



Lesson Objectives

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

- Sales Returns under GST
- Record Sales Returns using a Credit Note
- Nature of Return



Recording Sales Return under GST

You can record sales returns or de-escalation of the sale value (both local and interstate) against an earlier sales transaction using a credit note. You can use the voucher mode of debit note to record the escalation of sale value.

Your sales returns will be captured in table 8 (**Credit/Debit Notes**) in GSTR-1

- ❖ On 02-10-2017 Returned 5 Samsung Computers to Max Solutions

To record sales return using a credit note

1. Go to **Gateway of Tally > Accounting Vouchers > Ctrl+F8** .



2. In **Original invoice no.** , enter the invoice number of the original sales transaction against which you are recording the current sales return.
3. In **Party's A/c Name**, select the party from whom the original sale was made.
4. Select the central tax and state tax ledgers.

5. **Provide GST details:** Enable this option if you want to enter additional details about the purchase return.

Nature of Return	
[Not Applicable	
01-Sales Return	
02-Post sale discount	
03-Deficiency in service	
04-Correction in invoice	
05-Change in POS	
06-Finalization of Provisional assessment	
07-Others	

Additional Details : Sales Taxable

Nature of Return : XXXXXXXXXX

Nature of Return

- 01-Sales Return** - When there is a return of goods or services after sales.
- 02-Post sale discount** - When discount is allowed on goods or services after sales.
- 03-Deficiency in service** - When there is a deficiency in services (like a quality issue) after sales.
- 04-Correction in invoice** - When there is a change in the invoice raised that leads to change in tax amount.
- 05-Change in POS** - When there is a change in place of supply that leads to change in tax amount.
- 06-Finalization of Provisional assessment** - When there is a change in price or rate after the department issues a notification about the finalized price of the goods or services.
- 07-Others** - Any other nature of return.

Similarly, you can record sales returns against an interstate sales transaction by selecting the relevant party, sales ledger, and integrated tax ledger.

Under GST invoicing rules, issuing of supplementary invoice has not been defined. You can record the adjustment to sales using credit/debit note.

*** Chapter – end ***

GST CENTRE