

ACCOUNTING ENTRIES IN GST

Accounting in books of whom?



SALE

TAX INVOICE				
COMPANY SERVICES		DATE:	INVOICE NO:	ORDER NO:
Block 1001, 1001, 1001, 1001, 1001, 1001 Tel: 0000 111 1111, Fax: 0000 11 1111 Email: journal@company.com Web: www.company.com		10/01 10001 10001		
QTY	DESCRIPTION	UNIT	PRICE	AMOUNT
				TOTAL
				PAY
				TOTAL
Amount in Words: _____				
GST# No: _____ GST# No: _____ GST# No: _____		Buyer's GST# No: _____ Buyer's GST# No: _____		
Not Company Name Declaration: We declare that the above items are sold/given to the goods described and that all quantities are clear and correct.				
Authorised Signatory				



PURCHASE

SALES (Local) ENTRIES



Party A/c	XX	
To Sales Local x% A/c		XX
To Output CGST x% A/c		XX
To Output SGST x% A/c		XX

TAX INVOICE

COMPANY SERVICES

Block 855, 2nd, 3rd, 4th floors, 11th main,
1st cross, 11th stage, 1st crossing,
Bangalore - 560034, Karnataka, India
Tel: +91 80 4545 8888 Fax: +91 80 4545 8888
Email: support@company.com
Web: www.company.com

DATE	AMOUNT	GST NO.
	1000	
TO		

S. No.	PARTICULARS	QTY	RATE	AMOUNT
Gross Total				
CGST				
SGST				
TOTAL				

Amount in Words _____

CGST No. : _____
 GSTIN No. : _____
 UEN No. : _____
 PAN No. : _____

Buyer's GSTIN No. : _____
 Buyer's UEN No. : _____

For Company Name

Authorized Signatory

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

SALES (Central) ENTRIES



Party A/c	XX	
To Sales Interstate x% A/c		XX
To Output IGST x% A/c		XX

COMPANY SERVICES		TAX INVOICE		
<p>Block 100 (Shop Name, Street Name, City Name) Pin code: 123456 State / Country Tel: (0000) 1234567890 Fax: (0000) 1234567890 Email: abc@company.com Web: www.company.com</p>		<p>DATE: [10/01/2020] INVOICE NO: [1000]</p>	<p>TO: _____ _____ _____</p>	
S. No.	PARTICULARS	QTY	UNIT	AMOUNT
			TOTAL	
			NET	
			TAX	
			TOTAL	
Amount in Words: _____				
<p>GST No.: _____ UEN No.: _____ PAN No.: _____ PPN No.: _____</p>		<p>Buyer's GSTIN No.: _____ Buyer's UEN No.: _____ Buyer's PAN No.: _____</p>		
<p>Declaration: We declare that the above shows the actual goods sold and correct description and that all particulars are true and correct.</p>			<p>Buy Company Name: _____ Authorized Signatory: _____</p>	

PURCHASE (Local) ENTRIES



Purchase Local x%A/c	XX	
Input CGST x% A/c	XX	
Input SGST x% A/c	XX	
To Party A/c		XX

S. No.		DESCRIPTION	QTY	UNIT	AMOUNT
					TOTAL
					P & T
					TOTAL

Amount in Words _____

CGST No.: _____ Supplier's CGSTIN No.: _____
 GSTIN No.: _____ Supplier's GSTIN No.: _____
 VAT No.: _____ PAN No.: _____

For Company Name
Authorized Signatory

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

PURCHASE (Central) ENTRIES



TAX INVOICE

COMPANY SERVICES

Block 100, 10th, 11th, 12th, 13th, 14th, 15th, 16th, 17th, 18th, 19th, 20th, 21st, 22nd, 23rd, 24th, 25th, 26th, 27th, 28th, 29th, 30th, 31st, 32nd, 33rd, 34th, 35th, 36th, 37th, 38th, 39th, 40th, 41st, 42nd, 43rd, 44th, 45th, 46th, 47th, 48th, 49th, 50th, 51st, 52nd, 53rd, 54th, 55th, 56th, 57th, 58th, 59th, 60th, 61st, 62nd, 63rd, 64th, 65th, 66th, 67th, 68th, 69th, 70th, 71st, 72nd, 73rd, 74th, 75th, 76th, 77th, 78th, 79th, 80th, 81st, 82nd, 83rd, 84th, 85th, 86th, 87th, 88th, 89th, 90th, 91st, 92nd, 93rd, 94th, 95th, 96th, 97th, 98th, 99th, 100th

Sl. No.	Particulars	QTY	UNIT	AMOUNT
				NET
				IGST
				TOTAL

Amount in Words _____

GST No. _____ Buyer's GST No. _____
 GST Ref No. _____ Buyer's GST Ref No. _____
 GST CTR No. _____
 Date _____

For Company Name _____
 Authorized Signatory _____

Declaration: We declare that the above shown the actual goods received and correct. We warrant that all particulars are true and correct.

Purchase Interstate x%A/c	XX	
Input IGST x% A/c	XX	
To Party A/c		XX

CREDIT NOTE ENTRIES

- ◆ Goods Supplied are returned by buyer.
- ◆ Goods/Services supplied are found deficient.

Sales Return x% A/c	xx	
Output GST x% A/c	xx	
To Party A/c		xx



CREDIT NOTE ENTRIES

- ◆ Taxable Value In Invoice > Taxable value of such supply
- ◆ Tax charged In Invoice > Tax payable in case of such supply

Purchase A/c	XX	
Input GST A/c	XX	
To Party A/c		XX

DEBIT NOTE ENTRIES

- ◆ Taxable Value In Invoice < Taxable value of such supply
- ◆ Tax charged In Invoice < Tax payable in case of such supply

Party A/c	XX	
To Sales A/c		XX
To Output GST A/c		XX

Debit Note

Submitted on 01/01/2000

Bill To

Name
Company name
Street address
City, State, Zip

Debit Note

1234

Reference Invoice

5678

Description	Qty	Unit price	Total price
Item #1	1	\$200.00	\$200.00
Item #2	2	\$200.00	\$400.00

Notes:

Subtotal \$600.00

\$600.00