

# STS COMPUTER EDUCATION

Zila School Road, Purnea, Bihar. #9973759368

## Inventory Ex - 1

1. Business Started With Cash : 5,50,000.00			
2. Purchase Furniture : 45000.00			
3. Open Account in IDBI Bank : 22000.00			
4. Purchase From Puja Store			
GROUP	ITEM	QTY	RATE
Biscuits	Milk Bikies	10 Dzn	100
	Marie GOLD	9 Dzn	360
	Dream Lite	15 Dzn	240
	Sun feast	8 Dzn	120
Total Amount			8800/-
5. Purchase from Yash & Brothers			
GROUP	ITEM	QTY	RATE
Soap	Dove	25 Pcs	35
	Dettol	18 Pcs	17
	Lux	22 Pcs	10
	Pears	40 Pcs	35
	Wild Stone	25 Pcs	42
Total Amount			3851/-

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## Inventory Ex - 1

6. Purchase from Om Kirana			
GROUP	ITEM	QTY	RATE
Rice	Basmati	50 Kg	70
	Sonam	30 Kg	35
	Ladli	40 Kg	42
	India gate	35 Kg	85
	Daawat	40 Kg	58
Total Amount			11525/-
7. Sales to ABC Store			
GROUP	ITEM	QTY	RATE
Soap	Dove	15 Pcs	38
	Dettol	10 Pcs	20
	Lux	18 Pcs	12
	Pears	5 Pcs	37
	Wild Stone	10 Pcs	45
Total Amount			1621/-
8. Cash Sale			
Rice	Basmati	30 Kg	75
	Sonam	20 Kg	39
	Ladli	35 Kg	45
	India gate	28 Kg	90
	Daawat	25 Kg	63
Total Amount			8700/-

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## Inventory Ex - 1

9. Purchase return to Om Kirana.			
GROUP	ITEM	QTY	RATE
RICE	Basmati	5 Kg	70
	Sonam	6 Kg	35
	Ladli	2 Kg	42
	India gate	3 Kg	85
	Daawat	2 Kg	58
Total Amount			1015/-
10. Purchase on Cash			
Dry fruits	Walnut	30 Kg	700
	Cashew	15 Kg	650
	Coconut	20 Kg	350
	Raisin	10 Kg	400
	Dates	40 Kg	310
Total Amount			54150/-
11. Sale on Cash			
Biscuits	Milk Bikis	6 Dzn	130
	Marie Gold	7 Dzn	400
	Dream Lite	11 Dzn	280
	Sunfeast	6 Dzn	150
Total Amount			7560/-

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## Inventory Ex - 1

12. Sale to Krishna Fruits			
Dry Fruits	Walnut	2 Kg	800
	Cashew	4 Kg	720
	Coconut	1 Kg	460
	Raisin	2 Kg	520
	Dates	3 Kg	430
Total Amount			7270/-
13	Room rent paid	: 6500	
14	Cash received from ABC Store	: 1100	
15	Cash received from Krishna Fruits	: 3000	
16	Cash deposit into IDBI Bank	: 6000	
17	Water Bill Paid	: 600	
18	Paid Electricity Bill	: 3500	
19	Cash paid to Om Kirana for full settlement his account.		
20	Cash withdraw for Personal Use	: 2500	



Balance Sheet			
Liabilities		Assets	
Capital Account	5,47,500.00	Fixed Assets	45,000.00
<i>Capital</i>	5,50,000.00	Furniture	45,000.00
<i>Drawing</i>	(-)2,500.00	Current Assets	5,07,572.00
Current liabilities	12,651.00	<i>Closing Stock</i>	55,181.00
<i>Sundry Creditor</i>	12,651.00	<i>Sundry Debtor</i>	4,791.00
		<i>Cash-in-hand</i>	4,19,600.00
		<i>Bank Accounts</i>	28,000.00
		<i>Profit &amp; Loss</i>	7,579.00
		<i>Current Period</i>	7,579.00
<b>Total</b>	<b>5,60,151.00</b>	<b>Total</b>	<b>5,60,151.00</b>

--- End of Ex-1 ---



# STS COMPUTER EDUCATION

Zila School Road, Purnea, Bihar. #9973759368

## Inventory Ex - 2

### 1. Business Started By Ram and Shyam

Ram's Capital : 150000

Shyam's Capital : 150000

### 2. Purchase From Chandar Shop

GROUP	ITEM	QTY	RATE
SERF	Wheel	5 kg 500 gm	50/kg
	Rin	10 kg 250 gm	85/kg
	Fena	8 kg 500 gm	42/kg
	Ghari	6 kg 500 gm	55/kg
	Tide	7 Kg	80/Kg
	Nirma	12 Kg	60/Kg
Total Amount			3140.75/-

### 3. Purchase from Singh Pustakalaya (1 Box =10 Pcs)

GROUP	ITEM	QTY	RATE
Stationary	Marker	12 Box 5 Pcs	15/pcs
	Pencil	10 Box 7 Pcs	150/Box
	Eraser	20 Box 4 Pcs	5/Pcs
	Carbon	06 Box 7 Pcs	30/Box
	Stapler	09 Pcs	35/Pcs
Total Amount			5016/-

# STS COMPUTER EDUCATION

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## Inventory Ex - 2

4. Sales to Laxmi Store			
GROUP	ITEM	QTY	RATE
SERF	Tide	4 Kg	90/kg
	Wheel	2 Kg 200 Gm	60/Kg
	Fena	4 kg	50/kg
	Rin	3 kg 500 gm	95/kg
Total Amount			1024.50/-
5. Purchase on cash			
GROUP	ITEM	QTY	RATE
Grains	Sugar	30 kg 200 gm	75/ Kg
	Maize	20 Kg 700 gm	30/ Kg
	Wheat	35 kg 900 gm	32 /Kg
	Pulse	28 kg 200 gm	70/ Kg
Total Amount			6008.80/-
6. Sale on Cash			
GROUP	ITEM	QTY	RATE
Stationary	Marker	3 Box 2 Pcs	18 /pcs
	Stapler	4 pcs	45 /pcs
	Carbon	2 Box 7 pcs	40 /Box
Total Amount			846/-

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## Inventory Ex - 2

7. Sale to Papia Store			
GROUP	ITEM	QTY	RATE
Grains	Sugar	20 kg	80/kg
	Maize	15 Kg	45/kg
	Wheat	25 kg 700 gm	42/kg
	Pulse	20 Kg	80/kg
Total Amount			4954.40/-
8. Purchase on Cash			
GROUP	ITEM	QTY	RATE
	Shampoo	15 Pc	45/Pc
	Blade	20 Pc	02/Pc
	Corn Flax	30 Pc	20/Pc
	Fevi Quick	20 Pc	5/Pc
Total Amount			1415/-
9.	Open account in SBI : 20000		
10.	Total amount paid to Singh Pustakalaya		
11.	Cash rec from Laxmi Store : 450/-		
12	Electricity Bill paid for 3 month 1200/M		
13.	Total amount paid to Chandar Shop but taken discount from him 1000/-		

# STS COMPUTER EDUCATION

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## Inventory Ex - 2

14.	Taken Loan from IDBI Bank	:70000
15	Water Bill Paid	: 600
16	Cash withdraw from SBI	: 2000
17	Paid Room Rent	: 3500
18	Cash rec from Papia Store and full settlement of his account.	
19	Interest paid on IDBI Loan @8%	
20	Charity paid by SBI Cheque	: 1100

Balance Sheet			
Liabilities		Assets	
Capital Account	3,00,000.00	Current Assets	3,57,674.00
<i>Ram's Capital</i>	1,50,000.00	<i>Closing Stock</i>	9,811.65
<i>Shayam's Capital</i>	1,50,000.00	<i>Sundry Debtor</i>	574.50
Loan liabilities	70,000.00	<i>Cash-in-hand</i>	3,30,386.85
<i>Secured Loans</i>	70,000.00	<i>Bank Accounts</i>	16,900.00
		<i>Profit &amp; Loss</i>	12,326.00
		<i>Current Period</i>	12,327.00
<b>Total</b>	<b>3,70,000.00</b>	<b>Total</b>	<b>3,70,000.00</b>

--- End of Ex-2 ---



# STS COMPUTER EDUCATION

Zila School Road, Purnea, Bihar. #9973759368

## Inventory Ex - 3

<b>1. Business started with cash : 50,00000</b>				
<b>2. Purchase Fixed Assets : 120000</b>				
<b>3. Open bank a/c in SBI : 60000</b>				
<b>4. Purchase from Computer Home</b>				
Group	Item name	Qty	Rate	Godown
Printer	Epson	6 Pcs	6500	Purnea
	Brother	7 Pcs	3600	
	Canon	11 Pcs	4200	
	Hp 1005	8 Pcs	11000	
	Lexmark	5 Pcs	5600	2,26,400/-
<b>5. Purchase from Mishra Computer</b>				
Group	Item name	Qty	Rate	Godown
Mouse	Dell	20 Pcs	350	Line Bazar
	Logitech	15 Pcs	450	
	Acer	14 Pcs	260	
	Hp	9 Pcs	560	
	Quantum	8 Pcs	420	25,790/-
<b>6. Sale to Vijay &amp; Sons</b>				
Group	Item name	Qty	Rate	Godown
Mouse	Dell	5 Pcs	420	Line Bazar
	Logitech	7 Pcs	510	
	Acer	9 Pcs	320	8,550/-

# STS COMPUTER EDUCATION

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## Inventory Ex - 3

7. Purchase from Computronexx				
Group	Item name	Qty	Rate	Godown
UPS	Intex	5 Pcs	1400	Ramnagar
	iBALL	6 Pcs	1600	
	Luminous	4 Pcs	1100	
	Microtek	9 Pcs	950	
	Zebtronics	10 Pcs	1240	41,950/-
8. Purchase on Cash				
Group	Item name	Qty	Rate	Godown
Anti-virus	Quick Heal	10 Pcs	1050	Ramnagar
	Norton	20 Pcs	680	
	McAfee	12 Pcs	590	
	Trend Micro	30 Pcs	650	
	Webroot	9 Pcs	560	
				55,720/-
9. Purchase from Bhagat Computer				
Group	Item	Qty	Rate	Godown
Computer	Lenovo	6 Pcs	28000	Purnea
	Asus	7 Pcs	21000	
	Dell 6410	4 Pcs	32500	
	HP X360	8 Pcs	36600	
	Samsung Mini	6 Pcs	22100	
				8,70,400/-
10.	Full cash paid to Mishra computer.			
11.	Cash rec from Vijay and sons.			

# STS COMPUTER EDUCATION

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## Inventory Ex - 3

<b>12. Sale to Manohar Traders</b>				
Group	Item name	Qty	Rate	Amount
<b>Anti-virus</b>	Quick Heal	7 Pcs	1230	<b>Ramnagar</b>
	Norton	16 Pcs	720	
	MacAfee	9 Pcs	680	
	Trend Micro	20 Pcs	800	
	Webroot	7 Pcs	680	
				<b>47,010/-</b>
<b>13. Sale to Vijay and sons</b>				
Group	Item name	Qty	Rate	Godown
<b>Printer</b>	Epson	4 Pcs	7200	<b>Purnea</b>
	Brother	5 Pcs	3900	
	Canon	8 Pcs	4500	
	Hp 1005	5 Pcs	12000	
				<b>1,44,300/-</b>
<b>14. Purchase Return to Bhagat Computer</b>				
Group	Item name	Qty	Rate	Godown
<b>Computer</b>	Lenovo	3 Pcs	28000	<b>Purnea</b>
	Asus	4 Pcs	21000	
	Dell 6410	2 Pcs	32500	
	Samsung Mini	4 Pcs	22100	
				<b>3,21,400/-</b>
<b>15.</b>	Cash paid to Bhagat Computer and taken discount from 1200/-			

# STS COMPUTER EDUCATION

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## Inventory Ex - 3

16. Sale Return by Manohar Traders				
Group	Item name	Qty	Rate	Godown
Anti-virus	Quick Heal	2 Pcs	1230	Ramnagar
	Norton	8 Pcs	720	
	MacAfee	4 Pcs	680	
	Trend Micro	3 Pcs	800	
	Webroot	1 Pcs	680	
				14,020/-
17.	Cash withdraw from SBI Bank 5000			
18.	Cash rec from Manohar Traders of Rs 16000/- and discount allow 1200.			
19.	Cash deposit Into UBI 22000/-			
20.	Fixed deposit Into Indian Bank 10000/-			

Balance Sheet					
Liabilities			Assets		
Capital Account		50,00,000.00	Fixed Assets		1,20,000.00
Current liabilities		2,68,350.00	Current Assets		51,66,300.00
<i>Sundry Creditor</i>	<i>2,68,350.00</i>		<i>Closing Stock</i>		<i>7,30,970.00</i>
Profit & Loss		17,950.00	<i>Deposit(Assets)</i>		<i>10,000.00</i>
<i>Current Period</i>	<i>17,950.00</i>		<i>Sundry Debtor</i>		<i>16,990.00</i>
			<i>Cash-in-hand</i>		<i>43,31,340.00</i>
			<i>Bank Accounts</i>		<i>77,000.00</i>
<b>Total</b>		<b>52,86,300.00</b>	<b>Total</b>		<b>52,86,300.00</b>

--End of Ex -3 --



# STS COMPUTER EDUCATION

Zila School Road, Purnea, Bihar. #9973759368

## Inventory Ex - 4

1	Business Started With Cash				:	50,00000
2	Purchase Computer For Accounting Use				:	22000
3	Open Bank A/C In IDBI Bank				:	60000
4	Purchase From Agrwal Computer :Bill No-160,Due date-15 Days.					
	<b>GROUP</b>	<b>ITEM</b>	<b>CATEGORY</b>	<b>QTY</b>	<b>RATE</b>	
	<b>MONITOR</b>	INTEX	<b>21 INCH</b>	20 SET	9000	
		SAMSUNG		25 SET	10000	
		LG		15 SET	8000	
		COMPAQ		10 SET	11000	
		INTEX 17	<b>17 INCH</b>	20 SET	7000	
		SAMSUNG 17		25 SET	8000	
		LG 17		15 SET	10000	
		HCL		10 SET	7000	
		DELL		20 SET	9000	
5	Purchase From Ganpati Computer : Bill No-124 , Due date-24 Days					
	<b>GROUP</b>	<b>ITEM</b>	<b>CATEGORY</b>	<b>QTY</b>	<b>RATE</b>	
	<b>PRINTER</b>	HP DESKJET	<b>INK JET</b>	10 SET	4000	
		EPSON		10 SET	4500	
		NOVA		12 SET	4800	
		CANON		15 SET	6700	
		EPSON DOT	<b>DOT MATRIX</b>	10 SET	9300	
		PCS		10 SET	8400	
		NOVA DOT		10 SET	9100	
		CANON DOT		10 SET	8400	
		TVS		12 SET	9600	

# STS COMPUTER EDUCATION

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## Inventory Ex - 4

6 Purchase From Aditya Vision :123. Due Date-10 Day's					
GROUP	ITEM	CATEGORY	QTY	RATE	
TV	Haier	COLOR	5 SET	14000	6,92,700/-
	LLOYD		10 SET	32000	
	MI		12 SET	13500	
	BESTON	B/W	5 SET	5500	
	PHILIPS		8 SET	8600	
	ONIDA		6 SET	7400	
7 Purchase From Gahna Jewelers : B.No- 210, Due date-25 Days					
GROUP	ITEM	CATEGORY	QTY	RATE	
ORNAMENTS	Payal	Silver	15 PCS	1000	4,87,000/-
	Kangan		10 PCS	450	
	Bichiya		20 PCS	200	
	Chain		12 PCS	1500	
	Necklace	Gold	10 PCS	4500	
	Ring		18 PCS	8000	
	Tika		25 PCS	9000	
	Ear Ring		5 PCS	3500	
	Bangals		14 PCS	1000	
8 Sale To Max Computer : Bill No-230, Due date-15 Days.					
GROUP	ITEM	CATEGORY	QTY	RATE	
MONITOR	INTEX	21 INCH	8 SET	9500	6,89,200/-
	SAMSUNG		6 SET	10800	
	LG		7 SET	8800	
	COMPAQ		3 SET	11600	
	INTEX 17	17 INCH	10 SET	7600	
	SAMSUNG 17		15 SET	8800	
	LG 17		8 SET	10400	
	HCL		6 SET	7800	
	DELL		12 SET	9500	

# STS COMPUTER EDUCATION

Zila School Road, Purnea, Bihar. #9973759368

## Inventory Ex - 4

9 Sale To Harsh Computer : Bill No-232 , Due date-24 Days						
GROUP	ITEM	CATEGORY	QTY	RATE		
PRINTER	HP DESKJET	INK JET	4 SET	4800		
	EPSON		5 SET	5200		
	NOVA		8 SET	5500		
	CANON		10 SET	7100		
	EPSON DOT	DOT MATRIX	4 SET	9800		
	PCS		6 SET	8900		
	NOVA DOT		3 SET	9650		
	CANON DOT		5 SET	9050		
	TVS		4 SET	10200	3,67,800/-	
10 Purchase Return To Aaditya Vision : Bill No-123.						
GROUP	ITEM	CATEGORY	QTY	RATE		
TV	Haier	COLOR	2 SET	14000		
	LLOYD		5 SET	32000		
	MI		3 SET	13500		
	BESTON	B/W	2 SET	5500		
	PHILIPS		4 SET	8600		
	ONIDA		1 SET	7400	281,300/-	
11 Sale To Durga Jewelers : Bill No- 233, Due date-25 Days						
GROUP	ITEM	CATEGORY	QTY	RATE		
ORNAMENTS	Payal	Silver	3 PCS	13000		
	Kangan		5 PCS	550		
	Bichiya		12 PCS	375		
	Chain		4 PCS	1820		
	Necklace	Gold	5 PCS	4870		
	Ring		13 PCS	8300		
	Tika		12 PCS	9600		
	Bangals		8 PCS	1250	3,10,980/-	

# STS COMPUTER EDUCATION

Zila School Road, Purnea, Bihar. #9973759368

## Inventory Ex - 4

12	Cash paid To Agrwal Computer and Full Settlement His Account.					
13	Cash paid To Ganpatti Computer 180000 and Received a Discount 1500.					
14	Close The A/c of Aaditya Vision by Giving a Chaque of IDBI Bank of Rs 40000/- and rest by cash.					
15	Give Full Amount to Gahna Jewelers'.					
16	Sale Return By Max Computer : Bill No-230.					
	<b>GROUP</b>	<b>ITEM</b>	<b>CATEGORY</b>	<b>QTY</b>	<b>RATE</b>	
	<b>MONITOR</b>	INTEX	21 INCH	2 SET	9500	
		SAMSUNG		1 SET	10800	
		LG		4 SET	8800	
		INTEX 17	17 INCH	4 SET	7600	
		SAMSUNG 17		10 SET	8800	
		LG 17		3 SET	10400	
		DELL		5 SET	9500	2,62,100/-
17	Sale Return By Durga Jewelers : Bill No- 233.					
	<b>GROUP</b>	<b>ITEM</b>	<b>CATEGORY</b>	<b>QTY</b>	<b>RATE</b>	
	<b>ORNAMENTS</b>	Payal	Silver	1 PCS	13000	
		Kangan		3 PCS	550	
		Bichiya		2 PCS	375	
		Necklace	Gold	2 PCS	4870	
		Ring		6 PCS	8300	
		Tika		4 PCS	9600	
		Bangals		3 PCS	1250	1,17,090/-



# STS COMPUTER EDUCATION

Zila School Road, Purnea, Bihar. #9973759368

## Inventory Ex - 4

18	Sale on Cash					
	GROUP	ITEM	CATEGORY	QTY	RATE	
	TV	Haier	COLOR	1 SET	14000	
		LLOYD		3 SET	32000	
		MI		4 SET	13500	
		BESTON	B/W	2 SET	5500	
		PHILIPS		3 SET	8600	
		ONIDA		4 SET	7400	2,30,400/-
19	Received Full Amount From Max Computer And Given 2000 as Discount.					
20	Cash Received From Durga Jewelers and Close His Account.					

Balance Sheet			
Liabilities		Assets	
Capital Account	50,00,000/-	Fixed Assets	22,000/-
<i>Capital</i>	50,00,000/-	<i>Computer for Accounting</i>	22,000/-
Current liabilities	5,30,300/-	Current Assets	56,01,990/-
<i>Sundry Creditor-</i>	5,30,300/-	<i>Closing Stock</i>	18,83,700/-
Profit & Loss	93,690/-	<i>Sundry Debtor</i>	3,67,800/-
<i>Current Period</i>	93,690/-	<i>Cash-in-hand</i>	33,30,490/-
		<i>Bank Accounts</i>	20,000/-
<b>Total</b>	<b>56,23,990/-</b>	<b>Total</b>	<b>56,23,990/-</b>

---- End of Ex-4 ----

# STS COMPUTER EDUCATION

Zila School Road, Purnea, Bihar. #9973759368 -- GST Exercise

1	Business Started With Cash					: 50,00000
2	Open Bank A/C In IDBI Bank					: 60000
3	Purchase From Super Computer (Intra State Purchase)					
	GROUP	ITEM	GST %	QTY	RATE	GST : 10SDFPG5678A1Z5
	Computer Parts	Hard Disk	18%	5 Pc	3500	
		Pen Drive		10 Pc	300	
		Monitor		7 Pc	4200	
		Speaker		4 Pc	1500	
						55900+10062
4	Purchase From Gayatri Enterprises (Inter State Purchase)					
	GROUP	ITEM	GST %	QTY	RATE	GST : 07SDGPH5648A2Z5
	House Hold	Led Bulb	12%	10 PC	120	
		Gas Stove		5 Pc	2500	
		Fry Pan		12 Pc	600	
		Spoons		12 Pc	15	
						21080+2529.6
5	Purchase on Cash (Intra State Purchase )					
	GROUP	ITEM	GST %	QTY	RATE	Ali Meva Centre GST : 10SRFPG2674A1Z5
	Dry Fruits	Walnut	5%	5 Kg	450	
		Makhana		3 Kg	400	
		Cashew		2 Kg	1100	
		Raising		5 Kg	180	
						6550+327.50
6	Sale to Raj IT (Intra State Sale)					
	GROUP	ITEM	GST %	QTY	RATE	GST : 10SEFPT5078B1Z5
	Computer Parts	Hard Disk	18%	5 Pc	3800	
		Pen Drive		10 Pc	350	
		Monitor		7 Pc	4400	
		Speaker		4 Pc	1800	
						60500+10890
7	Sale on Cash (Inter State Sale) (Buyer is a Consumer so no need of GST)					
	GROUP	ITEM	GST %	QTY	RATE	25296+3035.52
	House Hold	Led Bulb	12%	10 PC	139	
		Gas Stove		5 Pc	2800	
		Fry Pan		12 Pc	800	
		Spoons		12 Pc	17	
						25296+3035.52
8	Sale on Radha Fruit Corner (Intra State Sale )					
	GROUP	ITEM	GST %	QTY	RATE	GST : 10SRWPG6614A1Z5
	Dry Fruits	Walnut	5%	5 Kg	500	
		Makhana		3 Kg	480	
		Cashew		2 Kg	1170	
		Raising		5 Kg	200	
						7280+364
<b>Note : Sale Report - GSTR1 &amp; Purchase Report - GSTR2</b>						

----- END of GST Exercise-----

# STS COMPUTER EDUCATION

Zila School Road, Purnea, Bihar. #9973759368

## GST Exercise 1 for Set off Tax

<b>1</b>	<b>Business Started With Cash</b>					<b>: 1,00,000</b>
<b>2</b>	<b>Open Bank A/C In SBI</b>					<b>: 25000</b>
<b>3</b>	<b>Purchase on Cash (Intra State Purchase)</b>					
	<b>GROUP</b>	<b>ITEM</b>	<b>GST %</b>	<b>QTY</b>	<b>RATE</b>	
	<b>Com. Parts</b>	Hard Disk	<b>18%</b>	2 Pc	3500	<b>GST : 10SDFPG5678A1Z5</b>
		Pen Drive		2 Pc	300	
		Speaker		2 Pc	1500	<b>10600+1908</b>
<b>4</b>	<b>Purchase From Gayatri Enterprises (Inter State Purchase)</b>					
	<b>GROUP</b>	<b>ITEM</b>	<b>GST %</b>	<b>QTY</b>	<b>RATE</b>	
	<b>House Hold</b>	Led Bulb	<b>12%</b>	2 PC	100	<b>GST : 07SDGPH5648A2Z5</b>
		Gas Stove		2 Pc	2500	
		Fry Pan		2 Pc	500	<b>6200+744</b>
<b>5</b>	<b>Sale to Rajesh Store (Intra State Sale )</b>					
	<b>GROUP</b>	<b>ITEM</b>	<b>GST %</b>	<b>QTY</b>	<b>RATE</b>	
	<b>Com. Parts</b>	Hard Disk	<b>18%</b>	2 Pc	4000	<b>GST : 10SLFPG5608A1Z5</b>
		Pen Drive		2 Pc	400	
		Speaker		2 Pc	1600	<b>12000+2160</b>
<b>6</b>	<b>Sale to Cash (Inter State Sale) (Sale to Consumer )</b>					
	<b>GROUP</b>	<b>ITEM</b>	<b>GST %</b>	<b>QTY</b>	<b>RATE</b>	
	<b>House Hold</b>	Led Bulb	<b>12%</b>	2 PC	150	
		Gas Stove		2 Pc	2800	
		Fry Pan		2 Pc	600	<b>7100+852</b>
	<b>Purchase</b>	Input SGST	954	<b>Sale</b>	Output SGST	1080
		Input CGST	954		Output CGST	1080
		Input IGST	744		Output IGST	852
	<b>Total ITC</b>		<b>2652</b>	<b>Total Tax Liabilities</b>		<b>3012</b>

**---End of GST Exercise 1 for Set off Tax---**



# STS COMPUTER EDUCATION

Zila School Road, Purnea, Bihar. #9973759368

## GST Exercise 2 for Set off Tax

1	Business Started With Cash					: 1,00,000
2	Open Bank A/C In SBI					: 25000
3	Purchase on Cash (Intra State Purchase)					
	GROUP	ITEM	GST %	QTY	RATE	GST :
	Com. Parts	Hard Disk	18%	2 Pc	3500	10SDFPG5678A1Z5
		Pen Drive		2 Pc	300	
		Speaker		2 Pc	1500	
4	Purchase From Gayatri Enterprises (Inter State Purchase)					
	GROUP	ITEM	GST %	QTY	RATE	GST :
	House Hold	Led Bulb	12%	2 PC	100	07SDGPH5648A2Z5
		Gas Stove		2 Pc	2500	
		Fry Pan		2 Pc	500	
5	Sale to Rajesh Store (Intra State Sale )					
	GROUP	ITEM	GST %	QTY	RATE	GST :
	Com. Parts	Hard Disk	18%	2 Pc	4000	10SLFPG5108A1Z5
		Pen Drive		2 Pc	400	
		Speaker		2 Pc	1600	
	House Hold	Led Bulb	12%	1 PC	150	15550+2586
		Gas Stove		1 Pc	2800	
		Fry Pan		1 Pc	600	
6	Sale to Cash (Inter State Sale) (Sale to Consumer )					
	GROUP	ITEM	GST %	QTY	RATE	
	House Hold	Led Bulb	12%	1 PC	150	3550+426
		Gas Stove		1 Pc	2800	
		Fry Pan		1 Pc	600	
	Purchase	Input SGST	954	Sale	Output SGST	1293
		Input CGST	954		Output CGST	1293
		Input IGST	744		Output IGST	426
	Total ITC		2652	Total Tax Liabilities		3012

---The End ---

