



Lesson Objectives

On completion of this lesson, you will be able to understand:

- Recording Sales with Additional Ledger
- Recording Sales in the Accounting Invoice Mode



Record Sales with an Additional Ledger

With Tally.ERP 9, you can appropriate the expenses incurred during a sale, to the value of the goods for calculating GST.

- ❖ On 02-09-2017 Sale of 2 LG Air Conditioner @ Rs23200 each with Installation Charges of Rs 1000 to Anna Traders

1. Go to **Gateway of Tally > Accounting Vouchers > F8: Sales.**

Name of Item	Quantity	Rate per	Amount
LG Airconditioner	2 nos	23,200.00 nos	46,400.00
Installation Charges			1,000.00
Central Tax			4,176.00
State Tax			4,176.00

2. In **Party A/c name**, select the customer ledger or the cash ledger.
3. Select the sales ledger.
4. Select the required stock items, and specify the quantities and rates.
5. Select the additional expense ledger and enter the amount. Ensure that the ledger is configured for inclusion in the calculation of GST.
6. Select the GST ledgers.

You can view the tax details by clicking **A: Tax Analysis**. Click **F1: Detailed** to view the tax break-up.

Tax Analysis			
Particulars	Taxable Value	Tax rate	Duty/Tax Value
GST Details			
Sales Taxable	46,400.00		8,352.00
LG Airconditioner	46,400.00		8,352.00
Item Value (Sales Value 46,400.00)	46,400.00		
Central Tax		9%	4,176.00
State Tax		9%	4,176.00
Total			8,352.00

7. Press **Ctrl+A** to accept.

Sales in the Accounting Invoice Mode

When you maintain only accounting transactions (but not inventory of your goods), or when your company deals with services, you can use the accounting invoice mode for recording your local and interstate sales.

❖ On 01-10-2017 Photography Services @ Rs1500 to PVR Traders

Record GST sales in the accounting invoice mode

1. Go to **Gateway of Tally > Accounting Vouchers > F8: Sales**.
2. Click **I: Accounting Invoice**.

Accounting Voucher Creation		
Particulars	Rate per	Amount
Photography Services		1,500.00
Central Tax		135.00
State Tax		135.00

Provide GST details: No

Accept?

GST CENTRE