

GST using Tally.ERP 9 Release 6.3.2 Annexure

Contents

1.1 Exclusive Economic Zone (Other Territory)	4
1.1.1 Accounting of Sales Transaction from Other Territory to Other Territory	4
1.1.2 Accounting of Sales Transaction from Other Territory to State/Union Territory.....	9
1.1.3 Inward Supply in State or Union Territory from Other territory	11
1.1.4 Accounting of Sales Transaction from State or Union Territory to Other Territory.....	13
1.2 Deemed Export	15
1.2.1 Intra State Deemed Exports	15
1.2.2 Interstate Deemed Export Taxable.....	20
1.2.3 Deemed Export Exempted	23
1.3 Other Enhancements in Tally.ERP 9 Release 6.3.2	25

GST using Tally.ERP 9 Release 6.3 Annexure

Learning Objectives

- Understanding of Other Territory or Exclusive economic zone
- Accounting of Sales Transaction from Other Territory to Other Territory
- Accounting of Sales Transaction from Other Territory to State/Union Territory
- Inward Supply in State or Union Territory from Other territory
- Accounting of Sales Transaction from State or Union Territory to Other Territory
- Deemed Export

1.1 Exclusive Economic Zone (Other Territory)

Exclusive Economic Zone is a sea zone prescribed by the United Nations Convention on the Law of the Sea over which a state has special rights for fishing, drilling, use of marine resources and other economic activities, which includes production from water and wind. It stretches from the baseline out to 200 nautical miles (nmi) from its coast.

Other Territory is inclusive of all territories that do not form part of any State (including the two Union Territories with Legislature being Delhi and Puducherry), and excludes the Union Territories (i.e., the Andaman and Nicobar Islands, Lakshadweep, Dadra and Nagar Haveli, Daman and Diu, and Chandigarh). Under GST, Other Territory has define under Union Territory rules.

If any goods or services supply within the other territory it will attract Central Tax and Union Territory Tax and the transaction which takes place between state or union territory to other territory attracts Integrated Tax, and the transaction which takes place between other territory to state or union territory attracts Integrated Tax.

In Tally.ERP 9 Rel. 6.3.2, we can activate Other Territory option in company level and in party level.

***Note:** Make sure to install Tally.ERP 9 Release 6.3.2 license.*

1.1.1 Accounting of Sales Transaction from Other Territory to Other Territory

In this section, we will learn how a business registered under other territory can make a sales to a traders who is also registered under other territory.

Illustration: On 16-02-2018 Jivan Kumar & Sons which is registered under “Assessee of Other Territory” sold 10 Nos of CPU @ ₹ 3,500 each to Rex Enterprises. Supply is considered as an Other Territory supply.

Activity:

- *Activate “Assessee of Other Territory” in company level GST Details.*
- *Create debtors ledger namely Rex Enterprises and activate **Assessee of Other Territory in GST Details**, screen.*
- *Create Sales ledger and configure GST details.*
- *Create CPU as a stock item and keep 20 Nos. as an opening balance.*
- *Create Central Tax and Union Territory Tax ledger under Duties and Taxes.*

To activate other territory in the company level, go to **Gateway of Tally > F11> F3 Statutory Feature>** Set the option **Assessee of Other Territory** to **Yes** as shown in figure 1.1.

Company GST Details Jivan Kumar & Sons Ctrl + M

Company: Jivan Kumar & Sons

GST Details

State	: Karnataka	? No
Registration type	: Regular	? No
Assessee of Other Territory	: Yes	? No
GSTIN/UIN	:	? No
Applicable from	: 1-Jul-2017	
Periodicity of GSTR1	: Monthly	
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	

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

Figure: 1.1 GST Details Screen

Note: Other Territory Code is 97

After activation of other territory in company level, create the party ledger and enable the option **Assessee of Other Territory** to **Yes** as shown in figure 1.2.

GST Details Jivan Kumar & Sons Ctrl + M

Name: Rex Enterprises

Total Opening Balance: 30,000.00 Dr

Difference: 30,000.00 Dr

Under: Sundry Debtors (Current Assets)

Mailing Details: Rex Enterprises

Country: India

Maintain balances bill-by-bill: ? Yes

Default credit period: ? No

Check for credit days during voucher entry: ? No

Inventory values are affected: ? No

GST Details

Registration type	: Regular
Assessee of Other Territory	: Yes
Is a e-Commerce operator	? No
Consider Party as Deemed Exporter for Purchases	? No
Party Type	: Not Applicable
GSTIN/UIN	:

Opening Balance (on 1-Apr-2017):

Figure: 1.2 GST Details Screen in party creation

To record other territory transaction, follow the steps given below:

1. Go to **Gateway of Tally > Accounting Vouchers >** press **F8:Sales**
2. Enter the details as shown in figure 1.3

The **Sales Invoice** screen appears as shown in the figure 1.3

Accounting Voucher Creation		Jivan Kumar & Sons	Ctrl + M
Sales	No. 1		16 Feb. 2018 Friday
Reference no.: JKS-004			
Party A/c name : Rex Enterprises			
Current balance :			
Name of Item	Quantity	Rate per	Amount
CPU	10 Nos	3,500.00 Nos	35,000.00
Provide GST details : Yes			
Narration:			10 Nos 35,000.00

Figure: 1.3 Sales Invoice Screen

Note: If the sales invoice screen is not displayed as shown in the figure 1.3, then press **F12: Configuration** from sales invoice creation screen and enable the option **Use common ledger account for item allocation to No.** Then while recording the sales invoice, we have to select a sales ledger in **Accounting Details** screen.

- Press **Alt+A: Tax Analysis**, to view the calculation details. It is showing central tax and UT tax as shown in the figure 1.4

Tax Analysis		Jivan Kumar & Sons	Ctrl + M
Tax Analysis			
Particulars	Taxable Value	Tax rate	Duty/Tax Value
GST Details			
Sales Taxable	35,000.00		6,300.00
CPU (12345678)	35,000.00		6,300.00
Item Value (Sales Value 35,000.00)	35,000.00		
Central Tax		9%	3,150.00
UT Tax		9%	3,150.00
As per Calculation			6,300.00
As per Transaction			

Figure: 1.4 Tax Analysis Screen

- Press **Esc** to go back to the voucher creation screen.

5. Select Central Tax Ledger and UT Tax Ledger as per below given figure 1.5.

Accounting Voucher Creation		Jivan Kumar & Sons		Ctrl + M
Sales No. 1				16-Feb-2018
Reference no.: JKS 004				Friday
Party A/c name : Rex Enterprises				
Current balance :				
Name of Item	Quantity	Rate per	Amount	
CPU	10 Nos	3,500.00 Nos	35,000.00	
Central Tax			3,150.00	
UT Tax			3,150.00	
Provide GST details : No				
Narration:				
10 Nos				Accept ?
				Yes or No

Figure: 1.5 Sales Invoice Screen

6. Press **Enter** to accept the screen.
7. Alter the sales invoice and take a print of the sales invoice.

The **Printed Sales Invoice** appears as shown in the figure 1.6:

Tax Invoice

Jivan Kumar & Sons Company's GSTIN/UTIN : 97/ [REDACTED] State Name : Other Territory, Code : 97		Invoice No. 1 Dated 16-Feb-2018			
Buyer Rex Enterprises GSTIN/UTIN : 97/ [REDACTED] State Name : Other Territory, Code : 97		Delivery Note Supplier's Ref. JKS-004		Mode/Terms of Payment Other Reference(s)	
		Buyer's Order No.		Dated	
		Despatch Document No.		Delivery Note Date	
		Despatched through		Destination	
		Terms of Delivery			
SI No.	Description of Goods	Quantity	Rate	per	Amount
1	CPU	10 Nos	3,500.00	Nos	35,000.00
	<i>Central Tax</i>				3,150.00
	<i>UT Tax</i>				3,150.00
	Total	10 Nos			₹ 41,300.00
Amount Chargeable (in words) E. & O. E INR Forty One Thousand Three Hundred Only					
		Taxable Value		Total Tax Amount	
		35,000.00		6,300.00	
		Total: 35,000.00		6,300.00	
Tax Amount (in words) : INR Six Thousand Three Hundred Only					
Company's GSTIN/UTIN : 97/ [REDACTED] <u>Declaration</u> We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.					
Customer's Seal and Signature			for Jivan Kumar & Sons Authorised Signatory		

This is a Computer Generated Invoice

Figure 1.6 Printed Sales Invoice

8.

Once after recording the transaction the details will get captured in **GSTR-1** under **B2B Invoices** and also the value will get captured in **GSTR-3B**, under the head Outward taxable supplies.

1.1.2 Accounting of Sales Transaction from Other Territory to State/Union Territory

If goods or services are supplied from other territory to state or union territory it will attract Integrated Tax.

Illustration: On 18-02-2018 Jivan Kumar & Sons which is registered under “Assessee of Other Territory” sold 05 Nos of CPU @ ₹ 3,500 each to Vijay Enterprises, which is a regular dealer of Bengaluru (Karnataka).

Note: In this case, the transaction is happening between Other Territory and State. Hence it is not required to enable “Assessee of Other Territory” at party level.

Activity

- Create *Vijay Enterprises* under sundry debtors and activate GST with Karnataka State.
- Create *Integrated Tax* under Duties & Tax.

To record the sales transaction from other territory to state, follow the steps given below:

1. Go to **Gateway of Tally > Accounting Vouchers >** press **F8:Sales**
2. Enter the details as shown in figure 1.7

Accounting Voucher Creation		Jivan Kumar & Sons		Ctrl + M
Sales	No. 1	18 Feb 2018 Sunday		
Reference no.: JKS-006				
Party A/c name : Vijay Enterprises				
Current balance :				
Name of Item	Quantity	Rate per	Amount	
CPU	5 Nos	3,500.00 Nos	17,500.00	
Provide GST details : Yes				
Narration:		5 Nos	17,500.00	

Figure: 1.7 Sales Invoice Screen

3. Press **Alt+A: Tax Analysis**, to view the calculation details. It is showing Integrated Tax as shown in the figure 1.8

Tax Analysis		Jivan Kumar & Sons		Ctrl + M	
Tax Analysis					
Particulars		Taxable Value	Tax rate	Duty/Tax Value	
GST Details					
Interstate Sales Taxable		17,500.00		3,150.00	
CPU (12345678)		17,500.00		3,150.00	
Item Value (Sales Value 17,500.00)		17,500.00			
Integrated Tax			18%	3,150.00	

Figure: 1.8 Tax Analysis Screen

- Press **Esc** to go back to the voucher creation screen.
- Select Integrated Tax Ledger as per below given figure 1.9

Accounting Voucher Creation

Jivan Kumar & Sons

Ctrl + M

Sales

No. 1

Reference no.: JKS.006

18-Feb-2018

Sunday

Party A/c name : Vijay Enterprises

Current balance :

Name of Item	Quantity	Rate per	Amount
CPU	5 Nos	3,500.00 Nos	17,500.00
Integrated Tax			3,150.00

Provide GST details : No

Narration:

5 Nos

Accept ?

Yes or No

Figure: 1.9 Sales Invoice Screen

- Press **Enter** to accept the screen.

Above transaction will get captured in **GSTR-1** under **B2B Invoices** and also the value will get captured in **GSTR-3B**, under the head outward taxable supplies.

1.1.3 Inward Supply in State or Union Territory from Other territory

Goods or services inward supply in state or union territory from other territory will be treated as an interstate transaction hence integrated tax will be applicable.

Illustration: On 20-02-2018 Vinayak Solutions registered dealer in Chandigarh purchased 10 Nos. Mobile @ ₹ 5,500 each from Ajay & Sons which is registered under “Assessee of Other Territory” with 18% GST.

In above transaction goods are supplied in union territory from other territory.

Activity.

- Create a new company Vinayak Solutions with GST registration under Chandigarh
- Create Ajay & Sons under sundry creditor and activate “Assessee of Other Territory” in GST Details.
- Create Purchase ledger and configure the required GST details.
- Create Mobile as a stock item.
- Create Integrated Tax under Duties and Tax.

To record transaction of inward supply in union territory from other territory, follow the steps given below:

1. Go to **Gateway of Tally > Accounting Vouchers >** press **F9:Purchase**
2. Enter the details as shown in figure 1.10

Accounting Voucher Creation		Vinayak Solutions		Ctrl + M B
Purchase No. 1			20-Feb-2018 Tuesday	
Supplier invoice no.: AS-001	Date : 20-Feb-2018			
Party A/c name : Ajay & Sons				
Current balance :				
Name of Item	Quantity	Rate per	Amount	
Mobile	10 Nos	5,500.00 Nos	55,000.00	
Narration:				
		10 Nos	55,000.00	

Figure 1.10 Purchase Invoice

- Press **Alt+A: Tax Analysis**, to view the calculation details. It is showing Integrated Tax as shown in the figure 1.11

Tax Analysis		Vinayak Solutions		Ctrl + M	
Tax Analysis					
Particulars		Taxable Value	Tax rate	Duty/Tax Value	
GST Details					
Interstate Purchase Taxable		55,000.00		9,900.00	
Mobile		55,000.00		9,900.00	
Item Value (Purchase Value 55,000.00)		55,000.00			
Integrated Tax			18%	9,900.00	

Figure 1.11 Tax Analysis screen

4. Press **Esc** to go back to the voucher creation screen.
5. Select Integrated Tax ledger as per below given figure 1.12

Accounting Voucher Creation		Vinayak Solutions		Ctrl + M	
Purchase No. 1				20-Feb-2018	
Supplier invoice no.: AS-001		Date : 20-Feb-2018		Tuesday	
Party A/c name : Ajay & Sons					
Current balance :					
Name of Item		Quantity	Rate per	Amount	
Mobile		10 Nos	5,500.00 Nos	55,000.00	
Integrated Tax				9,900.00	
Narration:		10 Nos		Accept ?	
				Yes or No	

Figure 1.12 Sales Invoice Screen

6. Press **Enter** to accept the screen.

Above transaction will get captured in **GSTR-2** under **B2B Invoices** and also the value will get captured in **GSTR-3B**, under the head Eligible ITC.

1.1.4 Accounting of Sales Transaction from State or Union Territory to Other Territory

In this section, we will learn how a business registered as union territory or state can make a sales to a state or other territory.

Illustration: On 25-02-2018 Ram Kumar & Sons (Karnataka) sold 10 Nos. Laptop @ ₹ 18,500 each to Ahuja brothers other territory with 18% GST.

In above transaction goods supplied in other territory from state, will attract Integrates Tax.

Activity:

- Create a new company Ram Kumar & Sons with GST registration under Karnataka. (Make sure to disable the option **Assessee of Other Territory to No in Company GST Details**).
- Create Ahuja Brothers under sundry debtors and activate “Assessee of Other Territory” in GST Details.
- Create Laptop as a stock item and keep 20 Nos as an opening balance.
- Create Integrated Tax under Duties and Tax.

To record transaction of supply from state to other territory, follow the steps given below:

1. Go to **Gateway of Tally > Accounting Vouchers > press F8:Sales**
2. Enter the details as shown in figure 1.13

Name of Item	Quantity	Rate per	Amount
Laptop	10 Nos	18,500.00 Nos	1,85,000.00

Provide GST details : Yes

Narration: 10 Nos 1,85,000.00

Figure 1.13 Sales Invoice

3. Press **Alt+A: Tax Analysis**, to view the calculation details. It is showing Integrated Tax as shown in the figure 1.14

Tax Analysis		Ram Kumar & Sons		Ctrl + M	
Tax Analysis					
Particulars		Taxable Value	Tax rate	Duty/Tax Value	
GST Details					
Interstate Sales Taxable		1,85,000.00		33,300.00	
Laptop		1,85,000.00		33,300.00	
Item Value (Sales Value 1,85,000.00)		1,85,000.00			
Integrated Tax			18%	33,300.00	

Figure 1.14 Tax Analysis

4. Press **Esc** to go back to the voucher creation screen.
5. Select Integrated Tax Ledger as per below given figure 1.15

Accounting Voucher Creation		Ram Kumar & Sons		Ctrl + M	
Sales No. 1		Reference no.: RKS-004		25-Feb-2018 Sunday	
Party A/c name : Ahuja Brothers					
Current balance :					
Name of Item	Quantity	Rate per		Amount	
Laptop	10 Nos	18,500.00	Nos	1,85,000.00	
Integrated Tax					33,300.00
Provide GST details : No					
Narration:					
				10 Nos	Accept ?
					Yes or No

Figure 1.15 Sales Invoice

6. Press **Enter** to accept the screen.

Above transaction will get captured in **GSTR-1** under **B2B Invoices** and also the value will get captured in **GSTR-3B**, under the head Outward taxable supplies.

1.2 Deemed Export

Deemed Export refers to those transactions in which goods supplied do not leave country, and payment for such supplies is received either in Indian rupees or in free foreign exchange. If there is any supply comes under deemed export it will attract integrated tax.

But in case of supply of goods or services within the state under deemed export it will attract Central Tax and State Tax.

Note: As per the Latest GST notification from 18th October 2017 onwards:

- Integrated tax is applicable on interstate transactions.
- Central tax and state tax are applicable on transactions made within the state.

Following are the tax applicability based on the transaction of deemed exports

Transaction of Deemed Exports	Tax Applicability
Interstate taxable deemed export – Deemed Export Taxable	Integrated Tax
Intrastate taxable deemed export	Central Tax and State Tax
Intrastate Deemed Exports Exempt	No Tax
Intrastate Deemed Exports Nil Rated	
Deemed Exports Exempt	
Deemed Exports Nil Rated	

1.2.1 Intra State Deemed Exports

In this section, we will learn to record the intra state deemed exports transactions in Tally.ERP 9.

Illustration: On 20-02-2018 Jairam & Sons registered dealer in Bangalore (Karnataka) supplied 10 Nos. of Operating System Software @ ₹ 10,500 with 18% GST each to Agro Software Solution registered dealer in Mysore (Karnataka). Agro Software Solution is an Export Oriented Unit.

This above supply considered as a Deemed Export.

Activity

- Create a company namely Jairam & Sons.
- Create “Agro Software Solution” ledger under Sundry Debtors and select Party Type as a Deemed Export in GST Details screen.
- Create “Operating System Software” as a stock and keep 20 Nos. as an opening balance and set GST detail.
- Create Sales ledger namely “Intra State Deemed Export Taxable” under sales account and configure GST details.

After creation of company and activation of GST in company level we have to create party ledger as per given below figure no. 1.16

GST Details		Jairam & Sons		Total Opening Balance
Name (alias)	Agro Software Solution			
Under	Sundry Debtors (Current Assets)	Name Address	Mailing Details	
Maintain balances bill-by-bill	? Yes			
Default credit period	? No			
Check for credit days during voucher entry	? No			
Inventory values are affected	? No			
GST Details Registration type : Regular Assessee of Other Territory ? No Is a e-Commerce operator ? No Consider Party as Deemed Exporter for Purchases ? No Party Type : Deemed Export GSTIN/UIN : Is a transporter ? No		Party Type Not Applicable Deemed Export Embassy/UN Body Government Entity SEZ		
Opening Balance (on 1-Apr-2017) :				

Figure 1.16 GST Details Screen of Party

Note: There is no need to set Yes for “Consider Party as Deemed Exporter for Purchase”

After creation of party ledger we can create sales ledger. In the sales ledger we have to select “Intra State Deemed Export Taxable” in Nature of transactions under GST details for Ledger as per given below figure no. 1.17

GST Details		Jairam & Sons		Total Opening Balance
GST Details for Ledger: Deemed Export Taxable				
HSN/SAC Details Description : HSN/SAC : Nature of transaction : Intrastate Deemed Exports Taxable		Mailing Details Name Address : Provide bank details ? No		
Tax Details Taxability : Taxable Tax Type Integrated Tax : 0 % Central Tax : 0 % State Tax : 0 % Cess : 0 %		Tax Registration Details PAN/IT No. :		
Type of Supply : Services :				
Opening Balance (on 1-Apr-2017) :				

Natures of Transaction
 Not Applicable
 Branch Transfer Outward
 Deemed Exports Exempt
 Deemed Exports Nil Rated
 Deemed Exports Taxable
 Exports Exempt
 Exports LUT/Bond
 Exports Nil Rated
 Exports Taxable
 Interstate Sales Exempt
 Interstate Sales Nil Rated
 Interstate Sales Taxable
 Intrastate Deemed Exports Exempt
 Intrastate Deemed Exports Nil Rated
Intrastate Deemed Exports Taxable
 Sales Exempt
 Sales Nil Rated
 Sales Taxable
 Sales to Consumer - Exempt
 Sales to consumer Nil Rated
 Sales to Consumer - Taxable
 Sales to SEZ - Exempt
 Sales to SEZ - LUT/Bond
 Sales to SEZ - Nil Rated
 Sales to SEZ - Taxable

Figure 1.17 GST Details for Ledger Screen

To record intrastate transaction for deemed export, follow the steps given below:

9. Go to **Gateway of Tally > Accounting Vouchers > press F8:Sales**
10. Enter the details as shown in figure 1.18

Accounting Voucher Creation		Jairam & Sons	Ctrl + M
Sales No. 1		20-Feb-2018	
Reference no.: JS-001		Tuesday	
Party A/c name : Agro Software Solution Current balance : Sales ledger : Intra State Deemed Export Taxable			
Name of Item	Quantity	Rate per	Amount
Operating System Software	10 Nos	10,500.00 Nos	1,05,000.00
Provide GST details : Yes			
Narration:			10 Nos 1,05,000.00

Figure 1.18 Sales Invoice Screen

11. Press **Alt+A: Tax Analysis**, to view the calculation details. It is showing central tax and state tax as shown in the figure 1.19

Tax Analysis		Jairam & Sons	Ctrl + M
Tax Analysis			
Particulars	Taxable Value	Tax rate	Duty/Tax Value
GST Details			
Intrastate Deemed Exports Taxable	1,05,000.00		18,900.00
Operating System Software	1,05,000.00		18,900.00
Item Value (Sales Value 1,05,000.00)	1,05,000.00		
Central Tax		9%	9,450.00
State Tax		9%	9,450.00
As per Calculation			18,900.00
As per Transaction			

Figure 1.19 Tax Analysis Screen

12. Press **Esc** to go back to the voucher creation screen
13. Select Central Tax Ledger and State Tax Ledger as per below given figure 1.20

Accounting Voucher Creation		Jairam & Sons	Ctrl + M
Sales	No. 1		20-Feb-2018
Reference no.:	JS-001		Tuesday
Party A/c name :	Agro Software Solution		
Current balance :			
Sales ledger :	Intra State Deemed Export Taxable		
Name of Item	Quantity	Rate per	Amount
Operating System Software	10 Nos	10,500.00 Nos	1,05,000.00
Central Tax			9,450.00
State Tax			9,450.00
Provide GST details : No			
Narration:		10 Nos	Accept ? Yes or No

Figure 1.20 Sales Invoice Screen

14. Press **Enter** to accept the screen.
15. Alter the sales invoice and take a print of the sales invoice.

The **Printed Sales Invoice** appears as shown in the figure 1.21:

Tax Invoice

Jairam & Sons Company's GSTIN/UIN : 29, [REDACTED]		Invoice No.		Dated	
		1		20-Feb-2018	
		Delivery Note		Mode/Terms of Payment	
Buyer Agro Software Solution GSTIN/UIN : 29, [REDACTED] State Name : Karnataka, Code : 29		Supplier's Ref.		Other Reference(s)	
		JS-001			
		Buyer's Order No.		Dated	
		Despatch Document No.		Delivery Note Date	
		Despatched through		Destination	
		Terms of Delivery			

Sl No.	Description of Goods	Quantity	Rate	per	Amount
1	Operating System Software	10 Nos	10,500.00	Nos	1,05,000.00
	Central Tax				9,450.00
	State Tax				9,450.00
	Total	10 Nos			₹ 1,23,900.00

Amount Chargeable (in words) E. & O.E
INR One Lakh Twenty Three Thousand Nine Hundred Only

Taxable Value	Central Tax		State Tax		Total Tax Amount
	Rate	Amount	Rate	Amount	
1,05,000.00	9%	9,450.00	9%	9,450.00	18,900.00
Total: 1,05,000.00		9,450.00		9,450.00	18,900.00

Tax Amount (in words) : **INR Eighteen Thousand Nine Hundred Only**

Company's GSTIN/UIN : 29, [REDACTED]

Declaration
 We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.

Customer's Seal and Signature	for Jairam & Sons
	Authorised Signatory

This is a Computer Generated Invoice

Figure 1.21 Printed Sales Invoice

Once after recording the transaction the details will get captured in **GSTR-1** under **B2B Invoices** and also the value will get captured in **GSTR-3B**, under the head Outward taxable supplies.

Note: Similarly by selecting the required Nature of Transactions in the sales ledger, we can record the other types of deemed exports like Intrastate Deemed Exports – Nil Rates, Intrastate Deemed Exports – Exempt, Deemed Exports Taxable, Deemed Exports Nil Rated and Deemed Exports Exempt. The values of these transactions will be captured in the relevant tables of **GSTR-1**, **GSTR-3B**, and **Advance Receipts Summary** reports.

1.2.2 Interstate Deemed Export Taxable

If any taxable goods supplied to Export Oriented Unit which is registered in different state will attract integrated tax.

Illustration: On 21-02-2018 Jairam & Sons supplied 05 Nos. of Operating System Software @ ₹ 10,500 with 18% GST each to Infra Solution, registered dealer in Mumbai (Maharashtra). Infra Solution is an Export Oriented Unit.

This above supply considered as a Inter State Deemed Export.

Activity

- Create “Infra Solution” ledger under Sundry Debtors and select Party Type as a Deemed Export in GST Details screen.
- Create Sales ledger namely “Inter State Deemed Export Taxable” under sales account.

As per above activity we can create party ledger as per given below figure no. 1.22

The screenshot displays the 'GST Details' screen for a party named 'Infra Solutions' under 'Jairam & Sons'. The screen is divided into several sections. The top section shows the party name and a 'Total Opening Balance' field. Below this, there are sections for 'Under' (Sundry Debtors), 'Mailing Details', and 'GST Details'. The 'GST Details' section is highlighted in green and contains the following information:

- Registration type: Regular
- Assessee of Other Territory: No
- Is a e-Commerce operator: No
- Consider Party as Deemed Exporter for Purchases: No
- Party Type: **Deemed Export** (highlighted in red)
- GSTIN/UIN: 27AAECA6973F1Z1

There is also a 'Party Type' modal window open, showing the following options:

- Not Applicable
- Deemed Export** (selected)
- Embassy/UN Body
- Government Entity
- SEZ

Figure 1.22 GST Details Screen of Party

After creation of party ledger we can create sales ledger. In the sales ledger we have to select “Inter State Deemed Export Taxable” in Nature of transactions under GST details for Ledger as per given below figure no. 1.23

GST Details		Jairam & Sons		Total Opening Balance		Natures of Transaction	
GST Details for Ledger: Inter State Deemed Export Taxable							
HSN/SAC Details Description : HSN/SAC : Nature of transaction : Deemed Exports Taxable				Mailing Details Name : Address : Provide bank details : ? No		Deemed Exports Taxable Exports Exempt Exports LUT/Bond Exports Nil Rated Exports Taxable Interstate Sales Exempt Interstate Sales Nil Rated Interstate Sales Taxable Intrastate Deemed Exports Exempt Intrastate Deemed Exports Nil Rated Intrastate Deemed Exports Taxable Sales Exempt Sales Nil Rated Sales Taxable Sales to Consumer - Exempt Sales to consumer Nil Rated Sales to Consumer - Taxable Sales to SEZ - Exempt Sales to SEZ - LUT/Bond Sales to SEZ - Nil Rated Sales to SEZ - Taxable	
Tax Details Taxability : Taxable Tax Type Rate Integrated Tax 0 % Central Tax 0 % State Tax 0 % Cess 0 %				Tax Registration Details PAN/IT No. :			
Opening Balance (on 1-Apr-2017) :							

Figure 1.23 GST Details for Ledger Screen

To record interstate transaction for deemed export, follow the steps given below:

1. Go to **Gateway of Tally > Accounting Vouchers > press F8:Sales**
2. Enter the details as shown in figure 1.24

Accounting Voucher Creation		Jairam & Sons		Ctrl + M	
Sales No. 2 Reference no.: JS-002				21 Feb 2018 Wednesday	
Party A/c name : Infra Solutions Current balance : Sales ledger : Inter State Deemed Export Taxable					
Name of Item	Quantity	Rate per	Amount		
Operating System Software	5 Nos	10,500.00 Nos	52,500.00		
Provide GST details : Yes					
Narration:					
			5 Nos	52,500.00	

Figure 1.24 GST Details for Ledger Screen

3. Press **Alt+A: Tax Analysis**, to view the calculation details. It is showing Integrated Tax as shown in the figure 1.25

1.2.3 Deemed Export Exempted

If any exempted goods supplies to Export Oriented Unit, it will treated as a exempted supply under Deemed Export.

Illustration: On 22-02-2018 Jairam & Sons supplied 100 Kgs Sunflower Seeds @ ₹ 200 per Kg to Radha Oil Ltd. registered dealer in Bengaluru (Karnataka). Radha Oil Ltd. is an Export Oriented Unit.

This above supply considered as an exempted deemed export supply because sunflower seed exempted from GST.

Activity

- Create “Radha Oil Ltd.” ledger under Sundry Debtors and select Party Type as a Deemed Export in GST Details screen.
- Create Sales ledger namely “ Deemed Export Exempted” under sales account
- Create “Sunflower Seeds”.under stock item.

As per the above activity we can create sales ledger. In the sales ledger we have to select “Deemed Export Exempted” in Nature of transactions under GST details for Ledger as per given below figure no. 1.27

The screenshot displays the 'GST Details for Ledger' window for 'Jairam & Sons'. The window is divided into several sections:

- HSN/SAC Details:** Description, HSN/SAC, and Nature of transaction (set to 'Deemed Exports Exempt').
- Tax Details:** (From 1-Jul-2017) Taxability (set to 'Exempt'), Tax Type, and Rate (set to '0 %' for Integrated Tax, Central Tax, State Tax, and Cess).
- Natures of Transaction:** A list of transaction types including 'Deemed Exports Exempt' (highlighted), 'Deemed Exports Taxable', 'Exports Exempt', 'Exports LUT/Bond', 'Exports Nil Rated', 'Exports Taxable', 'Interstate Sales Exempt', 'Interstate Sales Nil Rated', 'Interstate Sales Taxable', 'Intrastate Deemed Exports Exempt', 'Intrastate Deemed Exports Nil Rated', 'Intrastate Deemed Exports Taxable', 'Sales Exempt', 'Sales Nil Rated', 'Sales Taxable', 'Sales to Consumer - Exempt', 'Sales to consumer Nil Rated', 'Sales to Consumer - Taxable', 'Sales to SEZ - Exempt', 'Sales to SEZ - LUT/Bond', 'Sales to SEZ - Nil Rated', and 'Sales to SEZ - Taxable'.

Figure 1.27 GST Details for Ledger Screen

To record interstate transaction for deemed export, follow the steps given below:

1. Go to **Gateway of Tally > Accounting Vouchers > press F8:Sales**
2. Enter the details as shown in figure 1.28

Accounting Voucher Creation		Jairam & Sons	Ctrl + M
Sales	No. 3	22-Feb-2018 Thursday	
Reference no.: JS-004			
Party A/c name : Radha Oil Ltd			
Current balance :			
Sales ledger : Deemed Export Exempted			
Name of Item	Quantity	Rate per	Amount
Sunflower Seeds	100 Kgs	200.00 Kgs	20,000.00
[End of List			
Provide GST details : No			
Narration:		100 Kgs	Accept ? Yes or No

Figure 1.31 Sales Invoice

After complete this transaction the details will get captured in **GSTR-1** under **B2B Invoices** and also the value will get captured in **GSTR-3B**, under the head Other Outward supplies (Nil rated, Exempted).

1.3 Other Enhancements in Tally.ERP 9 Release 6.3.2

- We can print, export or email the transactions of the **Voucher with incomplete/mismatch in information** report, and the **Exception Resolution** screen of each exception of the **GSTR-1** and **GSTR-3B** reports.
- The details of GTA services purchased from interstate unregistered dealers are captured in GSTR 3B report.