



**Lesson Objectives**

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

- GST Advance Receipts
- Recording if Turnover is less than Rs. 1.5 crores.
- Recording if Turnover is more than Rs. 1.5 crores.



**Advance Receipts if Turnover is less than Rs. 1.5 Crores**

If your turnover in the previous financial year was less than Rs. 1.5 crores you need not pay tax on advance receipts. The tax liability calculation on advance receipts for supply of goods is disabled by default.

The journal transactions recorded to account for tax liability on advance receipts for supply of goods will not be included in **GSTR-1** and **GSTR-3B** returns. All adjustment transactions recorded for this purpose using the following journal flags will be moved under **Not relevant for returns** in **GSTR-1** and **GSTR-3B** reports.

Nature of Adjustment	Additional Details
Increase of Tax Liability	Advance Receipts for Export/SEZ sales
Increase of Tax Liability	On Account of Advance Receipts
Decrease of Tax Liability	Cancellation of Advance Receipts
Decrease of Tax Liability	Cancellation of Advance Receipts for Exports/SEZ sales
Decrease of Tax Liability	Sales against Advance Receipts
Decrease of Tax Liability	Sales against Advance Receipts for Export/SEZ sales

**Advance Receipts if Turnover is more than Rs. 1.5 Crores**

You can record the advance amount received from customers in a receipt voucher by marking it as advance receipt, and print it with the required GST details.

If the turnover of your business is over and above Rs 1.5 crores, set the option **Enable tax liability on advance receipts** to **Yes** in the **Company GST Details** screen to calculate tax liability on advance receipts. The liability will be included in **GSTR-1** and **GSTR-3B** returns.

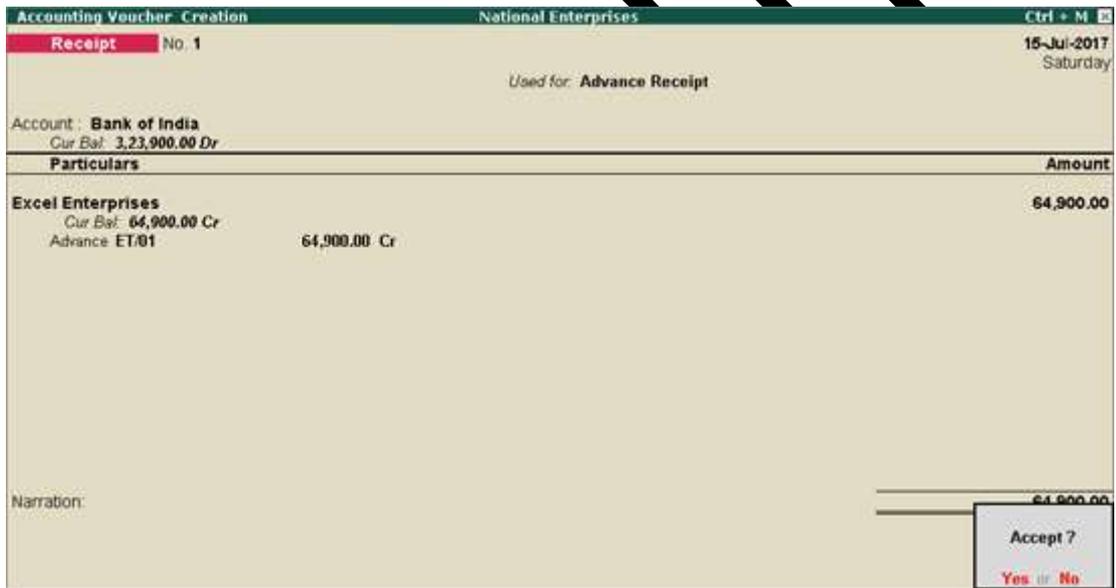
You need to pay GST for any advance received for goods or services, if the supply is not fulfilled in the same period.

When a sales invoice is raised against an advance received in a different tax period, you need to track the sales against the advance received.

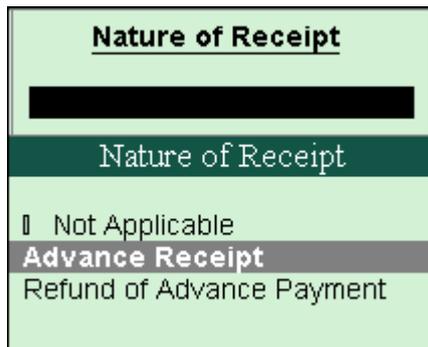
**Advance Receipt from Customer**

**To record a receipt voucher for advance received from customer**

1. Go to **Gateway of Tally > Accounting Vouchers > F6: Receipt.**



2. Click **N: Advance Receipt** to mark the voucher for advance receipt.



- Account:** Select the bank to which the payment will be made.
- Select the party ledger. Ensure the bill-wise detail is enabled in the ledger master.

The **Advance Receipt Details** screen appears with the list of stock items. To select a ledger, click **L: Show Ledgers** . Click **F12: Configure** and set the options:

- **Allow to provide rate of stock items?** to **Yes** , to enter/alter the slab rate of the stock item.
- **Allow to provide quantity for calculation of cess on quantity?** to **Yes** , to enter the cess rate and cess rate per unit.
- **Allow modification of tax details?** to **Yes** , to override the GST and cess rates in the voucher.

- Select the stock item (goods enabled for GST) or ledger (services enabled for GST).
- Enter the **Advance Amount** , which is inclusive of GST . You can adjust this against the sales invoice partially/fully, based on the sale value. At the end of the month, depending on the balance amount of the advance available, you can record a journal voucher to raise the liability.

Based on the amount entered, the break-up of the GST amount gets auto calculated for **Central Tax** , **State Tax** ,and **Cess** , if applicable. The **Advance Receipt Details** screen appears as shown below:

Advance Receipt Details											
Particulars	Item Rate	Advance Amount	Taxable Value	Central Tax		State Tax		Cess			
				Rate	Amount	Rate	Amount	Rate	Amount	Rate Per	Quantity
Computers		64,900.00	55,000.00	9 %	4,950.00	9 %	4,950.00				
		64,900.00	55,000.00		4,950.00		4,950.00				

- Press **Ctrl+A** to accept the **Advance Receipt Details** screen and return to the receipt voucher.
- Select the type of reference as **Advance** and enter the reference details in the **Bill-wise Details** screen.
- Accept the receipt voucher.
- Click **P: Print** . To print the **State Name** , **Code** , and **Place of Supply** in the voucher, click **F12: Configure** and set the options as given below:

- **Print State Name & State Code?** to **Yes** .

- **Print Place of Supply?** to **Yes** .

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

11. Set **Print GST Advance Receipt?** to **Yes** , as shown below:

Voucher Printing			
Printer	: Microsoft Print to PDF (PORTPROMPT.)	Paper type:	A4
Number of copies	: 1		
Print language	: English		(Printing dimensions)
Print format	: Neat Mode	Paper size:	(8.27" x 11.69") or (210 mm x 297 mm)
Range of pages to print:	All	Print area :	(8.27" x 11.69") or (210 mm x 297 mm)
Report Titles			
<b>Receipt Voucher</b>			
(with Print Preview)			
<i>Without company phone no., Without company website</i>			
<b>Print GST Advance Receipt</b>		? Yes	<b>Print ?</b> Yes or No

12. Press **Enter** to print.

The printed receipt voucher with the GST details appears as shown below:

Advance Receipt						
<b>National Enterprises</b>						
Gandhinagar Bangalore						
State Name : Karnataka, Code : 29						
GSTIN/UIN : 29RHSNT6475D1Z5						
Party : <b>Excel Enterprises</b>				Receipt No. : <b>1</b>		
Address : 4th Block Jayanagar Bangalore				Receipt Date : <b>15/07/2017</b>		
GSTIN No. : 29ALEBD6178F1Z5						
State Name : Karnataka, Code : 29						
Sl No.	Particulars	Rate	per	Amount		
1	Computers	64,900.00				<b>64,900.00</b>
						<b>₹ 64,900.00</b>
Amount received (in words)						
<b>INR Sixty Four Thousand and Nine Hundred Only</b>						
HSN/SAC		Taxable Value	Central Tax		State Tax	
		Value	Rate	Amount	Rate	Amount
84713010		55,000.00	9%	4,950.00	9%	4,950.00
		<b>Total</b>		<b>55,000.00</b>		<b>9,900.00</b>
				<b>4,950.00</b>		<b>4,950.00</b>
						<b>9,900.00</b>
Tax Amount (in words) : <b>INR Nine Thousand and Nine Hundred Only</b>						E. & O.E
<b>for National Enterprises</b>						
		Prepared by	Verified by	Authorised Signatory		

## JOURNAL VOUCHER TO RAISE THE LIABILITY

To record a journal voucher to raise the liability

1. Go to Gateway of Tally > Accounting Vouchers > F7: Journal.

The screenshot shows the 'Accounting Voucher Creation' window for 'National Enterprises'. The voucher is a 'Journal' (No. 1) dated '17-Jul-2017 Monday'. The purpose is 'Used for: Increase of Tax Liability (Additional Details: On Account of Advance Receipts)'. The table below shows the entries:

Particulars	Debit	Credit
Dr Tax on Advance <i>Cur Bal: 9,900.00 Dr</i>	9,900.00	
Cr State Tax <i>Cur Bal: 4,950.00 Cr</i>		4,950.00
Cr Central Tax <i>Cur Bal: 4,950.00 Cr</i>		4,950.00

At the bottom, 'Provide GST Details' is set to 'Yes'. A 'Narration' field is present. The total debit and credit are both 9,900.00. An 'Accept?' dialog box with 'Yes' and 'No' options is visible in the bottom right corner.

2. Click **J**: Stat Adjustment.
3. Select the options as shown below:

The 'Stat Adjustment' dialog box is shown with the following settings:

Type of duty/tax	: GST
Nature of adjustment	: Increase of Tax Liability
Additional Details	: <b>On Account of Advance Receipts</b>

4. Debit the expense ledger, or the ledger grouped under Current Assets.
5. Credit the GST ledgers for the tax on advance receipt. Enter the tax **Rate** and **Taxable Value** in the **GST Details** screen displayed for each tax ledger.

6. Set the option **Provide GST Details?** to **Yes** .

7. In the **Statutory Details** screen, select the party ledger.

<u>Advance Details</u>		Party Type
Ledger Name	: <b>Excel Enterprises</b>	
Place of supply	: <b>Karnataka</b>	
Registration type	: <b>Regular</b>	<input type="checkbox"/> <b>Not Applicable</b>
Party type	: <input checked="" type="checkbox"/> <b>Not Applicable</b>	Deemed Export
GSTIN/UIN	: <b>29</b> <b>5</b>	Embassy/UN Body
		SEZ

**Note:** Place of supply has to be entered. You need not provide the party details.

8. Press **Enter** to save.

9. Press **Ctrl+A** to accept the voucher.

The tax liability raised on the advance amount appears in **GSTR-1**, as shown below:

GSTR-1		National Enterprises							Ctrl + M	
GSTR-1									1-Jul-2017 to 31-Jul-2017	
<b>Returns Summary</b>										
<b>Total number of vouchers for the period</b>										2
Included in returns										1
Not relevant for returns										1
Incomplete/Mismatch in information (to be resolved)										0
Sl No.	Particulars	Voucher Count	Taxable Value	Integrated Tax Amount	Central Tax Amount	State Tax Amount	Cess Amount	Tax Amount	Invoice Amount	
1	B2B Invoices - 4A, 4B, 4C, 6B, 6C									
2	B2C(Large) Invoices - 5A, 5B									
3	B2C(Small) Invoices - 7									
4	Credit/Debit Notes(Registered) - 9B									
5	Credit/Debit Notes(Unregistered) - 9B									
6	Exports Invoices - 6A									
7	Tax Liability(Advances received) - 11A(1), 11A(2)	1	55,000.00		4,950.00	4,950.00		9,900.00		64,900.00
8	Adjustment of Advances - 11B(1), 11B(2)									
9	Nil Rated Invoices - 8A, 8B, 8C, 8D									
<b>Total</b>		<b>1</b>	<b>55,000.00</b>		<b>4,950.00</b>	<b>4,950.00</b>		<b>9,900.00</b>		<b>64,900.00</b>
HSN/SAC Summary - 12										
Document Summary - 13										
<b>Advance Receipts</b>										
Amount unadjusted against supplies										64,900.00
Sales against advance from previous periods										0.00

*Note: Voucher count and values are not provided for HSN/SAC Summary and Document Summary. Drill down for details.*

## REVERSING THE LIABILITY ON ADVANCE RECEIPT AFTER SALES

Sales invoice linked to an advance receipt voucher

When the sales invoice is recorded, the receipt voucher has to be linked to it by selecting the **Type of Ref** as **Agst Refin** the **Bill-wise Details** screen of the sales invoice.

Type of Ref	Name	Due Date, or Credit Days (wef 2-Aug-2017)	Amount	Dr/Cr
Agst Ref	ET:01		64,900.00	Dr
New Ref	Sale:01		4,66,100.00	Dr
			<b>5,31,000.00</b>	<b>Dr</b>

The **GSTR-1** report displays the sales invoice, with tax on sales and advance amount as shown below:



GSTR-1		National Enterprises							Ctrl + M	
GSTR-1									1 Aug 2017 to 31 Aug 2017	
<b>Returns Summary</b>										
<b>Total number of vouchers for the period</b>										
Included in returns										
Not relevant for returns										
Incomplete/Mismatch in information (to be resolved)										
SI No.	Particulars	Voucher Count	Taxable Value	Integrated Tax Amount	Central Tax Amount	State Tax Amount	Cess Amount	Tax Amount	Invoice Amount	
1	B2B Invoices - 4A, 4B, 4C, 6B, 6C	1	4,50,000.00		40,500.00	40,500.00		81,000.00	5,31,000.00	
2	B2C(Large) Invoices - 5A, 5B									
3	B2C(Small) Invoices - 7									
4	Credit/Debit Notes(Registered) - 9B									
5	Credit/Debit Notes(Unregistered) - 9B									
6	Exports Invoices - 6A									
7	Tax Liability(Advances received) - 11A(1), 11A(2)									
8	Adjustment of Advances - 11B(1), 11B(2)									
9	Nil Rated Invoices - 8A, 8B, 8C, 8D									
	<b>Total</b>	<b>1</b>	<b>4,50,000.00</b>		<b>40,500.00</b>	<b>40,500.00</b>		<b>81,000.00</b>	<b>5,31,000.00</b>	
HSN/SAC Summary - 12										
Document Summary - 13										
<b>Advance Receipts</b>										
Amount unadjusted against supplies										
Sales against advance from previous periods										
									0.00	
									5,31,000.00	

Note: Voucher count and values are not provided for HSN/SAC Summary and Document Summary. Drill down for details.

## To reverse the tax liability on advance receipt

1. Go to **Gateway of Tally > Accounting Vouchers > F7: Journal**.

Accounting Voucher Creation		National Enterprises		Ctrl + M	
<b>Journal</b>	No. 3			4-Aug-2017 Friday	
<i>Used for: Decrease of Tax Liability (Additional Details: Sales against Advance Receipts)</i>					
Particulars	Debit	Credit			
Dr <b>State Tax</b>	4,950.00				
<i>Cur Bal: 35,550.00 Cr</i>					
Dr <b>Central Tax</b>	4,950.00				
<i>Cur Bal: 35,550.00 Cr</i>					
Cr <b>Tax on Advance</b>		9,900.00			
<i>Cur Bal: 9,900.00 Cr</i>					
Provide GST Details: <b>Yes</b>					
Narration:	9,900.00	9,900.00			
	Accept ?				
	Yes or No				

2. Click **J: Stat Adjustment**.

3. Select the options as shown below:

### Stat Adjustment

Type of duty/tax : **GST**  
 Nature of adjustment : **Decrease of Tax Liability**  
 Additional Details : **Sales against Advance Receipts**

4. Debit the GST ledgers, and enter the tax **Rate** and **Taxable Value** in the **GST Details** screen displayed for each tax ledger.
5. Credit the expense ledger, or the ledger grouped under **Current Assets** for tax on advance receipt.
6. Set the option **Provide GST Details** to **Yes**. Enter the details of advance receipt and select the party ledger.

<u>Advance Details</u>		
Advance Receipt Number :	<b>1</b>	
Advance Receipt Date :	<b>15-Jul-2017</b>	Party Type
Ledger Name :	<b>Excel Enterprises</b>	
Place of supply :	<b>Karnataka</b>	<input type="checkbox"/> Not Applicable
Registration type :	<b>Regular</b>	Deemed Export
Party type :	<input checked="" type="checkbox"/> <b>Not Applicable</b>	Embassy/UN Body
GSTIN/UIN :	<b>29</b> <span style="margin-left: 50px;"><b>Z5</b></span>	SEZ

The **GSTR-1** report appears as shown below:

GSTR-1		National Enterprises							Ctrl + N
GSTR-1									1 Aug 2017 to 31 Aug 2017
<b>Returns Summary</b>									
Total number of vouchers for the period									
									2
Included in returns									2
Not relevant for returns									0
Incomplete/Mismatch in information (to be resolved)									0
Sl. No.	Particulars	Voucher Count	Taxable Value	Integrated Tax Amount	Central Tax Amount	State Tax Amount	Cess Amount	Tax Amount	Invoice Amount
1	B2B Invoices - 4A, 4B, 4C, 6B, 6C	1	4,50,000.00		40,500.00	40,500.00		81,000.00	5,31,000.00
2	B2C(Large) Invoices - 5A, 5B								
3	B2C(Small) Invoices - 7								
4	Credit/Debit Notes(Registered) - 9B								
5	Credit/Debit Notes(Unregistered) - 9B								
6	Exports Invoices - 6A								
7	Tax Liability(Advances received) - 11A(1), 11A(2)								
8	Adjustment of Advances - 11B(1), 11B(2)	1	(255,000.00)		(34,950.00)	(34,950.00)		(69,900.00)	(64,900.00)
9	Nil Rated Invoices - 8A, 8B, 8C, 8D								
<b>Total</b>		<b>2</b>	<b>3,95,000.00</b>		<b>35,550.00</b>	<b>35,550.00</b>		<b>71,100.00</b>	<b>4,66,100.00</b>
HSN/SAC Summary - 12									
Document Summary - 13									
<b>Advance Receipts</b>									
Amount unadjusted against supplies									0.00
Sales against advance from previous periods									5,31,000.00
<small>Note: Voucher count and values are not provided for HSN/SAC Summary and Document Summary. Drill down for details.</small>									

## REVERSAL OF GST ON ACCOUNT OF CANCELLATION OF ADVANCE RECEIPT

If an advance receipt voucher is recorded, a journal voucher is recorded to raise the tax liability, and then the transaction is cancelled partially or fully:

- Record a refund voucher to return the advance amount
- Record a journal voucher to reverse the tax liability

Record an advance receipt voucher as shown below:

Accounting Voucher Creation		National Enterprises	Ctrl + M
<b>Receipt</b> No. 1			17-Jul-2017 Monday
<i>Used for: Advance Receipt</i>			
Account: <b>Bank of India</b> Cur Bal: 97,350.00 Dr			
Particulars		Amount	
<b>Excel Enterprises</b>		97,350.00	
Cur Bal: 4,33,650.00 Dr			
Advance Adv02                      97,350.00 Cr			
Narration:		97,350.00	
		<input type="button" value="Accept ?"/>	
		<input type="button" value="Yes or No"/>	

Record a journal voucher to raise the tax liability as shown below:

Accounting Voucher Creation		National Enterprises	Ctrl + M
<b>Journal</b> No. 1			19-Jul-2017 Wednesday
<i>Used for: Increase of Tax Liability</i> <i>(Additional Details: On Account of Advance Receipts)</i>			
Particulars		Debit	Credit
Dr <b>Tax on Advance</b>		14,850.00	
Cur Bal: 4,950.00 Dr			
Cr <b>Central Tax</b>			7,425.00
Cur Bal: 42,975.00 Cr			
Cr <b>State Tax</b>			7,425.00
Cur Bal: 42,975.00 Cr			
Provide GST Details: <b>Yes</b>			
Narration:		14,850.00      14,850.00	
		<input type="button" value="Accept ?"/>	
		<input type="button" value="Yes or No"/>	

### To record a refund voucher

1. Go to **Gateway of Tally > Accounting Vouchers > F5: Payment**.

Accounting Voucher Creation National Enterprises Ctrl + M

Payment No. 1 24-Jul-2017 Monday

Used for: Refund of Advance Receipt

Account: Bank of India  
Cur Bal: 0.00 Dr

Particulars	Amount
Excel Enterprises Cur Bal: 5,31,000.00 Dr Agst Ref Adv02 97,350.00 Dr	97,350.00

Provide GST details : Yes

Narration:

97,350.00

Accept? Yes No

2. Click **N**:

Nature of Payment > Refund of Advance Receipt.

National Enterprises

**Nature of Payment**

ice Rec

Nature of Payment

Not Applicable  
 Advance payment under reverse charge  
 Payment under reverse charge  
 **Refund of Advance Receipt**

3. Select the bank **Account**.

4. Select the party ledger. Ensure the bill-wise details is enabled in the ledger master.

5. Click **F12: Configure > F12: Advanced**. Enable the option **Show Party Details for GST?** to view the **Party Details** screen, and provide the relevant details.



Party Details	
Party Name	: Excel Enterprises
Address	: 4th Block Jayanagar Bangalore
State	: Karnataka
Place of Supply	: Karnataka
Registration Type	: Regular
GSTIN/UIN	: 29ALEBD6178F1Z5

6. In the **Refund Details** section, the list of stock items appears for selection. To select a ledger, click **L: Show Ledgers**. Click **F12: Configure** and set the options:

- **Allow to provide rate of stock items?** to **Yes**, to enter/alter the slab rate of the stock item.
- **Allow to provide quantity for calculation of cess on quantity?** to **Yes**, to enter the cess rate and cess rate per unit.
- **Allow modification of tax details?** to **Yes**, to override GST and cess rates in the voucher.

7. Select the stock item (goods enabled for GST) or ledger name (services enabled for GST).

8. Enter the **Refund Amount**, which is inclusive of GST. The break-up of the GST amount gets auto calculated for **Central Tax**, **State Tax**, and **Cess**, if applicable. The **Refund Details** section appears as shown below:

Particulars	Item Rate	Refund Amount	Taxable Value	Central Tax		State Tax		Cess		
				Rate	Amount	Rate	Amount	Rate Per	Quantity	Amount
Computers		97,350.00	82,500.00	9 %	7,425.00	9 %	7,425.00			
		97,350.00	82,500.00		7,425.00		7,425.00			

9. Press **Ctrl+A** to accept and return to the payment voucher.

10. Select the type of reference as **AgstRef**, and select the reference details in the **Bill-wise Details** screen.

11. Set **Provide GST details?** to **Yes**, and enter the **Receipt No.** and **Date** of the advance receipt.
12. Press **Enter** to save.
13. Click **P: Print** and set **Print Refund Voucher?** to **Yes**, as shown below:

**Voucher Printing**

**Printer** : Microsoft Print to PDF (PORTPROMPT.) **Paper type:** A4  
**Number of copies** : 1  
**Print language** : English *(Printing dimensions)*  
**Print format** : Neat Mode **Paper size:** (8.27" x 11.69") or (210 mm x 297 mm)  
**Range of pages to print:** All **Print area :** (8.27" x 11.69") or (210 mm x 297 mm)

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**Report Titles**

**Payment Voucher**

(with Print Preview)  
*Without company phone no., Without company website*

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**Print Refund Voucher** **? Yes**

Print Payment Advice ? No  
 Payment Advice Date : 27-Jul-2017  
 Start fresh page for each bank allocation ? No  
 Include Bill Details ? No  
 Print Party's Contact Details ? No  
 Show Transferred to ? No  
 Print Instrument Date ? Yes  
 Print Due Date ? No  
 Print Company's PAN/IT Number ? No

**Print ?**

Yes or No

14. Press **Enter** to print.

The printed refund voucher appears as shown below:

**To reverse the liability on cancellation of a transaction**

1. Go to **Gateway of Tally > Accounting Vouchers > F7: Journal**

**Refund Voucher**

**National Enterprises**  
 Gandhinagar  
 Bangalore  
 State Name : Karnataka, Code : 29  
 GSTIN/UIN : 29RHSNT6475D1Z5

Party : <b>Excel Enterprises</b>		Voucher No. : <b>1</b>
Address : 4th Block Jayanagar Bangalore		Voucher Date : <b>24/07/2017</b>
GSTIN No. : 29ALEBD6178F1Z5		Reference Details
State Name : Karnataka, Code : 29		Receipt No. : <b>1</b>
Place of Supply : Karnataka		Receipt Date : <b>17/07/2017</b>

Sl No.	Particulars	Rate	per	Amount
1	Computers			97,350.00
				<b>₹ 97,350.00</b>

Amount received (in words)  
**INR Ninety Seven Thousand Three Hundred Fifty Only**

HSN/SAC	Taxable Value	Central Tax Rate	Central Tax Amount	State Tax Rate	State Tax Amount	Total Tax Amount
84713010	82,500.00	9%	7,425.00	9%	7,425.00	14,850.00
<b>Total</b>	<b>82,500.00</b>		<b>7,425.00</b>		<b>7,425.00</b>	<b>14,850.00</b>

Tax Amount (in words) : **INR Fourteen Thousand Eight Hundred Fifty Only** E. & O.E

**for National Enterprises**

Prepared by \_\_\_\_\_ Verified by \_\_\_\_\_ Authorised Signatory \_\_\_\_\_

2. Select the options as shown below:

<u>Stat Adjustment</u>	
Type of duty/tax	: GST
Nature of adjustment	: <b>Decrease of Tax Liability</b>
Additional Details	: <b>Cancellation of Advance Receipts</b>

3. Debit the GST ledgers and credit the ledger grouped under **Current Assets** .

4. Enable the option **Provide GST Details?**

5. Enter the details of the receipt voucher and refund voucher, and select the party ledger as shown below:

<u>Advance Details</u>	
Advance Receipt Number	: 1
Advance Receipt Date	: 17-Jul-2017
Refund Voucher Number	: 1
Refund Voucher Date	: 24-Jul-2017
Ledger Name	: Excel Enterprises
Place of supply	: Karnataka
Registration type	: Regular
Party type	: <b>[ Not Applicable</b>
GSTIN/UIN	: 29 M

Party Type	
<input type="checkbox"/>	Not Applicable
<input type="checkbox"/>	Deemed Export
<input type="checkbox"/>	Embassy/UN Body
<input type="checkbox"/>	SEZ

**Note:** Place of supply has to be entered. You need not provide the party details.

6. Press **Enter** to save. The journal voucher appears as shown below:

Accounting Voucher Creation		National Enterprises		Ctrl + M
<b>Journal</b> No. 2				24-Jul-2017 Monday
Used for: <b>Decrease of Tax Liability</b> (Additional Details: Cancellation of Advance Receipts)				
Particulars		Debit	Credit	
Dr <b>Central Tax</b>		7,425.00		
<i>Cur Bal: 35,550.00 Cr</i>				
Dr <b>State Tax</b>		7,425.00		
<i>Cur Bal: 35,550.00 Cr</i>				
Cr <b>Tax on Advance</b>			14,850.00	
<i>Cur Bal: 9,900.00 Cr</i>				
Provide GST Details: <b>Yes</b>				
Narration:				
		14,850.00	14,850.00	
				Accept ? Yes or No

7. Press **Enter** to save.

The **GSTR-1** report appears as shown below:

GSTR-1		National Enterprises							Ctrl + M	
GSTR-1									1 Jul 2017 to 31 Jul 2017	
<b>Returns Summary</b>										
Total number of vouchers for the period										
Included in returns									4	
Not relevant for returns									2	
Incomplete/Mismatch in information (to be resolved)									2	
									0	
Sl No.	Particulars	Voucher Count	Taxable Value	Integrated Tax Amount	Central Tax Amount	State Tax Amount	Cess Amount	Tax Amount	Invoice Amount	
1	B2B Invoices - 4A, 4B, 4C, 6B, 6C									
2	B2C(Large) Invoices - 5A, 5B									
3	B2C(Small) Invoices - 7									
4	Credit/Debit Notes(Registered) - 9B	1	(97,500.00)	(97,425.00)	(97,425.00)			(14,850.00)	(97,350.00)	
5	Credit/Debit Notes(Unregistered) - 9B									
6	Exports Invoices - 6A									
7	Tax Liability(Advances received) - 11A(1), 11A(2)	1	82,500.00		7,425.00	7,425.00		14,850.00	97,350.00	
8	Adjustment of Advances - 11B(1), 11B(2)									
9	Nil Rated Invoices - 8A, 8B, 8C, 8D									
<b>Total</b>		<b>2</b>								
HSN/SAC Summary - 12										
Document Summary - 13										
<b>Advance Receipts</b>										
Amount unadjusted against supplies									0.00	
Sales against advance from previous periods									0.00	

Note: Voucher count and values are not provided for HSN/SAC Summary and Document Summary. Drill down for details.

\*\*\* Chapter and \*\*\*

**GST CENTRE**