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Creating or altering ledgers for GST in Tally ERP 9 is an essential step to ensure that all transactions are recorded correctly, and GST is applied accurately. Here's a detailed explanation of how to create each ledger related to GST.

Types of Ledgers to be Created for GST

A. Output GST Ledgers (for Sales):

- Output CGST Ledger
- Output SGST Ledger
- Output IGST Ledger

Creating Output GST Ledgers (for Sales)

These ledgers represent the GST you collect on sales and must pay to the government.

1. Output CGST Ledger (Central GST for intra-state sales):

- **Go to:** Gateway of Tally > Accounts Info. > Ledgers > Create.
- **Name:** Enter a name like Output CGST 9%.
- **Under:** Select Duties & Taxes.
- **Type of Duty/Tax:** Select GST.
- **Tax Type:** Select Central Tax.
- **Percentage of Calculation:** Enter 9% (or the applicable rate).
- **Rounding Method:** Choose Normal Rounding.
- **Rounding Limit:** Enter 1 (if applicable).
- **Press Enter** to save.

Ledger Alteration		Total Opening Balance
Name (alias)	Output CGST @9%	15,000.00 Dr
		Difference
		15,000.00 Dr
Under	: Duties & Taxes (Current Liabilities)	
Type of duty/tax	: GST	
Tax type	: Central Tax	
Inventory values are affected	? No	
Use For Payroll	? No	
Percentage of calculation	? 9 %	
Rounding method	: ♦ Not Applicable	
Opening Balance (on 1-Apr-2025) :		

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2. Output SGST Ledger (State GST for intra-state sales):

- Repeat the same steps as for Output CGST.
- **Name:** Enter Output SGST 9%.
- **Tax Type:** Select State Tax.

Ledger Alteration		Total Opening Balance
Name	: Output SGST @9%	
(alias)	:	15,000.00 Dr
		<i>Difference</i>
		15,000.00 Dr
Under : Duties & Taxes (Current Liabilities)		
Type of duty/tax	: GST	
Tax type	: State Tax	
Inventory values are affected	? No	
Use For Payroll	? No	
Percentage of calculation	? 9%	
Rounding method	: ♦ Not Applicable	
Opening Balance (on 1-Apr-2025) :		

3. Output IGST Ledger (Integrated GST for inter-state sales):

- Repeat the same steps as for Output CGST.
- **Name:** Enter Output IGST 18%.
- **Tax Type:** Select Integrated Tax.
- **Percentage of Calculation:** Enter 18% (or the applicable rate).

Ledger Alteration		Total Opening Balance
Name	: Output IGST @18%	
(alias)	:	15,000.00 Dr
		<i>Difference</i>
		15,000.00 Dr
Under : Duties & Taxes (Current Liabilities)		
Type of duty/tax	: GST	
Tax type	: Integrated Tax	
Inventory values are affected	? No	
Use For Payroll	? No	
Percentage of calculation	? 18%	
Rounding method	: ♦ Not Applicable	
Opening Balance (on 1-Apr-2025) :		



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B. Input GST Ledgers (for Purchases):

- Input CGST Ledger
- Input SGST Ledger
- Input IGST Ledger

Creating Input GST Ledgers (for Purchases)

These ledgers represent the GST you pay on purchases, which you can claim as an input tax credit.

1. Input CGST Ledger (Central GST for intra-state purchases):

- **Go to:** Gateway of Tally > Accounts Info. > Ledgers > Create.
- **Name:** Enter Input CGST 9%.
- **Under:** Select Duties & Taxes.
- **Type of Duty/Tax:** Select GST.
- **Tax Type:** Select Central Tax.
- **Percentage of Calculation:** Enter 9%.
- **Rounding Method:** Choose Normal Rounding.
- **Rounding Limit:** Enter 1 (if applicable).
- **Press Enter** to save.

Ledger Alteration		Total Opening Balance
Name	: Input CGST @9%	
(alias)	:	15,000.00 Dr
		<i>Difference</i>
		15,000.00 Dr
Under	: Duties & Taxes (Current Liabilities)	
Type of duty/tax	: GST	
Tax type	: Central Tax	
Inventory values are affected	? No	
Use For Payroll	? No	
Percentage of calculation	? 9 %	
Rounding method	: ♦ Not Applicable	
Opening Balance (on 1-Apr-2025) :		

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2. Input SGST Ledger (State GST for intra-state purchases):

- Repeat the same steps as for Input CGST.
- **Name:** Enter Input SGST 9%.
- **Tax Type:** Select State Tax.

Ledger Alteration		Total Opening Balance
Name (alias)	Input SGST @9%	15,000.00 Dr
		<i>Difference</i>
		15,000.00 Dr
Under	: Duties & Taxes (Current Liabilities)	
Type of duty/tax	: GST	
Tax type	: State Tax	
Inventory values are affected	? No	
Use For Payroll	? No	
Percentage of calculation	? 9%	
Rounding method	: ♦ Not Applicable	
Opening Balance (on 1-Apr-2025) :		

3. Input IGST Ledger (Integrated GST for inter-state purchases):

- Repeat the same steps as for Input CGST.
- **Name:** Enter Input IGST 18%.
- **Tax Type:** Select Integrated Tax.
- **Percentage of Calculation:** Enter 18%.

Ledger Alteration		Total Opening Balance
Name (alias)	Input IGST @ 18%	15,000.00 Dr
		<i>Difference</i>
		15,000.00 Dr
Under	: Duties & Taxes (Current Liabilities)	
Type of duty/tax	: GST	
Tax type	: Integrated Tax	
Inventory values are affected	? No	
Use For Payroll	? No	
Percentage of calculation	? 18%	
Rounding method	: ♦ Not Applicable	
Opening Balance (on 1-Apr-2025) :		

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Creating Sales and Purchase Ledgers

These ledgers categorize your sales and purchase transactions under GST.

Sales Ledger (for GST Sales):

1. **Go to:** Gateway of Tally > Accounts Info. > Ledgers > Create.
2. **Name:** Enter Sales 18% GST.
3. **Under:** Select Sales Accounts.
4. **Use for Assessable Value Calculation:** Set to Yes.
5. **Is GST Applicable:** Set to Yes.
6. **Set/Alter GST Details:** Set to Yes and enter:
 - **Taxability:** Select Taxable.
 - **GST Rate (State/Integrated):** Enter 18%.
7. Press Enter to save.

Ledger Alteration		Total Opening Balance
Name : Sales (alias) :		15,000.00 Dr
		Difference
		15,000.00 Dr
Under : Sales Accounts		
Inventory values are affected	? Yes	
Type of Ledger	? Not Applicable	
Statutory Information		
Is GST Applicable	? Applicable	
Set/alter GST Details	? Yes	
Type of Supply	: Goods	
Opening Balance (on 1-Apr-2025) : [REDACTED]		

GST Details	
GST Details for Ledger:	
Sales	
Classification	: Undefined
<i>(Note: when the tax details are set using classification it ignores the direct tax information below)</i>	
HSN/SAC Details	
Description	:
HSN/SAC	:
Nature of transaction	: Sales Taxable
Tax Details	
Taxability	: Taxable
Tax Type	Rate
Integrated Tax	18 %
Central Tax	9 %
State Tax	9 %
Cess	0 %

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Purchase Ledger (for GST Purchases):

- Repeat the same steps as for Sales Ledger.
- 1. **Name:** Enter Purchases 18% GST.
- 2. **Under:** Select Purchase Accounts.
- 3. **Is GST Applicable:** Set to Yes.
- 4. **Set/Alter GST Details:** Set to Yes and enter:
 - **Taxability:** Select Taxable.
 - **GST Rate (State/Integrated):** Enter 18%.
- 5. Press Enter to save.

Ledger Alteration		Total Opening Balance
Name : Purchase (alias) :		15,000.00 Dr
		<i>Difference</i>
		15,000.00 Dr
Under	: Purchase Accounts	
Inventory values are affected	? Yes	
Type of Ledger	? ♦ Not Applicable	
Statutory Information		
Is GST Applicable	? ♦ Applicable	
Set/alter GST Details	? Yes	
Type of Supply	: Goods	
Opening Balance (on 1-Apr-2025) : <input type="text"/>		

GST Details	
GST Details for Ledger:	
Purchase	
Classification (From 1-May-2025)	: ♦ Undefined
<i>(Note: when the tax details are set using classification it ignores the direct tax information below)</i>	
HSN/SAC Details	
Description	: Goods
HSN/SAC	:
Nature of transaction	: Purchase Taxable
Tax Details	
Taxability	: Taxable
Tax Type	Rate
Integrated Tax	18 %
Central Tax	9 %
State Tax	9 %
Cess	<input type="text"/> 0 %

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- Create Stock Item with GST**
1. Go to **Gateway of Tally > Inventory Info. > Stock Items > Create.**
 2. **Name:** Enter the name of the item (e.g., "Cotton Shirt").
 3. **Under:** Select the Stock Group (or press Alt + C to create one).
 4. **Units:** Select the Unit of Measure (e.g., Pcs, Nos).
 5. **Statutory Information:**
 - o **GST Applicable:** Set to **Applicable.**
 - o **Set/alter GST Details:** Set to **Yes.**

Stock Item Alteration		GST	
Name	: Cotton Shirt		
(alias)	:		
Under : Cloth		Statutory Information	
Units	: no.	GST Applicable	: Applicable
		Set/alter GST Details	? Yes
		Type of Supply	: Goods
		Rate of Duty (eg 5)	: 0
Opening Balance	: 100 no.	Quantity	Rate per no.
			Value
			50,000.00
			Accept ?
			Yes or No



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Configure the GST Details Screen

After choosing "Yes" in the step above, a new window will pop up. Fill it out as follows:

- **Description:** Enter a brief description of the goods.
- **HSN/SAC:** Enter the 4, 6, or 8-digit HSN code for the product.
- **Calculation Type:** Select **On Value**.
- **Taxability:** Select **Taxable**.
- **Tax Type & Rate:** * Enter the **Integrated Tax rate** (e.g., 18%).
 - Tally will automatically split this into **Central Tax (9%)** and **State Tax (9%)**.
- **Type of Supply:** Select **Goods**.

Note: If you don't see the HSN or Tax Type fields, press **F12: Configure** on this screen and enable "Allow HSN/SAC details" and "Set all GST tax types."

GST Details

GST Details for Stock Item:
Cotton Shirt

Classification : **Undefined**
(From 1-Apr-2025)
(Note: when the tax details are set using classification it ignores the direct tax information below)

HSN/SAC Details

Description : **Goods**
HSN/SAC :

Tax Details

Calculation type : **On Value**
Taxability : **Taxable**

Tax Type	Rate
Integrated Tax	18 %
Central Tax	9 %
State Tax	9 %
Cess	0 %

Save the Item

1. Press **Enter** or **Ctrl + A** to save the GST details.
2. In the main Stock Item screen, enter any **Opening Balance** if you have existing stock.
3. Press **Enter** again to **Accept** and save the ledger.