SUMMIT SALES LLP

**I Turnover as per Financial Statement**

(All incomes of the Company to be included)

| S no | Particulars | Amount |
|---|---|---|
| 1 | Sales of Goods | 1,16,54,960 |
| 2 | FD Interest | 41,171 |
| 3 | Share of Profit | 24,53,430 |
| | TOTAL (I) | 14149561.26 |

**II BreakUp of Turnover in Pre and Post GST Period**

| S No | Ledger Name (Tally | April 17 - June 1 | July 17- March 18 | Total |
|---|---|---|---|---|
| 1 | Sales of Goods | - | 1,16,54,960 | 1,16,54,960 |
| 2 | FD Interest | 18,685 | 22,486 | 41,171 |
| 3 | Share of Profit | - | 24,53,430 | 24,53,430 |
| 4 | | - | - | - |
| 5 | | - | - | - |
| | TOTAL (II) | 18,685 | 1,41,30,876 | 1,41,49,561 |
| (-) | TOTAL (I) | | | 1,41,49,561 |
| | | | Difference | - |

**III Month wise Break up of Post GST**

| | Month | Total Turnover | Taxable Value | Exempted Turnove | IGST | CGST | SGST | Total Taxes | |
|---|---|---|---|---|---|---|---|---|---|
| 7 | Jul-17 | - | - | - | - | - | - | - | |
| 8 | Aug-17 | - | - | - | - | - | - | - | |
| 9 | Sep-17 | - | - | - | - | - | - | - | |
| 10 | Oct-17 | - | - | - | - | - | - | - | |
| 11 | Nov-17 | 28,263 | 28,263 | - | - | 2,544 | 2,544 | 5,087 | 28,263 |
| 12 | Dec-17 | 13,51,846 | 13,41,446 | 10,400 | - | 1,20,331 | 1,20,330 | 2,40,661 | 13,51,846 |
| 1 | Jan-18 | 40,70,849 | 37,53,206 | 3,17,642 | - | 3,37,710 | 3,37,709 | 6,75,420 | 40,70,849 |
| 2 | Feb-18 | 14,52,370 | 14,37,474 | 14,896 | - | 1,29,077 | 1,29,077 | 2,58,155 | 14,52,370 |
| 3 | Mar-18 | 47,51,632 | 47,14,445 | 37,187 | - | 4,24,191 | 4,24,191 | 8,48,382 | 47,51,632 |
| | TOTAL (III) | 1,16,54,960 | 1,12,74,834 | 3,80,125 | - | 10,13,853 | 10,13,851 | 20,27,704 | |
| | TOTAL (II) | 1,41,30,876 | | | | | | | |
| | Difference | (24,75,916) | | | | | | | |

**IV Rate wise breakup of Turnover**

| Rates | Taxable Turnover | IGST | CGST | SGST | Total Taxes |
|---|---|---|---|---|---|
| 0% | | | | | - |
| 5% | | | | | - |
| 12% | | | | | - |
| 18% | | | | | - |
| 28% | | | | | - |
| Nil rated | | | | | - |
| Exempted | | | | | - |
| Non Taxable | | | | | - |
| TOTAL (IV) | - | - | - | - | - |
| TOTAL (III) | 1,41,30,876 | | | | |
| Difference | (1,41,30,876) | | | | |

**V HSN wise Outward Supplies**

| HSN | Rate | Taxable Value | IGST | CGST | SGST | Total Taxes |
|---|---|---|---|---|---|---|
| | | | | | | - |
| | | | | | | - |
| | | | | | | - |
| | | | | | | - |
| | | | | | | - |
| | | | | | | - |
| | | | | | | - |
| | | | | | | - |
| | | | | | | - |
| TOTAL (V) | | - | - | - | - | - |
| TOTAL (IV) | | - | - | - | - | - |
| Differnces | | - | - | - | - | - |

SUMMIT SALES LLP

**VI Turnover as per GSTR 3B for FY 2017-18**

| Month | Taxable Value | IGST | CGST | SGST | Total Taxes |
|---|---|---|---|---|---|
| Jul-17 | - | - | - | - | - |
| Aug-17 | - | - | - | - | - |
| Sep-17 | - | - | - | - | - |
| Oct-17 | - | - | - | - | - |
| Nov-17 | 28,263 | - | 2,544 | 2,544 | 5,088 |
| Dec-17 | 13,51,822 | - | 1,21,664 | 1,21,664 | 2,43,328 |
| Jan-18 | 40,70,849 | - | 3,37,789 | 3,37,789 | 6,75,577 |
| Feb-18 | 14,52,743 | - | 1,29,406 | 1,29,406 | 2,58,812 |
| Mar-18 | 49,36,764 | - | 4,40,615 | 4,40,615 | 8,81,230 |
| TOTAL (VI) | 1,18,40,439 | - | 10,32,018 | 10,32,018 | 20,64,035 |

**VII Bifurcation Turnover reported in 3B into B2B and B2C**

| **Classsification** | **B2B** | | | | | **B2C** | | | | | **Total** | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Month** | **Taxable Value** | **IGST** | **CGST** | **SGST** | **Total Taxes** | **Taxable Value** | **IGST** | **CGST** | **SGST** | **Total Taxes** | **Taxable Value** | **IGST** | **CGST** | **SGST** | **Total Taxes** |
| Jul-17 | | | | | 0 | 1000 | | 8 | 8 | 16 | 1000 | 0 | 8 | 8 | 16 |
| Aug-17 | | | | | 0 | | | | | 0 | 0 | 0 | 0 | 0 | 0 |
| Sep-17 | | | | | 0 | | | | | 0 | 0 | 0 | 0 | 0 | 0 |
| Oct-17 | | | | | 0 | | | | | 0 | 0 | 0 | 0 | 0 | 0 |
| Nov-17 | | | | | 0 | | | | | 0 | 0 | 0 | 0 | 0 | 0 |
| Dec-17 | | | | | 0 | | | | | 0 | 0 | 0 | 0 | 0 | 0 |
| Jan-18 | | | | | 0 | | | | | 0 | 0 | 0 | 0 | 0 | 0 |
| Feb-18 | | | | | 0 | | | | | 0 | 0 | 0 | 0 | 0 | 0 |
| Mar-18 | | | | | 0 | | | | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL (VII) | 0 | 0 | 0 | 0 | 0 | 1000 | 0 | 8 | 8 | 16 | 1000 | 0 | 8 | 8 | 16 |
| | | | | | | | | | | TOTAL (VI) | 11840439.42 | 0 | 1032018 | 1032018 | 2064035.3 |
| | | | | | | | | | | Differnce | -11839439.4 | 0 | -1032010 | -1032010 | -2064019 |

**VII** **Reconciliation Between Books and 3B**

| | | | | | | Jul-17 | Jul-17 | Jul-17 | Jul-17 | Jul-17 | Aug-17 | Aug-17 | Aug-17 | Aug-17 | Aug-17 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Month** | | | | | | **Jul-17** | | | | | **Aug-17** | | | | |
| **Particulars** | | | | | | **Taxable Value** | **IGST** | **CGST** | **SGST** | **Total Taxes** | **Taxable Value** | **IGST** | **CGST** | **SGST** | **Total Taxes** |
| As per Books | | | | | | - | - | - | - | - | - | - | - | - | - |
| As per 3B | | | | | | - | - | - | - | - | - | - | - | - | - |
| (-)/+ Ammendments affected in relevant Months | | | | | | - | - | - | - | - | - | - | - | - | - |
| Output for the relevant Month as per 3B | | | | | | - | - | - | - | - | - | - | - | - | - |
| Difference | | | | | | - | - | - | - | - | - | - | - | - | - |
| **Outward Supplies Adjusted in Other Months** | | | | | | | | | | | | | | | |
| Month | Taxable Value | IGST | CGST | SGST | Total Taxes | | | | | | | | | | |
| Jul-17 | 0 | 0 | 0 | 0 | 0 | | | | | 0.00 | | | | | 0.00 |
| Aug-17 | 0 | 0 | 0 | 0 | 0 | | | | | 0.00 | | | | | 0.00 |
| Sep-17 | 0 | 0 | 0 | 0 | 0 | | | | | 0.00 | | | | | 0.00 |
| Oct-17 | 0 | 0 | 0 | 0 | 0 | | | | | 0.00 | | | | | 0.00 |
| Nov-17 | 0 | 0 | 0 | 0 | 0 | | | | | 0.00 | | | | | 0.00 |
| Dec-17 | 0 | 0 | 0 | 0 | 0 | | | | | 0.00 | | | | | 0.00 |
| Jan-18 | 0 | 0 | 0 | 0 | 0 | | | | | 0.00 | | | | | 0.00 |
| Feb-18 | 0 | 0 | 0 | 0 | 0 | | | | | 0.00 | | | | | 0.00 |
| Mar-18 | 0 | 0 | 0 | 0 | 0 | | | | | 0.00 | | | | | 0.00 |
| Apr-18 | 0 | 0 | 0 | 0 | 0 | | | | | 0.00 | | | | | 0.00 |
| May-18 | 0 | 0 | 0 | 0 | 0 | | | | | 0.00 | | | | | 0.00 |
| Jun-18 | 0 | 0 | 0 | 0 | 0 | | | | | 0.00 | | | | | 0.00 |
| Jul-18 | 0 | 0 | 0 | 0 | 0 | | | | | 0.00 | | | | | 0.00 |
| Aug-18 | 0 | 0 | 0 | 0 | 0 | | | | | 0.00 | | | | | 0.00 |
| Sep-18 | -185480 | 0 | -18164 | -18164 | -36328 | | | | | 0.00 | | | | | 0.00 |
| Oct-18 | 0 | 0 | 0 | 0 | 0 | | | | | 0.00 | | | | | 0.00 |
| Nov-18 | 0 | 0 | 0 | 0 | 0 | | | | | 0.00 | | | | | 0.00 |
| Dec-18 | 0 | 0 | 0 | 0 | 0 | | | | | 0.00 | | | | | 0.00 |
| Jan-19 | 0 | 0 | 0 | 0 | 0 | | | | | 0.00 | | | | | 0.00 |
| Feb-19 | 0 | 0 | 0 | 0 | 0 | | | | | 0.00 | | | | | 0.00 |
| Mar-19 | 0 | 0 | 0 | 0 | 0 | | | | | 0.00 | | | | | 0.00 |
| TOTAL (VII) | | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Difference - Not Reported at all or Excess Reported | | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| Sep-17 | Sep-17 | Sep-17 | Sep-17 | Sep-17 | Oct-17 | Oct-17 | Oct-17 | Oct-17 | Oct-17 | Nov-17 | Nov-17 | Nov-17 | Nov-17 | Nov-17 | Dec-17 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Sep-17** | | | | | **Oct-17** | | | | | **Nov-17** | | | | | |
| **Taxable Value** | **IGST** | **CGST** | **SGST** | **Total Taxes** | **Taxable Value** | **IGST** | **CGST** | **SGST** | **Total Taxes** | **Taxable Value** | **IGST** | **CGST** | **SGST** | **Total Taxes** | **Taxable Value** |
| - | - | - | - | - | - | - | - | - | - | 28,263 | - | 2,544 | 2,544 | 5,087 | 13,41,446 |
| - | - | - | - | - | - | - | - | - | - | 28,263 | - | 2,544 | 2,544 | 5,088 | 13,51,822 |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | 28,263 | - | 2,544 | 2,544 | 5,088 | 13,51,822 |
| - | - | - | - | - | - | - | - | - | - | 1 | - | 0 | 0 | 1 | 10,375 |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | |
| | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | |
| | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | |
| | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | |
| | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | |
| | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | |
| | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | |
| | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | |
| | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | |
| | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | |
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| | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | |
| | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.50 | 0.00 | 0.37 | 0.37 | 0.74 | 10375.15 |

| Dec-17 | Dec-17 | Dec-17 | Dec-17 | Jan-18 | Jan-18 | Jan-18 | Jan-18 |
|---|---|---|---|---|---|---|---|
| **Dec-17** | | | | **Jan-18** | | | |
| **IGST** | **CGST** | **SGST** | **Total Taxes** | **Taxable Value** | **IGST** | **CGST** | **SGST** |
| - | 1,20,331 | 1,20,330 | 2,40,661 | 37,53,206 | - | 3,37,710 | 3,37,709 |
| - | 1,21,664 | 1,21,664 | 2,43,328 | 40,70,849 | - | 3,37,789 | 3,37,789 |
| - | - | - | - | - | - | - | - |
| - | 1,21,664 | 1,21,664 | 2,43,328 | 40,70,849 | - | 3,37,789 | 3,37,789 |
| - | 1,333 | 1,334 | 2,667 | 3,17,642 | - | 78 | 79 |
| | | | | | | | |
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| | | | 0.00 | | | | |
| | | | 0.00 | | | | |
| | | | 0.00 | | | | |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0.00 | 1332.87 | 1334.17 | 2667.04 | 317642.25 | 0.00 | 78.33 | 79.12 |

| Jan-18 | Feb-18 | Feb-18 | Feb-18 | Feb-18 | Feb-18 | Mar-18 | Mar-18 | Mar-18 | Mar-18 | Mar-18 |
|---|---|---|---|---|---|---|---|---|---|---|
| | Feb-18 | | | | | Mar-18 | | | | |
| **Total Taxes** | **Taxable Value** | **IGST** | **CGST** | **SGST** | **Total Taxes** | **Taxable Value** | **IGST** | **CGST** | **SGST** | **Total Taxes** |
| 6,75,420 | 14,37,474 | - | 1,29,077 | 1,29,077 | 2,58,155 | 47,14,445 | - | 4,24,191 | 4,24,191 | 8,48,382 |
| 6,75,577 | 14,52,743 | - | 1,29,406 | 1,29,406 | 2,58,812 | 49,36,764 | - | 4,40,615 | 4,40,615 | 8,81,230 |
| - | - | - | - | - | - | - | - | - | - | - |
| 6,75,577 | 14,52,743 | - | 1,29,406 | 1,29,406 | 2,58,812 | 49,36,764 | - | 4,40,615 | 4,40,615 | 8,81,230 |
| 157 | 15,268 | - | 329 | 329 | 657 | 2,22,319 | - | 16,424 | 16,424 | 32,848 |
| | | | | | | | | | | |
| | | | | | | | | | | |
| 0.00 | | | | | 0.00 | | | | | 0.00 |
| 0.00 | | | | | 0.00 | | | | | 0.00 |
| 0.00 | | | | | 0.00 | | | | | 0.00 |
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| 0.00 | | | | | 0.00 | | | | | 0.00 |
| 0.00 | | | | | 0.00 | | | | | 0.00 |
| 0.00 | | | | | 0.00 | -185480 | | -18164 | -18164 | -36328.00 |
| 0.00 | | | | | 0.00 | | | | | 0.00 |
| 0.00 | | | | | 0.00 | | | | | 0.00 |
| 0.00 | | | | | 0.00 | | | | | 0.00 |
| 0.00 | | | | | 0.00 | | | | | 0.00 |
| 0.00 | | | | | 0.00 | | | | | 0.00 |
| 0.00 | | | | | 0.00 | | | | | 0.00 |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | -185480.00 | 0.00 | -18164.00 | -18164.00 | -36328.00 |
| 157.45 | 15268.28 | 0.00 | 328.62 | 328.62 | 657.24 | 36838.88 | 0.00 | -1739.76 | -1739.76 | -3479.52 |

| | | | |
|---|---|---|---|
| 1,18,40,439 | - | 10,32,018 | 10,32,018 |
| 5,65,605 | - | 18,164 | 18,167 |
| -185480 | 0 | -18164 | -18164 |
| 3,80,125 | - | 0 | 3 |

**VIII Reconciliation of Output Tax Liability**

| S No | Particulars | Taxable Value | IGST | CGST | SGST | Total Taxes | |
|---|---|---|---|---|---|---|---|
| 1 | As per Books (Jul 17 to Mar 18) | 1,12,74,834 | - | 10,13,853 | 10,13,851 | 20,27,704 | |
| 2 | As per 3B (Jul 17 to Mar 18) | 1,18,40,439 | - | 10,32,018 | 10,32,018 | 20,64,035 | |
| | **Amendments** | | | | | | |
| 3 | Declared in 3B for FY 17-18 | - | - | - | - | - | |
| 4 | Declared in 3B of Next FY | (1,85,480) | - | (18,164) | (18,164) | (36,328) | |
| 5 | Not Declared at all or Excess Decalred | 3,80,125 | - | 0 | 3 | 3 | (5,65,605) |
| | Difference | (0) | - | 0 | 0 | 0 | |

VIII Table wise reporting Reconciliation

| S No | Particulars | Taxable Value | IGST | CGST | SGST | Total Taxes |
|---|---|---|---|---|---|---|
| **1** | As per 3B | 1,18,40,439 | - | 10,32,018 | 10,32,018 | 20,64,035 |
| 2 | To be reported in 4 | 3,80,125 | - | 0 | 3 | 3 |
| 3 | To be reported in 10 | - | - | - | - | - |
| 4 | To be reported in 11 | (1,85,480) | - | (18,164) | (18,164) | (36,328) |
| | TOTAL | 1,20,35,084 | - | 10,13,854 | 10,13,856 | 20,27,710 |
| | As per Books | 1,12,74,834 | - | 10,13,853 | 10,13,851 | 20,27,704 |
| | Difference | 7,60,250 | - | 1 | 5 | 6 |

(3,80,125)

## Summit Sales LLP
## Profit & Loss A/c

| Particulars | Summit Sales LLP<br>1-Apr-2017 to 30-Apr- | | *Summit Sales LLP*<br>*1-May-2017 to 31-* | Summit Sales LLP<br>1-Jun-2017 to 30-Jun- | *Summit Sales LLP*<br>*1-Jul-2017 to 31-Jul-* | Summit Sales LLP<br>1-Aug-2017 to 31- | *Summit :*<br>*1-Sep-201* |
|---|---|---|---|---|---|---|---|
| ***Trading Account:*** | | | | | | | |
| **Sales Accounts** | | | | | | | |
| *Sales* | | | | | | | |
| *Sales @ 12%* | | | | | | | |
| *Sales @ 28%* | | | | | | | |
| *Sales @ 5%* | | | | | | | |
| *Sales @ Nil Rated* | | | | | | | |
| *Sales Exempted* | | | | | | | |
| *Sales of Goods @18%* | | | | | | | |
| **Direct Incomes** | | | | | | | |
| *Stock* | | | | | | | |
| **Cost of Sales :** | | | | | | | |
| Opening Stock | | | | | | | |
| Add: Purchase Accounts | | | | | | | |
| Less: Closing Stock | | | | | | | |
| **Direct Expenses** | | | | | | | |
| Administrative Expenses | | | | | | | |
| *Discount* | | | | | | | |
| **Gross Profit :** | | | | | | | |
| ***Income Statement:*** | | | | | | | |
| **Indirect Incomes** | | **18685.40** | | | | | |
| *Interest on FD* | *18685.40* | | | | | | |
| *Interest on It Refund* | | | | | | | |
| *Round Off* | | | | | | | |
| *Share of Profit From Partnership Firms* | | | | | | | |
| | | 18685.40 | | | | | |
| **Indirect Expenses** | | **2125.86** | ***5508.75*** | **21446.00** | ***13058.00*** | **6459.00** | |

| | | | | | | |
|---|---|---|---|---|---|---|
| Printing & Stationery | | | | | | |
| *Bank Charges* | *2125.86* | 28.75 | *46.00* | 2124.00 | *59.00* | 1357.00 |
| *Car Hirecharges-18%* | | | | | | |
| *Consultancy Charges* | | | | 544.00 | *5750.00* | 2875.00 |
| *Electricity Charges-Exempted* | | | | | | |
| *Gst Late Fee* | | | | | | |
| *Interest On OD* | | | | | | |
| *Interest on Tds* | | 5480.00 | | | | |
| *IT Representation Fees* | | | | | | |
| *Legal Expenses-Exempted* | | | *21400.00* | 10390.00 | *650.00* | 550.00 |
| *Maintance Charges-Exempted* | | | | | | |
| *Misc Expenses-Exempted* | | | | | | |
| *Office Maintenance* | | | | | | |
| *Petrol/Desal* | | | | | | |
| *Printing and Stationery-Exempt* | | | | | | |
| *Rent-URD* | | | | | | 60000.00 |
| *Repairs & Maintenance- Computers-URD* | | | | | | |
| *Suspenses* | | | | | | |
| *Transporation-Exempted* | | | | | | |
| *Vehicle Insurance* | | | | | | |
| **Nett Profit:** | **16559.54** | ***-5508.75*** | **-21446.00** | ***-13058.00*** | **-6459.00** | |

| Sales LLP | Summit Sales LLP | | Summit Sales LLP | | Summit Sales LLP | | Summit Sales LLP | | Summit Sales LLP | | Summit |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 7 to 30-Sep- | 1-Oct-2017 to 31-Oct-2017 | | 1-Nov-2017 to 30-Nov- | | 1-Dec-2017 to 31-Dec-2017 | | 1-Jan-2018 to 31-Jan-2018 | | 1-Feb-2018 to 28-Feb-2018 | | 1-Mar-2018 t |
| | | | | 28262.50 | | 1351846.45 | | 4070848.55 | | 1452370.75 | |
| | | | | | 46132.00 | | | | | | |
| | | | | | 15402.00 | | 30607.00 | | 10650.00 | | 30676.00 |
| | | | | | 1272.00 | | 17859.83 | | 3869.25 | | 18644.00 |
| | | | | | | | 789.00 | | 2652.00 | | 1836.00 |
| | | | | | 10400.00 | | 292902.25 | | 14896.00 | | 37187.00 |
| | | | | | | | 24740.00 | | | | |
| | | | 28262.50 | | 1278640.45 | | 3703950.47 | | 1420303.50 | | 4663288.64 |
| | | | | | | | | | | | 6114006.00 |
| | | | | 28262.50 | | 1351846.45 | | 4070848.55 | | 1452370.75 | |
| | | 1303607.40 | | 343930.82 | | 1479775.46 | | 5223058.70 | | 2115411.26 | |
| | 1303607.40 | | 343930.82 | | 1479775.46 | | 5223058.70 | | 2115411.26 | | 6720435.21 |
| | 1303607.40 | | 343930.82 | | 1479775.46 | | 5223058.70 | | 2115411.26 | | 6720435.21 |
| | | -1303607.40 | | -315668.32 | | -127929.01 | | -1152210.15 | | -663040.51 | |
| | | -1.08 | | -2.18 | | 9.67 | | 4.30 | | -1.30 | |
| | | | | | | | | | | | 22485.74 |
| | | | | | | | | | | | 225.10 |
| | -1.08 | | -2.18 | | 9.67 | | 4.30 | | -1.30 | | -2.03 |
| | | | | | | | | | | | 2453430.23 |
| | | -1303608.48 | | -315670.50 | | -127919.34 | | -1152205.85 | | -663041.81 | |
| 64782.00 | | 69865.50 | | 61296.00 | | 84708.00 | | 162334.48 | | 88075.45 | |

| | | | | | | |
|---|---|---|---|---|---|---|
| | *29.50* | 236.00 | | 118.00 | *147.50* | |
| | | | | | *12750.00* | |
| | *8135.00* | | *15650.00* | | | |
| | *851.00* | | *932.00* | 879.00 | *881.00* | 881.00 |
| | | | *200.00* | | *100.00* | 150.00 |
| | | | | | *751.95* | 4960.08 |
| | | | | | | |
| | | | | | | 2863.00 |
| | | 780.00 | *350.00* | 11790.00 | | 7900.00 |
| | | | | | *1845.00* | 923.00 |
| | | | | 38000.00 | | 9000.00 |
| | | | *698.00* | | | |
| | | | | | | 3345.00 |
| | | | *1428.00* | 28148.00 | | 2089.00 |
| | *60000.00* | 60000.00 | *65000.00* | 70000.00 | *70000.00* | 80000.00 |
| | *850.00* | 280.00 | *450.00* | | | |
| | | | | | | |
| | | | | 13399.48 | *1600.00* | 4700.00 |
| | | | | | | 7683.00 |
| ***-64782.00*** | **-1373473.98** | ***-376966.50*** | **-212627.34** | ***-1314540.33*** | **-751117.26** | |

| |
|---:|
| ***Sales LLP*** |
| *o 31-Mar-2018* |
| ***4751631.64*** |
| ***6114006.00*** |
| *10865637.64* |
| ***6720435.21*** |
| ***4145202.43*** |
| ***2476139.04*** |
| *6621341.47* |
| ***124494.08*** |

| |
|---:|
| *6496847.39* |

Summit sales LLP 2017-18

**I Inputs (other than RCM) as per Financial Statement**

(All expenses of the Company to be included)

| S no | Particulars | Taxable Value | IGST Input | CGST Input | SGST Input | Total Input |
|---|---|---|---|---|---|---|
| 1 | Purchase of Goods | | | | | 0 |
| 2 | Rental Expense | | | | | 0 |
| 3 | Misc Expenses | | | | | 0 |
| 4 | | | | | | 0 |
| 5 | Services Received | | | | | 0 |
| 6 | Purchase of Fixed Assets | | | | | 0 |
| | TOTAL (I) | 0 | 0 | 0 | 0 | 0 |

**II BreakUp of Inputs Ledger wise as per Books**

| S No | Ledger Name (Tally) | Taxable Value | IGST Input | CGST Input | SGST Input | Total Input |
|---|---|---|---|---|---|---|
| 1 | | | | | | 0 |
| 2 | | | | | | 0 |
| 3 | | | | | | 0 |
| 4 | | | | | | 0 |
| 5 | | | | | | 0 |
| 6 | | | | | | 0 |
| 7 | | | | | | 0 |
| | TOTAL (II) | 0 | 0 | 0 | 0 | 0 |
| | TOTAL (I) | 0 | 0 | 0 | 0 | 0 |
| | Difference | 0 | 0 | 0 | 0 | 0 |

**III Input Month wise Break up**

| Month | Taxable Value | IGST Input | CGST Input | SGST Input | Total Input |
|---|---|---|---|---|---|
| Jul-17 | | - | - | - | 0 |
| Aug-17 | | - | - | - | 0 |
| Sep-17 | | - | - | - | 0 |
| Oct-17 | | - | 1,66,824 | 1,66,824 | 333648 |
| Nov-17 | | 10,352 | 31,077 | 31,077 | 72506 |
| Dec-17 | | 1,821 | 1,75,155 | 1,75,155 | 352131 |
| Jan-18 | | 93,045 | 4,25,609 | 4,25,609 | 944263.32 |
| Feb-18 | | - | 1,88,094 | 1,88,094 | 376188.44 |
| Mar-18 | | 36,009 | 5,79,940 | 5,79,940 | 1195890.22 |
| TOTAL (III) | 0 | 141227.76 | 1566699.61 | 1566699.61 | 3274626.98 |
| TOTAL (II) | 0 | 0 | 0 | 0 | 0 |
| Difference | 0 | 141227.76 | 1566699.61 | 1566699.61 | 3274626.98 |

**IV Rate wise breakup of Inputs**

| Rates | Taxable Turnover | IGST Input | CGST Input | SGST Input | Total Input |
|---|---|---|---|---|---|
| 5% | | | | | 0 |
| 12% | | | | | 0 |
| 18% | | | | | 0 |
| 28% | | | | | 0 |
| Nil rated | | | | | 0 |
| Exempt | | | | | 0 |
| | | | | | 0 |
| TOTAL (IV) | 0 | 0 | 0 | 0 | 0 |
| TOTAL (III) | 0 | 141227.76 | 1566699.61 | 1566699.61 | 3274626.98 |
| Difference | 0 | -141227.76 | -1566699.61 | -1566699.61 | -3274626.98 |

**V HSN wise Inward Supplies**

| HSN | Rate | Taxable Turnover | IGST Input | CGST Input | SGST Input | Total Input |
|---|---|---|---|---|---|---|
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| TOTAL (V) | | 0 | 0 | 0 | 0 | 0 |
| TOTAL (IV) | | 0 | 0 | 0 | 0 | 0 |
| Differnces | | 0 | 0 | 0 | 0 | 0 |

**VI Inputs as per GSTR 3B for FY 2017-18**

| Month | IGST Input | CGST Input | SGST Input | Total Input | ITC Reversed | Exempt Supplies | | |
|---|---|---|---|---|---|---|---|---|
| Jul-17 | - | - | - | - | | | | |
| Aug-17 | - | - | - | - | | | | |
| Sep-17 | - | - | - | - | | | | |
| Oct-17 | - | 1,66,824 | 1,66,824 | 3,33,648 | | | 333648 | - |
| Nov-17 | 10,351 | 31,077 | 31,077 | 72,505 | | | 72506 | 1 |
| Dec-17 | 1,821 | 1,74,023 | 1,74,023 | 3,49,867 | | | 352131 | 2,264 |
| Jan-18 | 93,045 | 4,25,088 | 4,25,087 | 9,43,220 | | | 944263.3 | 1,043 |
| Feb-18 | - | 1,88,094 | 1,88,094 | 3,76,188 | | | 376188.4 | - |
| Mar-18 | 1,41,226 | 9,27,489 | 9,27,489 | 19,96,205 | | | 1195890 | (8,00,314) |
| TOTAL (VI) | 246443.76 | 1912595.4 | 1912594.2 | 4071633.36 | 0 | 0 | | |

**VII Reconciliation Between Books and 3B**

| | | | | | | Jul-17 | Jul-17 | Jul-17 | Jul-17 | Jul-17 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Month** | | | | | | **Jul-17** | | | | |
| **Particulars** | | | | | | **Taxable Value** | **IGST Input** | **CGST Input** | **SGST Input** | **Total Input** |
| As per Books | | | | | | 0 | 0 | 0 | 0 | 0 |
| As per 3B | | | | | | | 0 | 0 | 0 | 0 |
| (-)/+ Ammendments affected in relevant Months | | | | | | | 0 | 0 | 0 | 0 |
| Input for the relevant Month as per 3B | | | | | | | 0 | 0 | 0 | 0 |
| Difference | | | | | | | 0 | 0 | 0 | 0 |
| **Inputs Adjusted in Other Months** | | | | | | | | | | |
| Month | Taxable Value | IGST Input | CGST Input | SGST Input | Total Input | | | | | |
| Jul-17 | 0 | 0 | 0 | 0 | 0 | | | | | |
| Aug-17 | 0 | 0 | 0 | 0 | 0 | | | | | |
| Sep-17 | 0 | 0 | 0 | 0 | 0 | | | | | |
| Oct-17 | 0 | 0 | 0 | 0 | 0 | | | | | |
| Nov-17 | 0 | 0 | 0 | 0 | 0 | | | | | |
| Dec-17 | 0 | 0 | 0 | 0 | 0 | | | | | |
| Jan-18 | 0 | 0 | 0 | 0 | 0 | | | | | |
| Feb-18 | 0 | 0 | 0 | 0 | 0 | | | | | |
| Mar-18 | 0 | 0 | 0 | 0 | 0 | | | | | |
| Apr-18 | 0 | 0 | 0 | 0 | 0 | | | | | |
| May-18 | 0 | 0 | 0 | 0 | 0 | | | | | |
| Jun-18 | 0 | 0 | 0 | 0 | 0 | | | | | |
| Jul-18 | 0 | 0 | 0 | 0 | 0 | | | | | |
| Aug-18 | 0 | 0 | 0 | 0 | 0 | | | | | |
| Sep-18 | 0 | 251606 | 27982 | 27982 | 0 | | | | | |
| Oct-18 | 0 | 0 | 0 | 0 | 0 | | | | | |
| Nov-18 | 0 | 0 | 0 | 0 | 0 | | | | | |
| Dec-18 | 0 | 0 | 0 | 0 | 0 | | | | | |
| Jan-19 | 0 | 0 | 0 | 0 | 0 | | | | | |
| Feb-19 | 0 | 0 | 0 | 0 | 0 | | | | | |
| Mar-19 | 0 | -105217 | -393703 | -393703 | 0 | | | | | |
| TOTAL (VII) | | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Difference - Not Reported at all or Excess Reported | | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| Aug-17 | Aug-17 | Aug-17 | Aug-17 | Aug-17 | Sep-17 | Sep-17 | Sep-17 | Sep-17 | Sep-17 | Oct-17 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Aug-17** | | | | | **Sep-17** | | | | | |
| **Taxable Value** | **IGST Input** | **CGST Input** | **SGST Input** | **Total Input** | **Taxable Value** | **IGST Input** | **CGST Input** | **SGST Input** | **Total Input** | **Taxable Value** |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | |
| | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | |
| | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | |
| | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | |
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| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| Oct-17 | Oct-17 | Oct-17 | Oct-17 | Nov-17 | Nov-17 | Nov-17 | Nov-17 | Nov-17 | Dec-17 | Dec-17 | Dec-17 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Oct-17** | | | | **Nov-17** | | | | | **Dec-17** | | |
| **IGST Input** | **CGST Input** | **SGST Input** | **Total Input** | **Taxable Value** | **IGST Input** | **CGST Input** | **SGST Input** | **Total Input** | **Taxable Value** | **IGST Input** | **CGST Input** |
| 0 | 166824 | 166824 | 333648 | 0 | 10352 | 31077 | 31077 | 72506 | 0 | 1821 | 175155 |
| 0 | 166824 | 166824 | 333648 | | 10351 | 31077 | 31077 | 72505 | | 1821 | 174022.99 |
| 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | | 0 | 0 |
| 0 | 166824 | 166824 | 333648 | | 10351 | 31077 | 31077 | 72505 | | 1821 | 174022.99 |
| 0 | 0 | 0 | 0 | | -1 | 0 | 0 | -1 | | 0 | -1132.01 |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | -1.00 | 0.00 | 0.00 | -1.00 | 0.00 | 0.00 | -1132.01 |

| Dec-17 | Dec-17 | Jan-18 | Jan-18 | Jan-18 | Jan-18 |
|---|---|---|---|---|---|
| | | Jan-18 | | | |
| **SGST Input** | **Total Input** | **Taxable Value** | **IGST Input** | **CGST Input** | **SGST Input** |
| 175155 | 352131 | 0 | 93045.32 | 425609 | 425609 |
| 174022.99 | 349866.98 | | 93045.32 | 425088.07 | 425086.87 |
| 0 | 0 | | 0 | 0 | 0 |
| 174022.99 | 349866.98 | | 93045.32 | 425088.07 | 425086.87 |
| -1132.01 | -2264.02 | | 0 | -520.93 | -522.13 |
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| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| -1132.01 | -2264.02 | 0.00 | 0.00 | -520.93 | -522.13 |

| Jan-18 | Feb-18 | Feb-18 | Feb-18 | Feb-18 | Feb-18 | Mar-18 | Mar-18 | Mar-18 | Mar-18 | Mar-18 |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Feb-18** | | | | | **Mar-18** | | | | |
| **Total Input** | **Taxable Value** | **IGST Input** | **CGST Input** | **SGST Input** | **Total Input** | **Taxable Value** | **IGST Input** | **CGST Input** | **SGST Input** | **Total Input** |
| 944263.32 | 0 | 0 | 188094.22 | 188094.22 | 376188.44 | 0 | 36009.44 | 579940.39 | 579940.39 | 1195890.2 |
| 943220.26 | | 0 | 188094.22 | 188094.22 | 376188.44 | | 141226.44 | 927489.12 | 927489.12 | 1996204.7 |
| 0 | | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 |
| 943220.26 | | 0 | 188094.22 | 188094.22 | 376188.44 | | 141226.44 | 927489.12 | 927489.12 | 1996204.7 |
| -1043.06 | | 0 | 0 | 0 | 0 | | 105217 | 347548.73 | 347548.73 | 800314.46 |
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| | | | | | | | -105217 | -393703 | -393703 | |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 146389.00 | -365721.00 | -365721.00 | 0.00 |
| -1043.06 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 251606.00 | -18172.27 | -18172.27 | 800314.46 |

## VIII Reconciliation of Output Tax Liability

| S No | Particulars | Taxable Value | IGST Input | CGST Input | SGST Input | Total Input |
|---|---|---|---|---|---|---|
| 1 | As per Books (Jul 17 to Mar 18) | 0 | 141227.76 | 1566699.6 | 1566699.6 | 3274627 |
| 2 | As per 3B (Jul 17 to Mar 18) | | 246443.76 | 1912595.4 | 1912594.2 | 4071633.4 |
| | **Amendments** | | | | | |
| | Declared in 3B for FY 17-18 | 0 | 0 | 0 | 0 | 0 |
| | Declared in 3B of Next FY | 0 | 146389 | -365721 | -365721 | 0 |
| | Not Declared at all or Excess Decalred | 0 | 251605 | -19825 | -19826 | 211953 |
| | | | | | | |
| | Difference | 0 | 292778 | -731442 | -731442 | -585053 |

| | IGST | CGST | SGST |
|---|---|---|---|
| Input as per 3B | | | |
| | | | |
| Input avaiiled in 17-18 | 246443.8 | 1912595 | 1912594 |
| Inpput of 17-18 vailed in 18-19 | 251606 | 47807 | 47807 |
| Input of 17-18 reversed in 18-19 | -105217 | -519800 | -519800 |
| | | | |
| Total input availed as per GSTR 3B | 392832.8 | 1440602 | 1440601 |
| | | | |
| Input as per BoA | 141227.8 | 1566700 | 1566700 |
| Correction of Input as per BoA | 251606 | -125803 | -125803 |
| | | | |
| Correct Input as per BoA | 392833.8 | 1440897 | 1440897 |
| | | | |
| Difference | 1 | 294.21 | 295.41 |

## SUMMIT SALES

| Output | | | | | |
|---|---|---|---|---|---|
| **Particulars** | **Taxble Value** | **IGST** | **CGST** | **SGST** | Remarks |
| As per Tally'Sept 2018 | 77,63,703 | 2,046 | 7,01,946 | 7,01,946 | |
| Add: Adjustment of FY 201 | - | - | | | |
| Less: Adjustments of FY 20 | -1,85,480 | | -18,164 | -18,164 | Refer Point 2.5.6 |
| | | | | | |
| **Total Reported in GSTR 3** | **75,78,223** | **2,046** | **6,83,782** | **6,83,782** | |

| Input | | | | | |
|---|---|---|---|---|---|
| **Particulars** | | **IGST** | **CGST** | **SGST** | |
| Opening Balance ITC as per PORTAL | | 5,58,142 | - | - | |
| As per Tally'Sept 2018 | | 40,338 | 6,09,279 | 6,09,279 | |
| Add: Adjustments of FY 2017-18 | | | | | |
| Entries in 2A but not in Tally | | - | 1,06,273 | 1,06,273 | Refer Point 1.1 |
| Input Short avail in FY 2017-18 | | | 47,807 | 47,807 | Refer Point 1.3 |
| Other Input | | | | | |
| RCM Input | | | | | |
| | | | | | |
| Less: Adjustments of FY 2017-18 | | 2,51,606 | -1,25,803 | -1,25,803 | Refer Point 1.6 |
| Input excess availed in FY 17 -18 | | - | -294 | -294 | Refer Point 1.8 |
| Others (Incorrect ISD taken in march now r | | -1,05,217 | -3,93,703 | -3,93,703 | Reversed in March 19 |
| | | | | | |
| Total Reported in GSTR 3B in Sept18 | | 2,91,944 | 6,37,262 | 6,37,262 | |

| | | | | | |
|---|---|---|---|---|---|
| Tax payable and Set off | | -8,48,040 | 46,521 | 46,521 | |
| | Interest payable | | | | |
| | | | 46520.77 | -754999 | ITC available |