

ABC Enterprises

123 Main Street, City, State - 123456  
Phone: +91-9876543210  
GSTIN: 22AAAAA0000A1Z5

Date: 15/06/2024  
Invoice No: SE/2024/076  
Place of Supply: City

GST-Compliant Sales Bill Ledger

S.No.	Invoice Date	Customer Name	GSTIN/UIN	Item Description	HSN/SAC	Qty	Rate	Taxable Value	CGST %	CGST Amt	SGST/UTGST %	SGST/UTGST Amt	IGST %	IGST Amt	Invoice Value
1	15/06/2024	XYZ Ltd.	24AAAAA1111B2Z6	Electronic Item	8542	10	7,500	75,000	9	6,750	9	6,750	0	0	88,50
2	16/06/2024	LMN Pvt Ltd	09BBBBB2222C3Z7	Mobile Accessories	8517	25	400	10,000	6	600	6	600	0	0	11,20
Grand Total								85,000		7,350		7,350		0	99,70

Total Taxable Value	â,185,000
Total CGST	â,17,350
Total SGST/UTGST	â,17,350
Total Invoice Value	â,199,700

- Important Notes:
- Ensure GSTIN of both supplier and recipient is correctly mentioned for compliance.
  - HSN/SAC codes are mandatory for all goods/services as per GST rules.
  - This ledger should be maintained and preserved for statutory audit and GST return filing.
  - All values must be reported in INR.
  - Tax amounts (CGST, SGST/UTGST, IGST) should be clearly segregated for accurate reporting.