS :- XYZ COLONY NAGAU - 9484848458
GSTIN NUMBER :- NA

ITEM NAME	HSN CODE	GST RATE	QTY	RATE	AMOUNT
JEERA SEED AVANI 101	1209	00%	18 KGS	250	4500
HYBRID MUSTARD 7044	1209	00%	10 PAC	500	5000
TOTAL					9500

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INVOICE DATE :- 01/06/2019
INVOICE NUMBER :- 007
PARTY NAME :- ASIF HUSAIN (CASH)
PARTY ADDRESS :- AHINSA CIRCLE KE PAAS, NAGAU - 8748689858
GSTIN NUMBER :- NA

ITEM NAME	HSN CODE	GST RATE	QTY	RATE	AMOUNT
SONF SEED DSPL	1209	00%	15 PAC	350	5250
MUSTARD SEED BIO	1209	00%	25 PAC	100	2500
TOTAL					7750

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INVOICE DATE :- 02/06/2019
INVOICE NUMBER :- 008
PARTY NAME :- AMIN KHAN (CASH)
PARTY ADDRESS :- VIKAS BHAWAN NAGAU - 9414141415
GSTIN NUMBER :- NA

ITEM NAME	HSN CODE	GST RATE	QTY	RATE	AMOUNT
GUAR SEED HG365	1209	00%	10 UNIT	350	3500
GUAR SEED HGC470	1209	00%	20 UNIT	400	8000
TOTAL					11500

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INVOICE DATE :- 02/06/2019
INVOICE NUMBER :- 009
PARTY NAME :- ASLAM
PARTY ADDRESS :- AJMERI GATE KE PAAS, NAGAU
GSTIN NUMBER :- NA

ITEM NAME	HSN CODE	GST RATE	QTY	RATE	AMOUNT
GUAR SEED HG365	1209	00%	10 UNIT	400	4000
HYBRID MUSTARD 7044	1209	00%	10 PAC	500	5000
TOTAL					9000

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INVOICE DATE :- 01/07/2019
INVOICE NUMBER :- 010
PARTY NAME :- ARJUN SINGH (CASH)
PARTY ADDRESS :- NEAR FORT ROAD, NAGAU
GSTIN NUMBER :- NA

ITEM NAME	HSN CODE	GST RATE	QTY	RATE	AMOUNT
CUMIN SEED ASHWIN	1209	00%	08 KGS	300	2400
CUMIN SEED LIONS	1209	00%	08 KGS	400	3200
TOTAL					5600

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INVOICE DATE :- 02/07/2019
INVOICE NUMBER :- 011
PARTY NAME :- ARUN JAIN
PARTY ADDRESS :- BEHIND IPS SCHOOL NAGAU
GSTIN NUMBER :- NA

ITEM NAME	HSN CODE	GST RATE	QTY	RATE	AMOUNT
ISABGOL BAJRANG 10KG	1209	00%	15 BAG	750	11250
ISABGOL PRATAP 10 KG	1209	00%	15 BAG	750	11250
TOTAL					22500

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INVOICE DATE :- 01/08/2019
INVOICE NUMBER :- 012
PARTY NAME :- SHRIPAL CHAND (CASH)
PARTY ADDRESS :- SAWAI SINGH GALI, NAGAU
GSTIN NUMBER :- NA

ITEM NAME	HSN CODE	GST RATE	QTY	RATE	AMOUNT
GUAR SEED HG365	1209	00%	10 UNIT	400	4000
HYBRID MUSTARD 7044	1209	00%	10 PAC	500	5000
TOTAL					9000

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INVOICE DATE :- 02/08/2019
INVOICE NUMBER :- 013
PARTY NAME :- HIMMAT SINGH (CASH)
PARTY ADDRESS :- NEAR FORT ROAD, NAGAU
GSTIN NUMBER :- NA

ITEM NAME	HSN CODE	GST RATE	QTY	RATE	AMOUNT
CUMIN SEED ASHWIN	1209	00%	15 KGS	300	4500
CUMIN SEED LIONS	1209	00%	15 KGS	400	6000
TOTAL					10500

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INVOICE DATE :- 02/08/2019
INVOICE NUMBER :- 014
PARTY NAME :- MAHESH PRAJAPAT
PARTY ADDRESS :- NEAR AHINSHA CIRCLE, JODHPUR
GSTIN NUMBER :- NA

ITEM NAME	HSN CODE	GST RATE	QTY	RATE	AMOUNT
JEERA 8694	1209	00%	10 BAG	250	2500
JEERA 8638	1209	00%	10 BAG	250	2500
TOTAL					5000

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INVOICE DATE :- 01/09/2019
INVOICE NUMBER :- 015
PARTY NAME :- RAMESH SINGH (CASH)
PARTY ADDRESS :- NEAR RAILWAY STATION, NAGAU
GSTIN NUMBER :- NA

ITEM NAME	HSN CODE	GST RATE	QTY	RATE	AMOUNT
SONF KASTURI	1209	00%	10 UNIT	350	3500
SONF SUGANDHA	1209	00%	10 UNIT	500	5000
TOTAL					8500

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INVOICE DATE :- 02/09/2019
 INVOICE NUMBER :- 016
 PARTY NAME :- JAIN TRADERS (CASH)
 PARTY ADDRESS :- FORT ROAD, NAGPUR 9825845832
 GSTIN NUMBER :- 08AALLR8574R1ZU

ITEM NAME	HSN CODE	GST RATE	QTY	TAXABLE RATE	TAXABLE VALUE
VIVO Y91	85171210	12%	1 PCS	5803.57	5803.57
BEETEL C51	85171290	18%	1 PCS	1016.94	1016.94
TOTAL TAXABLE VALUE					6820.51
SGST					439.73
CGST					439.73
ROUND OFF					.03
TOTAL INVOICE VALUE					7700

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INVOICE DATE :- 02/09/2019
 INVOICE NUMBER :- 017
 PARTY NAME :- SATISH GAUR
 PARTY ADDRESS :- NEAR SABJI MANDI NAGPUR 9478786898
 GSTIN NUMBER :- NA

ITEM NAME	HSN CODE	GST RATE	QTY	TAXABLE RATE	TAXABLE VALUE
SAMSUNG A30S	8517	12%	1 PCS	8482.14	8482.14
SAMSUNG A50S	8517	12%	1 PCS	8482.14	8482.14
TOTAL TAXABLE VALUE					16964.28
SGST					1017.85
CGST					1017.85
ROUND OFF					.02
TOTAL INVOICE VALUE					19000

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INVOICE DATE :- 01/10/2019
 INVOICE NUMBER :- 018
 PARTY NAME :- NARENDRA SINGH
 PARTY ADDRESS :- RATHOR CIRCLE NAGAU
 GSTIN NUMBER :- NA

ITEM NAME	HSN CODE	GST RATE	QTY	TAXABLE RATE	TAXABLE VALUE
NOKIA 150 DUAL SIM	8517	12%	2 PCS	1473.21	2946.42
NOKIA 6.1 PLUS	8517	12%	2 PCS	12946.42	25892.84
TOTAL TAXABLE VALUE					28839.36
SGST					1730.35
CGST					1730.35
ROUND OFF					-.06
TOTAL INVOICE VALUE					32300

INVOICE DATE :- 02/10/2019
 INVOICE NUMBER :- 019
 PARTY NAME :- JAI SINGH (CASH)
 PARTY ADDRESS :- OUT SIDE MAHI GATE NAGAU 9874258565
 GSTIN NUMBER :- NA

ITEM NAME	HSN CODE	GST RATE	QTY	TAXABLE RATE	TAXABLE VALUE
PANASONIC P100	8517	12%	2 PCS	4910.71	9821.42
PANASONIC P101	8517	12%	2 PCS	7946.42	15892.84
TOTAL TAXABLE VALUE					25714.26
SGST					1542.85
CGST					1542.85
ROUND OFF					.04
TOTAL INVOICE VALUE					28800

INVOICE DATE :- 01/11/2019
 INVOICE NUMBER :- 020
 PARTY NAME :- HARI COMMUNICATION
 PARTY ADDRESS :- FORT ROAD NAGPUR 9847859865
 GSTIN NUMBER :- 08ASRFT4876R1ZV

ITEM NAME	HSN CODE	GST RATE	QTY	TAXABLE RATE	TAXABLE VALUE
SAMSUNG 1.5 TON AC	8415	28%	1 PCS	27031.25	27031.25
SAMSUNG 2 TON AC	8415	28%	1 PCS	36328.12	36328.12
TOTAL TAXABLE VALUE					63359.37
SGST					8870.31
CGST					8870.31
ROUND OFF					.01
TOTAL INVOICE VALUE					81100

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INVOICE DATE :- 02/11/2019
 INVOICE NUMBER :- 021
 PARTY NAME :- ARVIND KUMAR
 PARTY ADDRESS :- NEAR AMRAPALI MARG, JAIPUR
 GSTIN NUMBER :- NA

ITEM NAME	HSN CODE	GST RATE	QTY	TAXABLE RATE	TAXABLE VALUE
GODREJ FRIDGE C21	8418	18%	1 PCS	11440.67	11440.67
LG WASHING MACHINE V2	8450	18%	1 PCS	10593.22	10593.22
TOTAL TAXABLE VALUE					22033.89
SGST					1983.05
CGST					1983.05
ROUND OFF					.01
TOTAL INVOICE VALUE					26000

INVOICE DATE :- 02/12/2019
 INVOICE NUMBER :- 022
 PARTY NAME :- NOOR ALAM (CASH)
 PARTY ADDRESS :- NEAR NASRANI CINEMA HALL JODHPUR
 GSTIN NUMBER :- NA

ITEM NAME	HSN CODE	GST RATE	QTY	TAXABLE RATE	TAXABLE VALUE
VIVO V17 PRO	85171210	12%	1 PCS	26785.71	26785.71
VIVO V11 PRO	85171210	12%	1 PCS	23214.28	23214.28
TOTAL TAXABLE VALUE					49999.99
SGST					2999.99
CGST					2999.99
ROUND OFF					.03
TOTAL INVOICE VALUE					56000

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INVOICE DATE :- 02/12/2019
 INVOICE NUMBER :- 023
 PARTY NAME :- VARUN YADAV
 PARTY ADDRESS :- MAIN ROAD OF BIG BAZAR, BIKANER
 GSTIN NUMBER :- NA

ITEM NAME	HSN CODE	GST RATE	QTY	TAXABLE RATE	TAXABLE VALUE
SAMSUNG A7 PLUS	8517	12%	1 PCS	12053.57	12053.57
SAMSUNG A8 PLUS	8517	12%	1 PCS	12946.42	12946.42
TOTAL TAXABLE VALUE					24999.99
SGST					1499.99
CGST					1499.99
ROUND OFF					.03
TOTAL					28000

INVOICE DATE :- 02/12/2019
 INVOICE NUMBER :- 024
 PARTY NAME :- VEENA
 PARTY ADDRESS :- ADARSH NAGAR, JODHPUR
 GSTIN NUMBER :- NA

ITEM NAME	HSN CODE	GST RATE	QTY	TAXABLE RATE	TAXABLE VALUE
PU FOAM SHEET 40D	39211310	05%	3 PCS	2380.95	7142.85
PU FOAM SHEET 32D	39211310	05%	3 PCS	2095.23	6285.69
TOTAL TAXABLE VALUE					13428.54
SGST					335.71
CGST					335.71
ROUND OFF					.04
TOTAL INVOICE VALUE					14100

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INVOICE DATE :- 01/01/2020
 INVOICE NUMBER :- 025
 PARTY NAME :- SATYENDRA PAL
 PARTY ADDRESS :- ADARSH NAGAR, JODHPUR
 GSTIN NUMBER :- NA

ITEM NAME	HSN CODE	GST RATE	QTY	TAXABLE RATE	TAXABLE VALUE
PU FOAM SHEET 40D	39211310	05%	3 PCS	2380.95	7142.85
PU FOAM SHEET 20D	39211310	05%	3 PCS	1571.42	4714.26
TOTAL TAXABLE VALUE					11857.11
SGST					296.42
CGST					296.42
ROUND OFF					.05
TOTAL					12500

INVOICE DATE :- 01/01/2020
INVOICE NUMBER :- 026
PARTY NAME :- NARESH TRADING COMPANY
PARTY ADDRESS :- HOUSING BOARD, AMRITSAR, PUNJAB
GSTIN NUMBER :- 03RRDER1478R1ZC

ITEM NAME	HSN CODE	GST RATE	QTY	TAXABLE RATE	TAXABLE VALUE
PVC PANEL	39259090	18%	30 SQF	189.45	5683.50
PVC JOINTERS	39259090	18%	50 SQM	97.58	4879
TOTAL TAXABLE VALUE					10562.50
IGST					1901.25
ROUND OFF					.25
TOTAL INVOICE VALUE					12464

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INVOICE DATE :- 02/01/2020
INVOICE NUMBER :- 027
PARTY NAME :- SULTAN KHAN (CASH)
PARTY ADDRESS :- MAIN ROAD INDUSTRIAL AREA LUDHIANA PUNJAB
GSTIN NUMBER :- NA

ITEM NAME	HSN CODE	GST RATE	QTY	TAXABLE RATE	TAXABLE VALUE
PVC PANEL 10FT	39259090	18%	20 SQF	199.85	3997
PVC PANEL 15FT	39259090	18%	20 SQF	275.80	5516
TOTAL TAXABLE VALUE					9513
IGST					1712.34
ROUND OFF					-.34
TOTAL INVOICE VALUE					11225

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INVOICE DATE :- 02/01/2020
INVOICE NUMBER :- 028
PARTY NAME :- SALIM (CASH)
PARTY ADDRESS :- JAWAHAR NAGAR, NAVI MUMBAI, MAHARASHTRA
GSTIN NUMBER :- NA

ITEM NAME	HSN CODE	GST RATE	QTY	TAXABLE RATE	TAXABLE VALUE
ELASTIC NIWAR	5805	05%	5 MTR	262.85	1314.25
FLOCK FEBRICS COTTON	5907	18%	10 MTR	448.52	4485.20
TOTAL TAXABLE VALUE					5799.45
IGST					873.04
ROUND OFF					-.49
TOTAL INVOICE VALUE					6672

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INVOICE DATE :- 01/02/2020
INVOICE NUMBER :- 029
PARTY NAME :- JAGDISH KUMAR (CASH)
PARTY ADDRESS :- ARIHANT PLAZA, NEAR AK BUILDING, FIROZABAD, NEW DELHI
GSTIN NUMBER :- NA

ITEM NAME	HSN CODE	GST RATE	QTY	TAXABLE RATE	TAXABLE VALUE
PPC CEMENT	2523	28%	30 BAG	287.50	8625
OPC CEMENT	2523	28%	30 BAG	304.85	9145.50
TOTAL TAXABLE VALUE					17770.50
IGST					4975.74
ROUND OFF					-.24
TOTAL INVOICE VALUE					22746

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INVOICE DATE :- 02/02/2020
INVOICE NUMBER :- 030
PARTY NAME :- UMESH MARKETING
PARTY ADDRESS :- HOUSING BOARD, AMRITSAR, PUNJAB
GSTIN NUMBER :- 03TRTUS7498R1Z1

ITEM NAME	HSN CODE	GST RATE	QTY	TAXABLE RATE	TAXABLE VALUE
PVC PANEL	39259090	18%	20 SQF	165.85	3317
PVC JOINTERS	39259090	18%	70 SQM	102.74	7191.80
TOTAL TAXABLE VALUE					10508.80
IGST					1891.58
ROUND OFF					-.38
TOTAL INVOICE VALUE					12400

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INVOICE DATE :- 02/02/2020
INVOICE NUMBER :- 031
PARTY NAME :- MADAN LAL (CASH)
PARTY ADDRESS :- MAIN ROAD INDUSTRIAL AREA LUDHIANA PUNJAB
GSTIN NUMBER :- NA

ITEM NAME	HSN CODE	GST RATE	QTY	TAXABLE RATE	TAXABLE VALUE
PVC PANEL 10FT	39259090	18%	20 SQF	222.85	4457
PVC PANEL 15FT	39259090	18%	20 SQF	235.85	4717
TOTAL TAXABLE VALUE					9174
IGST					1651.32
ROUND OFF					-.32
TOTAL INVOICE VALUE					10825

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INVOICE DATE :- 01/03/2020
INVOICE NUMBER :- 032
PARTY NAME :- CHAGAN LAL (CASH)
PARTY ADDRESS :- JAWAHAR NAGAR, NAVI MUMBAI, MAHARASHTRA
GSTIN NUMBER :- NA

ITEM NAME	HSN CODE	GST RATE	QTY	TAXABLE RATE	TAXABLE VALUE
ELASTIC NIWAR	5805	05%	15 MTR	274.20	4113
TOTAL TAXABLE VALUE					4113
IGST					205.65
ROUND OFF					.35
TOTAL INVOICE VALUE					4319

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INVOICE DATE :- 01/03/2020
INVOICE NUMBER :- 033
PARTY NAME :- ALI AKBAR (CASH)
PARTY ADDRESS :- ARIHANT PLAZA, NEAR AK BUILDING, FIROZABAD, NEW DELHI
GSTIN NUMBER :- NA

ITEM NAME	HSN CODE	GST RATE	QTY	TAXABLE RATE	TAXABLE VALUE
PPC CEMENT	2523	28%	20 BAG	284.74	5694.80
OPC CEMENT	2523	28%	20 BAG	305.47	6109.40
TOTAL TAXABLE VALUE					11804.20
IGST					3305.17
ROUND OFF					-.37
TOTAL INVOICE VALUE					15109

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INVOICE DATE :- 01/03/2020
INVOICE NUMBER :- 034
PARTY NAME :- NAMAN SINHA (CASH)
PARTY ADDRESS :- NEAR NAYI SADAK, GUJARAT
GSTIN NUMBER :- NA

ITEM NAME	HSN CODE	GST RATE	QTY	RATE	AMOUNT
CUMIN ANAR 1 KG	1209	00%	10 KGS	450	4500
ISABGOL RANI 1 KG	1209	00%	10 KGS	350	3500
TOTAL					8000

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INVOICE DATE :- 01/03/2020
INVOICE NUMBER :- 036
PARTY NAME :- ARJUN KUMAR (CASH)
PARTY ADDRESS :- NEAR NAWI CITY, MAHARASHTRA
GSTIN NUMBER :- NA

ITEM NAME	HSN CODE	GST RATE	QTY	RATE	AMOUNT
BAJRA 86M88	1209	00%	15 KGS	800	12000
BAJRA 86M38	1209	00%	15 KGS	800	12000
TOTAL					24000

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INVOICE DATE :- 01/03/2020
INVOICE NUMBER :- 037
PARTY NAME :- SUNDARI COMMUNICATION
PARTY ADDRESS :- AMRINDAR CIRCLE, PUNJAB
GSTIN NUMBER :- 03AUTIU1485R1ZC

ITEM NAME	HSN CODE	GST RATE	QTY	RATE	AMOUNT
BAJRA GUHA 110	1209	00%	10 BAG	800	8000
BAJRA GUHA 118	1209	00%	10 BAG	850	8500
TOTAL					16500

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INVOICE DATE :- 02/03/2020
INVOICE NUMBER :- 038
PARTY NAME :- AMRINDAR (CASH)
PARTY ADDRESS :- NEAR RIICO INDUSTRIAL AREA, HARIYANA PUNJAB
GSTIN NUMBER :- NA

ITEM NAME	HSN CODE	GST RATE	QTY	RATE	AMOUNT
GUAR RGC 936	1209	00%	12 BAG	200	2400
GUAR KAVERI	1209	00%	30 BAG	300	9000
TOTAL					11400

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INVOICE DATE :- 02/03/2020
INVOICE NUMBER :- 039
PARTY NAME :- KARAN SINGH
PARTY ADDRESS :- MI ROAD, UTTAR PARDESH
GSTIN NUMBER :- NA

ITEM NAME	HSN CODE	GST RATE	QTY	RATE	AMOUNT
MUSTARD KING PRABHAT	1209	00%	05 PAC	100	500
MUSTARD SEED BIO	1209	00%	05 PAC	120	600
TOTAL					1100

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INVOICE DATE :- 02/03/2020
INVOICE NUMBER :- 040
PARTY NAME :- SUSHWANI AGENCY
PARTY ADDRESS :- SUBHASH BHAWAN, MADHYA PARDESH
GSTIN NUMBER :- 23RTURO1485R1ZC

ITEM NAME	HSN CODE	GST RATE	QTY	RATE	AMOUNT
JEERA SEED AVANI 101	1209	00%	20 KGS	300	6000
HI FLOWER 1LTR	1209	00%	14 LTR	1000	14000
TOTAL					20000

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INVOICE DATE :- 02/03/2020
INVOICE NUMBER :- 041
PARTY NAME :- SUNDAR SHARMA (CASH)
PARTY ADDRESS :- NEAR NAYI SADAK, GUJARAT
GSTIN NUMBER :- NA

ITEM NAME	HSN CODE	GST RATE	QTY	RATE	AMOUNT
CUMIN ANAR 1 KG	1209	00%	10 KGS	450	4500
ISABGOL RANI 1 KG	1209	00%	10 KGS	320	3200
TOTAL					7700

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INVOICE DATE :- 02/03/2020
INVOICE NUMBER :- 042
PARTY NAME :- RICHPAL SINGH
PARTY ADDRESS :- MI ROAD, UTTAR PARDESH
GSTIN NUMBER :- NA

ITEM NAME	HSN CODE	GST RATE	QTY	RATE	AMOUNT
MUSTARD KING PRABHAT	1209	00%	10 PAC	120	1200
MUSTARD SEED BIO	1209	00%	10 PAC	120	1200
TOTAL					2400

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INVOICE DATE :- 02/03/2020
INVOICE NUMBER :- 043
PARTY NAME :- PARMINDAR (CASH)
PARTY ADDRESS :- AMRINDAR CIRCLE, PUNJAB
GSTIN NUMBER :- NA

ITEM NAME	HSN CODE	GST RATE	QTY	RATE	AMOUNT
BAJRA GUHA 555	1209	00%	15 BAG	800	12000
BAJRA GUHA 666	1209	00%	15 BAG	900	13500
TOTAL					25500

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DATE	CUSTOMER NAME	AMOUNT	THROUGH
1.6.2019	ARJUN KUMAR	8000	CASH
1.8.2019	ARUN JAIN	22500	CASH - 12000 BANK – 10500 HDFC Bank
2.12.2019	ARVIND KUMAR	20000	BY CHEQUE NO 001252
2.7.2019	ASLAM	7500	CASH
2.11.2019	HARI COMMUNICATION	40000	BY BANK TRANSFER
1.5.2019	JITENDRA SAIN	3000	CASH
1.6.2019	KANCHAN	1800	CASH
1.12.2019	HARI COMMUNICATION	25000	BY BANK TRANSFER
2.3.2020	KARAN SINGH	1000	CASH
1.9.2019	MAHESH PRAJAPAT	2500	BY BANK TRANSFER
1.12.2019	NARENDRA SINGH	25000	BY CHEQUE NO 415832
1.3.2020	NARESH TRADING COMPANY	12464	IMPS TO BANK
1.10.2019	SATISH GAUR	15000	CASH – 9000 BANK – 6000
1.2.2020	SATYENDRA PAL	8500	CASH
2.3.2020	SUNDARI COMMUNICATION	10000	BANK
1.3.2020	UMESH MARKETING	10000	CASH
1.1.2020	VARUN YADAV	18000	CASH – 8000 BANK – 10000
2.1.2020	VEENA	7000	CASH

DATE	CUSTOMER NAME	AMOUNT	THROUGH
2.4.2019	AGRICARE CHEMICAL	5000	CASH
1.5.2019	AGRISTAR GENETIC	10360	BY CHEQUE 000123
1.9.2019	AXON CROP SCIENCE	8000	BY CHEQUE 000124
2.5.2019	BALRAM AGRI FARM	1800	CASH
1.5.2019	BAYER CROP SCIENCE	7990	CASH - 2990 BY CHEQUE 000125 – 5000
2.5.2019	INDIA SEED PVT LTD	15000	BY CHEQUE 00126
1.8.2019	INDOFIL INDUSTRIES	8000	CASH
2.9.2019	KARAN AGRI GENETIC	900	CASH
2.12.2019	KARAN AGRI GENETIC	1800	CASH
2.6.2019	KRISHI BEEJ BHANDAR	4000	CASH
1.7.2019	KRISHNA AGRO INDUSTRIES	22820	BY CHEQUE NO 000127
2.9.2019	MAHESHWARI SEEDS	6000	CASH
2.2.2020	MARVEL BLINDS CATALOGUE	8264	BY CHEQUE NO 000128
2.9.2019	MEGHMANI ORGANIC	18000	CASH – 6000 BY CHEQUE NO 000129
2.10.2019	MONO MAGIC INDUSTRIES	4000	CASH
2.1.2020	RAINBOW ELECTRONICS	33000	BY CHEQUE NO 000130
2.10.2019	SGE ELECTROMART	13900	CASH – 8000 BY CHEQUE 000131 – 5900
2.3.2020	VEENASHRI FOAM	10853	BY CHEQUE 000132

Date	Amount	Remarks
1.4.2019	5000	नकद रुपये HDFC Bank में जमा करवाए
2.4.2019	3000	नकद रुपये HDFC Bank से निकलवाए
1.5.2019	6000	HDFC Bank से Axis Bank में Transfer किये
1.5.2019	10000	नकद रुपये HDFC Bank में जमा करवाए
2.5.2019	15000	नकद रुपये Axis Bank में जमा करवाए
2.6.2019	6000	नकद रुपये HDFC Bank से निकलवाए
2.6.2019	2000	नकद रुपये Axis बैंक से निकलवाए
1.7.2019	25000	नकद रुपये Axis बैंक में जमा करवाए
2.7.2019	10000	Axis Bank से HDFC Bank में Transfer किये
2.8.2019	6000	नकद रुपये HDFC Bank में जमा करवाए
1.9.2019	9000	नकद रुपये HDFC Bank में जमा करवाए
2.9.2019	5000	नकद रुपये HDFC Bank में जमा करवाए
2.12.2019	6000	नकद रुपये HDFC Bank से निकलवाए
2.1.2020	15000	नकद रुपये Axis Bank में जमा करवाए
1.3.2020	12000	नकद रुपये HDFC Bank में जमा करवाए

CR	जब भी कोई सम्पत्ति घटती (DECREASE) है तो CR किया जाता है
DR	जब भी कोई सम्पत्ति बढ़ती (INCREASE) है तो DR किया जाता है

CREDIT NOTE NUMBER :- AR412
 CREDIT NOTE DATE :- 1.11.2019
 ORIGINAL INVOICE NUMBER :- A67445
 ORIGINAL INVOICE DATE :- 02/10/2019
 PARTY NAME :- AGRISTAR GENETIC PVT LTD (GUJARAT)

ITEM NAME	HSN CODE	GST RATE	QTY	TAXABLE RATE	TAXABLE VALUE
CUMIN ANAR 1 KG		00%	5 KGS	420	2100
ISABGOL RANI 1 KG		00%	4 KGS	290	1160
TOTAL TAXABLE VALUE					3260
SGST					
CGST					
ROUND OFF					
TOTAL INVOICE VALUE					3260

CREDIT NOTE NUMBER :- 1452
 CREDIT NOTE DATE :- 1.9.2019
 ORIGINAL INVOICE NUMBER :- 8563
 ORIGINAL INVOICE DATE :- BAF1834
 PARTY NAME :- BALRAM AGRICARE FARM (RAJASTHAN)

ITEM NAME	HSN CODE	GST RATE	QTY	TAXABLE RATE	TAXABLE VALUE
SONF SEED DSPL		00%	10 PAC	350	3500
MUSTARD SEED BIO		00%	10 PAC	100	1000
TOTAL TAXABLE VALUE					4500
SGST					
CGST					
ROUND OFF					
TOTAL INVOICE VALUE					4500

CREDIT NOTE NUMBER :- 0852
 CREDIT NOTE DATE :- 1.11.2019
 ORIGINAL INVOICE NUMBER :- 0473
 ORIGINAL INVOICE DATE :- 2.10.2019
 PARTY NAME :- JAI ELECTRONICS (RAJASTHAN)

ITEM NAME	HSN CODE	GST RATE	QTY	TAXABLE RATE	TAXABLE VALUE
PANASONIC P100		12%	1 PCS	4642.82	4642.82
PANASONIC P101		12%	1 PCS	6517.80	6517.80
TOTAL TAXABLE VALUE					11160.62
SGST					669.63
CGST					669.63
ROUND OFF					.10
TOTAL INVOICE VALUE					12500

CREDIT NOTE NUMBER :- 1750
 CREDIT NOTE DATE :- 1.3.2020
 ORIGINAL INVOICE NUMBER :- 1844
 ORIGINAL INVOICE DATE :- 1.2.2020
 PARTY NAME :- JK LAXMI CEMENT (DELHI)

ITEM NAME	HSN CODE	GST RATE	QTY	TAXABLE RATE	TAXABLE VALUE
PPC CEMENT		28%	10 BAG	253.85	2538.50
OPC CEMENT		28%	10 BAG	278.85	2788.50
TOTAL TAXABLE VALUE					5327
IGST					1491.56
ROUND OFF					.44
TOTAL INVOICE VALUE					6819

CREDIT NOTE NUMBER :- 52982
 CREDIT NOTE DATE :- 1.7.2019
 ORIGINAL INVOICE NUMBER :- 34235
 ORIGINAL INVOICE DATE :- 2.6.2019
 PARTY NAME :- KRISHNA AGRO INDUSTRIES (RAJASTHAN)

ITEM NAME	HSN CODE	GST RATE	QTY	TAXABLE RATE	TAXABLE VALUE
HG365		00%	4 UNIT	320	1280
HYBRID MUSTARD 7044		00%	5 PAC	450	2250
TOTAL TAXABLE VALUE					3530
SGST					
CGST					
ROUND OFF					
TOTAL INVOICE VALUE					3530

CREDIT NOTE NUMBER :- 02252
 CREDIT NOTE DATE :- 1.12.2019
 ORIGINAL INVOICE NUMBER :- 18888
 ORIGINAL INVOICE DATE :- 2.11.2019
 PARTY NAME :- RAJA ELECTRONICS (RAJASTHAN)

ITEM NAME	HSN CODE	GST RATE	QTY	TAXABLE RATE	TAXABLE VALUE
LG WASHING MACHINE V1		18%	1 PCS	8389.75	8389.75
GODREJ FRIDGE C31		18%	1 PCS	12288.02	12288.02
TOTAL TAXABLE VALUE					20677.77
SGST					1860.99
CGST					1860.99
ROUND OFF					.25
TOTAL INVOICE VALUE					24400

CREDIT NOTE NUMBER :- 1235
 CREDIT NOTE DATE :- 2.3.2020
 ORIGINAL INVOICE NUMBER :- 4085
 ORIGINAL INVOICE DATE :- 1.3.2020
 PARTY NAME :- MARVEL BLINDS CATALOGUE (MAHARASHTRA)

ITEM NAME	HSN CODE	GST RATE	QTY	TAXABLE RATE	TAXABLE VALUE
FLOCK FEBRICS COTTON		18%	20 MTR	421.58	8431.60
TOTAL TAXABLE VALUE					8431.60
IGST					1517.68
ROUND OFF					-.28
TOTAL INVOICE VALUE					9949

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CREDIT NOTE NUMBER :- SR003
 CREDIT NOTE DATE :- 1.12.2019
 ORIGINAL INVOICE NUMBER :- SR1482
 ORIGINAL INVOICE DATE :- 1.10.2019
 PARTY NAME :- SR MARKETING (RAJASTHAN)

ITEM NAME	HSN CODE	GST RATE	QTY	TAXABLE RATE	TAXABLE VALUE
NOKIA 150 DUAL SIM		12%	2 PCS	1428.56	2857.12
TOTAL TAXABLE VALUE					2857.12
SGST					171.42
CGST					171.42
ROUND OFF					.04
TOTAL INVOICE VALUE					3200

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CREDIT NOTE NUMBER :- SR001
 CREDIT NOTE DATE :- 1.5.2019
 ORIGINAL INVOICE NUMBER :- 002
 ORIGINAL INVOICE DATE :- 2.4.2019
 PARTY NAME :- JITENDRA SAIN (RAJASTHAN)

ITEM NAME	HSN CODE	GST RATE	QTY	TAXABLE RATE	TAXABLE VALUE
SURPASS 7007		00%	2 PCS	490	980
JEERA SEED 555 1KG		00%	2 KGS	290	580
TOTAL TAXABLE VALUE					1560
SGST					
CGST					
ROUND OFF					
TOTAL INVOICE VALUE					1560

CREDIT NOTE NUMBER :- SR002
 CREDIT NOTE DATE :- 1.6.2019
 ORIGINAL INVOICE NUMBER :- 006
 ORIGINAL INVOICE DATE :- 2.5.2019
 PARTY NAME :- ARJUN KUMAR (RAJASTHAN)

ITEM NAME	HSN CODE	GST RATE	QTY	TAXABLE RATE	TAXABLE VALUE
JEERA SEED AVANI 101		00%	5 KGS	250	1250
HYBRID MUSTARD 7044		00%	5 PAC	500	2500
TOTAL TAXABLE VALUE					3750
SGST					
CGST					
ROUND OFF					
TOTAL INVOICE VALUE					3750

CREDIT NOTE NUMBER :- SR003
 CREDIT NOTE DATE :- 2.10.2019
 ORIGINAL INVOICE NUMBER :- 018
 ORIGINAL INVOICE DATE :- 1.10.2019
 PARTY NAME :- NARENDRA SINGH (RAJASTHAN)

ITEM NAME	HSN CODE	GST RATE	QTY	TAXABLE RATE	TAXABLE VALUE
NOKIA 150 DUAL SIM		12%	2 PCS	1473.21	2946.42
TOTAL TAXABLE VALUE					2946.42
SGST					176.78
CGST					176.78
ROUND OFF					.02
TOTAL INVOICE VALUE					3300

CREDIT NOTE NUMBER :- SR004
 CREDIT NOTE DATE :- 2.1.2020
 ORIGINAL INVOICE NUMBER :- 024
 ORIGINAL INVOICE DATE :- 2.12.2019
 PARTY NAME :- VEENA (RAJASTHAN)

ITEM NAME	HSN CODE	GST RATE	QTY	TAXABLE RATE	TAXABLE VALUE
PU FOAM SHEET 40D		05%	1 PCS	2380.95	2380.95
PU FOAM SHEET 32D		05%	1 PCS	2095.23	2095.23
TOTAL TAXABLE VALUE					4476.18
SGST					111.90
CGST					111.90
ROUND OFF					.02
TOTAL INVOICE VALUE					4700

CREDIT NOTE NUMBER :- SR005
 CREDIT NOTE DATE :- 1.2.2020
 ORIGINAL INVOICE NUMBER :- 025
 ORIGINAL INVOICE DATE :- 1.1.2020
 PARTY NAME :- SATYENDRA PAL (RAJASTHAN)

ITEM NAME	HSN CODE	GST RATE	QTY	TAXABLE RATE	TAXABLE VALUE
PU FOAM SHEET 20D		00%	1 PCS	1571.42	1571.42
TOTAL TAXABLE VALUE					1571.42
SGST					39.28
CGST					39.28
ROUND OFF					.02
TOTAL INVOICE VALUE					1650

CREDIT NOTE NUMBER :- SR006
 CREDIT NOTE DATE :- 2.3.2019
 ORIGINAL INVOICE NUMBER :- 037
 ORIGINAL INVOICE DATE :- 1.3.2019
 PARTY NAME :- SUNDARI COMMUNICATION (PUNJAB)

ITEM NAME	HSN CODE	GST RATE	QTY	TAXABLE RATE	TAXABLE VALUE
BAJRA GUHA 110		00%	2 BAG	800	1600
BAJRA GUHA 118		00%	2 BAG	850	1700
TOTAL TAXABLE VALUE					3300
SGST					
CGST					
ROUND OFF					
TOTAL INVOICE VALUE					3300

CREDIT NOTE NUMBER :- SR007
CREDIT NOTE DATE :- 2.3.2020
ORIGINAL INVOICE NUMBER :- 030
ORIGINAL INVOICE DATE :- 2.2.2020
PARTY NAME :- UMESH MARKETING (PUNJAB)

ITEM NAME	HSN CODE	GST RATE	QTY	TAXABLE RATE	TAXABLE VALUE
PVC PANEL		18%	10 SQF	165.85	1658.50
PVC JOINTERS		18%	10 SQM	102.74	1027.40
TOTAL TAXABLE VALUE					2685.90
IGST					483.46
ROUND OFF					-.39
TOTAL INVOICE VALUE					3169

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CREDIT NOTE NUMBER - 1852

CREDIT NOTE DATE - 02/05/2019

PARTY NAME - AGRISTAR GENETIC PVT LTD

GREAT DISCOUNT SALES	2000
SGST	0
CGST	0
ROUND OFF	0
TOTAL DISCOUNT	2000

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CREDIT NOTE NUMBER - 5247

CREDIT NOTE DATE - 2.9.2019

PARTY NAME - AXON CROP SCIENCE

RETAIL BUMPER BONANZA	3000
SGST	0
CGST	0
ROUND OFF	0
TOTAL DISCOUNT	3000

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CREDIT NOTE NUMBER - 5298

CREDIT NOTE DATE - 2.11.2019

PARTY NAME - JAI ELECTRONICS

DIPAWALI DISCOUNT (HSN 8517) (GST – 12%)	4464.25
SGST	267.85
CGST	267.85
ROUND OFF	.05
TOTAL DISCOUNT	5000

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CREDIT NOTE NUMBER - 836987

CREDIT NOTE DATE - 2.3.2020

PARTY NAME - MARVEL CATALOGUE BLINDS

MONTHLY SPECIAL OFFER (HSN – 8219) (GST – 05%)	2857.14
IGST 5%	142.85
ROUND OFF	.01
TOTAL DISCOUNT	3000

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CREDIT NOTE NUMBER - 14236

CREDIT NOTE DATE - 2.3.2020

PARTY NAME - NEW GENES PVT LTD

BUMPER DISCOUNT	4250
SGST	0
CGST	0
ROUND OFF	0
TOTAL DISCOUNT	4250

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CREDIT NOTE NUMBER - 74698

CREDIT NOTE DATE - 1.3.2020

PARTY NAME - PLY KING COMPANY

KING SCHEME & DISCOUNT (HSN – 8519) (GST – 18%)	2542.35
IGST 18%	457.65
ROUND OFF	0
TOTAL DISCOUNT	3000

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CREDIT NOTE NUMBER - 65258

CREDIT NOTE DATE - 1.1.2020

PARTY NAME - RAINBOW ELECTRONICS

RAINBOW DISCOUNT (HSN – 8520) (GST – 28%)	5468.75
SGST	765.62
CGST	765.62
ROUND OFF	.01
TOTAL DISCOUNT	7000

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CREDIT NOTE NUMBER - 415

CREDIT NOTE DATE - 2.10.2019

PARTY NAME - SR MARKETING

SUPER DISCOUNT (HSN – 8517) (GST – 12%)	5357.10
SGST	321.42
CGST	321.42
ROUND OFF	.06
TOTAL DISCOUNT	6000

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CREDIT NOTE NUMBER - 4158

CREDIT NOTE DATE - 2.8.2019

PARTY NAME - INDOFIL INDUSTRIES LTD

SCHEME & DISCOUNT	2300
SGST	0
CGST	0
ROUND OFF	0
TOTAL DISCOUNT	2300

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CREDIT NOTE NUMBER - SCH004

CREDIT NOTE DATE - 2.3.2020

PARTY NAME - UMESH MARKETING

CUSTOMER SPECIAL OFFER (HSN – 3925) (GST – 18%)	2033.88
IGST 18%	366.09
ROUND OFF	.03
TOTAL DISCOUNT	2400

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CREDIT NOTE NUMBER - SCH005

CREDIT NOTE DATE - 2.3.2020

PARTY NAME - SUSHWANI AGENCY

DIRECT DISCOUNT	2500
SGST	0
CGST	0
ROUND OFF	0
TOTAL DISCOUNT	2500

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CREDIT NOTE NUMBER - SCH006

CREDIT NOTE DATE - 2.3.2020

PARTY NAME - VEENA

DIRECT DISCOUNT (HSN – 8519) (GST – 05%)	2952.37
IGST 05%	147.61
ROUND OFF	.02
TOTAL DISCOUNT	3100

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CREDIT NOTE NUMBER - SCH007

CREDIT NOTE DATE - 2.3.2020

PARTY NAME - VARUN YADAV

DISCOUNT (HSN – 8517) (GST – 12%)	3571.40
SGST	214.28
CGST	214.28
ROUND OFF	.04
TOTAL DISCOUNT	4000

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CREDIT NOTE NUMBER - SCH008

CREDIT NOTE DATE - 2.3.2020

PARTY NAME - SATYENDRA PAL

SUPER DISCOUNT (HSN – 8239) (GST – 05%)	1857.14
SGST	46.42
CGST	46.42
ROUND OFF	.02
TOTAL DISCOUNT	1950

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CREDIT NOTE NUMBER - SCH009

CREDIT NOTE DATE - 2.3.2020

PARTY NAME - RICHPAL SINGH

SCHEME & DISCOUNT	400
SGST	0
CGST	0
ROUND OFF	0
TOTAL DISCOUNT	400

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Chapter 39 : Bank Account Group in Tally

one By one ham Tally me Jitne bhi Group hote hai un Sabka Concept Clear karenge aur sath me ye bhi janenge ki kis Group ka Kya nature hota hai aur phir Baad me in Sabhi Group ki Entry bhi Karna Sikhenge

to Sabse Pehle main Aapko batana chahta hu ki Bank account 2 tarah ke hote hai.

1. Bank Saving Account
2. Bank Current Account

in 2 ke alawa bhi bank me aapko dusre bhi account ho sakte hai jaise

1. Bank FD Account
2. RD Account
3. Loan Account
4. OD Account

Lekin Ye Bank Account nahi hai Bank Account ka matlab hota hai Aisa khata jisme ham Paise jama karwate hai aur Nikalwate hai Jisme ham kabhi bhi kuch bhi len den kar sakte hai.

Ab Saving Account aur Current account me main apko fark Bata deta hu

Bank Saving Account	Bank Current Account
Saving Account kisi bhi Individual Person yani Vyakti ke naam par hota hai.	Jabki Current Account Firm ke Naam par hota hai.
Saving Account me Paisa Jama Karwane ki limit hoti hai. Bachat se jyada Paisa Jama karwane par Income Tax ka Notice Aa Sakta hai.	Current Account me aap kitna bhi paisa Bank me jama karwa Sakte hai apne Business Transaction ke According
Saving Account me Jama Paise par Byaz Milta hai.	Current Account me Jama Paise Par Byaz nahi milta hai.
Saving Account me Bank Dwara PassBook di jati hai.	Jabki Current Account me PassBook ki Jagah statement Diya jata hai.

to main aapko simply ye bata deta hu ki kisi bhi bank ka Saving account ya current account ke ledger ko Bank Account Group me banaya jata hai.

Chahe wo HDFC Bank, ICICI Bank, Axis Bank, IDBI Bank ho Ya koi bhi Dusri Bank.

Maan lijiye kisi ka HDFC Bank me Saving Account hai to
Ledger Banana Chahiye "**HDFC Bank Saving Account**"
aur Agar Current Account hai to
Ledger Banana Chahiye "**HDFC Bank Current Account**"

to Dosto ye 2 hi tarah ke Account hai Jinka Ledger Bank Account ke Group me Banta hai ab baki ke jo bank account hai unka Kaunsa Group hai to wo ham aage Sikhenge.

Ab main Aapko Bank Account Group ka Nature bata deta hu.

Chahe Kisi bhi Bank ke Account me hamara paisa jama hai to wo hamari Sampati hai un Paiso par hamara hak hai is liye Bank Account ke Group ka nature Assets hota hai.

aur Balance Sheet ke Assets ki Side me Bank Account Group Show Hota hai.

Chapter 40 : Bank OD Account Group in Tally

Sabse Pehle main Aapko batana chahta hu ki Tally me 2 Group hai

1. Bank OD Account
2. Bank OCC Account

in Dono ka matlab ek hi hota hai in dono me se koi bhi Group le Sakte hai

Bank Saving Account ya Current Account me jo Paisa Jama hota hai wo hamara hota hai aur uska Group Bank Account hota hai.

Bank OD Account ka Matlab hota hai	- <u>Bank Over Draft Account</u>
Bank OCC Account ka Matlab hota hai	- <u>Bank Open Cash Credit Account</u>

ye dono Account Loan ki Tarah hi hote hai lekin Loan Account me aur OD Account me bahut Fark hai.

to sabse pehle Bank OD Account ka concept Clear karte hai ki bank OD Account hota kya hai.

What is Bank OD Account

is tarah ke account me Bank hame Loan ke Jaise paise use karne ke liye limit deti hai maan lijiye wo limit 1 lakh रुपये ki hai aur is limit ke sath hi hamara bank me ek Account shuru ho jata hai jise Bank OD Account kehte hai.

ab Jab tak ye 1 Lakh रुपये usi Bank OD Account me Pade hai tab tak hamare ek रुपया bhi byaz nahi lagta aur bank hamse ek रुपया bhi nahi mangta.

ab usi Account me se maan lijiye hamne business use ke liye 30000 रुपये Nikal Liye to Ab Bank Hamse 30000 Rs. mangege aur jab tak ham wo 30000 rs. Bank me Wapas Nahi jama karwate tab tak kewal 30000 Rs. par hi Byaz Lagega na ki 1 lakh par aur ye 30000 Rs. Jab aap wapas jama karwa denge tab se aapka 30000 rs par bhi byaz lagna band ho jayega.

isi kehte hai Bank OD Account Jisme Bank Dwara jitne Bhi रुपये ki Limit di Jati hai Utne रुपये ham Use kar Sakte hai aur Un रुपये me se jitne bhi paise use karte hai kewal utne hi रुपये par byaz lagta hai aur jaise hi wo रुपये wapas jama karwa denge to byaz bhi lagna band ho jayega.

Bahut se log Aise Ledger ko Loan Account ke Group me Daal dete hai jabki ye galat hai Bank OD Account me Aur Bank Loan Account me Bahut Fark Hota hai jo Kuch is Tarah hai

Difference Between Bank OD Account & Bank Loan Account

Bank OD Account	Bank Loan Account
Bank Dwara paisa Use karne ki ek Limit Di jati hai jaise 1 Lakh Rs.	Bank Dwara Loan kiya jata hai jaise 1 Lakh Rupye
Jab Tak aap ye 1 lakh rupye me 1 Rupya bhi use nahi karte tab tak koi bhi byaz nahi lagta	aap chahe 1 Paisa bhi use kare ya na kare byaz lagna usi din shuru ho jata hai jis din aapka loan huwa hai.
Jitna paisa use karoge utna rupye par hi byaz lagta hai aur utne rupye hi wapas lautane hai	pure 1 lakh rupye par byaz lagta hai, aur pure ek lakh rupye wapas lautane hai
is Account me mahine ki koi bhi kist nahi hoti hai	loan account me har mahine ki fix installment hoti hai jo aapko time hote hi jama karwani padti hai.

to is post se simply me aapko ye samjhana chahta hu ki

Bank Saving aur Current Account Alag hota hai Jiska Group hai Bank Account aur Agar Aapke Bank me Limit hai to Uska Group Alag Hota hai Jo Bank OD Account ya Bank OCC Account dono me se koi Bhi Le Sakte hai.
Aur Bank me Loan Account ka Group bhi Alag Hota hai jo ham Aage Sikhenge

Bank OD Account me Kaun Kaun se Ledger Bante hai

Ab main Aapko Ye Bata Deta hu ki Kaun Kaun se Ledger Bank OD Account ya Bank OCC account me Bante hai

1. Kisi bhi Bank me CC limit hai ya OD limit hai Chahe wo
HDFC Bank, ICICI Bank, Axis Bank, IDBI Bank ho Ya koi bhi Dusri Bank ho to uska Ledger Bank OD Account ke Group me Banta hai.

Maan lijiye kisi ki HDFC Bank me CC limit hai to Ledger Banana Chahiye "**HDFC Bank OD Account**"

2. Kisi bhi Bank se Credit Card Liya huwa hai Chahe wo
HDFC Bank, ICICI Bank, Axis Bank, IDBI Bank ho Ya koi bhi Dusri Bank ho to uska Ledger bhi Bank OD Account ke Group me Banta hai

Credit Card liya huwa hai to Ledger Banana Chahiye "**HDFC Bank Credit Card Account**"

to Dosto ye 2 hi tarah ke Account hai Jinka Ledger Bank OD Account ke Group me Banta hai ab baki ke jo bank Loan account hai unka Kaunsa Group hai to wo ham aage Sikhenge.

Nature of Bank OD Account Group

to Ab main Aapko Bank OD Account Group ka Nature Bata Deta hu.

Agar Kisi ne Bank se CC limit Le Rakhi hai aur wo us limit ko Use Kar Raha hai to Wo Paise Bank ko Wapas Lautane hai to Simply Bank OD Account ka Nature ho Gaya Liability ka.

Kyunki Ye Ham Par Liability hai ke Jo paise Hamne Limit se Use kiye hai wo hame Bank ko Wapas Lautane hai.

Badhte hai agle Group ke taraf aur is post me ham Cash in hand Group in tally ke bare me Detail me Samjhenge Most Welcome to My Website [TallyClass](http://TallyClass.com) & Let's Begin.

Chapter 41 : Cash in Hand Group in Tally

Waise to Cash in Hand Group me Kewal ek hi Ledger Banta hai jiska naam hai Cash aur ye bhi Pehle se bana huwa hota hai. 90% jagah par Cash Account ka jo Ledger pehle se bana huwa hota hai wahi use kiya jata hai.

10 % Case me Bahut se Accountant Cash in Hand Group me kaam aane wala ek Ledger aur banate hai Jiska naam Hai Petty Cash.

Petty Cash ka ledger Bhi Cash in Hand Group me banta hai. Ab Petty Cash hota kya hai wo Samajh Lete hai.

What is Petty Cash

Maan Lijiye ek Badi Company hai jaha par Jo Bhi Paisa aata ha wo Direct [Bank](#) me hi Aata hai Cash me Rupye Prapt hi nahi hote. ab Company me Kuch Kharche Aise hote hai jiske liye hame Cash Dena Padta hai jabki Company me Cash Balance aata hi nahi hai.

is Condition me Company ka manager Accountant ko Next 1 Month ke liye Cash me Hone Wale Kharcho ke Liye Kuch nakad rupye deta hai Jise Petty cash Kehte hai.

aur Petty cash Ka Ledger cash in Hand Group ke under Banaya Jata hai. Ab accountant ko next 1 month me jo bhi cash me kharche honge wo Petty cash me se dega.

aur After 1 month Manager Accountant se Petty Cash ka Pura Hisab leta hai Kitne Rupye diye aur Kitne Rupye ka Kharcha huwa aur kitne Rupye Balance piche Bacha hai.

Cash in Hand Group me Ban ne Wale Ledger

Ledger name	Group name
Cash	Cash in Hand
Petty Cash	Cash in Hand

2 hi Ledger hai jo Cash in Hand Group me Bante hai.

Cash in Hand Group ka Nature Kya hota hai.

jo Bhi Cash Balance hamare pass hota hai wo hamari sampati hoti hai aur un Rupyo par hamara haq hota hai to is Basis par cash in hand Group ka Nature Assets ka hota hai.

www.tallyclass.com

Chapter 42 : Deposit Asset Group in Tally

to jaisa ki hame naam se hi Pata chal raha hai ki Deposit ka matlab hota hai wo paisa jo hamne kahi Deposit karwaya huwa hai aur jo hame wapas milna hai.

Ab paisa to ham bank me bhi Deposit karwate hai aur bank ka paisa bhi hame wapas milta hai to kya Bank Account ka Ledger bhi Deposit Asset me jayega ? Nahi !

Dekhiye Baat ek hi hai lekin Lekin Bank Account ke Ledger Banane ke liye Alag se Bank Account Group bana huwa hai aur hame wahi Group Bank Account ke Ledger ke Liye Lena Chahiye.

Definition of Deposit Asset

ab rahi baat Deposit Asset Group ki to is group ko samajhne ke liye ek baat pehle dimag me bethalo

"Aisa Paisa jo hamne kisi ko ya Kahi par bhi Security ke Taur par Deposit karwaya huwa hai aur wo hame kuch time Period ke baad wapas milna hai." Deposit Asset Kehte hai.

for Example Business me kisi Badi Company ke Sath Kaam karne ke liye Security ke taur par Kuch rupye Jama karwane padte hai Jo hame 1 Saal ya 2 Saal baad wapas mil Jate hai.

is tarah ke aur bhi dusre Transaction hote hai jinka ledger Deposit Asset ke Group me banta hai jo ham aage ke point me dekhenge.

Deposit Asset ke Group me kaun kaun se Ledger Bante hai

to ab one by one dekhte hai ki Deposit Asset ke Group me Kaun Kaun se ledger Bante hai.

Ledger Name	Ledger Detail	Group Name
Security Deposit to Companies	Jab ham kisi Badi Company ke Sath Kaam karte hai aur use Security ke Taur par Rupye Jama Karwate hai.	Deposit Asset
Security Deposit for Shop Rent	Agar koi Shop hamne Rent par li Hui hai aur Usme kuch Security jama Karwai hai	Deposit Asset
Any Other Security	Isi Tarah agar ham kahi par bhi Security ke Taur par Rupye Jama karwate hai.	Deposit Asset

Deposit Asset Group ka Nature Kya hai ?

is Group ke naam se hi hame Iska nature pata chalta hai kyunki is Group ke naam me hi asset juda huwa hai to isi basis par Iska nature hota hai Asset ka aur ye balance sheet ke Asset ki side me show hota hai.

Chapter 43 : Duties & Taxes Group in Tally

To Dosto Jaisa ki Is Group ke Naam me hi Taxes Juda huwa hai to iske naam se hi pata chalta hai ki ye Group Purchase Sale Ya Service me Lagne Wale Tax se juda huwa hai.

aur Aaj ki Date me 3 Tarah ki Tax Category hai.

SR. NO.	TAX CATEGORY	REMARKS
1	GST	Goods & Service Tax - Jin Item Par 5%, 12%, 18% ya 28% GST Lagta hai.
2	Cess	Kuch Aise Item Hote hai Jinpar GST Tax ke Alawa Cess Tax bhi Lagta hai Jaise Tobacco & Pan Masala
3	TDS	Kuch Aise Income hoti hai Jinpar TDS kata Jata hai. Jaise Commission se Hone Wali Income.

Yaha par Maine 1-1 Example hi Diya hai Aur Bhi Dusre Item hote hai Jinpar Cess lagta hai aur Aur bhi Dusri Income Hoti hai Jinpar TDS Lagta hai.

Duties & Taxes Group me kaun kaun se Ledger Bante hai

to Ab Ham Ye Dekhte hai ki Duties & Taxes ke Group me Kaun Kaunse Ledger Bante hai

SR. NO.	LEDGER NAME	GROUP NAME
1	SGST	Duties & Taxes
2	CGST	Duties & Taxes
3	IGST	Duties & Taxes
4	Cess	Duties & Taxes
5	TDS	Duties & Taxes

Duties & Taxes Group Nature

Kisi Bhi Item ya Service Par Jo Tax lagta hai Ya Kisi bhi Income Par Jo TDS kata Jata hai wo Sarkar ko Pay karna Padta hai. To ye ham par liability hoti hai ki Jo Tax hamare pass Jama hai wo Sarkar Ko Pay Karna hai.

To Is Basis par Duties & Taxes Group ka Nature Liability ka Hota hai.

www.tallyclass.com

Chapter 44 : Fixed Assets Group in Tally

Fixed Assets ka Hindi Me Matlab hota hai Sthayi Sampatiya yani wo Sampatiya jo hamare pass lambe samay tak rehti hai jo hamare lambe samay tak kaam aati hai aur jinhe long time tak badalne ki jarurat nahi padti Fixed Assets kehlati hai

ab kaun kaun si Assets Fixed Assets Group me aati hai ye Sab kuch ham Is post me Samjhenge.

Definition of Fixed Assets

Fixed Assets ko ham 3 Tarah se Samajh Sakte hai.

1. Aisi Sampatiya jo Lambe samay Tak Upyog ke liye Kharidi jati hai Jinhe Bechne ki Jarurat nahi Padti
For Example - Makaan Jisme Ham Rehte hai aur Lambe Samay Tak Makaan ek hi Rehta hai isliye Ise Sthayi Sampati kehte hai.
2. Aisi Sampatiya jo Lambe Samay Tak Business me Upyog ke Liye Kharidi jati hai Jaise Machine
Jab tak machine Sahi Kaam Karti Rehti hai Tab tak Machine ko Change Nahi kiya isliye ise Bhi Sthayi Sampati Kehte hai.
3. Aise Item Jo office ya dukan me use karne ke liye Kharide jate hai na ki bechne ke liye nahi
For Example Computer Bill Banane ke liye, AC Thandi Hawa Khane ke liye

to upar diye gaye teeno example se ye pata chalta hai ki ye sabhi wo sampatiya hai jo lambe samay tak rehti hai ya business me use ki jati hai.

Fixed Assets Group me kaun kaun se Ledger Bante hai

Yaha Table me un Sabhi Ledger ke naam diye gaye hai Jinka Group Fixed Assets hota hai.

SR. NO.	LEDGER NAME	GROUP
1	Land & Building	Fixed Assets
2	Plot	Fixed Assets
3	Furniture	Fixed Assets
4	Computer	Fixed Assets
5	Car	Fixed Assets
6	AC	Fixed Assets
7	Invertor	Fixed Assets
8	Plant & Machinery	Fixed Assets
9	Mobile	Fixed Assets
10	Laptop	Fixed Assets
11	Electric Equipment & Fitting	Fixed Assets
12	Cooler & Fan	Fixed Assets
13	CCTV Camera	Fixed Assets

Inke Alawa bhi Dusre Kai Ledger hote hai Jo Fixed Assets ke Group me bante hai.

Fixed Assets Group Nature

Jaise ki Is Group ke Naam me hi Assets Juda huwa hai aur pure Post se hame ye saaf pata chalta hai ki jo Fixed Assets hoti hai wo Hamari Sampati hoti hai aur un par hamara hak hota hai

is Basis par Fixed Assets Group ka nature Assets hota hai.

Chapter 45 : Investment Group in Tally

Sabse Pehle ye Samajhte hai ki Investment ka matlab kya hota hai Investment ka hindi me Arth hota hai Nivesh.

aur jaisa ki Hame iske Naam se hi Pata Chal Raha hai ki wo Paisa jo Hamne Kahi par Invest kiya huwa hai Extra Profit ke liye ya Extra Saving ke liye to use ham investment kehte hai

For Example FD yani Fixed Deposit

Agar Ham koi Bhi Bank me 1 lakh Rupye FD me Invest karte hai 5 Saal ke liye to pehli baat to 1 lakh Rs ki Saving Yani Bachat ho Gai aur 5 Saal baad Bank Hame Byaz Sahit Bank ke interest Norms ke According FD ka Rupya Wapas Return Kar Deti hai to Yaha par ho gaya hamara Extra Profit Ise hi Investment kehte hai.

Investment Group me Kaun Kaun Se Ledger Bante hai

SR. NO.	LEDGER NAME	GROUP NAME
1	Any Bank FD Account	Investment
2	Any Bank RD Account	Investment
3	Any Company Mutual Fund	Investment
4	Investment in Shares	Investment
5	Purchase of Bond	Investment
6	Pension Plan	Investment

Kai Log Life Insurance ko aur Health Insurance ko bhi Investment ka Group Samajhte hai Jabki dikhne me ye investment hi hai lekin ye Hamari Capital me Judta hai Kyunki -

Life insurance ka Paisa Death hone ke Baad Milta hai Aur Health insurance ka Paisa Agar aap Bimar Padte ho to Bimari ke Ilaz ke liye milta hai so Life Insurance aur Health Insurance investment ka part nahi hai

Investment Group ka Nature kya Hota hai

Agar ham kisi Bank me 1 lakh Rupye ki FD karwate hai to jo 1 Lakh Rupye hamne Bank me Deposit karwaye hai Wo Hamare Rupye hai aur unpar Hamara hak hai Aur wo hame Kuch Time Period ke Baad Wapas milte hai. isi Tarah jo Bhi Investment ham karte hai wo Sab ham Apne rupyo se karte hai jo hame Baad me Wapas bhi milta hai

Isi Basis par investment Group ka nature hota hai Assets ka. Kahi par bhi Invest kiya gaya Paisa hamari Sampati hai

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Chapter 46 : Loan & Advances Asset Group in Tally

is Group ke naam me 3 Word Include hai jo Kuch is Tarah se hai.

1. **Loan** - Jiska Matlab hame Aasani se samajh me Aata hai Lekin Yaha sawal ye hai Ki Kaunsa Loan Wo Loan jo Hamne kisi se Liya hai ya Wo Loan Jo Hamne kisi ko Diya hai.
2. **Advances** - Iska matlab bhi hame Aasani se samajh me Aata hai Yani Advance Paisa Lekin yaha par bhi Ek Sawal hai ki Kaunsa Advance Paisa wo Advance Paisa Jo Kisika Hamare Paas hai ya Hamara Advance paisa kisi Ke Paas hai.

Ab Agar ham iske teesre Word par nazar Dalte hai to ye Confusion Dur Ho Jati hai

3. **Asset** - Yani Sampati yani Wo Loan & Advance Jo Hamari Sampati hai ya jo Paisa hamara kisi ke pass Advance Pada hai.

Definition of Loan & Advances Asset

to Loan & Advances Asset Group ka Ye matlab hai ki Aisa Loan Jo Aapne Kisi ko Diya hai Ya Aapka Advance Paisa Kisi ke paas pada hai to wo Sab Loan & Advances Assets ke Group me aata hai.

I hope ki aap sabhi logo ko ache se samajh me aa gaya hoga.

Loan & Advances Asset me Kaun Kaun se Ledger bante hai

Yaha Index me Ledger diye Gaye hai Jinka Group Loan & Advances Asset ke Group me Banta hai.

SR. NO.	LEDGER NAME	LEDGER DETAIL	GROUP NAME
1	Loan Given to Friends & Relative	Kisi bhi Dost Rishtedar ya Pehchan wale ko Agar hamne Loan Diya hai	Loan & Advances Assets
2	Advance Income Tax	Income Tax ke Liye Advance me Deposit Karwaya Gaya Paisa	Loan & Advances Assets
3	Advance Payment to Party	maal ki Kharid ke liye Advance me Diya Gaya Paisa	Loan & Advances Assets
4	TDS Receivable	Agar hamara kisi Income Par TDS kata jata hai to Wo Government ke Paas Advance me Deposit hota hai Jo hame wapas bhi Milta hai.	Loan & Advances Assets
5	GST Receivable	GST me Registered Firm Purchase ke Waqt Jo GST Paid Karti hai wo Government ke Paas Advance Deposit hoti hai Jise Ham Claim bhi kar Sakte hai.	Loan & Advances Assets
6	Advance Salary	Kisi Employee ko Agar Advance me Salary di ho	Loan & Advances Assets

Aise aur bhi Ledger hote hai Jinki Pehchan ke Aadhar par unka Group Loan & Advances Asset me Jata hai.

Loan & Advances Asset Group ka Nature kya hota hai

ye to hamne pehle hi Samajh liya hai aur is Group ke naam se bhi saaf pata chalta hai ki yaha par us loan & Advance ki baat ho rahi hai jo loan ya Advance hamne kisi ko Diya hai to un Rupyo par hamara haq hota hai aur wo hamari sampati hai.

Is Basis par Loan & Advances Assets ka Nature Hota hai. **Asset** ka aur Balance sheet me Asset ki Side me show hota hai.

Chapter 47 : Secured Loan Group in Tally

Jaisa ki Dosto [Chapter 46 : Loan & Advances Asset](#) me hamne Ye Dekha tha ki Loan 2 tarah ke hote hai.

1. wo Loan Jo Hamne Kisi se Liya hai.
2. wo Loan Jo Hamne Kisi ko Diya hai.

aur [Chapter 46](#) me hamne ye ache se samjha tha ki jo Loan ham kisi ko dete hai uska Ledger Loan & Advances Asset ke Group me Banta hai.

to ab Baat karte hai us Loan ki jo hamne kisi se liya hai iska ledger Kis Group me Banta hai.

Dosto Jo Loan ham Lete hai wo 2 tarah ke hote hai.

1. Secured Loan
2. Unsecured Loan

Is Chapter me ham Secured Loan ko Samjhenge aur Next Chapter me ham unsecured Loan ko Samjhenge.

What is Secured Loan

Aisa Loan Jo ham kisi bhi Bank se, Kisi bhi Co-Operative Society Ya Kisi bhi Vyakti se Lete hai aur Security ke Taur par hame koi Bhi Samapti ke Documents Girvi Rakhne padte ho Use Secured loan Kehte hai.

For Example - HDFC Bank se 25 Lakh Rupye ka Loan Liya Jiske Badle me Property Ke Paper ya Gold hamne Girvi Rakha ho.

Secured Loan ke Group me Kaun Kaun se Ledger Bante hai

Koi bhi Aisa Loan ho Jiske Badle me hame Security Deni Padti ho Un Sabhi ke Ledger Secured Loan ke Group me Bante hai.

SR. NO.	LEDGER NAME	GROUP NAME
1	Any Bank Loan Account	Secured Loan
2	Any Co - Operative Society Loan Account	Secured Loan
3	Any Friends, Relatives or Any Person Loan Account	Secured Loan
4	Any Gold Loan Account	Secured Loan
5	Any Home Loan Account	Secured Loan

Secured Loan Group ka Nature kya Hota hai

to Jaisa ki abhi tak hamne puri Post me Ye Jana hai ki Yaha par Us Loan ki Baat ho Rahi hai Jo Loan hamne kisi se Liya hai. Aur jo Loan hamne Kisi se Liya hai use Wapas Chukana Padta hai to Ye ham Par Liability hai

to isi Basis par Secured Loan Group ka Nature Liability ka Hota hai aur Balance Sheet me Liability ki Side me Show hota hai.

Chapter 48 : Unsecured Loan Group in Tally

Jaisa ki Dosto [Chapter 46 : Loan & Advances Asset](#) me hamne Ye Dekha tha ki Loan 2 tarah ke hote hai.

1. wo Loan Jo Hamne Kisi se Liya hai.
2. wo Loan Jo Hamne Kisi ko Diya hai.

aur [Chapter 46](#) me hamne ye ache se samjha tha ki jo Loan ham kisi ko dete hai uska Ledger [Loan & Advances Asset](#) ke Group me Banta hai.

to ab Baat karte hai us Loan ki jo hamne kisi se liya hai iska ledger Kis Group me Banta hai.

Dosto Jo Loan ham Lete hai wo 2 tarah ke hote hai.

1. [Secured Loan](#)
2. Unsecured Loan

[Chapter 47](#) me hamne ye Samjha tha ki [Secured Loan](#) kya hota hai aur ab is chapter me ham Samjhenge ki Unsecured Loan kya hota hai.

What is Unsecured Loan

Aisa Loan Jo ham kisi bhi Bank se, Kisi bhi Co-Operative Society Ya Kisi bhi Vyakti se Lete hai aur un Loan ke badle koi Security देने ki jarurat nahi padti Use unsecured loan Kehte hai.

For Example - HDFC Bank se 1 Lakh Rupye ka Loan Liya aur 1 Lakh Rupye ke liye Samajhdar aadmi Property Girvi nahi rakhta hai.

Unsecured Loan ke Group me Kaun Kaun se Ledger Bante hai

Koi bhi Aisa loan ho jo Bina Security diye ho jata hai use Unsecured Loan kehte hai.

SR. NO.	LEDGER NAME	GROUP NAME
1	Any Bank Loan Account	Unsecured Loan
2	Any Co-Operative Society Loan Account	Unsecured Loan
3	Any Friends or Relatives Loan Account	Unsecured Loan

Unsecured Loan Group ka Nature kya Hota hai.

to Jaisa ki abhi tak hamne puri Post me Ye Jana hai ki Yaha par Us Loan ki Baat ho Rahi hai Jo Loan hamne kisi se Liya hai. Aur jo Loan hamne Kisi se Liya hai use Wapas Chukana Padta hai to Ye ham Par Liability hai

to isi Basis par Secure Loan Group ka Nature Liability ka Hota hai aur Balance Sheet me Liability ki Side me Show hota hai.

Chapter 49 : Loans Liability Group in Tally

To jaisa ki ham Chapter 46 se hi Loan ke Group ki Baat kar rahe hai.

1. Chapter 46 me Hamne [Loans & Advances Asset Group](#) ke Bare me Samjha tha ki Jo Loan aur Advances ham kisi ko dete hai uske Ledger is Group me Bante hai.
2. Chapter 47 me Hamne [Secured Loan Group](#) ke Bare me Samjha tha ki Jo Loan Ham kisi se bhi Security Jama Karwa kar Lete hai un Sabhi ke Ledger is Group me Bante hai.
3. Chapter 48 me hamne [Unsecured Loan Group](#) ke Bare me Samjha tha Ki Jo Loan Ham Kisi se bhi Bina Security ke Lete hai Un Sabhi ke Ledger is Group me Bante hai.

To Jo Loan ham Lete hai Uske Bare me bhi Samajh Liya aur Jo Loan Ham Dete hai uske bare me bhi samajh liya to ab fir ye Kaunsa Loan Aa Gaya Chaliye Dekhte hai.

What is Loans Liability

Iske naam se Samajhne ki Koshis karte hai is Group ke Naam me 2 word hai.

1. **Loan** - Jiska Matlab aapko pata hi hai Lekin Kaunsa Loan wo Loan jo Hamne Liya hai ya wo Loan jo Hamne diya hai.
2. **Liability** - Ab Jab ham iske Dusre Word Liability par nazar Daalte hai to Liability ka matlab hota hai Uttar Dayitv yani Responsibility Jiska Matlab hota hai Jimmedari to iske Dusre Word se Pata Chalta hai ki yaha par us Loan ki Baat ho rahi hai Jo Loan Hamne kisi se Liya hai.
aur Jo loan hamne kisi se liya hai ye hamari liability hai ki wo Loan Wapas Lautaye.

Lekin Jo Loan Hamne Liye hai uske Bare me ham Last 2 Chapter me Baat kar Chuke hai pehla [Secured Loan](#) & Dusra [Unsecured Loan](#)

To yaha par fir Kaun se Loan Lene ki Baat ho Rahi hai Agar Aapko Koi Confusion hai to abhi dur kar deta hu Jiske Liye ham Dekhte hai ki Loans Liability Group me Kaun kaun se Ledger Bante hai.

Loans Liability Group me Kaun kaun se Ledger Bante hai.

To main Aapko Batana Chahta hu ki Loans Liability Main Group hai Jiske Under me 2 Sub Group aate hai [Secured Loan](#) & [Unsecured Loan](#) to Jo Ledger [Secured Loan](#) & [Unsecured Loan](#) me Bante hai unhe ham Chahe to Directly Loans Liability Group me Bhi Bana Sakte hai.

For Example -

1. HDFC Bank se 25 Lakh Rupye ka Secured Loan hai aur
2. IDBI Bank se 1 Lakh Rupye ka Unsecured Loan hai.

ab ham chahe to yaha par HDFC Bank Loan Account Aur IDBI Loan Account Directly Loans Liability ke Group me Daal Sakte hai Jisme Koi Pareshani wali Baat nahi hai.

Lekin Yaha par hame Ye pata nahi Chalega ki kaunsa Secured Loan Hai Aur kaunsa Unsecured Loan hai. Isliye ham jis Loan ke Liye Security di hai Use Secured Loan me Dalte hai aur Jiske Liye Security nahi di hai Use Unsecured Loan me Dalte hai Jiska Main Matlab yahi hota hai Ki ye Loans Liability Group ke hi hai.

to Simply me Ye batana chahta hu ki loans Liability ke Group me koi Ledger Banane ki Jarurat hi nahi hai is Group ke jo 2 Sub Group hai usme hi in Ledger ko Banaya Jata hai.

Loans Liability Group ka Nature kya Hota hai

Mujhe Lagta hai ye to Batane ki Jarurat hi Nahi hai Aap Sabhi ko Samajh me aa gaya hoga ki is Group ka nature Liability hota hai aur is group me wo loan aate hai jo ham par liability hoti hai jo hame wapas pay karne hai.

Chapter 50 : Sales Account Group in Tally

to dosto Chapter 50 tak ham pahunch Chuke hai aur is Chapter me Ham Sales Account Group ki Baat karenge aur is Group ke Bare me Jyada Kuch Samjhane ki Jarurat bhi nahi hai.

Bas Itna Keh Sakte hai ki Jab bhi Ham Sales ke Voucher me entry karte hai yani Maal Bechte hai. Tab Sales Account ka Group kaam me aata hai.

Lekin Yaha par main Aapko Itna jarur Batana Chahunga ki Sales Account ka Group to Ek hi Hota hai Lekin Is Group ke Under Ban ne Wale Ledger Kai Tarah ke Ho Sakte hai Jo Depend Karta hai In Bato Par

1. Jo Maal Becha Uspar GST lagta hai Ya Nahi
2. Becha Gaya Maal Aapne Self State me Becha hai Ya Other State me
3. Maal Registered Firm ko Becha Hai ya Unregistered Firm ko ya Kisi Customer ko

to aur bhi Alag alag Conditions ho sakti hai.

Sales Account Group me kaun Kaun se Ledger Bante hai

Sales Account ke Group me Jo Common Ledger Banaye jate hai wo Kuch is Tarah hai.

Agar Aap Tally me Accounts with inventory Maintain kar rahe ho to Kuch is Tarah se Ledger Bante hai.

SR. NO.	LEDGER NAME	GROUP NAME
1	Sales GST	Sales Account
2	Sales IGST	Sales Account
3	Sales Exempt	Sales Account
4	Sales Interstate Exempt	Sales Account

Aur Agar Aap Account Only Maintain Kar Rahe ho to Ledger is Tarah Bante hai.

SR. NO.	LEDGER NAME	GROUP NAME
1	Sales GST @ 00%	Sales Account
2	Sales GST @ 05%	Sales Account
3	Sales GST @ 12%	Sales Account
4	Sales GST @ 18%	Sales Account
5	Sales GST @ 28%	Sales Account

iske Alawa bhi Dusre Sales ke Ledger Sales Account Group me Banaye Jate hai.

Sales Account Group ka nature Kya hota hai.

to Ab Ham Samajhte hai ki Sales Account Group ka Nature kya hota hai to Dosto is Group ka Nature na to Liability hai aur na hi Assets hai.

Is Group ka Nature Income ka hota hai.

wo kaise Main batata hu Agar ham koi Maal Kharidte hai to Income Tab hi Hogi Jab ye Maal Bikega aur jitna jyada maal bikega utni jyada income hogi aur agar Kharida Gaya Maal Bikega hi nahi To Income bhi Nahi hogi isliye Sales Account Group ka Nature Income ka Nature hota hai.

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Chapter 50 : Purchase Account Group in Tally

to Chapter me Ham Purchase Account Group ki Baat karenge aur is Group ke Bare me Jyada Kuch Samjhane ki Jarurat bhi nahi hai.

Bas Itna Keh Sakte hai ki Jab bhi Ham Purchase ke Voucher me entry karte hai yani Maal Kharidte hai. Tab Purchase Account ka Group kaam me aata hai.

Lekin Yaha par main Aapko Itna jarur Batana Chahunga ki Purchase Account ka Group to Ek hi Hota hai Lekin Is Group ke Under Ban ne Wale Ledger Kai Tarah ke Ho Sakte hai Jo Depend Karta hai In Bato Par

1. Jo Maal Kharida Uspar GST lagta hai Ya Nahi
2. Kharida Gaya Maal Apne Self State se Kharida hai Ya Other State me
3. Maal Registered Firm se Kharida Hai ya Unregistered Firm se

to aur bhi Alag alag Conditions ho sakti hai.

Purchase Account Group me kaun Kaun se Ledger Bante hai

Purchase Account ke Group me Jo Common Ledger Banaye jate hai wo Kuch is Tarah hai.

Agar Aap Tally me Accounts with inventory Maintain kar rahe ho to Kuch is Tarah se Ledger Bante hai.

SR. NO.	LEDGER NAME	GROUP NAME
1	Purchase GST	Purchase Account
2	Purchase IGST	Purchase Account
3	Purchase Exempt	Purchase Account
4	Purchase Interstate Exempt	Purchase Account

Aur Agar Aap Account Only Maintain Kar Rahe ho to Ledger is Tarah Bante hai.

SR. NO.	LEDGER NAME	GROUP NAME
1	Purchase GST @ 00%	Purchase Account
2	Purchase GST @ 05%	Purchase Account
3	Purchase GST @ 12%	Purchase Account
4	Purchase GST @ 18%	Purchase Account
5	Purchase GST @ 28%	Purchase Account

iske Alawa bhi Dusre Purchase ke Ledger purchase Account Group me Banaye Jate hai.

Purchase Account Group ka nature Kya hota hai

to Ab Ham Samajhte hai ki Purchase Account Group ka Nature kya hota hai to Dosto is Group ka Nature bhi na to Liability hai aur na hi Assets hai.

Is Group ka Nature Expenses ka hota hai.

Wo Kaise Main Batata hu Yaha Ek Simple Sa Example Deta hu

Maan Lijiye koi 1 Lakh Rupye ka Maal Leke Aata hai Kisi Bhi Festival Season par Lekin Mandi ki Wajah se Kewal 20000 Rs. ka hi maal Bika aur 80000 Rs. ka Maal Pada Reh Gaya.

To ham Ye Keh Sakte hai ki 80000 Rs. ka Loss Ho Gaya Jise Dusri Language me 80000 Rs. ka Kharcha bhi Keh Sakte hai.

Is Liye Purchase Account Group ka nature Expenses Ka nature Hota hai.

Chapter 52 : Sundry Debtors Group in Tally

Sundry Debtors ka Hindi me Arth hota hai Dendar. Yani Wo Log jo Hame paisa Denge wo Sabhi Hamare Dendar hai.

Ab Yaha par ek Sawal hai ki Koi Hame Paisa Kyu Dega to yaha Par 2 Reason ho Sakte hai.

1. **Kisi ne Hamse Udhar Maal Kharida hoga** - Agar kisi Ne Hamse Udhar me Maal Kharida hai to wo Kabhi na kabhi hame Rupye Dega Isliye wo Hamara Dendar hai.
2. **Ya fir Kisi ne hamse Rupye Udhar Liye Honge** - Agar Kisi ne Bhi Hamse Rupye Udhar liye hai to wo kabhi na kabhi Wo Rupye Wapas Dega Isliye wo Bhi Hamara Dendar hai

Difference Between Sundry Debtors & Loan & Advances Assets

Ab kai Log ye bhi Sochte hai ki jinhe Ham Udhar dete hai Use Loan ke Group me Dalenge Sundry Debtors Group me Kyu ?

to Yaha par main Loan & Sundry Debtors Group me Fark Bata Deta hu.

1. Loan use Kehte hai Jo Lambe Samay Tak Chalta hai, Jo Bade Amount me Hota hai aur jiska Byaz Liya Jata hai.
2. Jabki Udhar Ka matlab hota hai Kuch Rupye kuch Time ke liye Udhar dena - yani Maan Lijiye Hamara Dost Apne Paas Aaya aur bola ki yaar 10000 Rs. ki Jarurat hai 15 din ke liye
to is Tarah jo paise diye jate hai use Loan nahi Kehte udhar Kehte hai.

I hope ki Aap Sabhi logo ko Samajh me Aa Gaya hoga

Sundry Debtors Group me Kaun Kaun se Ledger Bante hai

to is Group ke Under me Yahi Kahunga ki 2 Tarah ke Ledger Banenge.

1. Wo Jo Hamse Udhar Maal Leke jate hai
2. Wo Jo Hamse Udhar Rupye Leke Jate hai.

Ye Common Ledger hai Jo Sundry Debtors ke Group me Bante hai aur bhi Dusre ledger Hote hai Jo Sundry Debtors ke Group me Banaye Ja Sakte hai.

Sundry Debtors Group ka Nature Kya hota hai.

Jaise ki maine Bataya Sundry Debtors ka Matlab hota hai Dendar Yani wo log Jinse Ham paise Mangte hai. Man lijiye Rohan se 15000 Rs. Mangte hai.

to Rohan ke Paas jo 15000 Rs. Pade hai wo Hamare Paise hai Hamari Sampati hai jo Ham kabhi na kabhi us se mang Lenge.

Is Basis par Sundry Debtors Group ka nature Assets ka Hota hai.

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Chapter 53 : Sundry Creditors Group in Tally

Sundry Creditors ka Hindi me Arth hota hai Lendar. Yani Wo Log jo Hamse paisa Mangte hai wo Sabhi Hamare Lendar hai.

Ab Yaha par ek Sawal hai ki Koi Hamse Paisa Kyu Mangega to yaha Par 2 Reason ho Sakte hai.

1. **Kisi se Hamne Udhar Maal Kharida hoga** - Agar kisi se Hamne Udhar me Maal Kharida hai to wo Kabhi na kabhi hamse Rupye Mangega Isliye wo Hamara Lendar hai.
2. **Ya fir Kisi se hamne Rupye Udhar Liye Honge** - Agar Kisi se Bhi Hamne Rupye Udhar liye hai to wo kabhi na kabhi Wo Rupye Wapas Mangega Isliye wo Bhi Hamara Lendar hai

Difference Between Sundry Creditors & Loan Liability

Ab kai Log ye bhi Sochte hai ki Jinse Ham Udhar lete hai Use Unsecured Loan ke Group me Dalenge Sundry Creditors Group me Kyu ?

to Yaha par main Unsecured Loan & Sundry Creditors Group me Fark Bata Deta hu.

1. Loan use Kehte hai Jo Lambe Samay Tak Chalta hai, Jo Bade Amount me Hota hai aur jiska Byaz Dena Padta hai.
2. Jabki Udhar Ka matlab hota hai Kuch Rupye kuch Time ke liye Udhar Lena - Yani Maan Lijiye Hamne Kisi Dost se 20000 Rs. 15 din ke liye Udhar liye.

to is Tarah se jo paise liye jate hai use Loan nahi Kehte udhar Kehte hai.

I hope ki Aap Sabhi logo ko Samajh me Aa Gaya hoga

Sundry Creditors Group me Kaun Kaun se Ledger Bante hai

to is Group ke Under me Yahi Kahunga ki 2 Tarah ke Ledger Banenge.

1. Wo Jinse Ham Udhar Maal Leke aate hai
2. Wo Jinse ham Udhar Rupye Leke aate hai.

Ye Common Ledger hai Jo is Group me Bante hai aur bhi Dusre ledger Hote hai Jo is Group me Banaye Ja Sakte hai.

Sundry Creditors Group ka Nature Kya hota hai

Jaise ki maine Bataya Sundry Creditors ka Matlab hota hai Lendar Yani wo log jo Hamse paise Mangte hai. Man lijiye Sohan Ham se 15000 Rs. Mangta hai.

To hamare Paas Rohan ke 15000 Rs. Pade hai wo Jo hame Kabhi na kabhi use Dene hai Ye Hamari Jimmedari hai Yani Liability hai.

Is Basis par is Group ka nature Liability ka Hota hai.

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Chapter 54 : Indirect Income Group in Tally

Pehle Bata Deta hu ki Tally me Alag Alag Naam se 2 Group hai jinka Matlab ek hi hai.

1. Indirect income
2. Income (Indirect)

in Dono ke Alag Alag Naam hai lekin Matlab ek hi hai Dono me se koi bhi Select Kar Sakte hai.

Types of Income

to Shuru karne se pehle ek Baat aur bata deta hu ki Business me jo Income hoti hai wo 2 tarah se hoti hai.

1. **Direct Income** - Hindi me arth hota hai Prtyaksh Aay - Jiska Matlab hai Wo Income jo hame Hamare Mukhye Business se Hoti hai - iske Bare me ham Agle Chapter me Detail me Samjhenge
2. **Indirect income** - Hindi me Arth hota hai Apratyaksh Aay - is Chapter me ham Indirect Income ko Deeply Samjhenge to shuru Karte hai.

What is Indirect Income

kisi Bhi Business me 2 alag Alag Income hoti hai

1. wo Income jo ham Business Activity se Kamate hai For Example- Meri Mobile ki Dukan hai aur Mobile Bechne ka Kaam Karta hu. 1000 Rs. ka Mobile Kharida aur 1200 Rs. me Bech Diya to 200 Rs. meri Business Activity ki Income hai.
2. wo Income jo Ham non-Business Activity se Kamate hai For Example - Purane Akhbar Bechne se, Purane Cartoon Boxes Bechne se, Purane Furniture ya Dukan me Lagi hui AC bechne se jo income hoti hai wo indirect Income kehlati hai.
in short - Business ke Alawa kisi Dusre Sources se jab bhi income hoti hai wo indirect income kehlati hai.

Indirect Income me Kaun Kaunse Ledger Bante hai

to Simply wo Sabhi tarah ki Income jo Business ke Alawa kisi bhi Dusre Tarike se hoti hai un Sabhi ke Ledger Indirect Income ke Group me Banye Jate hai Jaise –

SR. NO.	LEDGER NAME	GROUP NAME
1	Old News Paper Sold	Indirect Income
2	Old Cartoon Boxes Sold	Indirect Income
3	Old Fixed Assets Sold	Indirect Income
4	Commission Received	Indirect Income
5	Scheme & Discount Received	Indirect Income
6	Rent Received	Indirect Income
7	Any Interest Received (Kahi se bhi Byaz ki Prapti)	Indirect Income

inke Alawa bhi kai tarah ki income hoti hai Jinka Ledger Indirect Income Group me Banta hai.

Indirect Income Group ka Nature kya hota hai

Tally ke Har Group ka 4 me se koi bhi 1 Nature hota hai.

1. Liability
2. Assets
3. Expenses
4. Income

to aap khud Samajhdar hai aur Dekhke pata laga sakte hai ki is group ka Nature kya hoga Fir Bhi Bata hi Deta hu is Group ka nature Income ka Nature hota hai jo ki is Group ke Naam se Aur Matlab dono se pata chalta hai.

Chapter 55 : Direct Income Group in Tally

Pehle Bata Deta hu ki iske bhi Tally me Alag Alag Naam se 2 Group hai jiska Matlab ek hi hai.

1. Direct income
2. Income (Direct)

in Dono ke Alag Alag Naam hai lekin Matlab ek hi hai Dono me se koi bhi Select Kar Sakte hai.

Types of Income

Jaise ki Hamne [Last Chapter](#) me samjha tha ki Business me income 2 tarah ki hoti hai.

1. [Indirect Income](#) - Jiske Bare me hamne [Chapter 54 : indirect Income Group in Tally me samjha Tha](#)
2. [Direct income](#) - aur is Chapter me ham direct Income ko Deeply Samjhenge to shuru Karte hai.

What is Direct Income

in short me aapko itna bata deta hu ki har wo income jo mukhye business activity se hoti hai use direct income kehte hai.

For Example - Main Service Provider hu aur Alag Alag Tarah ki Services Deta hu Jaise

1. Mobile Recharges Service
2. D2H Recharges Service
3. Electricity Recharges Service
4. Mobile Repairing Services
5. Visiting Card Printing Services
6. Marriage Card printing Services

to yaha par aap Dekh Sakte hai ki Sabhi kaam alag alag hai lekin Business Ka nature ek hi hai aur wo hai Services ka aur mera Mukhye Business hi Service Provider ka hai.

to in Sabhi Alag Alag Services se jo Alag Alag Income hoti hai wo Sabhi Direct Income Kehlati hai.

Direct Income Group me Kaun Kaun se Ledger Bante hai

to Simply wo Sabhi tarah ki Income jo Business Activity se hoti hai un Sabhi ke Ledger direct Income ke Group me Banye Jate hai Jaise –

SR. NO.	LEDGER NAME	GROUP NAME
1	Mobile Recharges Income	Direct Income
2	Visiting Card Printing Income	Direct Income
3	Marriage Card Printing Income	Direct Income
4	Mobile Repairing Income	Direct Income

inke Alawa bhi kai tarah ki income hoti hai Jinka Ledger direct Income Group me Banta hai.

Direct Income Group ka Nature kya hota hai

to Jaise ki Maine Bataya Tally ke Har Group ka 4 me se koi bhi 1 Nature hota hai.

1. Liability
2. Assets
3. Expenses
4. Income

to aap khud Samajhdar hai aur Dekhke pata laga sakte hai ki is group ka Nature kya hoga Fir Bhi Bata hi Deta hu is Group ka nature Income ka Nature hota hai jo ki is Group ke Naam se Aur Matlab dono se pata chalta hai.

Chapter 56 : Indirect Expenses Group in Tally

Pehle Bata Deta hu ki Tally me Alag Alag Naam se 2 Group hai jinka Matlab ek hi hai.

1. Indirect Expenses
2. Expenses (Indirect)

in Dono ke Alag Alag Naam hai lekin Matlab ek hi hai Dono me se koi bhi Select Kar Sakte hai.

Types of Expenses

to Shuru karne se pehle ek Baat aur bata deta hu ki Business me jo Kharche hote hai wo 2 tarah ke hote hai.

1. **Direct Expenses** - Hindi me arth hota hai Prtyaksh Kharche - Jiska Matlab hai Wo Kharche jo hame Hamare Mukhye Business ke liye Karne Padte hai - iske Bare me ham Agle Chapter me Detail me Samjhenge
2. **Indirect Expenses** - Hindi me Arth hota hai Apratyaksh Kharche - is Chapter me ham Indirect Expenses ko Deeply Samjhenge to shuru Karte hai.

What is Indirect Expenses

kisi Bhi Business me 2 alag Alag tarah ke kharche hote hai

1. wo Kharche jo mukhye Business se jude huwe hote hai aur agar jin kharcho ko nahi kiya jaye to business ko nahi chalaya ja sakta For Example - Mera Printing ka Business hai aur Printing machine Kharab ho Gai ab is Machine ko Sahi Karane me Jo Kharch lagega use Direct Expenses kehte hai is bare me ham agle chapter me detail me baat karenge
2. wo Kharche jo Hame Business ko Behtar Dhang se Chalane ke liye Karne Padte hai use Indirect Expenses kehte hai. For Example - Staff ko Salary dena, electricity ka Bill Bharna is tarah ke Samast kharche indirect expenses kehlate hai.

Indirect Expenses Group me Kaun Kaun se Ledger Bante hai

to Simply wo Sabhi tarah ke Kharche jo Business ko behtar dhang se chalane ke liye karne padte hai un Sabhi ke Ledger Indirect Expenses ke Group me Banaye Jate hai Jaise –

SR. NO.	LEDGER NAME	GROUP NAME
1	Staff Salary	Indirect Expenses
2	Staff Commission & Bonus	Indirect Expenses
3	Telephone & Electricity Bills	Indirect Expenses
4	Tea & Snacks Expenses	Indirect Expenses
5	Water Expenses	Indirect Expenses
6	Accountant Salary	Indirect Expenses
7	Office & Godown Rent	Indirect Expenses
8	Diesel & Petrol	Indirect Expenses
9	Stationary & Printing Expenses	Indirect Expenses
10	Travelling Expenses	Indirect Expenses
11	Advertisement Expenses	Indirect Expenses
12	Vehicle Service Expenses	Indirect Expenses
13	Computer Service Expenses	Indirect Expenses
14	Shop Repairing Expenses	Indirect Expenses
15	All Office Expenses	Indirect Expenses

inke Alawa bhi kai tarah ke expenses hote hai Jinka Ledger Indirect expenses Group me Banta hai.

Indirect Expenses Group ka Nature kya hota hai

to Jaisa ki maine Pichle 2 Chapter me Bataya ki Tally ke Har Group ka 4 me se koi bhi 1 Nature hota hai.

1. Liability
2. Assets
3. Expenses
4. Income

to aap khud Samajhdar hai aur Dekhke pata laga sakte hai ki is group ka Nature kya hoga Fir Bhi Bata hi Deta hu is Group ka nature Expenses ka Nature hota hai jo ki is Group ke Naam se Aur Matlab dono se Saaf pata chalta hai.

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Chapter 55 : Direct Expenses Group in Tally

Pehle Bata Deta hu ki iske bhi Tally me Alag Alag Naam se 2 Group hai jiska Matlab ek hi hai.

1. Direct Expenses
2. Expenses (Direct)

in Dono ke Alag Alag Naam hai lekin Matlab ek hi hai Dono me se koi bhi Select Kar Sakte hai.

Types of Expenses

Jaise ki Hamne [Last Chapter](#) me samjha tha ki Business me Kharche 2 tarah ki hoti hai.

1. [Indirect Expenses](#) - Jiske Bare me hamne [Chapter 56 : indirect Expenses Group in Tally me samjha Tha](#)
2. [Direct Expenses](#) - aur is Chapter me ham direct Expenses ko Deeply Samjhenge to shuru Karte hai.

What is Direct Expenses

in short me aapko itna bata deta hu ki har wo Kharche jo Business ko Bina Rukawat ke Chalane ke liye karne Padte hai aur jo Kharche mukhye business activity se jude huwe hote hai unhe Direct Expenses kaha jata hai.

For Example - Main Visiting card aur Marriage card printing ka kaam karta hu aur jis Machine se main card print karta hu wahi meri income ka mukhye Source hai Agar wo machine Kharab ho jati hai to mere Business me Effect padega matlab kaam me Rukawat aa jayegi

us machine ko Sahi karane me jo Kharcha Lagega wo Direct Expenses Kehlata hai.

Mukhya Taur par Direct Expenses in Companies me Jyada hote hai.

1. Manufacturing Companies
2. Construction Companies
3. Services Provider Companies

to in Short main aapko bata deta hu ki wo sabhi kharche jo Agar ham na kare to Maal ki manufacturing me, Assembling me aur Services me effect padta hai aur Maal ke Production me Giravat aa Sakti hai use Direct Expenses kehte hai.

Direct Expenses Group me Kaun Kaun se Ledger Bante hai

to yaha par aapko kewal isi baat ka dhyan rakhna hai ki direct expneses ke Group me wo Sabhi Kharche hai Jo Mukhye Business se Jude huwe hai Jaise –

SR. NO.	LEDGER NAME	GROUP NAME
1	Diesel & Petrol Used For Machines	Direct Expenses
2	Repairing Expenses for Machines	Direct Expenses
3	Wages for Goods Supplies	Direct Expenses
4	Factory Rent	Direct Expenses
5	Material Cost	Direct Expenses

inke Alawa bhi kai tarah ke Kharche hote hai Jinka Ledger is Group me Banta hai.

Direct Expenses Group ka Nature kya hota hai

to Jaise ki Maine Bataya tha ki Tally ke Har Group ka 4 me se koi bhi 1 Nature hota hai.

1. Liability
2. Assets
3. Expenses
4. Income

to aap khud Samajhdar hai aur Dekhke pata laga sakte hai ki is group ka Nature kya hoga Fir Bhi Bata hi Deta hu is Group ka nature Expenses ka Nature hota hai jo ki is Group ke Naam se Aur Matlab dono se pata chalta hai.

Chapter 58 : Capital Account Group in Tally

Capital ka Hindi me Arth Punji Hota hai.

Jab Bhi Koi Vyapari jin Rupyo se naya Vyapar Shuru Karta hai use Capital Kehte hai. For Example -

Mobile ki Shop Open Karne ke Liye Mujhe 5 Lakh Rupye ki Jarurat hai Jo Maine Apni Bachat se lagaye

to Ye 5 lakh Rupye Meri Capital Kehlate hai Aasan Word me kahe to My power ya My Strength.

What is Capital

Kaise Main Aapko Samjhata hu. Yaha Par Dubara Ek Example Lete hai.

Mobile ka Showroom Open Karne ke Liye Mujhe 15 Lakh Rupye ki Jarurat hai aur maine 15 Lakh Rupye Arrange Bhi Kar Liye Business me Bhi Laga Diye Aur Business Shuru Bhi Kar Liya. Lekin Ye 15 Lakh Rupye Aaye Kaha Se Is par nazar Dalte hai.

1. 5 Lakh Rupye Khud Apni Bachat ke Laga Diye Jo Mere Rupye hai
2. 5 Lakh Rupye Ka HDFC Bank se Loan Liya
3. aur 5 Lakh Rupye Maine Apne Dost se Loan Liya

to Yaha par 15 Lakh Rupye se Vyapar Shuru Huwa hai Lekin 5 Lakh Rupye hi Meri Capital hai Baki ke 5 Lakh Rupye Bank ka Loan hai aur 5 Lakh Rupye Dost se Liya gaya Loan hai.

To Jin Rupyo se Vyapar Shuru kiya Jata hai Use Capital Kehte hai

Capital Account Group me Kaun Kaun se Ledger Bante hai

Pehli Baat Vyapari Jin Rupye se Vyapar Shuru Karta hai uska Ledger Capital Account ke Group me Banta hai

Dusri baat Vyapari Jab Business ke Kharcho ke Alawa Jab bhi Business se Apne Khud ke Kharch ke Liye Paise Leta hai to un Sabhi Ka ledger Is Group me Banta hai Jo Kuch Is Tarah hai

SR. NO.	LEDGER NAME	LEDGER DETAIL	GROUP NAME
1	Proprietor's Capital Account	Jin Rupyo se Vyaapr Shuru Kiya jata hai.	Capital Account
2	Drawings	Jis Tarah Business me Staff ko Salary di Jati hai Bilkul Usi Tarah Vyaapri ko bhi Ghar Chalane ke Liye Rupyo ko Jarurat Padti hai Vyapari Khud Apne Business se Jo Monthly Rupye Leta hai use Drawings Kehte hai.	Capital Account
3	LIC	Vyaapari Jo Paisa LIC me Invest Karta hai Use Capital se Kam Kiya Jata hai. LIC ko Vyapari ka Persnol Kharcha Mana Jata hai.	Capital Account
4	Health Insurance	Isi Tarah Vyapari Jo Health Insurance me Invest Karta hai Use Capital se Kam Kiya Jata hai. aur Health Insurance ko Bhi Vyapari ka Persnol Kharcha Mana jata hai.	Capital Account
5	Income Tax Paid	Vyapari Jitna Rupye bhi Income Tax ke paid Karta hai wo bhi Capital se Kam hote hai. Income Tax Personal Expenses Hai	Capital Account
6	School Fees	Baccho ki School Fees Agar Business se pay Karta hai to Ye Personal Expenses hai	Capital Account

Capital Account Group ka Nature Kya hota hai

jaisa ki Maine Aapko har Group ka nature Kya hota hai Wo Ache se Detail me Aur Example Dekar Samjhaya Tha

Abhi me Aapko Ye Batana Chahta hu ki Capital Account Group ka Nature Liability ka Hota hai aur Balance sheet me Liability ki Side me Show hota hai.

aur Liability ka Matlab hota hai wo Paisa Jo Hamko pay Karna hai. jabki Capital Account to wo Ledger hai Jin Rupyo se Hamne Vyapar Shuru Kiya hai to hamara hi paisa hame kisko pay karna hai Capital Account Liability me Kyu Aata hai

to Ye Bahut se logo me Confusion bhi hai aur Bahut se logo ka Sawal bhi hai ki Capital Liability ki side me Kyu Hota hai.

aur Iska Jawab Bahut hi Interesting hai Jise Jankar Aapko Accounting ka Acha Knowledge ho Jayega.

Lekin Iske Liye main Puri Nayi post likhunga Jald Hi tab tak Aapko Thoda Wait karna Padega

Ummid Karta hu ki Isko Chhodkar Baki Sab Aapko Samajh me Aa Gaya hoga

Chapter 59 : Provisions Group in Tally

Provisions Group ko Hame Thoda sa Samjhne ki jarurat hai ab tak Jo group hamne Sikhe hai wo Sabhi Samajhne me Bahut hi Easy the Ab provisions ek naya Group hai Jise Hame Thoda sa Dimag Laga kar Samajhne ki Jarurat hai Chaliye Easy language me Samjhne ki Koshish Karte hai.

What is Provisions

Provisions ko agar Saral Bhasha me convert karu to Keh Sakte hai Business Ke Liye Future me hone wale loss ki Taiyyari karna.

For Example Mere is Saal 10000 Rs. Dubat me Chale Gaye yani 10000 Rs. ke Jo Dendar the unhone Mujhe paise nahi Diye Aur main Ye maan Ke Chal Raha hu ki ye meri Dubat hai to Mera 10000 Rs. ka Loss Ho Gaya yani ek Tarah se Kharcha Ho gaya

Lekin is Saal Mere Business me Acha Profit huwa hai Agar Mujhe 10000 ya 20000 Rs. ka loss bhi Hota hai to kuch Fark Nahi padta Lekin Agle Saal meri Financial Condition Kya hogi ye Mujhe nahi pata.

aur Mujhe ye bhi Lagta hai ki Agle Saal Bhi Mujhe Dubat ho Sakti hai Jiska Amount Fix Nahi hai yani kuch Bhi ho sakta hai is Saal 10000 Rs. huwa hai to Agle Saal 15000 Rs ho Sakta hai kam bhi Ho sakta hai aur Jyada Bhi Ho Sakta hai.

to main Kya karunga isi Saal 10000 Rs. Dubat ki Jagah 15000 Rs. Dubat Bata Dunga

Jisme 10000 Rs meri is Saal ki Actual Dubat ka Loss hai aur 5000 Rs. Future me Ho Sakne Wali Dubat ka Loss Jo Main Abhi se hi Book Kar Dunga

to is Saal Ka Matter Kuch Is tarah se Khatam Ho jayega
15000 Rs. Dubat me Chale Jayenge yani Expenses me Show Ho Jayenge
jisme 10000 Jo Dendar the wo kam Ho jayenge
aur 5000 Rs. Provisions for Bad Debts ke Ledger me Khade Ho jayenge Future ke Liye

Ab Hamne jo next year ke Liye Jo Planing ki thi yani 5000 Rs. ka Jo Provisions Book kiya tha Uska Kya Fayda hota hai ye Dekhte hai.

Ab is se hoga ye ki Maan Lijiye Mujhe Next Year Fir 10000 Rs. ki Dubat hui to ab Mujhe 10000 Rs. pura loss me Show Karne ki jarurat nahi hai Ab ham Yaha par Kewal 5000 Rs. Loss hi Show Kareenge.

Kyunki Maine Ye Andaza pehle hi Laga liya tha ki Future me bhi Dubat ho Sakti hai Jiske liye Maine 5000 Rs. Pehle se hi Kharcha Show Kar Diya tha aur Provisions for Bad Debts ka Ledger Khada Kar Diya tha

to next year Mujhe 10000 Rs. Loss Dikhane ki Jarurat nahi hai Kyunki 5000 Rs. ka Loss me Pehle hi Dikha Chuka Jiska Mujhe Andesha Tha.

to Simply Provisions ka ye Fayda Hota hai ki Future me Hone Wale nuksan ya loss ki Pehle se Taiyyari Karke Rakhna taki Baad me Ham par Kisi bhi Loss ka ek dam se bhar na pade

Jab ham iski Tally me Entry karenge to Aur Behtar Dhang se Samajh me Aa Jayega

Provisions Group me Kaun Kaun se Ledger Bante hai

to ab hame Simply Ye Dekhna hai ki Kaun Kaun se Aise loss ya Kharche hote hai Jinki ham Pehle se Taiyyari Kar Sakte hai.

SR. NO.	LEDGER NAME	LEDGER DETAIL	GROUP NAME
1	Provision For Doubtful Debts	Aisi Rupye Jo Dendaro se Milne hai aur Jis Par Doubt Hota hai ki Ye Aayenge Ya Nahi Aayenge	Provision
2	Provision For Bad Debts	Jin Rupye par Confirm hota hai ki ye Hamari Dubat hai.	Provision
3	Provision For Depreciation	Jo Bhi Business me Fixed Assets hai un Sabhi ki Har Saal Value Ghat ti hai Jise Depreciation Kehte hai.	Provision
4	Provision For Income Tax	Agar business me Aise Lage ki Future me Mujhe Income Tax Jyada Pay Karna Pad Sakta hai to Uske Liye bhi Provision Ledger Bana Sakte hai.	Provision
5	Provision For Loss of Assets	Agar Hame ye Lagta ho ki Aage Chalkar kisi Sampati Par loss Ho Sakta hai to Us se Ubhar ne Ke liye bhi Provision Banaya Ja Sakta hai	Provision

to Dosto Ye Ledger hai Jinka Group Provisions Hota hai.

Agar Aapko Kuch Confusion hai ya Samajh Me nahi Aaya to Apne Aap ko Thoda Time Dijiye Jaise Jaise Aap Accounting Sikhte Jayenge Aapko Samajh me Aata jayega

aur Thodi Bahut Confusion ham Aage Chalkar bhi Dur Karenge

Provisions Group ka nature Kya Hota hai

Jo Kharche hamne Pehle Se Book Kar ke Rakhe hai ya Jin Jin ka hamne Provisions banaya huwa hai Wo Future me Kabhi na Kabhi Pay Karne hi Padte hai Isliye Is Group ka Nature Liability ka Hota hai.

Ummid Karta hu ki Aapko Samajh me Aaya hoga

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Chapter 60 : Reserves & Surplus / Retained Earning Group in Tally

Shuru Karne se Pehle Bata Deta hu Ki Tally me 2 Group hai Jinka Naam Alag Alag hai Lekin Baat ek hi hai.

1. Reserves & Surplus
2. Retained Earnings

in Dono ka Matlab ek Hi Hota hai Reserves & Surplus ka Matlab hota hai wo Kamai Jo Future Secure karne ke liye Bachake Rakhi Jati hai.

Isi tarah Retained Earning ka bhi Matlab hota hai Kamaya Huwa Dhan Bachake Rakhna.

What is Reserves & Surplus / Retained Earning

Simple si language me ye kahunga ki Reserves & Surplus Ya Retained Earning us Punji Ko Kehte hai Jo Business ke Behtar ya Secure Future ke Liye Kamai me se alag Rakhi jati hai.

Taki Agar kal ke Din Business par Kisi bhi Tarah ki Koi bhi Aafat Aa Jaye to Bachayi Gai Kamai ka Use us Aafat se nipatne ke Liye Kiya Ja Sake.

Ya

Hamari planning hai ki 5 Saal Baad is Business ko Bahut Aage Le Jana hai Jiske liye Hame 5 Saal Baad Bahut Saare Rupyo ki Jarurat Padegi to uske Liye Abhi se Profit me se Kuch Hissa na Lekar use Bacha kar jo Punji Rakhi Jati hai Use Reserves & Surplus Ya Retained Earning Kaha Jata hai.

Example of Reserves & Surplus / Retained Earning

Example Deta hu Maan lijiye 1 Business hai Jisme 2 Partner hai aur Dono ka Profit me Barabar Barabar ka Hissa hai.

1. Partner A
2. Partner B

to Har Saal Jitna Bhi Profit Hota hai Dono Aadha Aadha Baant Lete hai.

ek Din Dono ne Decide kiya ki Kyun Na Aane Wale Kuch Saalo me is Business ko Aur Jyada Badhaya Jaye Lekin Dono ko ye Bhi Pata hai ki Business Ko Badhane ke liye Rupyo ki Jarurat padegi to Ab inhone Decide kiya ki Abki Baar se ham Profit pura Nahi Lenge usme se Kuch Profit Bachakar Rakhenge yani Kamai ki Bachat Karenge.

to Maan lijiye is Saal Business me Profit Huwa 2 Lakh Rupye ka to hamesh wo Aadha Aadha profit Bant Lete the Is Baar unhone 1-1 Lakh Rupye Na Lekar 50-50 Hazar Rupye hi Profit Liya aur 50-50 Hazar Rupye Reserve & Surplus Me Daal Diye

Aisa Unhone Agle 5 Saal Tak kiya aur 5 Saal me Unke Paas 5 Lakh Rupye Ikattha Ho Gaye

ye Jo 5 Lakh Rupye Ikattha Huwe use hi Reserves & Surplus Ya Retained Earnings kehte hai yani Kamai me se Bachaya gaya Paisa.

Ab Ye 5 lakh Rupye Business me Lagakar Business ko Grow Kar Sakte hai ya Business me Kahi par bhi 5 Lakh rupye ki jarurat pade to ise laga sakte hai aur Agar Ye Bachat nahi karte to inhe 5 Lakh Rupye Ka intezaam karna padta.

Reserves & Surplus Group / Retained Earning Group me kaunse Ledger Bante hai

to Yaha par jo bhi apne Profit me se Rupye Bachakar Rakhega uske naam se Reserve & Surplus ka Ledger Banta hai.

Jaise yaha par Partner A aur Partner B Dono Har Saal Paisa Bacha rahe hai to Ledger Kuch Is Tarah se Bana Sakte hai.

SR. NO.	LEDGER NAME	GROUP NAME
1	Partner A Reserves Fund	Reserves & Surplus / Retained Earning
2	Partner B Reserves Fund	Reserves & Surplus / Retained Earning

Reserves & Surplus Group / Retained Earning Group ka Nature Kya Hota hai

Jo Reserve & Surplus ya Retained Earning ka Main Group Capital hota hai aur Capital ka nature Liability ka Hota hai aur Liability ka Matlab hota hai wo Paisa jo Ham Par Jimmedari hai ya hame Kisi na kisi ko Dena hai.

to Yaha par aapke Dimag me Ek Sawal Aa Raha hoga ki jo Paisa ham Bacha rahe hai wo ham par hi liability kaise ho Sakta hai to iske liye maine Aapko Kaha tha ki Capital Liability me Kyu Aata hai main is Par nayi Post likhunga

Tab tak ke liye Aapko Thoda sa intezaar karna padega Kyunki ise Samajhne ki Jarurat hai.

ummid Karta hu ki Baki Sab kuch Aapko Ache se Samajh me Aaya Hoga

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Chapter 61 : Branch/Division Group in Tally

to Dosto is Chapter me ham Branch/Division Group ke Bare me Samjhenge is Group ko Waha Par kaam me Liya Jata hai Jaha par kisi Company ki Alag Alag Jagah par 2 Ya 2 se Jyada Branches hoti hai.

For Example Ek Company Hai - ABC Company Pvt Ltd. iska main Head office Jaipur me hai aur Iski 2 Alag Alag Branches hai.

1. ABC Company Pvt Ltd Jodhpur Branch
2. ABC Company Pvt Ltd Nagaur Branch

Jaipur Head Office me Jo Accounting ka kaam Karega usko Tally me 2 Branches banani padegi Kyunki Jodhpur & Nagaur me Jo Branches hai Uska Paisa Jaipur Branch me Aayega.

aur Agar Paiso ki jarurat padti hai to Head Office se Dono Branches ko Paisa jayega

Branch/Division Group me Kaun Kaun se Ledger bante hai

Jaha par bhi Company ki Main Head Office hai Waha Par tally Software me Branches ke Ledger banaye Jate hai jaha Jaha Bhi Company ki Branches Bani huwi hai Jaise –

SR. NO.	LEDGER NAME	GROUP NAME
1	ABC Company Jodhpur Branch	Branch/Division
2	ABC Company Nagaur Branch	Branch/Division
3	ABC Company Bikaner Branch	Branch/Division
4	ABC Company Jaisalmer Branch	Branch/Division

to Simply badi Badi Companies me is Group ki jarurat padti hai Chhote Level par jo kaam kiya jata hai waha par is group ki jarurat nahi padti

Branch/Division Group Ka nature Kya Hota hai

Kisi bhi Branches me Jo bhi maal Pada hai, Jo udhar ka paisa pada hai, Jo paise hamne Waha par Diye huwe hai, Ya Waha par Jo Bhi Sampati Padi hai wo Sab Head Branch ki Sampati hai

Is basis par Branch/Division Group ka nature Asset ka hota hai.

Chapter 62 : Misc. Expenses Assets Group in Tally

is Group ko me Direct Ek Example Se Samjhaunga.

Maan Lijiye Hamne Hamari Company me Rohan ko 20000 Rs. Monthly Salary Par rakha aur Usne 15 Din Kaam Kiya aur Fir Company Chhod Kar Chala Gaya.

15 Din Jo Usne Kaam kiya uski Salary hoti hai 10000 Rs. jo Wo Leke Nahi Gaya Lekin Andesha hai ki wo Aaj Nahi to kal Salary Lene Aa Sakta hai.

to 10000 Rs. ka Kharcha tab hoga Jab wo Salary Lene Aayega.

to yaha par kya kiya Jata hai kuch is tarah se entry ki jati hai

Jisme Dr. kiya Jata hai Misc. Salary Expenses ko 10000 Rs. se - Yani Ye Ham Manke chalte hai ki ye Kharcha Baad me Ho Sakta hai lekin Abhi huwa nahi hai aur iska Group Misc. Expenses Lete hai.

Aur Cr. Kiya Jata hai Rohan ko 10000 Rs. se - yani Ye jo 10000 Rs. Misc. Expenses ke hamne book kiye hai wo Rohan ko Dene hai aur Rohan ka Group Banta hai Sundry Creditors yani rohan hamara 10000 Rs. ka Lendar huwa.

to is Entry se profit & loss me Kuch Fark nahi padta hai kyunki Ye 10000 Rs. ka Kharch tab tak nahi Kehlayega Jab tak Rohan 10000 Rs. leke nahi Chala Jaye. abhi to kewal hamne entry ki hai jisme ye bataya hai ki ye kharch ho sakta hai jo rohan ko dena hai

to ye pehli Entry hoti hai. ab Maan lijiye Rohan 2 mahine ke Baad 15 din ki Salary lene Aa Jata hai Tab Dusri Entry kuch Is Tarah se hogi

Jisme Dr. Kar denge Rohan ko - 10000 Rs. se
aur Cr. me Cash/Bank -10000 Rs. (Cash Diya to Cash aur Bank se Diya to Bank)

to is se Rohan ka Account to Clear Ho jayega

Lekin ab yaha Teesri Entry aur Hogi jo Hamne Misc. Expenses Book kiye hai wo Ab Kharche me Tabdil ho Chuke hai aur ab hame isko kharche me Show Karna Padega jiski Entry kuch Is Tarah hogi

Dr. Staff Salary - 10000 Rs (Under Indirect Expenses)
Cr. Misc. Expenses - 10000 Rs.

to is entry se Ab 2 mahine baad 10000 Rs. ka Kharcha Show hoga aur Misc. Expenses jo Book kiye huwe to wo bhi khatam ho jayenge to ab na to rohan hamse kuch mangta hai aur na hi koi Misc. Expenses Bacha hai.

I Hope ki Aap Sabhi ko Samajh me Aaya hoga Baki jab ham Entry karenge to aur Confusion Dur Ho jayegi.

Misc. Expenses Assets Group me Kaun kaun se Leger Bante hai

to Dosto aise Sabhi Doubtful Kharche Jo hame Baad me Pay Karne Pad Sakte hai lekin Abhi Pay nahi Kiye hai un Sabhi ka Ledger Misc. Expenses Group me Banta hai.

Misc. Expenses Assets Group ka nature Kya hota hai

Jaisa ki iske Naam se hi Pata chal raha hai ki Misc. Expenses Assets Group ka nature Asset ka hota hai lekin yaha par aap sabhi ke dimag me ek sawal aa raha hoga ki ye to wo kharche hai jo hame dene hai to ye hamari Sampati kaise hui ye to hamari liability hai.

to Dosto main aapko bata deta hu ki Misc. Expenses na to hamari Sampati hai aur na hi hamari liability hai ye to future me hone wala ek kharcha hai jo ho baad me Expenses me convert ho jata hai.

Agar maan lijiye 2 mahine baad bhi ya kabhi bhi rohan hamse paise lene hi nahi aata hai to hamara kharcha hi nahi hota hai aur 10000 rs. bach jate hai.

to Misc. Expenses hamari Sampati Tab tak hai Jab tak Rohan Hamse paise Nahi Leke jata hai aur Jis Din Rohan ne hamse Paise Le liye Ye Sampati Kharche me Convert Ho Jati hai.

Chapter 63 : Current Assets Group in Tally

Current Assets ka Hindi me Matlab hota hai Chalu Sampatiya

yaha par Chalu se matlab hota hai jo Chalti Rehti hai jo Kabhi Ghat ti hai to kabhi Badhti hai.

Inshort Aisi Sabhi Sampatiya jo Chalti Rehti hai aur jo Kabhi Ghat ti hai aur Kabhi Badhti hai wo Sabhi Current Assets Kehlati hai.

Jaise Cash Balance Jo Meri Samapti hai Aaj Meri jeb me 500 Rs. hai to Kal 100 Rs. bhi Ho Sakte hai aur parso 1000 Rs. bhi Ho Sakte hai.

Cash Balance Aaj Kam hai to kal Jyada Bhi Ho Sakta hai
Isi Tarah Bank Balance Aaj Jyada hai to kal kam bhi ho Sakta hai.

to Aisi Sabhi Sampatiya jo Ghat ti Badhti rehti hai Wo Chalu Sampatiya Kehlati hai.

Current Assets Group me Kaun kaun Se Ledger Bante hai

To Dosto Current Assets jo hai na Wo Main Group hai isme Koi bhi Ledger banane ki jarurat nahi hai Lekin Iske Jo Sub Group hai jo Bhi Ledger Banane hote hai usi me bante hai. to ham ye Dekhte hai ki kaun kaun se Sub Group Current Assets ke Under Aate hai.

SR. NO.	SUB GROUP NAME	MAIN GROUP
1	Cash in Hand	Current Assets
2	Bank Account	Current Assets
3	Loan & Advances Assets	Current Assets
4	Sundry Debtors	Current Assets
5	Deposit Assets	Current Assets
6	Stock in Hand	Current Assets

to aapko jo bhi ledger banane hai wo Sub Group me banane hai Current Assets ke Group me Koi Bhi Ledger Banane ki Jarurat nahi hai aur List me jo Samaptiya di huwi hai wo sab ke Sab aisi Sampatiya hai jo Kabhi Badhti hai to kabhi Ghat ti hai.

Current Assets Group ka Nature Kya Hota hai

Mujhe lagta hai ye to batanae ki jarurat nahi hai kyunki Is Group ke naam me hi Assets Juda huwa hai aur ab tak jo hamne samjha hai us se bhi saaf pata chalta hai ki yaha par un sampatiyo ki baat ho rahi hai jo hamari sampatiya hai.

to is Basis par Current Assets Group ka Nature Assets ka hota hai.

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Chapter 64 : Current Liability Group in Tally

Current Liability ka Hindi me Matlab hota hai Chalu Dayitv are Fir se Aap wo chalu Kyu Samajh rahe hai Pichle Chapter me main Kya Bataya Tha

Chalu Dayitv se matlab hota hai Wo Dayitv Jo Kabhi Ghat te hai to Kabhi Badhte hai aur Jo Next 12 Month me Hame Pay Karne Padte hai.

Jaise Lendar Jo Meri Liability yani dayitv hai Aaj Agar Mujhe Koi 5000 Rs. Mangta hai to kal 6000 Rs. ke bhi Lendar ho Sakte hai 3000 rs. De Dunga to 3000 Rs. aur Dene padenge aur Jo mere Lendar hai unko Rupye to Dene hi padte hai Chahe Ek mahine me Du ya 3 mahine me

to Aise Sabhi Dayitv jo Ghat te Badhte rehte hai Wo Chalu Dayitv Kehlate hai aur Jin Dayitv ko Aaj nahi to kal Chukana hi padta hai wo Sabhi Current Liability Kehlate hai.

Current Liability Group me Kaun kaun Se Ledger Bante hai

To Dosto Current Liability bhi jo hai na Wo Main Group hai isme Koi bhi Ledger banane ki jarurat nahi hai Lekin Iske Jo Sub Group hai jo Bhi Ledger Banane hote hai usi me bante hai. to ham ye Dekhte hai ki kaun kaun se Sub Group Current Liability ke Under Aate hai.

SR. NO.	LEDGER NAME	GROUP NAME
1	Sundry Creditors	Current Liabilities
2	Duties & Taxes	Current Liabilities
3	Customer's Advance Deposit	Current Liabilities

to aapko jo bhi ledger banane hai wo Sub Group me banane hai Current Liability ke Group me Koi Bhi Ledger Banane ki Jarurat nahi hai aur List me jo Dayitv diye huwe hai wo sab ke Sab aise dayitv hai jo Kabhi Badhte hai to kabhi Ghat te hai.

Current Liability Group ka Nature Kya Hota hai.

Mujhe lagta hai ye to batanae ki jarurat nahi hai kyunki Is Group ke naam me hi Liability Juda huwa hai aur ab tak jo hamne samjha hai us se bhi saaf pata chalta hai ki yaha par un Rupyo ki baat ho rahi hai jo Hame kisi ko Dene hai.

to is Basis par is Group Nature Liability ka hota hai.

Chapter 65 : Suspense Account Group in Tally

Dosto Is group ko Jyada Samajhne ki Jarurat nahi hai. Suspense ka matlab hota hai Jiske Bare me Pata nahi ho.

aur Suspenses account Group ka Mostly Use hota hai Jab ham Bank Statement ki Entry karte hai tab

Jab ham Bank Statement ki Entry karte hai tab kai Aisi Entries aati hai Jiska hame pata nahi chalta ki ye Paise Kaha Se Aaye hai ya ye paise Kisko Diye hai.

Kyunki bahut se Aisi [Bank statement](#) hote hai jisme ye Saaf Taur se Likha huwa nahi hota hai ki Ye Rupye kaha se Aaye hai ya kisko Diye hai aur agar likha huwa bhi ho to bhi hame pata nahi chalta hai.

example of Suspense Entry

For Example main kisi Mobile ki Shop me part time Accounting ka kaam karta hu aur mahine me ek baar jake Purchase, Sales, Receipt, payment aur Bank Statement ki Entry kar Deta hu.

Ab maan Lijiye ki is Bich me jo Mobile shop ka malik hai Usko 1 Lakh Rupye ki jarurat Pad Gai aur usne Apne kisi Dost se 1 Lakh Rupye Bank me mangwa Liye.

Ab main Bank Statement ki Entry Kar raha hu aur Dekhta hu ki Kahi se 1 Lakh Rupye aaye huwe hai lekin mujhe nahi pata ki kisne diye hai aur maan lijiye dukan ka malik kisi Urgent mitting me betha hai aur unhe aane me thoda time lag jayega.

ab unke aane tak main bank statement ko lekar to betha nahi rahunga to is condition me kya kiya jata hai

ek suspense Account ka ledger banaya jata hai jise suspense account ke group me dalte hai.

aur temporally uski entry kar dete hai taki bina rok tok apna kaam chalta rahe.

ab jab bhi dukan ka malik mitting se free hoke aayega ham us se puch lenge ki ye 1 lakh rupye kaha se liye to wo kahega ki kisi dost se loan liya hai.

to ab jo entry hamne suspense me dali thi use dubara sahi karenge aur unsecured loan me dal denge.

to isi tarah suspense account ke Group ka use kiya jata hai.

Suspense Account Group me Kaun kaun Se Ledger Bante hai

Suspense Account ka kewal ek Hi Ledger Bana Sakte hai Jis ledger ka naam hi Suspense Account hota hai aur group bhi suspense account hota hai. aur har us entry ko ham suspense account ke ledger me daal sakte hai jiske bare me hame pata nahi chalta hai.

lekin jo bhi entries hamne suspense account me daali hai unhe sahi karna bhi jaruri hota hai.

Suspense Account Group ka nature Kya hota hai

Balance Sheet me Suspense Account Liability ki Side me hota hai to is basis par hi suspense account ko liability mana jata hai. aur waise bhi is group ka nature chahe liability ho chahe assets balance sheet final karne se pehle suspense ki har ek entry ko clear karna padta hai.

is liye suspense account na to liability ki side me rehta hai aur na hi assets ki side me

Chapter 66 : Stock in Hand Group in Tally

is Group ko bhi hame Jyada Samajhne ki Jarurat nahi hai kyunki is Group me Jyada Ledger banane ki Jarurat bhi nahi Padti hai Stock in Hand ka Matlab hota hai Wo Maal jo Abhi hamare paas pada hai.

Stock in Hand Group me Kaun Kaun Se Ledger Bante hai.

Dekhiye Accounting ka Kaam 2 Tarah se Kiya Jata hai

1. Accounts Only
2. Accounts with Inventory

Agar Ham Accounts With Inventory maintain Kar Rahe hai to Stock in hand Group Hamare Kuch Bhi kaam nahi Aata hai.

aru Agar ham Accounts Only me kaam Karte hai to ye 4 Ledger hai jo Stock in Hand Group me Banaye Jate hai.

SR. NO.	LEDGER NAME	GROUP NAME
1	Stock @ 00%	Stock in Hand
2	Stock @ 05%	Stock in Hand
3	Stock @ 12%	Stock in Hand
4	Stock @ 18%	Stock in Hand
5	Stock @ 28%	Stock in Hand

ab ye Ledger Kab Aur Kyu Banane Padte hai wo Ham Aage Chalkar Sikhenge

Stock in Hand Group ka nature Kya Hota hai.

to ye ek matr Aisa Group hai Jiske 3 nature Hote hai.

1. Assets - Yani Jo Stock hamare Paas Pada hai Wo Hamari Samapti hai aur Balance Sheet me Assets ki Side me show hota hai
2. Expenses - Yani Jo Stock Hamare paas pada hai Agar Wo Pada hi reh Gaya to hamara loss Yani Kharcha Ho Jayega Isliye Profit & Loss ke Expenses ki Side me bhi Stock Show hota hai
3. Income - Yani jo Stock Hamare Paas Pada hai wo bikega to income bhi hogi isliye profit & Loss me Income ki Side me bhi Stock Show hota hai.

to ummid karta hu ki aapko ache se samajh me aaya hoga.

दोस्तों आप सभी का बहुत बहुत स्वागत है मेरे Blog पर और मेरे इस पुरे Blog में केवल एक है Post है और इस पुरे Post में हम Golden Rules of Accounting सीखेंगे अगर आपको Dr. और Cr. करना नहीं आता है और जो 3 Golden Rules of accounting है उसमे अगर आप Confuse हो जाते है जिसे बार बार समझने के बाद भी आपको पता नहीं चलता कि किसको Debit किया जाये और किसको Credit किया जाए तो ये Post आपके लिए ही है आप यहाँ से 100% Debit और Credit करना सीख सकते है अगर आप इस Post को शुरू से आखिर तक पढ़ते है तो , बस आपको अपना किमती समय निकालकर इस Post को पढ़ना और समझना है तो चलिए शुरू करते है

Golden Rules of Accounting in Hindi

पहले हम उन 3 Golden Rules of Accounting पर नज़र डालते है जो हमें सिखाये जाते है और हर जगह केवल यही Rules हमें बताये जाते है जो कुछ इस प्रकार है

1. व्यक्तिगत खाता (Personal Account)

पाने वाले को Dr. करो (Debit the Receiver)

देने वाले को Cr. करो (Credit the Giver)

2. वस्तुगत खाता (Real Account)

जो वस्तु व्यापार में आये उसे Dr. करो (Debit What Comes in)

जो वस्तु व्यापार से जाए उसे Cr. करो (Credit What Goes out)

3. नाममात्र खाता (Nominal Account)

समस्त खर्चों एवं हानियों को Dr. करो (Debit All Expenses & Loss)

समस्त आय एवं लाभों को Cr. करो (Credit All Income & Profit)

तो दोस्तों ये Golden Rules of Accounting है जो हम Commerce में सीखते है और बहुत सारे Students को इसे समझने में काफी परेशानी भी होती है और बहुत Confusion भी होती है की आखिर किसको Debit किया जाए और किसको Credit किया जाए और मेरे पास आपकी इसी परेशानी का समाधान भी है.

मैं आपको बताऊंगा **Modern Golden Rules of Accounting** और इस नियम से आप बहुत ही आसानी से किसी भी Entry को Debit और Credit करना सीख सकते हो यहाँ तक की आपको इस हद तक Debit और Credit करना आ जायेगा की इसमें आपको मजा आने लगेगा जी हाँ ! दोस्तों Debit और Credit करना आपको खेल लगने लगेगा तो चलिए देखते है क्या है **Modern Golden Rules of Accounting**

Modern Golden Rules of Accounting

जो Accounting के Modern Rules है वो इस प्रकार है

1. Liability यानी मांगने वाले, बढ़ते है तो Credit करो और घटते है तो Debit करो
2. Assets यानी हमारी संपत्तिया, घटती है तो Credit करो और बढ़ती है तो Debit करो
3. Expenses यानी हमारे खर्चे, बढ़ते है तो Debit करो और घटते है तो Credit करो
4. Income यानी हमारी आय, बढ़ती है तो Credit करो और घटती है तो Debit करो

ऊपर दी गई चार Lines अगर आपको समझ में आ रही है तो इस Post को आपको आगे पढ़ने की जरूरत नहीं है और अगर आपको ये चार Lines समझ में नहीं आ रही है तो इस Post को आपको आखिर तक पढ़ना और समझना पड़ेगा.

What Are Modern Golden Rules of Accounting

Golden Rules of Accounting के Modern Rules को समझने से पहले हमें 2 चीजों को समझना पड़ेगा जो इस प्रकार से है

1. Accounting Group क्या होते है
2. Accounting Group का Nature क्या होता है

तो हम One By One दोनों Topic को समझेंगे

1. Accounting Group क्या होते है

अगर आप किसी भी Accounting Software में काम कर रहे है जैसे Tally ERP9, Busy या Marg Software या फिर इनमे से किसी भी Accounting Software में काम नहीं भी करते है तो मैं आपको बताता हूँ की Accounting में होने वाली हर एक Entry में जो Ledger (खाते) बनते है उन सभी Ledger (खाते) के अलग अलग Group होते है और Accounting में कुल 27 ऐसे Group होते है जो निम्न प्रकार से है जैसे –

1. **Bank Account** – जो हमारे Bank खाते है
2. **Bank OD Account** – जो भी हमने किसी Bank से Overdraft Limit ले रखी है
3. **Branch/Division** – किसी भी बड़ी Company की अलग अलग जगह पर स्थित शाखाये
4. **Capital Account** – जिन रुपयों से हमने व्यापार शुरू किया है

5. **Cash-in-Hand** – जो भी हमारे पास नकद रुपया पड़ा है
6. **Current Assets** – ऐसी संपत्तिया जो कभी घटती है तो कभी बढ़ती है
7. **Current Liabilities** – ऐसे दायित्व जो कभी घटते है तो कभी बढ़ते है
8. **Deposit (Assets)** – ऐसे रूपये जो हमने किसी को Security के तौर पर जमा करवाके रखे है
9. **Direct Expenses** – व्यापार में होने वाले सभी प्रत्यक्ष खर्चे
10. **Direct Income** – व्यापार में होने वाली सभी प्रत्यक्ष आय
11. **Duties & Taxes** – माल की खरीद और बिक्री पर लगने वाला Tax
12. **Fixed Assets** – व्यापार की सभी स्थायी संपत्तिया
13. **Indirect Expenses** – व्यापार में होने वाले सभी अप्रत्यक्ष खर्चे
14. **Indirect Income** – व्यापार में होने वाली सभी अप्रत्यक्ष आय
15. **Investment** – किसी भी तरह का किया गया निवेश
16. **Loan & Advances (Assets)** – हमारे द्वारा किसी को दिया गया Loan या Advance
17. **Loan (Liability)** – हमारे द्वारा किसी से भी लिया गया गया Loan
18. **Misc. Expenses Assets** – ऐसे खर्च जो हो सकते हो पर हुवे न हो
19. **Provision** – व्यापार के बेहतर भविष्य के लिए पहले से तैयार किया गया प्रावधान
20. **Purchase Account** – व्यापार में होने वाली सभी तरह की खरीद
21. **Reserve & Surplus** – व्यापार के बेहतर भविष्य के लिए बचाया गया धन
22. **Sales Account** – व्यापार में होने वाली सभी तरह की बिक्री
23. **Secured Loans** – जिनसे हमने Security देकर Loan ले रखा है
24. **Stock in Hand** – वो माल जो अभी व्यापार में पड़ा है
25. **Sundry Creditors** – जो हमसे रूपये मांगते है
26. **Sundry Debtors** – जिनसे हम रूपये मांगते है
27. **Unsecured Loan** – जिनसे हमने बिना Security देकर Loan ले रखा है

तो ऊपर जितने भी Group मैंने आपको बताये है उनकी बहुत छोटी सी Detail मैंने आपको इस Post में बताई जबकि इन सभी Group को और भी ज्यादा बेहतर ढंग से आप समझ सकते है और अगर आप समझना चाहते है तो दी गई Link पर Click करके आप Accounting के हर Group को Detail में समझ सकते है -

Anyway मैंने आपको ये तो बता दिया की Accounting Group क्या होते है अब दूसरा Topic लेते है -

2. Accounting Group का Nature क्या होता है

Accounting के जितने भी Group होते हैं उन सभी Group का इन 4 में से कोई भी एक Nature होता है

1. Liability
2. Assets
3. Expenses
4. Income

अब हमें एक आखिरी चीज़ और समझनी है उसके बाद हम Modern Golden Rules of Accounting की तरफ बढ़ेंगे -

बस अब हमें पता लगाना है कि कौन-कौनसे Group का Nature - Liability का है, कौन-कौनसे Group का Nature - Assets का है, कौन-कौनसे Group का Nature - Expenses का है और कौन-कौनसे Group का Nature - Income का है, आइये पता लगाते हैं

Liability के Nature में आने वाले Group-

सबसे पहले Liability का मतलब क्या होता है वो जान लेते हैं Liability का मतलब होता है उत्तरदायित्व और इसे सरल भाषा में Convert करे तो Liability का मतलब होता है वो पैसा जो हमें किसी न किसी को देना है या हमसे कोई न कोई मांगता है जैसे-

1. **Bank OD Account** – जो भी हमने Bank से Overdraft ले रखा है वो Bank का पैसा है और हमें कभी न कभी Bank को वापस करना है ये हमारी Liability है
2. **Capital Account** – जो भी व्यापारी ने Business में रकम लगायी है कम से कम उतनी रकम उस व्यापारी को Business बंद हो तब वापस मिल जाये ये Business की Liability है
3. **Current Liability** – अगर हमने किसी Customer से Advance ले रखा है तो या तो उस Advance के बदले में उस Customer को माल दिया जाया या फिर Advance लिया गया पैसा वापस लौटा दिया जाये ये भी हमारी Liability है
4. **Duties & Taxes** – वो Tax जो हमारे पास पड़ा है जो हमें सरकार को जमा करवाना है ये हमारी Liability है
5. **Loan (Liability)** – वो Loan जो हमने किसी से भी लिए हुवे हैं और जो भी Loan हमने लिए हुवे हैं उनका पैसा ब्याज सहित वापस लौटाना हमारी Liability है
6. **Secured Loan** – अगर हमने किसी से भी Security देकर Loan लिया हुवा है तो ये हमारी जिम्मेदारी है की Loan वापस चुकता करके दी हुई Security को वापस प्राप्त करे

7. **Unsecured Loan** – और अगर हमने बिना Security के भी अगर Loan लिया हुआ है तो भी हम पर ये जिम्मेदारी है की लिया गया Loan ब्याज सहित वापस लौटा दे

Assets के Nature में आने वाले Group

अब हम सबसे पहले ये समझते हैं की Assets का मतलब क्या होता है Assets का हिंदी में अर्थ होता है सम्पति यानी वो पैसा जो हमारा है और वो सम्पति जो हमारी है चाहे वो किसी के भी पास पड़ी है चाहे नकद के रूप में या किसी दुसरे रूप में जैसे -

1. **Bank Account** – किसी भी Bank में हमारा पैसा पड़ा है तो वो हमारी सम्पति है उन पर हमारा हक होता है हम जब चाहे तब वो पैसा निकाल सकते हैं
2. **Branch/Division** – किसी भी Company की किसी भी Branch में जो भी माल पड़ा है वो भी उसका होता है जो वो Company चला रहा है
3. **Cash-in-Hand** – जो भी नकद रुपये हमारे पास पड़े हैं वो सब हमारे ही हैं और उन पर हमारा हक है और वो भी हमारी सम्पति है
4. **Deposit (Assets)** – जो भी पैसा हमने कहीं पर भी Security के रूप में जमा करवाया हुआ है जो हमें वापस मिलना है वो पैसा भी हमारा ही है और हमारी सम्पति है चाहे वो किसी के भी पास पड़ा है
5. **Fixed (Assets)** – व्यापार में जो भी स्थायी संपत्तियां होती हैं जैसे Computer, AC, Furniture इसे Fixed Assets कहते हैं और ये भी हमारी ही सम्पति है
6. **Investment** – अगर हमने कहीं पर भी बचत के लिए पैसा Invest किया हुआ है जैसे Bank FD, Bank RD या Mutual Fund में तो वो पैसा भी हमारा ही है उन पर हमारा हक है और वो पैसा भी हमारी सम्पति है
7. **Stock-in-Hand** – जो भी माल हमारे पास अभी पड़ा है या जो माल हमारी दुकान में पड़ा है वो भी हमारी ही सम्पति है
8. **Sundry Debtors** – जिनसे भी हम पैसे मांगते हैं उनके पास जो पैसा पड़ा है वो हमारा है और उन पर हमारा हक है और वो हमारी सम्पति है

Expenses के Nature में आने वाले Group

जो भी व्यापार में हमारा खर्चा होता है उसे Expenses कहते हैं और 3 ही Group हैं जिनका Nature Expenses का होता है जैसे

1. **Direct Expenses** – व्यापार में होने वाले प्रत्यक्ष खर्चे जिन खर्चों के बिना व्यापार चलाना मुश्किल होता है वो प्रत्यक्ष खर्चे कहलाते हैं जैसे मशीन को चलाने के लिए इंधन का खर्चा, खराब मशीन को ठीक करने का खर्चा आदि
2. **Indirect Expenses** – व्यापार में होने वाले अप्रत्यक्ष खर्चे जिन खर्चों से व्यापार को और बेहतर ढंग से चलाया जा सकता है वो Indirect Expenses कहलाते हैं जैसे Staff Salary, Tea & Snacks आदि
3. **Purchase Account** – माल की खरीद को खर्चा माना जाता है वो इसलिए क्योंकि अगर हमने जो माल खरीदा है वो अगर बिकता ही नहीं है तो हमारा एक तरह से नुकसान या खर्चा हो जाता है।

Income के Nature में आने वाले Group

जो भी व्यापार में हमारी आय होती है उसे Income कहते हैं और 3 ही ऐसे Group हैं जिनका Nature Income का होता है जैसे

1. **Direct Income** – वो आय जो मुख्य व्यापार से होती है उसे Direct Income कहते हैं जैसे Mobile Recharge और Mobile Repairing से होने वाली Income
2. **Indirect Income** – वो आय जो व्यापार के अलावा किसी दूसरे से तरीके से होती है उसे Indirect Income कहते हैं जैसे कमीशन प्राप्त होना या Bank से ब्याज प्राप्त होना
3. **Sales Account** – व्यापार में होने वाली बिक्री को Income का Nature दिया जाता है क्योंकि जो माल हमने खरीदा है वो जितना बिकेगा उतनी ही ज्यादा Income होगी

तो दोस्तों हमने Accounting में Group क्या होते हैं वो भी समझ लिया और हर एक Accounting Group का Nature क्या होता है वो भी समझ लिया तो अब हम वापस बढ़ते हैं अपने मुख्य Topic की तरफ –

Modern Golden Rules of Accounting

जो Rules मैंने आपको शुरू में ही बता दिए था वो इस प्रकार है

1. Liability यानी मांगने वाले बढ़ते है तो Credit करो और घटते है तो Debit करो
2. Assets यानी हमारी संपत्तिया घटती है तो Credit करो और बढ़ती है तो Debit करो
3. Expenses यानी हमारे खर्चे बढ़ते है तो Debit करो और घटते है तो Credit करो
4. Income यानी हमारी आय बढ़ती है तो Credit करो और घटती है तो Debit करो

अब हम चारो का एक एक उदहारण लेते है

1. Ravi से 5000 Rs का माल खरीदा

इस उदहारण से ये पता चलता है की Ravi हमारा लेनदार है जो हमसे 5000 Rs. खरीदे गए माल के बदले में मांगेगा और जो हमारे लेनदार है वो हमारी Liability है तो यहाँ पर हमारी 5000 Rs. की Liability बढ़ रही है और Rules के According जब Liability बढ़ती है तो Cr. किया जाता है इसलिए Ravi को हम करेंगे Credit 5000 Rs. से

और इसके Just Opposite जो हमने 5000 Rs. का माल खरीदा है वो अब हमारी सम्पति है यानी हमारे पास 5000 Rs. का Stock बढ़ गया और Rules के According जब सम्पति बढ़ती है तो उसे Debit किया जाता है तो Rules के According ये Entry कुछ इस तरह से हो जाएगी

Cr. Ravi A/c.....5000 Rs.

Dr. Purchase A/c5000 Rs.

2. 2000 Rs. नकद HDFC Bank में जमा करवाए

इस उदहारण से ये पता चलता है की Cash भी हमारी सम्पति है और HDFC Bank Account में जो पैसा है वो भी हमारी सम्पति है और यहाँ पर हम नकद रुपये Bank में जमा करवा रहे है तो एक तरफ हमारे पास नकद की सम्पति कम हो रही है तो दूसरी तरफ Bank Balance की सम्पति बढ़ रही है और Rules ये कहता है की जब हमारी सम्पति घटती है तो Cr. करो और बढ़ती है तो Dr. करो तो जो सम्पति घट रही है उसे Cr. कर देंगे और जो बढ़ रही है उसे Dr. कर देंगे तो इसकी Entry कुछ इस तरह हो जाएगी

Cr. Cash A/c 2000 Rs.

Dr.HDFC Bank A/c2000 Rs.

3. 8000 Rs. नकद दुकान का किराया दिया है

इस उदहारण से ये पता चलता है की एक तरफ हमारा खर्चा बढ़ रहा है और दूसरी तरफ हमारी नकद सम्पति भी कम हो रही है क्योंकि जो हमने दुकान का किराया दिया है वो नकद दिया है और Rules ये

कहता है की जब खर्चे बढ़ते है तो Dr. करो और सम्पति घटती है तो Cr. करो तो इसकी Entry कुछ इस तरह से हो जाएगी

Dr.Shop Rent..... 8000 Rs.

Cr. Cash A/c8000 Rs.

4. **5000 Rs. नकद Commission प्राप्त हुवा**

इस उदहारण से ये पता चलता है की हमें 5000 Rs. Commission के रूप में Income हो रही है और ये Income हमें नकद के रूप में हो रही है यानी नकद सम्पति बढ़ रही है और Rules ये कहता है की जब आपकी Income बढ़ती है तो उसे Cr. करो और Assets बढ़ती है तो उसे Dr. करो तो इसकी Entry कुछ इस तरह से की जाएगी

Cr. Commission A/c 5000 Rs.

Dr. Cash A/c5000 Rs.

देखा आप लोगो ने कितना आसान है Debit और Credit करना तो दोस्तों भूल जाईये पुराने Golden Rules of Accounting को क्योंकि अब जमाना Advance हो चुका है और हमारे पास है Modern Golden Rules of Accounting और यहाँ पर हमें केवल 4 Lines ही दिमाग में Fit करनी है और उसके बाद आपको Debit और Credit करना आसन लगने लगेगा

उम्मीद करता हूँ की सबकुछ आपके दिमाग में आ गया होगा और जो कुछ भी मैंने समझाया है वो सब समझ में आया होगा तो दोस्तों अगर आपको ये Post Helpful लगे तो एक अच्छी सी Comment जरूर कर देना आप हमारी दूसरी Website www.tallyclass.com पर भी Visit कर सकते है जहा पर आपको Accounting से Related बहुत सारी जानकारी मिल सकती है

CAPITAL ACCOUNT

1. SALMAN NE 100000 RS. NAKAD SE VYAPAR SHURU KIYA
2. SALMAN NE 30000 RS. NAKAD SE VYAPAR SHURU KIYA
3. SALMAN NE 20000 RS. NAKAD SE VYAPAR SHURU KIYA

BANK ACCOUNT

1. 10000 RS. NAKAD SE HDFC BANK ME CURRENT A/C KHULWAYA
2. 40000 RS. NAKAD HDFC BANK CURRENT A/C ME JAMA KARWAYE
3. 5000 RS. NAKAD SE HDFC BANK ME SAVING A/C KHULWAYA
4. 5000 RS. NAKAD HDFC BANK SAVING ACCOUNT ME JAMA KARWAYE

SECURED LOAN

1. SALMAN NE HDFC BANK SE 200000 RS. KA LOAN LIYA (HDFC BANK CURRENT ACCOUNT)
2. SALMAN NE HDFC BANK SE 100000 RS. KA LOAN LIYA (HDFC BANK CURRENT ACCOUNT)
3. SALMAN NE HDFC BANK SE 50000 RS. KA LOAN LIYA (HDFC BANK CURRENT ACCOUNT)

UNSECURED LOAN

1. SALMAN NE APNE DOST ASLAM SE 50000 RS. KA LOAN LIYA (HDFC BANK CURRENT A/C)
2. SALMAN NE APNE DOST RAVI SE 40000 RS. KA LOAN LIYA (HDFC BANK CURRENT A/C)
3. SALMAN NE APNE DOST JITU SE 60000 RS. KA LOAN LIYA (HDFC BANK CURRENT A/C)

DEPOSIT (ASSETS)

1. SALMAN NE 30000 RS. NARESH KO SHOP RENT KI SECURITY DI (HDFC BANK CURRENT A/C)
2. SALMAN NE 20000 RS. NARESH KO SHOP RENT KI SECURITY DI (HDFC BANK CURRENT A/C)
3. SALMAN NE SGE MART INDIA PVT LTD KO 50000 RS. SECURITY DI (HDFC BANK CURRENT A/C SE)
4. SALMAN NE LARSON & COMPANY KO 50000 RS. SECURITY DI (HDFC BANK CURRENT A/C SE)

LOAN & ADVANCES (ASSETS)

1. SALMAN NE HARSHIT TRADING CO. KO 20000 RS. ADVANCE DIYE (HDFC BANK CURRENT A/C)
2. SALMAN NE VARUN ELECTRONICS KO 30000 RS. ADVANCE DIYE (HDFC BANK CURRENT A/C)

FIXED ASSETS

1. SALMAN NE 20000 RS. NAKAD VYAPAR KE LIYE FURNITURE KHARIDA
2. SALMAN NE 20000 RS. KA COMPUTER KHARIDA (HDFC BANK CURRENT A/C SE BHUGTAN KIYA)
3. SALMAN NE NAKAD 19000 RS. KE CCTV CAMERA LAGWAYE
4. SALMAN NE 32000 RS. KI SHOP ME AC LAGWAYI (HDFC BANK CURRENT A/C SE BHUGTAN KIYA)

SUNDRY CREDITORS / PURCHASE ACCOUNTS / DUTIES & TAXES

1. SGE MART INDIA PVT LTD SE 100000 RS. KA MAAL KHARIDA
TAXABLE VALUE - 84745.76
SGST 9% - 7627.12
CGST 9% - 7627.12
TOTAL - 100000
2. LARSON & COMPANY SE 50000 RS. KA MAAL KHARIDA
TAXABLE VALUE - 47619.04
SGST 2.5% - 1190.48
CGST 2.5% - 1190.48
TOTAL - 50000
3. SGE MART INDIA PVT LTD SE 300000 RS. KA MAAL KHARIDA
TAXABLE VALUE - 267857.14
SGST 6% - 16071.42
CGST 6% - 16071.42
TOTAL - 300000
4. VARUN ELECTRONICS SE 90000 RS. KA MAAL KHARIDA
TAXABLE VALUE - 70312.50
SGST 14% - 9843.75
CGST 14% - 9843.75
TOTAL - 90000
5. HARSHIT TRADING CO. SE 50000 RS. KA MAAL KHARIDA
TAXABLE VALUE - 50000 RS.

CURRENT LIABILITY

1. GAURAV SE 8000 RS. NAKAD ADVANCE PRAPT HUWE
2. SATISH SE 9000 RS. NAKAD ADVANCE PRAPT HUWE
3. RAVINDRA SE 7500 RS. NAKAD ADVANCE PRAPT HUWE

SUNDRY DEBTORS / SALES ACCOUNTS

1. GAURAV KO 25000 RS. KA MAAL BECHA
TAXABLE VALUE - 21186.44
SGST 9% - 1906.78
CGST 9% - 1906.78
TOTAL - 25000
2. SATISH KO 35000 RS. KA MAAL BECHA
TAXABLE VALUE - 31250
SGST 6% - 1875
CGST 6% - 1875
TOTAL -35000
3. RAVINDRA KO 20000 RS. KA MAAL BECHA
TAXABLE VALUE - 15625
SGST 14% - 2187.50
CGST 14% - 2187.50
TOTAL - 20000
4. ARJUN KO 26000 RS. KA MAAL BECHA
TAXABLE VALUE - 24761.90
SGST 2.5% - 619.05
CGST 2.5% - 619.05
TOTAL - 26000
5. SHAILESH KO 35000 RS. KA MAAL BECHA
TAXABLE VALUE - 35000

INDIRECT EXPENSES

1. 5000 RS. NAKAD SHOP RENT DIYA
2. 8000 RS. STAFF SALARY DI (HDFC BANK CURRENT A/C)
3. 4000 RS. NAKAD TEA AND SNACKS KHARCH DIYA
4. 4200 RS. NAKAD PANI WALE KO DIYA
5. 3200 RS. NAKAD ELECTRICITY BILL CHUKAYA
6. 500 RS. HDFC BANK SE ATM CHARGES KE KAT GAYE

INDIRECT INCOME

1. HDFC BANK SAVING ACCOUNT ME 800 RS BYAZ PRAPT HUWA
2. SGE EMART SE 50000 RS. SECURITY PAR 2400 RS. BYAZ PRAPT HUWA
3. LARSON & CO. SE 50000 RS. SECURITY PAR 2800 RS. BYAZ PRAPT HUWA
4. SGE EMART SE 4000 RS. DEEPAWALI SCHEME KE PRAPT HUWE

DIRECT INCOME

1. 10000 RS. NAKAD SCHOOL FEES PRAPT HUWI
2. 5000 RS. NAKAD SCHOOL BUS RENT PRAPT HUWA
3. 4000 RS. NAKAD ADMISSION FEES PRAPT HUWI
4. 10000 RS. SCHOOL KE LIYE DONATION PRAPT HUWA (HDFC BANK CURRENT A/C)

DIRECT EXPENSES

1. 8000 RS NAKAD TEACHER KO SALARY DI
2. 5000 RS NAKAD SE PANI KA TANKER MANGWAYA
3. 6000 RS NAKAD SCHOOL BUS KI SERVICE KE DIYE
4. 2500 RS NAKAD BUS ME DEISEL DALWAYA

INVESTMENTS

1. 50000 RS. KI HDFC BANK ME FD KARWAI (HDFC BANK CURRENT A/C)
2. 40000 RS. RELIANCE SHARES ME INVEST KIYE (HDFC BANK CURRENT A/C)
3. 2000 RS. NAKAD SE POST OFFICE ME RD ACCOUNT KHULWAYA
4. 3000 RS. KOTAK MUTUAL FUND ME INVEST KIYE (HDFC BANK CURRENT A/C)

CASH IN HAND

1. JAYESH (MANAGER) NE LUCKY (ACCOUNTANT) KO 10000 RS. HDFC BANK CURRENT ACCOUNT SE NIKALWAKAR NAKAD RUPYE OFFICE EXPENSES KE LIYE DIYE
2. 2000 RS. NAKAD TELEPHONE RECHARGE KE DIYE
3. 1500 RS. NAKAD SWEAPER KO DIYE
4. 3000 RS. NAKAD OFFICE MAINTANANCE KE DIYE
5. 2500 RS. NAKAD SHOP REPAIRING KE DIYE

BRANCH / DIVISION

1. 10000 RS. JAIPUR BRANCH KO BHUGTAN KIYA (HDFC BANK CURRENT A/C)
2. 5000 RS. JODHPUR BRANCH KO BHUGTRAN KIYA (HDFC BANK CURRENT A/C)
3. 6000 RS. JAIPUR BRANCH SE PRAPT HUWE (HDFC BANK CURRENT A/C)

PROVISION

1. SALMAN NE 5000 RS. DUBAT KE NEXT FINANCIAL YEAR KE PROVISION ME BOOK KIYE

MISC. EXPENSES

1. SALMAN NE 10000 RS. ROHAN KI SALARY KE MISC. EXPENSES BOOK KIYE

SUSPENSES ACCOUNT

CURRENT ASSETS

LOAN (LIABILITY)

BANK OD ACCOUNT

CLOSING STOCK

RESERVE & SURPLUS

MIX ENTRIES

1. 8500 RS. SALMAN NE GHAR KHARCH KE LIYE NAKAD LIYE
2. 12325 RS. KI HDFC BANK LOAN KI KIST CHUKAI (HDFC BANK CURRENT ACCOUNT)
3. SALMAN NE APNE DOST ASLAM KO 20000 RS LOAN KE WAPAS LAUTAYE (HDFC BANK CURRENT)
4. SALMAN NE APNE DOST RAVI KO 45000 RS LOAN KE WAPAS LAUTAYE (HDFC BANK CURRENT)
5. SALMAN NE SUPER MART SE 28000 RS. KA LAPTOP KHARIDA
6. ASIF SE 5000 RS NAKAD UDHAR LIYE
7. ASAD KO 6000 RS NAKAD UDHAR DIYE
8. ADVANCE PAYMENT ADJUSTMENT

Types of Bank Accounts

Is Topic ka Main purpose hai Jo Alag Alag Tarah ke Bank Accounts hote hai un Sabke Bich me Kya Fark Hota hai is Confusion ko Ham is Topic me Dur karenge.

Bahut sari alag alag Banks hoti hai Main Is Topic me Har ek Bank ki Baat karunga aur Ham Is Topic ko Samajhne ke Liye HDFC Bank ko Randomly Select kar lete hai. Yani ye Maan Lijiye ki HDFC Bank me Kis Kis Tarah ke Bank Accounts ho Sakte hai aur Un Accounts ka Matlab Kya Hota hai Unke Ledger Kis Tarah Banaye Jate hai aur Ledger Banate Waqt Kaunsa Group Lena Chahiye Ye Sari Detail ham is Topic me Clear karenge.

To Shuru Karenge ham Saving Accounts se

Bank Saving Account

Maan Lijiye ki Hamara HDFC Bank me Saving Account hai aur Saving Account ko Ham Sab Ache se Jante bhi hai aapka bhi kisi na kisi Bank me Saving Account jarur Hoga. Saving Account Bachat ke Liye Khulwaya Jata hai Yani Mere Paas Kuch nakad Rupye hai Uski Bachat ke liye Maine Ye Paise Bank me Daal Diye Jispar Hame Bank ke According Interest bhi milta hai Ise hi Saving Account kehte hai. Aur Agar kisi Vyapari ka HDFC Bank me Saving Account hota hai to Kuch Is Tarah se Ledger Banana Chahiye –

Ledger Name	-	HDFC Bank Saving Account 12345
Group Name	-	Bank Accounts (Assets)

Bank Current Account

Sabse Pehle ham Samajhte hai Ki Current Account Kya hota hai aur Kisi ko Current Account Khulwane ki Kyun Jarurat padti hai. Saving Account Me Kuch Limits hoti hai Jisme aap Jarurat se Jyada Paise jama Nahi Karwa Sakte na hi Nikalwa Sakte hai.

Jarurat se jyada ka Matlab hai Bahut Sare Rupyo ka len Den aap Saving accounts me nahi kar sakte. Aur Jo Vyaapar karta hai use Bahut sare rupye ka len den karna padta hai Maan lijiye kisi se maal kharida to payment karna padta hai aur kisi ko maal becha to payment lena padta hai aur is tarah ke transaction ek vyaapar me roj hote hai jabki saving me to ham kabhi kabhar hi paisa jama karwate hai ya nikalwate hai.

To jo log Vyapar karte hai unka Business ke naam se Bank me jo Khata khulta hai use Current Account kehte hai aur is tarah ke account me Saving account kit ulna me Bank ke Service Charges bhi thode Jyada lagte hai aur Bank Byaz bhi nahi deti hai. Aur agar kisi Vyapari ka man lijiye HDFC Bank me Current account hota hai to kuch is tarah se ledger banana chahiye –

Ledger Name	-	HDFC Bank Current Account 12345
Group Name	-	Bank Accounts (Assets)

Bank CC Accounts

Saving Account aur Current Account ke Baad jo Teesra Bank me Account hota hai use Bank CC Account kehte hai Bank CC Account kya hota hai Use ham Samajhte hai.

Bank CC Account ek Tarah se Bank se liya gaya Loan hi hota hai Lekin Loan se Bilkul Alag hota hai aur is Tarah ke Account me Bank Vyapariyo ko Vyapar karne ke liye Kuch Rupye Use karne ki Limit Deti hai Vyaapar ki Vyaaparik Sthithi ko Dekhkar aur wo Limit Kuch Bhi ho Sakti hai – 1 Lakh, 5 Lakh, 25 Lakh Ya kuch Bhi

Ham Ye Maan lete hai ki HDFC Bank ne 1 Vyapari ko 5 Lakh Rupye Use karne ki Limit di aur Uska Bank me CC Account Open Kar diya Ab yaha Par Vyapari Jab tak un 5 Lakh rupyo ko Use nahi karta Tab Tak Wo paise Bank ke hi hai Bank ke Paas me hi hai. Uski na to koi Kist aayegi aur Na hi Koi Byaz lagega aur na hi bank hamse kuch maangta hai.

Ab maan lijiye ki Vyapari ko 1 lakh Rupye ki Jarurat Pad gayi to usne un 5 lakh rupye se 1 lakh rupye nikal liye

- To pehli baat ab bank vyaapari se kewal 1 lakh rupye hi mangega na ki 5 lakh rupye
- Dusri Baat in 1 lakh rupye ki koi bhi Fix Kist nahi hogi aur na hi kist jama karane ki koi tarikh hogi
- Teesri Baat Ye 1 lakh rupye Jitne Din CC account se Bahar rahenge utne din ka kewal 1 lakh rupye par byaz lagega
- Chhoti Baat Vyaapari nikale Gaye 1 lakh rupye me se Jab Chahe Jitne Chahe Rupye Bank ke CC Account me wapas Jama karwa Sakta hai
- panchvi Baat Vyaapari ne 1 lakh me se 50000 rupye jama karwa diye to ab kewal 50000 rupye par hi byaz lagega na ki 1 lakh par
- Chhati baat jis din vyaapari 50000 rupye aur jama karwa dega to 1 rupya bhi byaz nahi lagega aur na hi bank ab us se kuch rupye mangegi

To is tarah ke account ko Bank CC Account kehte hai CC account ki Pehchan kya hoti hai ye Bhi main Aapko Bata deta hu. Pehli Baat CC Account me Jo Paisa hota hai Wo Hamara nahi hota hai wo Bank ke Dwara Hame Diya Jata hai aur Saving Account ya Current Account me Jo Paisa hota hai wo Hamara hota hai jo ham Bank me Jama Karwate hai.

Bank ke Statement ko Dekhkar Bank CC Account ki Pehchan ki Ja Sakti hai Wo kaise Main Aapko Batata hun

Maan lijiye ek Aapka HDFC Bank me Current Account hai aur Ek CC Account hai Current account me aapka Balance hai 5000 Rupye usme 5000 Rupye aur Jama Karwaoge to Balance ho jayega 10000 Rupye. Zahir si Baat hai Bank me Paise jama Karwaoge to Paisa Badhega aur Nikaloge to paisa Ghatega.

Lekin Bank CC Account me Iske Just opposite hota hai Jab Ham Paisa Nikalte hai to Balance Badhta hai aur Paisa Jama Karwate hai to Balance Ghat Jata hai. Wo Kaise Main Aapko Samjhata hu.

Maan lijiye ki Bank CC account ka Balance Bata Raha hai 5000 Rupye. Iska Matlab ye huwa ki aapne 5000 Rupye CC Account se Use kiye huwe hai jo aapko Bank ko Wapas Lautane hai aur jaise hi main Bank CC Account me 5000 Rupye Jama Karwa Dunga to Balance 0 ho Jayega.

Current Account me Jab 5000 rupye jama karwaye to mera balance 10000 ho gaya lekin jab CC account me paise jama karwaye to balance 0 ho gaya. To Dekhiye Samajhdar aadmi ko ishara kafi hai Current account me jo balance show kar raha tha wo aapka paisa tha usme aur jama karwaya to aur badh gaya lekin CC account me jo Paisa show kar raha tha wo Bank aapse mangti thi aapne usme paisa jama karwaya to bank ab aapse nahi mangegi yani simple si baat hai kisi mangne wale ko aap paisa doge to Udhari kam hi hogi badhegi to nahi na.

To CC Account me yahi hota hai Jab Aap paisa nikalte ho to balance badhta hai jiska matlab ye hota hai ki Udhari Badh rahi hai aur Jab Paisa jama karwate ho to Paisa Ghat ta hai jiska matlab hota hai udhari kam ho rahi hai. I hope ki aapko ache se samajh me aa gaya hoga ab main aapko batata hu ki Bank CC Account ka Ledger kaise Banana Chahiye-

Ledger Name - HDFC Bank CC Account
Group Name - Bank OD Account (Liability)

Bank Credit Card

Credit Card bhi Bilkul CC Limit Ki Tarah hi hota hai isme bhi Bank Dwara Paisa use karne ke liye Kuch Limit Di Jati hai aur wo Limit Kuch Bhi Ho Sakti hai Aur Credit card Ki Limit CC Account se Kam hi hoti hai. I Hope ki aap Sabhi Jante hi Honge ki Credit Card kya hota hai Wahi Jo Debit Card ki Tarah hi hota hai.

To isme bhi jo Paisa use kiya jata hai Wo Bank hamse wapas Mangegi Lekin Yaha par Alag Alag Bank ke Credit card ke Alag Alag Niyam hote hai Kisi me Byaz lagta hai kisi me nahi Lagta kisi me 56 din me Paisa Wapas Jama Karwana Padta hai Paisa Kisto me Bhi jama Karwa Sakte hai aur 1 Sath bhi Jama Karwa Sakte hai Ye Bank Ke According alag alag Niyam hote hai. Ha But Credit Card CC limit ki tarah hi hota hai. Ab main Aapko Batata hu ki Bank Credit Card ka Ledger Kaise Banaya Jata hai.

Ledger Name - HDFC Bank Credit Card 12345
Group Name - Bank OD Account (Liability)

Bank RD Account

Pehle Samajhte hai ki Bank RD Account Kya Hota hai I hope ki Aapme se Bahut se Log jante honge Phir bhi main Aapko Samjha Deta hu ki maan Lijiye Aap Koi Job Karte hai Aapki Monthly Salary hai 30000 Rupye jo aapko Har Mahine ki 5 Tarikh ko Mil Jate hai.

Aapne Decide kiya ki Mujhe is salary me Se 5000 Rupye har Mahine Bachat karne hai to Ek Tarikha hota hai ki aap isko Sidha Saving Account me Daal Do Lekin Saving Account me hamara pura Control hota hai Jab Chahe ham Paise Wapas Nikalwa bhi Sakte hai to maan lijiye ki Hamne 2-3 Mahine Bachat ki Aur ye paise Saving Account me Daal Diye lekin 2-3 Mahine ke Baad me Koi Bhi Jarurat pad Gai to Bank se paise wapas nikalwa Liye is se kya huwa jo Ham Paise Bachat kar rahe the wo Ab idhar udhar Lag gaye.

Iske Alawa Bank me Paise Saving karne ka Ek Aur option hota hai Jise Bank RD Account Kehte hai aur Isme Kya hota hai ki Ham Apni Capacity ke According pehle ek Amount Decide kar lete hai ki mujhe Har Mahine Itne Rupye ki Bachat karni hi karni hai jaise har mahine 1000, 2000 ya 5000 rupye aur 1 time Decide kar lete hai ki ye Bachat mujhe 1 Saal 2 Saal ya 5 Saal Tak Karni hai to iske Liye Ham Bank Me RD Account Khulwa Sakte hai.

Bank RD Account me Hamara Saving Account ki tarah Pura Control Nahi hota hai ki jab chahe jitney chahe Paise Jama karwa Diye Aur jab Chahe Paise Nikalwa Liye. RD Account ke Paise jama Karwane ka Option hota hai wo Bhi mahine me kewal 1 baar aur wo bhi utne Jitne Rupye se hamne RD Account Khulwaya hai. Yani Hamne Decide kiya ki 5000 Rupye har Mahine ki 7 Tarikh ko Main RD Account me Paise Jama Karwaunga 1 Saal Tak to aapko Har Mahine ki 7 Tarikh ko 5000 Rupye Jama Karwane padte hai.

Bank RD Account me Bank Saving Account se Jyada Byaz milta hai For Example Aapne 1 Saal tak 5000 Rupye har mahine Jama Karwaye Yani Aapke Kul Paise jama huwe $12 \times 5000 = 60000$ Rupye aur Aapne Decide kiya ki mujhe Kewal 1

saal tak hi Jama Karwane hai to bank aapko 1 saal ke Baad 70000 Ya 72000 Rupye Wapas Return Karti hai wo Bank Ki Terms & Condition Par Depend Karta hai ki Wo Aapko Kitne Rupye Deti hai.

To Ise hi Bank RD Account Kehte hai. Ab iska Ledger kaise Banana Chahiye wo aapko bata deta hu

Ledger Name - HDFC Bank RD Account 12345
Group Name - Investment (Assets)

Bank FD Account

RD Account ki Tarah Bank me Ek Account aur Khulwaya Ja Sakta hai Jise FD Account kehte hai Yani Fixed Deposit aur isme Kya hota hai wo Aapko Bata Deta hu Maan Lijiye ki Aapke Paas 10 Lakh Rupye Pade hai nakad. Ab wo aapke paas Cash pade hai Ghar me to Pehli Baat 10 Lakh ke wo 10 lakh Hi Rahenge Badhenge Nahi Ulta Idhar Udhar Lag Jayenge to Paise Ghat Jayenge aur Dusri Baat Chori ho Gaye to Pure Ke Pure Paise Dub Jayenge

Is Condition me in paiso Ki Bank me jama karwaya Ja Sakta hai FD ke Rup me Jisme Kya Hota hai ki aap in Paiso ko Bank me 1 fix Time ke liye Jama karwa Sakte hai for Example 5 Saal ke liye Jiske Badle me Bank aapko Byaz bhi Deti hai aur Byaz Lene ke 2 option hote hai Ya to Aap in 10 Lakh Rupye ka har mahine Byaz le Sakte hai jo Bank Par Depend Karta hai ki Wo 10 Lakh Rupye par kitna Byaz Deti hai For Example aap Har mahine 5 Saal Tak 8000 Rupye Bank se Byaz le Sakte hai.

Ya Phir 5 Saal Baad Aap 10 Lakh Rupye ke 15 lakh rupye le sakte hai. Ise kehte hai Fixed Deposit yani aapke Paise bhi Bank me Safe ho Gaye aur Uska Fayda bhi aapko Mil Gaya Ab Iska Ledger Kaise Banana Chahiye wo Main aapko Bata deta hu.

Ledger Name - HDFC Bank FD Account 12345
Group Name - Investments (Assets)

Bank Mutual Funds

Aap Sabhi Ne Mutual Fund ka Naam Jarur Suna hi Hoga Mutual Fund kisi Bhi Company ka Ho Sakta hai Jaruri nahi hai kisi Bank ka hi ho aur yaha Filhal Ham ye Manenge ki Hamne HDFC Bank ke Mutual Fund me Invest kiya hai to uska Ledger aur Group kaise Banayenge.

Mutual Fund Waise Bahut Lambi Chhodi Chiz hai Samajhne ke Liye lekin Main Yaha par aapko Kewal Basic point hi Bataunga. Mutual Fund bhi RD Account ki tarah hi Hota hai Jaise har mahine hamne 5000 Rupye ki RD Open Karwai Bank me 1 Saal ke Liye aur 1 saal me Total paise hamne bank me Jama Karwaye 60000 Rupye to Bank hame 1 saal baad 70000 ya 72000 Rupye Wapas Deti hai Byaz Sahit jo Guaranteed hote hai

Mutual Fund bhi Bilkul RD ki tarah hi Hota hai Jisme ham Monthly kuch bhi Amount Invest kar sakte hai Lekin isme Jo hame Wapas Returns Milta hai uski Koi Guarantee Nahi hoti hai Fayda bhi ho Sakta hai aur Nuksan bhi Ye Depend karta hai Jiske bhi aapne mutual Fund Liye hai uski Aarthik Sthiti Par.

Yani HDFC Bank Jitna Profit me chalegi utna hi jyada profit aapko hoga aur HDFC Bank jitna Loss me Jayegi utna hi Jyada loss Aapne jo Paise Invest kiye hai Us par ho Sakta hai. To ye maine kewal apko Basic Point bataya hai ab ham baat karte hai ki Mutual Fund ka Ledger Kaise Banana Chahiye

Ledger name - HDFC Bank Mutual Funds 12345
Group Name - Investments (Assets)

Bank Loan Account

Loan ko aap Sabhi Bahut Ache se Jante aur Samjhte bhi hai ki Loan kise kehte hai. Jarurat Padne se Bank se jo Paise Liye Jate hai Use Loan Kehte hai aur Jarurat kisi bhi Tarah ki Ho Sakti hai Jaise

1. Business Loan - Vyapar me Lagane ke liye
2. Home Loan - Ghar Banwane Ke liye
3. Personal Loan - Personal Use karne ke liye
4. Medical Loan - Kisi ko Badi Bimari ho gai hai uske ilaaj ke liye
5. Travel Loan - Bahar Ghumne Jana hai uske Liye
6. Gold Loan - Sone Ke Badle Kam Byaz me loan lene ke liye

To jarurat ke according is tarah ke loan ho sakte hai aur Is loan me Kya hota hai ki maan lijiye ki aapne 5 Lakh Rupye ka Business Loan Liya to Jis Din aapka Loan Ho Gaya Usi Din se Aapko Har mahine ek Fix EMI Bharni padegi aur usi Din se 5 Lakh Rupye ka Byaz Lagna Bhi Shuru Ho Jayega aur Bank apse 5 Lakh ki Jagah Kisto me 7 lakh ya 7.50 Lakh Rupye wapas Leti hai wo Sab Bank ke Norms par Depend Karta hai.

Aur Bank bhi 2 Tarah ke Hote hai

1. Secured Loan - Wo Loan Jo Kisi tarah ki Security Dekar Liya Jata hai Jaise Property Paper, Gold ETC
2. Unsecured Loan- Wo loan Jo Bina Security ke Mil Jata hai.

Ab main aapko batata hu ki Iska Ledger Kaise Banaya Jata hai

Ledger Name - HDFC Bank Loan Account 12345
Group Name - Secured Loan (If Security Given)
Unsecured Loan (If Security Not Given) (Liability)

To Dosto Ye hai Kuch Bank Accounts jo sab alag alag tarah ke hai lekin kisi bhi 1 bank me ho sakte hai Jaise

Ledger Name		Group Name		Nature of Group
1. HDFC Bank Saving Account	-	Bank Account	-	Assets
2. HDFC Bank Current Account	-	Bank Account	-	Assets
3. HDFC Bank RD Account	-	Investments	-	Assets
4. HDFC Bank FD Account	-	Investments	-	Assets
5. HDFC Bank Mutual Fund	-	Investments	-	Assets
6. HDFC Bank CC Account	-	Bank OD Account	-	Liability
7. HDFC Bank Credit Card	-	Bank OD Account	-	Liability
8. HDFC Bank Loan Account	-	Secured/Unsecured Loan	-	Liability

Difference Between Direct & Indirect

Hamare Is topic ka Main Purpose hai Direct aur indirect ke Bich ki Confusion ko Dur Karna aur is Topic ko Completely Dekh lene ke Baad Aapko Kabhi Bhi Direct aur Indirect ke bich me Confusion nahi hogi One By one Samajhte hai. To Shuru karenge Ham Indirect Expenses ke Sath

Indirect Expenses

Expenses ka Matlab to aap Sabhi Ache se jante hi Honge Iska Matlab hota hai kharche aur Business me hone Wale kharche Bahut Sare hote hai to kaise Pehchane ki Kaunse Kharche Indirect Expenses hai aur aakhir ye indirect Expenses hota kya hai.

Indirect Expenses ki pehchan 3 tarah se ki ja Sakti hai

1. Wo Kharche Jo Business ko Behtar Dhang se Chalane ke Liye Karne Padte hai.
2. Wo Kharche Jo Business me nahi Bhi Kiye Jaye Tab bhi Business ko Chalaya Ja Sakta hai.
3. Wo Kharche Jo Business me Beche jane wale Product ya Di jane Wali Service me nahi Jode ja Sakte

Example ke Through aapko Sab Samajh me Aa jayega.

Maan Lijiye ki Aapne ek naya Naya Mobile ka Business Shuru kiya ab naya naya Business Hota hai to Bahut Kam Sale Hoti hai Aap Sabhi Jante hi Honge aur naye naye Business me kharche Bhi Bahut kam Hote hai ye Bhi Aap jante hi Honge. Shuru Shuru me Koi Staff nahi Rakhe Tab bhi Kaam Shuru Ho Jata hai.

Lekin Kuch time Baad me Aapko Ehsas huwa ki Sale Bahut kam ho Rahi hai is Business ko Aur Behtar karna Padega iske liye aapne pehla Kharcha Kiya –

Advertisement Expenses ka Yani aapne Apni Dukan ka Advertisement karwaya chahe wo Advertisement aap Kaise bhi Karwao Akhbar Me, Pamplates ke jariye, Taxi me Announcement Ke jariye ya Koi bhi Dusre Tarike se.

Ab is Advertisement Expenses me ye teeno Bate aati hai jo Maine aapko Batai

1. Advertisement karne se aapka Business aur behtar dhang se chalega
2. Advertisement Agar nahi bhi karoge tab bhi aapka Business Chalega
3. Advertisement Expenses ko Mobile ki Kimat me bhi nahi Jod Sakte

To ye indirect expenses ki Pehchan hoti hai aur ek Business me Bahut Sare Indirect Expenses Hote hai. Jinme se Kuch Common Indirect Expenses main Aapko Bata Deta hu.

Staff Salary	स्टाफ का वेतन	Electricity Bill	बिजली का बिल
Staff Bonus	स्टाफ को दिया जाने वाला बोनस	Bank Charges	बैंक में लगने वाले चार्ज
Cheque Bounce Charges	चेक बाउंस के चार्ज	Depreciations	मूल्य हास
Frieght & Wages	गाड़ी भाडा	Tea & Snacks	चाय नमकीन का खर्च
Water Expenses	पानी का खर्चा	Travelling Expenses	यात्रा का खर्च
Accountant Salary	अकाउंटेंट का वेतन	Discount Given	छुट
Interest Paid on Loan	लोन पर दिया गया ब्याज	Post Charges	डाक के खर्च
Mobile & Internet Recharges	मोबाइल के रिचार्ज	Petrol & Diesel	पेट्रोल और डीजल का खर्च
Shop Rent	दुकान का किराया	Office maintenance	ऑफिस के खर्चे

Direct Expenses

Ab ham direct Expenses ko Samajhte hai indirect Expenses ke alawa bhi kuch aise kharche hote hai Jo Business me karne padte hai Lekin wo Kuch aise kharche hote hai jinka link Directly Business me Beche jane wale Product se hota hai ya phir Di jane Wali Service se hota hai

Direct Expenses Jyadatar 2 tarah ke Business me hi dekhne ko milte hai

1. Manufacturing Business – Jaha par kisi Product ki Manufacturing ki Jati hai Yani kache maal se Pakka aur Bechne layak Product Taiyyar kiya Jata hai
2. Service Provide – Jaha par kisi bhi tarah ki Service di jati hai Jaise Visitng card Print Karna, Internet ki Service Dena, Mobile Repairin ki Service Dena ETC

Direct Expenses ko bhi 2 tarah se Samjha ja Sakta hai.

1. Wo Expenses jinhe na kare to Business ko nahi Chalaya Ja Sakta
2. Wo Expenses Jo Maal ki kimat ko Prabhavit karte hai.

Ab in Dono Bato ko bhi ham ek Example ke Through Samajhte hai Maan lijiye ki Maine Visiting Card Print karne Ka Business Shuru kiya aur main Chahta hu ki Visiting card Print karne ki Machine kharidu.

Zahir si baat hai machine ke Bina visiting card Print nahi kiye Ja Sakte to mujhe Iske Liye Machine Kharidni hi Padegi abhi aur suniye Machine bhi Kharid Lunga to visiting Card Print Kis Par karunga Paper bhi to Lane Padenge Abhi aur suniye Paper bhi le aaunga but Print karne ke Liye Material ki bhi to Jarurat Padegi yani ink bhi to Lani Padegi.

To ye Sab Kharche Karne Padenge tab main Visiting card Print Kar Sakunga aur Agar ye Kharche nahi karta hu to In Kharcho ke Bina Visiting card ko Print kaise karunga to ye to ho gaya hamara pehla Example

Dusra Example wo Kharche Jo maal ki Kimat ko Badhate hai.

Maan Lijiye ki Main Lakdi Ke Darwaje Banane ka kaam Karta hu aur kisi Client ne Mujhe Ek Gate Banane ka Order Diya ab Dekhiye ye Lakdi ka Jo Gate Banega wo Client ki Demand ke According bhi banaya Ja Sakta hai Yani overall Ek Lakdi ka gate Jo banker Taiyyar hoga uski Kimat Ye Sabhi Kharche Decide Kareng

1. Lakdi ki Quality – aap Kis Quality ki Lakdi Use Karoge
2. Design – Us lakdi ke Gate me Kis Tarah ki Design Daloge
3. Cutting – Gate ka Shape Dene ke liye Lakdi ki Cutting bhi Karni Padegi
4. Color – Gate Par kis tarah ka Color karoge
5. Polish – Gate me aap kis Quality ki polish Karoge
6. Tools & Kit – Gate par kitni Kile Lagegi, Kitne Screw Lagenge, Kis Quality Ka handle Lagega, Kis Quality Ka lock hand Lagega
7. Labour – Gate ko Taiyyar karne me kitni Labour Lagegi

To Ye Itne Sare Kharche hai jo ek Gate ki Kimat ko Prabhavit karte hai aur inke aadhar par hi taiyyar hone wale gate ki kimat tay ki jati hai is tarah Lagne wale sabhi kharcho ko Direct Expenses kehte hai.

Indirect income

Indirect Income ko Samajhna to Bahut Aasan hai iska to Sidha Sidha Answer hai Income ka Matlab hota hai Aay aur Indirect income se Matlab Business me hone Wali Aisi Aay se hota hai jo Business ki Wajah se nahi hoti balki kisi Dusre kisi jariye se Jo income hoti hai Use indirect Income kehte hai Jaise

Bank Interest	बैंक से प्राप्त ब्याज	Interest on FD	FD पर प्राप्त ब्याज
Shop Rent	दुकान से प्राप्त होने वाला किराया	Commission	कमीशन
Salary	किसी जॉब से प्राप्त होने वाला वेतन		

Direct Income

Direct income ko bhi Bahut Aasani se Samjha ja Sakta hai aur isko bhi main aapko bahut hi aasani se samjha deta hu Jis Income ko pane ke liye hame Direct Expenses Karne padte hai Us Income ko Direct income Kehte hai.

Ab aap me se bahut se samajhdar log ye sochenge ki Isne to Direct Income ki Paribhasha hi Change karke Rakh di to main un sabhi Samajhdar logo se yahi kahunga ki maine shuru se hi kitabi gyan me kabhi bhi Interest nahi diya main kitabi gyan ko Apne tarike se samajhta hu jo mere liye samajhne me sabse jyada aasan ho aur aapko bhi usi tarike se samjha raha hu taki aapko samajhne me aasan ho.

To kaha tha main han Jis Income ko pane ke liye hame Direct Expenses Karne padte hai Us Income ko Direct income Kehte hai For Example

Visiting Card banane me jo bhi Kharcha Laga hamne kiya Chahe wo paper Kharidne ka tha ya ink Kharidne ka. Ab maan lijiye ki 1000 visiting card 500 Rs. Me bankar Taiyyar huwe Lekin Hamne Wahi visiting Card Client ko 1500 Rupye me Beche to 1000 Rupye hamari income ho Gai aur ise hi Direct income kehte hai.

Visiting Card Printing – Direct Income

Bilkul Isi Tarah Jo Client ne Jo Gate banane ke liye hame diya wo Gate Sare Kharche Jodkar 7000 Rupye me Bankar Taiyyar huwa lekin Client ko Hamne 10000 Rupye me Becha to hamari 3000 rupye ki income hui ise hi direct income kehte hai.

Wooden Gate – Direct Income

Samajh me Aa Gaya na Ab main aapko yahi Chiz Kitabi Language me bhi bata deta hu Warna Kuch Samajhdar log kahenge ki Lambi Lambi hankta hai.

1. Wo Income Jiske Liye Business Shuru kiya jata hai use Direct income kehte hai
2. Wo Income Jo Service Dene ke Baad hoti hai use direct income kehte hai.
3. Wo Income Jo Maal ke Manufacturing karne ke Baad Hoti hai use Direct Income kehte hai
4. Over all Wo Income jo Hame Mukhye Business ki Wajah se hoti hai use Direct income kehte hai.

Ummid karta hu ki aap sabhi ko ye topic bahut ache se samajh me aa gaya hoga Jate jate ye bhi bata du ki Jo Direct income aur Direct Expenses hote hai Wo Trading Account me jate hai aur Gross Profit Decide Karte hai aur indirect Income aur Indirect Expenses Jo Hote hai wo income & Expenditure Account me jate hai aur Nett Profit ko Decide karte hai aur is tarah Bankar Taiyyar hoti hai Profit & Loss Report

Aap Jyada Sochiye mat Isko bhi ham Agle Topic me clear Karlenge. Agla Topic aapko Dekhna hai na to Jaldi se YouTube par Subscribe karlo Sath me Bell Icon ko Bhi Jarur On Karna aur Instagram par bhi follow karle Meri Instagram ID hai Afzal.2524

Jald hi Milenge Naye Topic ke Sath Tab tak ke liye Take Care & happy Learny

All About Profit & Loss Account

Ham Tally me Jinti Bhi entry karte hai Overall un Sabki Report 2 Bhago me Bankar Taiyyar Hoti hai. Pehli hai Balance Sheet aur Dusri Profit & Loss Report.

Filhal Is Topic me ham Profit & loss Report par Discuss karne wale hai aur Balance sheet ke Bare me Kisi Dusre topic me Baat karenge. Sabse Pehli Baat Tally me Total 28 Group hote hai jinke Bare me main aapko Already Bata Chuka aur un 28 Group me Se in 6 Group me Agar Aap Koi bhi Ledger banakar Entry karte ho to Uska Effect Sidha Profit & loss Account par padta hai.

1. Purchase Accounts
2. Sales Accounts
3. Direct Income
4. Direct Expenses
5. Indirect income
6. Indirect Expenses

Kewal ye 6 Group hi Aise hai Jinme agar aap koi bhi entry karoge to us se profit & loss report Taiyyar hogi aur baki ke jo 22 Group bache hai unse Balance Sheet Taiyyar hoti hai.

Overall ye jo 6 Group hai Wahi Decide karte hai ki aapke Business me Kitna Profit Ya Loss Ho Raha hai. Aur ye 6 Group Milkar ye 3 Tarah ki Report Taiyyar Karte hai.

1. Trading Account
2. Income & Expenditure Account
3. Profit & Loss Account

Aur hame in 3 Point ko hi Samajhna hai Fir ham Profit & Loss Account ko Ek Expert ki Tarah Aasani se Samajh Sakte hai. Sabse Pehle main aapko ek Real Profit & Loss Account Dikhata hu usme Dekhte hai ki Trading Account, Income & Expenditure Account aur Profit & loss Kaisa hota hai.

What is Trading Account

Trade ka Matlab hota hai Vyapar aur Trading ka Matlab hota hai Vyapar karna to bahut simple hai Maal Kharidna aur Use Profit Kamane ke liye Bechna ise hi vyaapar kehte hai.

Aur agar aap Dekhoge to Trading account me Kewal aapko yahi Dekhne ko Milega

1. Opening Stock Yani aapke Paas Pehle Se kitna Stock Tha
2. Purchase Account yani aapne Kitna maal Kharida
3. Sales Account yani Aapne Kitna Maal Becha
4. Closing Stock yani Purchase aur Sales Karne ke Baad Aapke paas Kitna Stock Reh Gaya

To 6 Group me se 2 Group Trading Account Banate hai Jisme Pehla hai Purchase Account aur Dusra Sales Account Lekin 2 Group aur hai Jinse Trading Account Banta hai wo hai Direct Expenses & Direct Income

Direct Expenses aur Direct income bhi Vyapar ki Gatividhi hi hai Yani ye Man lijiye ki Direct Expenses ka matlab hi Purchase karna hota hai aur Direct income ka Matlab hi Sales karna hota hai wo kaise Main aapko Samjhata hu.

Agar aapne Is se Pichla Topic Dekha tha to usme Maine Aapko Ek Example Diya tha Jo Kuch Is tarah se Tha –

Maan lijiye ki Maine Visiting Card Print karne Ka Business Shuru kiya aur main Chahta hu ki Visiting card Print karne ki Machine kharidu.

Zahir si baat hai machine ke Bina visiting card Print nahi kiye Ja Sakte to mujhe Iske Liye Machine Kharidni hi Padegi abhi aur suniye Machine bhi Kharid Lunga to visiting Card Print Kis Par karunga Paper bhi to Lane Padenge Abhi aur suniye Paper bhi le aaunga but Print karne ke Liye Material ki bhi to Jarurat Padegi yani ink bhi to Lani Padegi.

To ye Sab Kharche Karne Padenge tab main Visiting card Print Kar Sakunga aur Agar ye Kharche nahi karta hu to In Kharcho ke Bina Visiting card ko Print kaise karunga.

To ye Sara Saman Kharidne ke Baad hi Main Visiting Card Print kar Sakta hu to Ho Gaya na Direct Expenses bhi Purchase ki Tarah.

Ab maan lijiye 700 Rupye ki lagat me Mere Visiting Card Bankar Taiyyar huwe lekin maine Client ko 1500 Rupye me Bech Diye ab yaha samjhne wali baat kuch is tarah se hai.

700 Rupye ka Mera Direct Expenses huwa yani Visiting card print karne ke liye material use huwa

1500 Rupye Ki Direct income Huwi Yani 1500 Rupye me wahi Visiting Card Client ko De diye

To overall wo Sari Gatividhiya jo Vyaapar se Judi huwi hai unse jo Report Taiyyar hoti hai use Trading Account kehte hai. Aur 6 me se 4 Group hai jo Vyaparik Gatividhiyo se Jude huwe hai.

1. Purchase Account
2. Sales Account
3. Direct Expenses
4. Direct income

I Hope ki aapko Ache se samajh me aa gaya hoga ab Baat Karte hai Income & Expenditure Account ki

Income & Expenditure Account

Sidha Point ki Baat par Aata hu 6 Group me se Baki ke jo 2 Group bache hai unse Income & Expenditure Account Taiyyar hota hai aur Income & Expenditure Account ka matlab hota hai Vyaapar me hone wali Aay aur Kharcho ka Data Jaise Indirect Income aur Indirect Expenses.

Bahut simple si baat hai ki agar koi vyakti business karega to business me kharche bhi honge ya koi dusri commission wagera ki income bhi hogi to inhi Kharcho aur Aay ko Income & Expenditure Account me Shamil kiya jata hai.

Ab ham badhenge agle Point ki Tarah aur Wo Hai What is Gross Profit

What is Gross Profit

Samajhna Bahut aasan hai Trading Karne se Jo profit hota hai Use Gross Profit kehte hai. Yani Maal Kharidkar Bechne se Jo Profit hota hai use Gross Profit Kehte hai. Example ke Through Samjhata hu.

1 Mobile 1000 Rupye me Kharida aur Use 1500 rupye me Bech Diya to yaha par mujhe 500 Rupye ka Profit huwa ise hi gross Profit Kehte hai.

Aur yahi Example Service Business Ke According Samjha Deta hu Jaisa ki maine aapko Bataya.

700 Rupye Visiting Card Print Karne ki Meri Cost hai yani Direct Expenses

1500 Rupye Visiting Card Sales karne ki Meri Direct Income

But 1500 Rupye me maine jo Visiting card Beche hai uski lagat bhi to 700 Rupye hai na to mera Profit huwa 800 Rupye ka ise hi Gross Profit kehte hai. Badhte hai agle Topic ki taraf What is Nett Profit

What is Nett Profit

Iska bhi bahut simple answer hai Gross Profit me indirect income anye resources se hone wali income jodkar Vyapar me hone wale kharcho ko ghatane ke baad jo profit bachta hai use Nett profit kehte hai.

For example 1000 Rupye ka mobile 1500 rupye me bechne par jo 500 rupye ka profit huwa use gross profit kehte hai ab maan lijiye ki ham 50 rupye kahi se commission ki indirect income hui to ab hamara profit huwa 550 rupye lekin ab jab ham ek vyaapar kar rahe hai to kuch kharche bhi honge To maan lijiye

50 Rs. Staff Salary ka kharch

50 Rs. Shop Rent ka Kharch

50 Rs. Tea & Snacks Ka Kharch

50 Rs. Travelling Expenses ka kharch

To total hamare 200 Rs. Ka indirect Expenses huwa to 550 Rupye me se 200 Rupye nikal dene par jo 350 Rupye Profit Bachega use nett profit kehte hai. Ab Baat karte hai agle point ki What is Turnover

What is Turnover

Turnover ko to main waise bhi aapka kai baar bata chuka hu Turnover bolte hai bikri ko lekin main ab aapko thoda sa detail me bataunga turnover ke bare me.

Turnover me sales account me banne wale har ledger ko count kiya jata hai. Chahe wo Sale 0% ki ho Chahe 5%, 12%, 18% ya 28% ki Ho. Koi bhi Sale ho turnover me count hogi lekin ek baat Turnover me kewal taxable value hi count hogi ye main aapko ek example ke through samjhata hun.

Maan lijiye ki aapne ek Sales ka invoice banaya 1200 Rupye ka Jisme

1000 Rs. Taxable value hai (wo value jis par Tax Lagta hai)

100 Rs. SGST hai aur

100 Rs. CGST hai

1200 Rs. Total

To jaisa ki maine bataya ki Turnover bolte hai bikri ko lekin Wo bikri Jisme Tax include nahi hai use turnover kehte hai to yaha par 1000 Rs. Ka Turnover huwa hai na ki 1200 Rs. ka aur ye turnover aapko trading account me hi show karega na ki Sales Register me. Sales Register me jo Sale aati hai wo with Tax Sales hoti hai aur Trading account me jo Sale dikhai deti hai wo Without Tax hoti hai Badhte hai agle topic ki taraf what is Gross Profit Ratio

What is Gross Profit Ratio

Bahut hi Simple hai iska Answer Turnover par Jitna Gross Profit hota hai Uske Ratio ko yani Percentage ko Gross Profit Ratio Kehte hai aur Gross Profit Ratio hame Nikalna Padta hai jiska Bahut Simple Formula hai aur Ye Formula Tally me automatic Lag Sakta hai Main Just aapko Calculation ke liye Bata Raha hu maan Lijiye

25650 Rupye Turnover hai

1450 Rs Gross Profit hai

To iska Ratio ya % nikalne ka Ye Formula hai

$\text{Gross Profit/Turnover} \times 100$ – Arthart – $1450/25650 \times 100 = 5.65\%$ isko Bolte hai Gross Profit Ratio yani Turnover ka 5.65% mujhe Gross Profit huwa. Badhte hai Agle Point ki taraf What is Nett profit Ration

What is Nett Profit Ratio

Nett profit ki tarah hi Bahut hi Simple hai iska Answer Turnover par Jitna Nett Profit hota hai Uske Ratio ko yani Percentage ko Nett Profit Ratio Kehte hai aur Nett Profit Ratio bhi hame Nikalna Padta hai jiska Bahut Simple Formula hai aur Ye Formula bhi Tally me automatic Lag Sakta hai Main Just aapko Calculation ke liye Bata Raha hu maan Lijiye

25650 Rupye Turnover hai

1450 Rs. Me Kharche Nikalne ke baad 850 Rs. Nett profit huwa

To iska Ratio ya % nikalne ka Ye Formula hai

$\text{Nett Profit/Turnover} \times 100$ – Arthart – $850/25650 \times 100 = 3.31\%$ isko Bolte hai Nett Profit Ratio yani Turnover ka 3.31% mujhe nett Profit huwa.

To Dosto ye hai pura Profit & Loss Account Ummid karta hu ki aap sabhi ko Bahut hi Behtar Dhang se samajh me aaya hoga aur aaj kuch sikhne ko mila bhi hoga aur ek dam ache se aapko Sab kuch samajh me aa gaya.

Video pasand aaye to Like Kare, Comment kare aur Dosto ke Sath Share Jarur kare aur Subscribe karna to bilkul bhi na bhule jald hi milenge Naye Video ke Sath Naye Topic ke Sath tab tak ke liye Take Care & happy Learn

All About Balance Sheet

Jaisa ki maine Pichle Topic me bataya ki Tally me Total 28 Group hote hai unme se 6 Group me jitney bhi ledger bante hai un sab se profit & loss report Taiyyar hoti hai. Baki jo 22 Group Bachte hai un Sab group me ham jitni bhi entry karte hai unse Balance Sheet Taiyyar hoti hai.

To is Topic me ham Balance sheet ke bare me hi baat karne wale hai aur samjhenge ki aakhir balance sheet kya hoti hai aur balance sheet ko kaise dekha aur samjha jata hai.

What is balance Sheet

Shuru Karne se pehle hi aapko bata du ki balance sheet topic par main already 4-5 video bana chuka hu. Jiski link aapko is video ke description me aur upar "I" Button me bhi mil jayegi Un video ko Agar aap ek baar dekh lenge to balance sheet ko dekhne aur samjhne me mahir ho jaoge.

Phir bhi is video me bhi main aapko balance sheet ke bare me bahut kuch sikhane wala hu.

Balance Sheet ka Matlab kya hota hai Pehle Ye Bata Deta hu. aapko Balance Word Sunte hi aapke dimag me kya aata hai. Mobile ka balance, bank balance, ya aapke purse me mojud Nakad Rupyo ka balance. Aur Sheet Word Sunte hi aapke dimag me kya aata hai ek tarah ki list jispar kuch likha huwa ho

To Simply Dosto Balance Sheet ka matlab ek Aise Chhithe ya jankari se hota hai jo kisi company ki kul Assets yani sampati aur Liability yani uttardayitv ka Balance Show karta hai arthart particular ek tarikh tak kisi Company ke paas khud ki sampati ka balance kitna hai aur Company se mangne walo ka balance kitna hai ise hi balance sheet kehte hai aur balance sheet ke jariye kisi bhi company ki Financial Condition ko aasani se Check kiya ja sakta hai wo kaise main batata hu but us se pehle hame balance sheet ke 2 point ko samjhna jaruri hai Jinke aadhar par Balance sheet bankar taiyyar hoti hai.

1. Liability
2. Assets

What is Liability

Halanki Ye Sab topic pehle ham clear kar chuke hai lekin jab balance sheet ki baat chal hi rahi hai to ek baar aur samajh lete hai taki aapko balance sheet se related sari information mil jaye

Liability ka matlab hota hai uttardayitv aur easy language me convert kare to keh sakte hai responsibility ya jimmedari yani wo paisa Jo hamse koi mangta hai ya hame kisi na kisi ko dena hai jo hamari jimmedari hai.

Liability ke under jitney bhi group aate hai un sabke naam se hi ham samajh sakte hai ki in Group ka matlab mangne walo se hai Jaisa ki main aapko pehle hi bata chukka ki tally me kul 28 group hote hai jinme se 6 group se Profit & Loss report taiyyar hoti hai aur baki ke 22 Group se Balance Sheet report Taiyyar hoti hai aur ye jo 22 Group hai unme se 11 Group ka Nature Liability ka hota hai Jo Nimn Parkar hai.

1. Bank OD Accounts
2. Capital Accounts
3. Current Liability
4. Duties & Taxes
5. Loans Liability
6. Provision

7. Reserves & Surplus
8. Retained Earnings
9. Secured Loans
10. Sundry Creditors
11. Unsecured Loans

In Sabhi Group ko Detail me main Already Samjha chuka I hope ki aap Sabhi ne part 1 me in Sabhi Group ke bare me ache se samjha hoga. Ye sabhi 11 Group aise hai jinka balance badhta hai to iska matlab hota hai ki aapse mangne wale logo ka balance badhega.

What is Assets

Assets ka matlab hota hai Sampati aur easy language me convert kare to keh sakte hai wo paisa Jo hamara hai ya ham kisi se mangte hai.

Assets ke under jitney bhi group aate hai un sabke naam se hi ham samajh sakte hai ki in Group ka matlab hamari kisi na kisi tarah ki sampati se hi hoga to 22 Group me se 11 Group Liability ke hote hai aur baki ke 11 Group assets ke jo nimn prakar hai.

1. Bank Accounts
2. Branch/Division
3. Cash in Hand
4. Current Assets
5. Deposit Assets
6. Fixed Assets
7. Investments
8. Loan & Advances Assets
9. Misc. Expenses Assets
10. Stock in Hand
11. Sundry Debtors

In Sab Group ko bhi main detail me pehle hi samjha chuka hu ye sabhi 11 group Aise Group hai Jinka Balance badhta hai to kisi company ki sampati ka balance badhta hai.

To Dosto kisi bhi tarah ki balance sheet ko samajhne ke liye kewal 2 hi Point kafi hai

1. Liability – Yani is Balance sheet me Mangne Wale logo ka balance kitna hai. Ab iske Under jo Mangne wale hai unko in 11 Group me Alag Alag Bant diya jata hai. For Example is Balance sheet me Secured Loan Kitne hai, Unsecured Loan Kitne hai Sundry Creditors kinte hai Wagera wagera
2. Assets – Yani is Company ke pass khud ki kitni sampati hai. Aur iske under aane wali jo sampati hai usko bhi 11 Group me alag alag bant diya jata hai for Example Is balance sheet me Cash Balance kitna hai Bank Balance Kitna hai aur Sundry Debtors ka Balance kitna hai.

To dosto ye hai Balance Sheet ki Complete Detail jo maine aapko bata di ummid karta hu ki aap sabhi logo ko bahut hi behtreen dhang se samajh me aai hogi aur ab aapko kisi bhi balance sheet ko dekhna aur samajhna aa jayega.

What is Depreciation?

Depreciation ka hindi me arth hota hai mulya has Arthart kisi Sampati ke Mulya me kami hona aur is baat ko ham ek example ke through Easily Samajh Sakte hai.

Maan lijiye ki Maine aaj ek naya Mobile Kharida Jiski Kimat hai 14000 Rupye aur 3 mahine ke baad main us mobile ko bechna chahta hu. To koi bhi 3 mahine ke baad us mobile ko 14000 rupye me nahi kharidega us mobile ke kewal mujhe 8-10000 rupye ke bich me hi milenge.

Maan lijiye ki maine wo mobile 10000 Rupye me bech diya to wo mobile maine kharida tab 14000 rupye diye lekin becha tab mujhe 10000 rupye hi mile yani 4000 rupye ka mujhe ek tarah se loss ho gaya aur ye bhi keh sakte hai ki mobile ki kimat me 4000 rupye ki kami aa gai ise hi depreciation kehte hai.

How Depreciation Calculated For Business Assets

Upar jo maine example diya hai wo just maine aapko samjhane ke liye diya hai But kisi Business me aisa nahi hota hai ki ham apni marji se kisi bhi sampati par koi bhi kimat ghata de.

Iske liye sarkar ke dwara ek depreciation rate nirdharit ki jati hai uske according hi hamare business me mojud sampatiyo par depreciation lagaya jata hai.

Alag alag fixed assets par alag alag depreciation rates lagti hai jisme kuch fixed assets ki list aapko niche mil jayegi waha par aap dekh sakte hai lekin main aapko ek fixed assets ka example de deta hu ki depreciation kaise lagaya jata hai.

How Depreciation Apply

Maan lijiye ki maine apne Dukan ke liye ek AC kharidi April 2019 me 20000 Rs. Me aur ham sabko pata hai ki Jab Financial year Complete hota hai to March nikalne ke baad Government ko Hamare Business ka Data Dena padta hai Jisme AC ki Kimat bhi Jati hai.

To AC jo hamne April 2019 me 20000 rs. Ki kharidi kya wo March 2020 tak 20000 rs. Ki rahegi.

Nahi Us AC ki kimat Ghat Jayegi to ab yaha par sawal ye hai ki us AC ki kimat kitni ghategi ye hame pata chalega Government dwara Decide ki gai Alag Alag Fixed Assets ki Alag Alag Depreciation Rates ka Pat karke Jaise AC ki Depreciation Rate hai 15%

To yaha par hame AC ki march 2020 ke liye Depreciation Nikalna Padega jo Kuch is tarah se Niklega – $20000 \times 15\% = 3000$ Rs. – yani 3000 Rs. Hame us AC ki Value Kam karni hogi Jo Kuch Is tarah se ho jayegi – $20000 - 3000 = 17000$ Rs. Arthart March 2020 Tak us AC ki kimat 17000 Rs ho Jayegi aur 3000 Rs. Us AC par Depreciation Lag Jayega.

Lekin Wahi AC Agar hamne 3 October ke baad kharidi hoti to Depreciation 15% ki Jagah 7.50% hi lagega arthart Aisi koi bhi fixed assets jo ham Business me 3 October ke baad kharidte hai to Depreciation Rate ka Aadha hi Deprecition Lagta hai.

Yaha par Kuch Regularly Business me kharide jane wali Fixed Assets ki list hai jisme bataya gaya hai ki kis fixed assets par kitna depreciation lagta hai.

SR NO	FIXED ASSETS NAME	DEPRECIATION RATES
1	COMPUTER & LAPTOPS	40%
2	AIR CONDITIONER	15%
3	CARS	15%
4	MOTOR CYCLE	15%
5	PLANT & MACHINERY	15%
6	COMPUTER SOFTWARES	40%
7	FURNITURE	10%
8	LED TV	15%
9	ELECTRONIC ITEMS	10%
10	DÉCOR ITEMS	10%
11	SOFA	10%
12	UPS & BATTERIES	40%
13	FAN & LIGHTINGS BULB	10%
14	MOBILE PHONES	15%
15	CCTV CAMERA	15%
16	PRINTERS	40%
17	INVERTOR	40%

What is Income Tax Return

I am Pretty Sure ki aap sabhi ne income tax return ke bare me 100% suna hai. But agar aapko income tax return se related kisi bhi tarah ke sawal hai ya confusion hai to fikar not aapki ye confusion ab dur hone wali hai. Shuru karte hai Income Tax Ke matlab ke sath

What is Income Tax

Iska Bahut simple sa answer hai ki jo Tax hamari Income par Lagta hai use income Tax kehte hai. Aur wo income jo hamne 1 saal me ki yaani 1 financial year me aur easy language me convert karu to keh sakta hu ki 1.4.2019 se lekar 31.3.2020 tak maine job bhi maine income ki us par jo tax lagta hai use income tax kehte hai aur ye Tax Bharne ke liye hame jo Return lagana Padta hai Use Income Tax Return kehte hai.

Who Can Fill Income Tax Return

Income Tax Return Koi bhi File kar Sakta hai Jaruri nahi hai ki Income Tax Return File karne ke liye Koi Business hona chahiye ya Khud ki koi Company hone Chahiye Balki Har wo Banda jo Kisi na kisi tarah ki Income Karta hai Chahe Kisi tarah ki Job karta ho Ya Fir Self Employed ho jaise – Doctor, Engineer, Accountant, Teacher, Advocate, Shopkeeper, Dairy Farm Wala everybody Every Indian Can Fill Income Tax Return

Documents & information Required For Income Tax Return

Aisa nahi hai ki Aapko Income Tax Return File karna hai to aapke Paas kisi tarah ki Firm honi Chahiye ya Aapki firm GST me Registered Honi Chahiye, Purchase Honi Chahiye, Sale honi Chahiye No Aisa Kuch Bhi Nahi hai. Income Tax Return ke liye Jo Chiz Jaruri hai Wo Bata Deta hu.

1. **Income Source** – yani Aapki Koi bhi Aisa Kaam honi Chahiye Jis se aapki income hoti hai For Example Bhale hi aap Ek Computer Operator hi kyu na ho
2. **Pan Card** – Document me Jo Sabse Pehla Document aapke paas hona chahiye wo hai Pan Card Jo ki aniwarya hai.
3. **Bank Diary** – Aapka jis bhi bank me account hai uska Pura ek financial year ka statement bhi income tax return File karwane ke liye dena padta hai.
4. **Photo** – 1 photo ki bhi jarurat padti hai.
5. **Detail of Assets** – aapke paas khud ki kitni sampati hai uski detail bhi income tax return me deni padti hai For Example Aapke naam se plot ya makan hai yaa apke paas personal Car hai Uski Detail aur Value Ya aapke paas kitna cash balance hai kitna Bank balance hai ye sari detail deni padti hai
6. **Detail of Liability** – Aapse log kitne rupye maang rahe hai ya Current me aapka kis kis se loan liya huwa hai iski detail bhi income tax return me jati hai.

Income Tax Liability

Dekhiye Aisa bhi nahi hai ki Jo Bhi income Tax return File karega usko Tax Bharna hi padega kai Log yahi Sochte hai aur Income Tax Return File Karwane se darte hai. Tax Kewal usi ko hi Bharna Padega Jiski Income Tax Liability ke under aati ho ya aur Easy Language me kahu to Keh Sakte hai ki Sarkar ke Dwara Nirdharit ki Gai Limit se Jyada Agar koi Kamata hai to kewal use hi Income par Tax bharna padta hai.

Ab Koi Banda Saal ke 84000 Rupye hi kamata hai yani 7000 Rupye mahina Ab wo Sochega ki main Income Tax Return kyu Bharu Ya main Sarkar ko Tax kyu Bharu meri to itni Kamai Bhi Nahi hai.

To Dekhiye Aisa nahi hai Aisa Banda Bina Be Jhijhak Income Tax Return Bhar Sakta hai use koi bhi Tax Bharne ki Jarurat nahi hai Jab tak uski Income Tax Liability ke under Nahi Aati

Income Tax Slabs

To Ab yaha par sawal ye hai ki kisko Income Par Tax bharna Padta hai Ya Income ki Kitni Limit hai Jispar koi Tax nahi Lagta Ya Kitni Income Hone Par Tax Bharna Padta hai. Aayiye Jante hai.

Ye Jo Slab main Aapko Bata Raha hu Wo Financial Year 2019-2020 Ke liye Hai

Total Yearly Income	Income Tax Rate
Up to 2,50,000	Nil
2,50,001 – 5,00,000	5% (Rebate Under 87A)
5,00,001 – 10,00,000	12500 + 20% of Total Income Exceeding
Above 10,00,000	112500 + 30% of Total Income Exceeding

How to Calculate Tax

Yaha Par main Aapko Financial year 2019-2020 ke liye Bataunga ki Income par Tax Kaise Calculate Kiya Jata hai. Maan Lijiye ki Meri Income hoti hai 8,20,000 Rupye yearly To main is Slab me Aata hu – 12500 + 20% of Total income Excedding.

To Sawal ye Hai Ki Mujhe kitna Tax Bharna Padega To Dosto income Tax aapko Slab By Slab Calculate karna padta hai wo kaise main aapko batata hun

1. Slab 1 – 2,50,000 Rupye Tak nil hai
2. Slab 2 – 2,50,001 se 5,00,000 Rupye Income Par 5% lekin yaha par Aapko 5 Lakh ka 5% nahi Nikalna hai Balki 5,00,000 Rupye me 2,50,000 Rupye hai Jispar Koi Tax nahi Lagta Usko Pehle Ghatana hai Yani 5 Lakh – 2.50 Lakh = 2.50 lakh Arthart 2,50,000 Ka 5% = 12500 Rupye to Ye Tax to Ho Gaya 5,00,000 Rupye Tak
3. Slab 3 – yaha Par Meri income 5,00,000 se bhi jyada hai Wo hai 8,20,000 Jabki 5,00,000 tak jo income hai us par 5% tax hai ab baki ki Jo Income Bachti hai us par 20% lagega. Arthart $820000 - 500000 = 320000$ (wo Income Jispar mera 20% Tax lagega) Arthart $320000 * 20\% = 64000$ Rupye

To Agar Meri Income Financial Year 2019-20 me 820000 Rupye hai to mujhe Total jo Tax Pay Karna Padega wo hota hai $12500 + 64000 = 76500$ Rupye Ye Tarika hota hai Income par Tax Calculate Karne ka.

Ye Slab Financial year 2020-21 Yani jo Abhi Chal raha hai uske Liye Fir Change Ho Gaya hai.

Total Yearly Income	Income Tax Rate
Up to 2,50,000	Nil
2,50,001 – 5,00,000	5% (Rebate Under 87A)
5,00,001 – 7,50,000	10%
7,50,001 – 10,00,000	15%
10,00,001 – 12,50,000	20%
12,50,001 – 15,00,000	25%
Above 15,00,000	30%

Rebate on Income Tax

Ab jiski Income 820000 Rupye Ban rahi hai usko 1 Saal me sarkar ko 76500 Rupye Tax Sarkar ko Pay karne pad Rahe hai. But yaha par Hamare Paas Ek Aisa Option bhi hota hai Jis se ham Ye Bhare jane wale tax ko Kam Kar Sakte hai.

But Aisa Kaunsa Tarika hai

Ye Kehna ki Main 5,00,000 se jyada nahi kama raha aur 5,00,000 Rupye Tak to koi Tax hi Nahi Bharna to Bach Gaye Mere 74500 Rupye No! ye illegal Tarika hai Income ko Kabhi Bhi Chupana Nahi chahiye Aapne Suna hi hoga ki income Tax ki Raid Pad gai Wo isi Wajah se Padti hai.

Sarkar ki nazar me to unki Kamai Saal ki 5,00,000 se Jyada nahi hai yani Tax Bachane ke Chakkar me Kam kamai Dikha Rahe hai, Lekin Khud ke Naam se Bade Bade Bunglow Khade Kar Diye BMW Gadi Kharid li, To Bhaisaab aap Ye Sab Laaye Kaha se

Income Par lagne Wale Tax ko Bachane ka Legal Tarika bhi hota hai Jo ki Ek Alag Topic hai aur is par bhi ek Pura Video ban sakta hai to wo Chize main aapko abhi is topic me nahi bata raha uske liye ek naya topic banaunga.

What is Advance Tax

Mere Khayal se Aap Sabhi ne Advance Tax ka Naam to Suna hi Hoga Nahi Suna to main Bata Deta hu ki Advance Tax kya hai.

Jaise Abhi maine aapko Example Diya ki Meri Jo Income Hui Wo Thi 820000 Rupye aur Uspar Jo Tax Mujhe pay Karna hai wo Hai 74500 Rupye But Yaha Par Mujhe 76500 Rupye + 1% per Month Ke hisab se Interest yani Byaz Bhi Bharna Padega yani Maan Lijiye Ki Mujhe Income Par Jo Tax Bharna hai wo to 76500 Rupye hai But Kyunki Maine Koi Bhi Advance Tax nahi Bhara to Mujhe uspar Interest bhi dena Padega Yaani Maan Lijiye ki 76500 ki Jagah 77-78 Hazar Rupye Bharne padenge

So Government ye Kehti hai ki Aapko Lagta hai ki Apko Apni Income Par Tax Bharna Padega Chahe Wo Kitna bhi Tax ho to Wo Tax aap 4 Installment me Advance Tax ke Rup Me Bhar Sakte hai Agar Aap Chahte hai ki Apke Income tax me kisi tarah ka Byaz Nahi lage to.

Advance Tax Return File Karne ki bhi Last Date hoti hai maan Lijiye ki Mujhe Lagta hai ki Ye Jo Financial Year Chal Raha hai 2020-2021 Jo Abhi Shuru hi Huwa hai Wo Jab khatam Hoga Yani March 2021 Me To is Pure Saal me Main 820000 Rupye Ek Saal me Kamaunga To us par Maan Lijiye ki 64000 Rupye Income Tax Banta hai to main ye 64000 Rupye Baad me Na Bharke Pehle Hi 4 Installment me Advance me Deposit Karwa Sakta hu Jiski Last Date Kuch Is Parkar se hai.

Installment	Due Date	Advance Tax Payable
1 st	Before 15 June 2020	15%
2 nd	Before 15 September 2020	45%
3 rd	Before 15 December 2020	75%
4 th	Before 15 March 2021	100%

Benefit of Filing Income Tax Return

1. Aapki income Government ke Dwara Verified Income hoti hai For Example aapse Koi Bank Wala Puchta hai ki aap yearly Kitna Kamate hai Aur Aap Kahenge ki 150000 Rupye to ye aapke According hai lekin Is Baat ko Prove karega income Tax Return Agar aapne File karwaya hoga. Yani ek Tarah se keh Sakte hai ki Income Tax Return Aapke Dwara Kamai Jane wali Income Ko Verify karne ka certificate hai.
2. Aapko kisi bhi Tarah ke loan ki jarurat hai to Sabse Pehle Bank Wale Income Tax Return hi mangte hai Yani agar aapka Future me plan hai ki aapko loan lena hai to aapke paas income tax return jarur hona chahiye.

Last Date of Filling Income Tax Return

Sabse Pehli Baat ki income Tax Return 1 Saal me Kewal 1 Baar hi Lagta hai aur wo bhi Tab jab Financial Year Complete Ho jata hai For Example Aaj 11/04/2020 hai Aur Recently 31 March Nikla hi Hai Yani 1 Financial Year Complete Ho Chuka hai wo hai 2019-2020.

Ab maan Lijiye Mujhe Income Tax Return File Karwana hai to Main 1 April 2020 se Lekar 31 July 2020 Tak kabhi Bhi Karwa Sakta hu. Yani Last Date jo Hai wo 31 July 2020 hai Lekin Ye Last Date Sarkar Dwara Aage bhi Badhai Ja Sakti hai.

To Dosto Sari Detail thi Income Tax return ke Bare me jo maine aapko batadi yani income tax return ke bare me jo kuch bhi aapko pata hona chahiye wo sab maine aapko bata diya.

Ab yaha par ek topic jo bachta hai wo hai ki income tax ko kaise save kiya ja sakta hai to wo thoda advance level ka topic hai usko ham phir kabhi clear karenge

Lekin ek aur topic hai jise ham agle topic me clear karne wale hai aur wo hai Difference between income Tax Return & Sales Tax Return

Difference Between Income Tax & Sales Tax

Kai Log income Tax aur Sales tax ke Bich me Kya Fark hota hai usko Nahi Jante hai aur Thoda Bahut Confuse hote hai ki Aakhir Income Tax Aur Sales tax me Kya Fark hota hai aur dono ke bich me fark kya hota hai aur mere khayal se jo fresher hote hai wo Yahi sochte honge ki Income Tax aur Sales tax dono Ek hi hai jabki Aisa nahi hai Dono Alag Alag tarah ke Tax hai Even Dono Ke Departement bhi Alag Alag hote hai. To Aayiye in Dono ke Bich me Fark ko Smajahte hai

Sales Tax	Income Tax
Aap Iske Naam se samajhne ki koshish kijiye Sales ka Matlab hota hai Bikri Arthart Sales Tax ka Matlab ho Gaya Wo Tax Jo Aapko Dwara Beche Jane Wale Product Par Lagta hai use Sales Tax Kehte hai.	Income Tax ko Bhi Aap Iske name se hi samajh Sakte hai Income ka Matlab hota hai Aay Arthart Jo Tax hamari Total Income Par lagta hai use Income Tax kehte hai.
Sales Tax ko Ham GST bhi Keh Sakte hai arthart Goods & Service Tax Ya yun Kahe ki GST ka Dusra Naam hi Sales Tax hai aur GST Kya hota hai wo Main aapko Already Bata Chuka hu.	Income Tax ka koi alternate Name nahi hota hai Income Tax ko Income Tax Return hi Kehte hai.
Jab ham Kisi Customer ko Maal Bechte hai to Customer Us Maal me Jo Bhi Hame GST Pay Karta hai Wo Tax hame Government ko Pay Karna Padta hai.	Income Tax Return File Karne ke liye Kisi Firm Ke hone Ki Jarurat nahi hai aur na hi Aapko kisi Tarah ka Maal Bechne ki bhi Jarurat hai Aap Chahe jo Bhi kaam karte ho uske according aap apna income tax return file karwa sakte hai.
Sales Tax ko ham GSTR3B return File karte Waqt Pay Karte hai Agar Hamari Tax Liability Banti hai to Otherwise Pay Karni Ki Jarurat Nahi Padti	Income Tax ko Ham Saal me Kewal Ek hi Baar Pay Karte hai wo Bhi Financial Year Complete Hone Ke Baad aur Agar Hamari Income Taxable income hoti hai to Hi Income par Tax Pay Karna Padta hai Otherwise Nahi
Jo bhi ham Maal Kharidte ya GST ko koi bhi Len den Karte hai uska Pura Bio Data Sales Tax Department ke Paas hota hai. GST Return me kisi Bhi Tarah ki Gadbadhi ho Ya aapke Dwara GST ki Tax Chori ki Jati ho to Uski Karyawahi Sales Tax Department Dwara hi Ki Jati hai.	Jo Bhi ham Ek Saal me kamate hai aur kisi bhi tarah ki Sampati ka len den karte hai to uska Bio Data income Tax Department ke Paas hota hai. Income Tax Return me kisi Bhi tarah ki Gadbadhi ho ya aapke Dwara Income Tax Bharne me Chori Ki gai ho to uski Karyawahi Income Tax Department Dwara hi Ki Jati hai.
Jo Vyakti Kisi Tarah ka Business Chala Raha hai aur uska Business ya Firm GST me Registered hai to Usko GST Return bhi File Karne Padte hai aur Saal me Ek Baar income Tax Return Bhi File Karna padta hai	Wo Vyakti jiske paas koi firm nahi hai aur hai bhi to GST me Registered nahi hai to use GST Return File Karne ki Aavshyakta nahi hai aur income tax bhi apni Marji ke according file Karwa Sakta hai.

TALLY में कुल 28 GROUP होते हैं

11 GROUP LIABILITY के

Company से मांगने वाले

1	BANK OD ACCOUNTS
2	CAPITAL ACCOUNT
3	CURRENT LIABILITY
4	LOAN LIABILITY
5	PROVISIONS
6	RESERVES & SURPLUS
7	RETAINED EARNINGS
8	SECURED LOANS
9	SUNDRY CREDITORS
10	UNSECURED LOANS
11	DUTIES & TAXES

CR STAND FOR CREDITORS

CR	IF INCREASE/ बढ़ने पर
DR	IF DECREASE/ घटने पर

11 GROUP ASSETS के

Company की संपत्तिया या Company को देने वाले

1	BANK ACCOUNTS
2	BRANCH/DIVISION
3	CASH IN HAND
4	CURRENT ASSETS
5	DEPOSIT ASSETS
6	FIXED ASSETS
7	INVESTMENTS
8	LOAN & ADVANCES ASSETS
9	MISC. EXPENSES ASSETS
10	STOCK IN HAND
11	SUNDRY DEBTORS

DR STAND FOR DEBTORS

DR	IF INCREASE/ बढ़ने पर
CR	IF DECREASE/ घटने पर

3 GROUP EXPENSES के

Company के खर्चे

1	PURCHASE ACCOUNT
2	INDIRECT EXPENSES
3	DIRECT EXPENSES

DR STAND FOR EXPENSES

DR	IF INCREASE/ बढ़ने पर
CR	IF DECREASE/ घटने पर

3 GROUP INCOME के

Company की आय

1	SALES ACCOUNT
2	INDIRECT INCOME
3	DIRECT INCOME

CR STAND FOR INCOME

CR	IF INCREASE/ बढ़ने पर
DR	IF DECREASE/ घटने पर

Examples of Journal Entries

- 1,00,000 RUPYE NAKAD SE VYAPAR SHURU KIYA
- 20000 RUPYE NAKAD HDFC BANK ME JAMA KARWAYE
- 1,50,000 RUPYE KA HDFC BANK SE LOAN LIYA (HDFC BANK ACCOUNT)
- 50000 RUPYE SOHAN SE LOAN LIYA (HDFC BANK ACCOUNT)
- 10000 RUPYE NAKAD SHOP RENT SECURITY KE DIYE
- HARSHIT TRADING COMPANY KO 15000 RUPYE ADVANCE DIYE (HDFC BANK ACCOUNT)
- DUKAN KE LIYE 25000 RUPYE KA COMPUTER KHARIDA (HDFC BANK ACCOUNT)
- HARSHIT TRADING COMPANY SE 58000 RUPYE KA MAAL KHARIDA
- GAURAV SE 8000 RUPYE NAKAD ADVANCE PRAPT HUWE
- GAURAV KO 25000 RUPYE KA MAAL BECHA
- GAURAV SE BAKI KE 17000 RUPYE PRAPT HUWE (HDFC BANK ACCOUNT)
- 5000 RUPYE NAKAD DUKAN KA KIRAYA DIYA
- HDFC BANK ME 800 RUPYE BYAZ PRAPT HUWA
- 3000 RUPYE KOTAK MUTUAL FUND ME INVEST KIYE (HDFC BANK ACCOUNT)
- HARSHIT TRADING COMPANY KO 20000 RUPYE DIYE (HDFC BANK ACCOUNT)

कंपनी से मांगने वाले कंपनी की आय	बढ़ते है तो CR
	घटते है तो DR
कंपनी को देने वाले, कंपनी के खर्चे कंपनी की संपतिया	बढ़ते है तो DR
	घटते है तो CR

PREBOOKING AMOUNT RECEIVED

1. ASLAM SE 5000 RUPYE NAKAD ADVANCE PRAPT HUWE
2. AJAY SE 7000 RUPYE NAKAD ADVANCE PRAPT HUWE
3. VINAY SE 4500 RUPYE NAKAD ADVANCE PRAPT HUWE
4. SONU SE 6000 RUPYE NAKAD ADVANCE PRAPT HUWE
5. SALMAN SE 7000 RUPYE NAKAD ADVANCE PRAPT HUWE

SALES AGAINST PREBOOKING

1. ASLAM KO 25000 RUPYE KA MOBILE BECHA
2. AJAY KO 25000 RUPYE KA MOBILE BECHA
3. VINAY KO 25000 RUPYE KA MOBILE BECHA
4. SONU KO 25000 RUPYE KA MOBILE BECHA
5. SALMAN KO NAKAD 7000 RUPYE PREBOOKING KE WAPAS LAUTAYE

RECEIPT ENTRY AGAINST SALES

1. ASLAM SE 20000 RUPYE NAKAD PRAPT HUWE
2. AJAY SE 18000 RUPYE NAKAD PRAPT HUWE
3. VINAY SE 20500 RUPYE HDFC BANK ME PRAPT HUWE
4. SONU SE 19000 RUPYE HDFC BANK ME PRAPT HUWE

PREBOOKING ADJUSTMENT ENTRY

1. ASLAM SE MILA 5000 RUPYE PREBOOKING AMOUNT USKE KHATE SE ADJUST KIYA
2. AJAY SE MILA 7000 RUPYE PREBOOKING AMOUNT USKE KHATE SE ADJUST KIYA
3. VINAY SE MILA 4500 RUPYE PREBOOKING AMOUNT USKE KHATE SE ADJUST KIYA
4. SONU SE MILA 6000 RUPYE PREBOOKING AMOUNT USKE KHATE SE ADJUST KIYA