

GST-Compliant Ledger Book Format

(Daily Bookkeeping)

Business Name: _____
GSTIN: _____
Date: ___ / ___ / ___

Daily Transaction Ledger

Date	Invoice No.	Party Name	GSTIN	Description	HSN/SAC	Qty	Taxable Value (â,¹)	SGST (â,¹)	CGST (â,¹)	IGST (â,¹)	Total Value (â,¹)	Remarks	
01/07/2024	INV0021	Raj Traders	29AAACR1234J1ZV	Sale of Electronic Parts		8542	10	15,000	1,350	1,350	0	17,700	Paid
01/07/2024	INV0022	ABC Pvt Ltd	07AACCA0000A1Z5	Service - Consulting		9983	1	5,000	0	0	900	5,900	Pending
01/07/2024	INV0023	Kiran Suppliers	09AAACK1234P1ZL	Purchase - Office Stationery		4817	20	2,000	180	180	0	2,360	Paid

Important Notes:

- Each entry must include accurate GSTIN and HSN/SAC details for compliance.
- Separate taxable value and GST amounts (SGST, CGST, IGST) for each transaction.
- Retain supporting invoices and documents for audit and verification purposes.
- Ensure the ledger is updated daily to avoid errors in GST returns filing.
- Entries should be chronological and maintained systematically for at least 6 years.