

## **PURCHASE OF PRINTING AND STATIONARY & CONSUMABLE ITEMS**

This document will help you to understand the following concept

### **Purchase of Stationary and Consumable Items from Register dealer**

(To see Purchase from URD or RCM please refer another document)

(Entries has been shown in multiple scenario one can pass credit basis entry, one can pass direct payment entry or once can pass JV)

Generally it has been found that most of Stationary Shops has been register under GST regime. Now they issue Tax Invoice with GST on item wise.

Biggest challenge we are facing that they charge Tax on item wise e.g. Marker@5%, A4 Size Paper@12% etc but we do not maintain stock item at our end so how to process the same.

Do we need to create multiple printing ledger according to rate wise or do we need to create stock items?

Do we pass Purchase voucher or Journal Voucher for the same

We will solve your problem by below 2 solutions you can select any 1 of them as per your business need

Let us understand the same with an example

**Example :** XYZ Stationary supply below items in Tax Invoice

A4 Size Paper - 4 Bundle - 1000 Rs each bundle - GST Rate@5%

Marker - 100 No's - 100 Rs Each - GST Rate @12%

(Taxable value for Paper  $4 \times 1000 = 4000$  Rs & Marker  $100 \times 100 = 10000$ )

**Case A : We want to maintain ledger wise only do not want to create stock items.**

Now Question arise what entry should I Pass Purchase Exp or JV

You can pass anything but note JV will not Pick Tax amount automatically

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Entry : Before Passing entry please find the Taxable value for each Rate as above we have identified

Master :

**Party Master** : Please mention state and GSTIN number of Party

Mentioning State and GSTIN number will help Tally to identify the nature of transaction and Tax applicability accordingly

**Exp Ledger** : You exp ledger should have following configuration

Ledger Creation		GST Details		
Name : PRINITING & STATORY EXP (alias) :		GST Details for Ledger: PRINITING & STATORY EXP		
Notes :		<b>HSN/SAC Details</b>		
Under : Indirect Expenses		Description :		
Inventory values are affected ? No		HSN/SAC :		
		Is non-GST goods ? No		
		Nature of transaction : Not Applicable		
		<b>Tax Details</b>		
		Taxability : Taxable		
		Is reverse charge applicable ? No		
		Is ineligible for input credit ? No		
		<b>Tax Type</b>	<b>Valuation Type</b>	<b>Rate</b>
		Integrated Tax	Based on Value	5 %
		Central Tax	Based on Value	2.50 %
		State Tax	Based on Value	2.50 %
		Cess	Based on Value	0 %
<b>Statutory Information</b>				
Is GST Applicable ?	Applicable			
Set/alter GST Details ?	Yes			
Type of Supply :	Services			
Is TDS applicable ?	Undefined			

Enable the option for set alter GST details and do not mention any HSN code Taxability as Taxable and mention any of GST Rate

### Booking Entry

via Purchase exp Voucher (Pass in Account Invoice mode Click on ALT+I) mention Supplier Invoice number

(You have to find Taxable value for each rate)

Before Passing entry Press F12>>>enable the option for Allow modification of GST

**Select Party name (If it is credit Purchase)>>Expenses Ledger>>Mention Amount**

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Tally.ERP 9

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Accounting Voucher Creation Reverse Charge Ctrl + M

Purchase No. 1 20-Aug-2017  
 Supplier invoice no.: 001 Date : 20-Aug-2017 Sunday

Party A/c name : XYZ STATIONARY  
 Current balance :

Particulars	Rate per	Amount
PRINTING & STATIONARY EXP		4,000.00

As soon as you will mention amount a box will appear (Tax Classification)

**Tax Classification Details**

Classification/Nature : Not Applicable (Purchase Taxable)

Is reverse charge applicable? No

Tax Type	Rate	
	New	( Current )
Integrated Tax	5 %	( 5 )
Central Tax	2.50 %	( 2.50 )
State Tax	2.50 %	( 2.50 )
Cess		
Taxable Value	4000	( 4,000.00 )

Mention the rate of first Taxable value and save now again select the same exp ledger for another rate and Taxable value

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Accounting Voucher Creation Reverse Charge Ctrl + M

Purchase No. 1 20-Aug-2017  
 Supplier invoice no.: 001 Date : 20-Aug-2017 Sunday

Party A/c name : XYZ STATIONARY  
 Current balance :

Particulars	Rate per	Amount
PRINTING & STATIONARY EXP		4,000.00
PRINTING & STATIONARY EXP		10,000.00

Now again box will appear

**Tax Classification Details**

Classification/Nature : Not Applicable (Purchase Taxable)

Is reverse charge applicable? No

Tax Type	Rate	
	New	( Current )
Integrated Tax	12 %	( 5 )
Central Tax	6 %	( 2.50 )
State Tax	6 %	( 2.50 )
Cess		
Taxable Value		( 10,000.00 )

Mention rate and Taxable value here enter and accept

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## Final entry

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**Accounting Voucher Creation** Reverse Charge Ctrl + M

**Purchase** No. 1 20-Aug-2017  
 Supplier invoice no.: 001 Sunday  
 Date : 20-Aug-2017

Party A/c name : XYZ STATIONARY  
 Current balance :

Particulars	Rate per	Amount
PRINTING & STATIONARY EXP		4,000.00
PRINTING & STATIONARY EXP		10,000.00
CGST		700.00
SGST		700.00

While Saving this entry one pop-up box will appear

**The tax details are modified.**

**Y: Accept** (accept with conflicts and resolve later)  
**O: Override** (accept without conflicts)  
**N: Back** (go back to the voucher)

Ctrl + N

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Click on Override option to accept the entry.

If it is Cash Expenses then you can Pass Purchase exp entry or directly Payment entry

## Via Purchase

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**Accounting Voucher Creation** Reverse Charge Ctrl + M

**Purchase** No. 2 20-Aug-2017  
 Supplier invoice no.: 001 Sunday  
 Date : 20-Aug-2017

Party A/c name : Cash  
 Current balance :

Particulars	Rate per	Amount
PRINTING & STATIONARY EXP		4,000.00
PRINTING & STATIONARY EXP		10,000.00
CGST		700.00
SGST		700.00

In above entry as soon as we select Cash or Bank ledger>>Supplementary box will appear mention below details

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Other Reference(s) :

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**Supplier's Details**

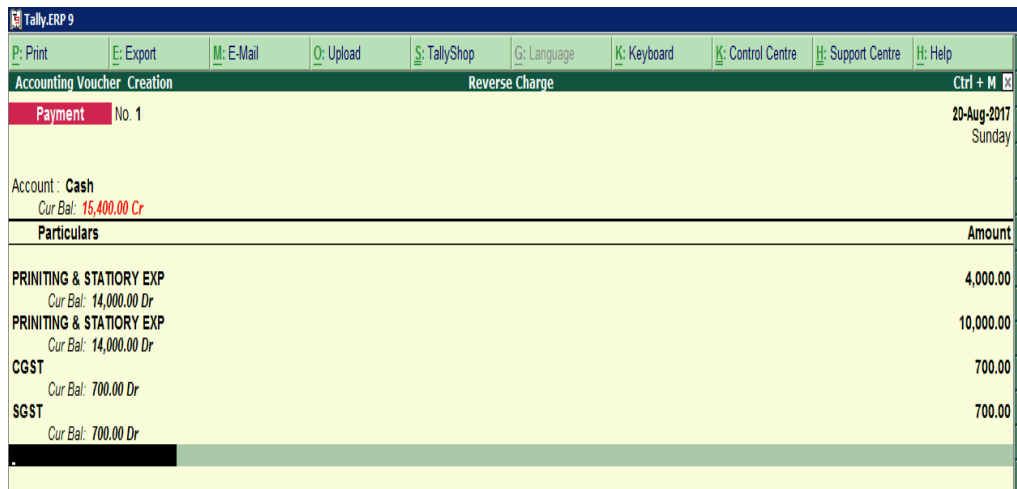
Supplier : XYZ STATIONERY  
 Address : Address

State : Maharashtra  
 GST Registration Type : Regular  
 GSTIN/UIIN : 27ASDFEG1234A1Z1

**In case passing Payment entry**

Press F12 (2 Time) enable the option for Show Party details for GST and Allow modification of GST



Accounting Voucher Creation		Reverse Charge	Ctrl + M
Payment	No. 1		20-Aug-2017 Sunday
Account : Cash			
Cur Bal: 15,400.00 Cr			
Particulars	Amount		
PRINTING & STATIONERY EXP Cur Bal: 14,000.00 Dr	4,000.00		
PRINTING & STATIONERY EXP Cur Bal: 14,000.00 Dr	10,000.00		
CGST Cur Bal: 700.00 Dr	700.00		
SGST Cur Bal: 700.00 Dr	700.00		

GST amount need to put manually it will not calculate automatically. Under Tax classification option mention Rate and other option same as shown in above Purchase entry

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**Booking Entry Via JV only Credit basis (select Party)**(Similarly we need to select ledger multiple time as per rate wise)

Journal No. 1		20-Aug-2017
		Sunday
Particulars	Debit	Credit
Dr PRINTING & STATIONARY EXP Cur Bal: 28,000.00 Dr	4,000.00	
Dr PRINTING & STATIONARY EXP Cur Bal: 28,000.00 Dr	10,000.00	
Dr CGST Cur Bal: 1,400.00 Dr	700.00	
Dr SGST Cur Bal: 1,400.00 Dr	700.00	
Cr XYZ STATIONARY Cur Bal: 30,800.00 Cr		15,400.00

Please note that Tax amount need to enter manually in JV

Passing JV for cash basis will affect your GSTR report hence make Payment entry instead of JV

**Case B : Passing entry using Consumable Stock items mode**

Master :

Party Master : Same as above

Exp Ledger : Create a fresh ledger of Printing & Stationary Ledger by following way

Name	: Printing Exp
(alias)	:
Notes	:
Under	: Indirect Expenses
Inventory values are affected	? Yes
<b>Statutory Information</b>	
Is GST Applicable	? <input checked="" type="checkbox"/> Applicable
Set/alter GST Details	? <input checked="" type="checkbox"/> No
Type of Supply	: Goods
Is TDS applicable	? <input checked="" type="checkbox"/> Undefined

Enable the option of Inventory Values are affected

Do not enable the option for Set Alter GST details ignore the same and accept the ledger

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## Stock Item (Printing Stock items or Consumable Stock Item)

While creating stock item press F12>>Enable the option allow advance entries in master.



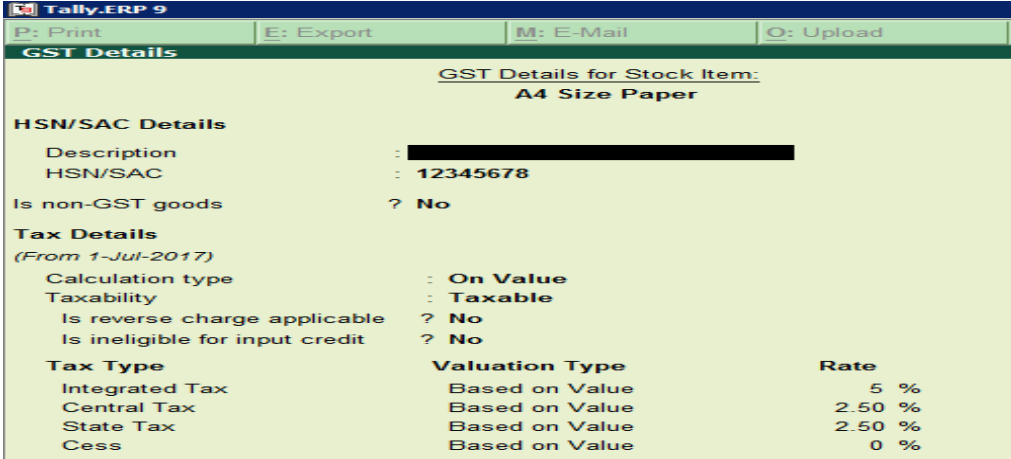
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**Stock Item Creation (Secondary)** Reverse Charge

Name : **A4 Size Paper**  
 (alias) :

Under	Statutory Information	Behaviour
Under : <b>Primary</b>	GST Applicable : <b>Applicable</b>	Costing method : <b>Avg. Cost</b>
Units : <b>pack</b>	Set/alter GST Details ? <b>Yes</b>	Market valuation method : <b>Avg. Price</b>
Alternate units : <b>Not Applicable</b>	Type of Supply : <b>Goods</b>	Ignore difference due to physical counting? <b>No</b>
	Rate of Duty (eg 5) : <b>0</b>	Ignore negative balances ? <b>No</b>
		Treat all sales as new manufacture ? <b>Yes</b>
		Treat all purchases as consumed ? <b>Yes</b>
		Treat all rejections inward as scrap ? <b>No</b>

Enable the option for Set Alter GST details and enable the option for Treat all Purchase as Consume



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**GST Details**

GST Details for Stock Item:  
**A4 Size Paper**

**HSN/SAC Details**

Description : **[REDACTED]**  
 HSN/SAC : **12345678**  
 Is non-GST goods ? **No**

**Tax Details**  
 (From 1-Jul-2017)

Calculation type : **On Value**  
 Taxability : **Taxable**  
 Is reverse charge applicable ? **No**  
 Is ineligible for input credit ? **No**

Tax Type	Valuation Type	Rate
Integrated Tax	Based on Value	5 %
Central Tax	Based on Value	2.50 %
State Tax	Based on Value	2.50 %
Cess	Based on Value	0 %

Similarly create another stock items such as Marker and other consumable Items

## Final Entry

Before Passing entry Pass entry in Item Invoice mode and Press F12 (2 TIME)>>enable the option **Allow expenses/Fixed Assets for accounting allocation**

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Accounting Voucher Creation Reverse Charge Ctrl + M

Purchase No. 2 20-Aug-2017  
 Supplier invoice no.: 002 Date : 20-Aug-2017 Sunday

Party A/c name : XYZ STATIONARY  
 Current balance : 30,800.00 Cr  
 Purchase ledger : Printing Exp

Name of Item	Quantity	Rate per	Amount
A4 Size Paper	4 pack	1,000.00 pack	4,000.00
Black Marker	100 NOS	100.00 NOS	10,000.00
			14,000.00
CGST			700.00
SGST			700.00

You can see under Purchase ledger as Printing Exp ledger is appearing

While Passing entry Tax classification box appear then ignore the same as below

Tax Classification details		
Classification/Nature	:	J Not Applicable
Is reverse charge applicable	?	No
Tax Type	Rate	
	New	( Current )
Integrated Tax		
Central Tax		
State Tax		
Cess		

Above entry is in stock item invoice mode and credit basis. If it is Cash basis then select your cash or Bank ledger instead of Party (As shown earlier)

Above both option is available to pass select any one of them as per your business need.

This case will help you to maintain any kind of consumable item purchase.

According to me Passing Item wise purchase will help me to get HSN wise details and via ledger wise entry it will not allow to mention separate HSN code for ledger.

**Incase of any queries, please call us on 022-40864086 or mail us at [gst@antraweb.com](mailto:gst@antraweb.com). Watch GST related videos and documents on [www.tallyhelp.com](http://www.tallyhelp.com)**

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