# **Implementing Additional Cess in BUSY**

## **Overview**

Additional Cess is levied on certain items after levying of GST and normal Cess. Government has categorized various items on which Additional Cess is to be levied. For example, On Cigarettes Rs. 3680 per 1000 sticks is charged as Additional Cess after charging GST 28% and Cess 5%. So let us say if cost of 1000 sticks of Cigarettes is Rs. 4,200 then GST @28 % will be Rs. 1176, Cess @ 5% will be Rs. 210 and Additional Cess will be Rs. 3680. So total cost of 1000 sticks of cigarettes including all the taxes will be - > 4200 +1176+210+3680 = Rs. 9,266.

## **Implementation of Additional Cess in BUSY**

To implement Additional Cess in BUSY following steps needs to be followed:

Step 1: Enable Additional Cess

<u>Step 2</u>: Enable Additional Cess in Tax Category Master and specify Tax Rate and Basis

Step 3: Tag Tax Category in Item Master

Step 4: Apply Additional Cess at the time of entering transactions

Now, we will discuss above mentioned steps in detail.

Step 1: Enable Additional Cess

To enable Additional Cess click, *Administration > Configuration > Features/Options > VAT/GST* option. On clicking *VAT/GST* option a *VAT/GST* window appears. Enable Additional Cess and specify caption to be used for Additional Cess. Given here is the screenshot of *VAT/GST* window:

	VAT/GST	
F Enable VAT/GST Reporting		
ype GST	Create Default GST Masters Signatory's Details	
VAT/GST Details CST No.		
LBT No.		
VAT Details TIN Pick VAT Op. Bal. from 'VAT Ledger A/c(s)'	Adjust output CST in Input VAT	
GST Details GSTIN 07ARBPM1987A1ZA		
Transport Details in Local Sales/Purchase	N	
Add. Tax / Cess Config Enable Cess	Y Caption Cess	
Enable Additional Cess	Y Caption ACess	
Show Sale / Purchase Amt, as Taxable Amt,	in GST Reports N	

\*<u>Note</u>: If you have enabled Additional Cess at the time of company creation then this option will be enabled here by default.

Step 2: Enable Additional Cess in Tax Category Master and specify Tax Rate and Basis

After enabling Additional Cess in the Company, next step is to enable Additional Cess in required Tax Category Masters. Create Tax Category Master or open required Tax Category Master and specify Additional Cess Rate and Basis in it. Given here is the screenshot of Tax Category Master:

					Contract the second production	And and a local data of the local data
Name GST	28% Typ	<u>Tax Cat</u> e Goods	egory Details		<u>Ta</u>	<u>x Type : GST</u>
Stock Account -GST Rate Info Tax Rate (IGST) Tax Rate (CGST) Tax Rate (SGST) Tax on MRP	28.00 (For Inter-Stat 14.00 (For Local Tran 14.00 (For Local Tran N (Only for Multi-	: Transactions ) Cess Rate sactions ) fax Vouchers )	Y 5.00 Basis Y 3,680. Basis	Percentage Per Main Unit Percentage Per Main Unit Per Alt. Unit Per Packaging U	VAT Rate Info Zero Tax Type Chitral Tax Rate ax on MRP Init (To update VAT Rate Is change Tax Type to VA Configuration)	0.00 % N Ifo you need to T in VAT/GST
		0.217-0000	in Tay Rates			
		Change	III TOA HUIGS			
S.No w.e.f.	IGST-Tax %	CGST-Tax %	SGST-Tax %	Тах Туре	Cess %	
S.No w.e.f. 1 2 3 4 5	IGST-Tax %	Change CGST-Tax %	SGST-Tax %	Tax Type	Cess %	*
S.No w.e.f. 1 2 3 4 5	IGST-Tax %	Change CGST-Tax %	SGST-Tax %	Tax Type	Cess %	•

Specify **'Y'** in **'ACess Rate**' field to enable Additional Cess and enter Additional Cess Rate. After specifying Additional Cess Rate, select the Basis from the list as per which Additional Cess is to calculated on Item. Following four options will appear in the list:

- Percentage Select this option if Additional Cess is to be calculated on Percentage basis.
- Per Main Unit Select this option if Additional Cess is to be calculated on Per Main Unit.
- Per Alt. Unit Select this option if Additional Cess is to be calculated on Per Alt. Unit.
- Per Packaging Unit Select this option if Additional Cess is to be calculated on Per Packaging Unit.

\*<u>Note</u>: If you charge Additional Cess Rate at fixed rate then you can specify rate for Additional Cess in Tax Category master and while entering voucher, it will appear by default and you can not modify its rate in the voucher. This implies that Additional Cess rate specified in Tax Category master works as a validation i.e. the same rate of Additional Cess must be applied in the voucher.

On the other hand if Additional Cess rate varies in different vouchers then you can leave Additional Cess rate as zero in Tax Category master and specify the required Additional Cess rate in voucher.

#### Step 3: Tag Tax Category in Item Master

After enabling Additional Cess in Tax Category master, next step is to tag the Tax Category with Item Master. Given here is the screenshot of Item Master.

	Add Item Master
ame Marlboro Red as int Name Marlboro Red roup Cigarette	Discount & Markup Det. Sale Discount 0,00 Purc. Discount 0,00 Sale Compound Disc. Purc. Compound Disc. Specify Sales Disc.Structure N Specify Purc. Disc.Structure N
Box         1 Box = 1000 Sticks           Jnit         0.00           Dp. Stock (Qty.)         0.00	Sale Markup     Purc. Markup       Sale Comp. Markup     Purc. Comp. Markup       Specify Sales Markup Structure     Specify Purc.Markup Structure
han Drine Tafe	Item Description
Sales Price applied on         Purc. Price applied on           Sales Price (Box)         4,200.00           Purc. Price (Box)         4,000.00           I.R.P. (Box)         0.00           Jin. Sales Price (Box)         0.00           Self-Val. Price         0.00	Set Critical Level (Y/N) Y _
Veckaging Unit Details     Con. Factor       *ackaging Unit     Con. Factor       sales Price     Purc. Price       afault Unit for Sales     Default Unit for Purc.       vs Categoory     GST 28%       SN / SAC Code for GST 24829010	Maintain RG-23D Tariff Heading Serial Nowise Details Parameterized Details MRP-wise Details Batch-wise Details Exp./Mfg. Date Required Expiry Days Specify Sales Account N Specify Purc Account N Specify Purc Account N
tem Tax Details ype Goods Tax on MRP N tate of Tax (CGST) 14.00 Cess/Add. Cess 5.00 + tate of Tax (SGST) 14.00 tate of Tax (IGST) 28.00	Freeze MC for Item Total No. of Authors (Max. 10) Don't Maintain Stock Balance Pick Item Sizing Info. from Item Description Specify Default Vendor N
Notes Opt. Fields Multiple Alias	Save Quit

**<u>Step 4</u>**: Apply Additional Cess at the time of entering transactions

While entering transactions, you can either apply Additional Cess in the Bill Sundry or can specify Additional Cess item – wise, in case you are using items taxable at different rates in single voucher. We will now discuss how to use Additional Cess Bill sundry –wise and item-wise.

### Case 1: Apply Additional Cess in Bill Sundry

Given here is the screenshot of Sales voucher entered where Sale Type selected is L/GST-28% and Additional Cess is applied in Bill Sundry.

į	Main	Date 1	0-07-2017	()	ion) Vch No	o. 2	Sale	Add Sales Vouc Type L/GST-283	her	
on	J.V.Industries Cur. Bal. : Rs. 0.0	s 00 )(GS	STIN / UIN : 07AF	BPM123	Mat. C 4S1ZA)	entre Main Store				
Ite	m					Qty.	Unit	Price	(Rs.)	Amount (Rs.)
Ma	riboro Red					1.00	Box	4,20	0.00	4,200.00
						0				
Č.										
									-	
						-		-		
1										
tock =	0.00 Box)					1.00				4,200.00
ummai te	Taxable Amt.	CGST	SGST Cer	S.N.	Bill Sundry	1		Ø	1	Amount (Rs.
+5%	4.200.00	588.00	588.00 3.890.0	° 1	CGST			14.000	%	588.00
				2	SGST			14.000	%	588.00
				3	Cess on G	ST		5.000	%	210.00
	4,200.00	588.00	588.00 3.890.0	4	Add. Cess	on GST		3,680.000	/Box	3,680.00
	1	1				1154		-r		9,266.00
Detai	ilMaster De	tail P	arty <u>D</u> ash Boai	d mu	CH ACC AGE MAGE Esc=	пем IMAGE >Quit F2=>Done F4	Update Di =>Std.Nar./80	scount Check S	icheme F7=>Rep	9, Save

\*<u>Note</u>: If Additional Cess Rate is fixed then specify it in *Add Cess* field in Sale Type master and select the same Sale Type while entering the voucher. Additional Cess rate will then be validated in voucher from selected Sale type itself.

But if Additional Cess Rate is not fixed then you must leave *Add. Cess* data field as zero in Sale Type master and Specify Additional Cess in Bill Sundry at the time of entering voucher. Given here is the screenshot of Sale Type Master.

	Modify Sale Typ	pe Master	Tax Type : GST
ale Type L	GST-28%		
ales Account Information Specify here (Single A/c) Specify here (Separate acco Specify in voucher existion Type	Sales	C Inter-State	C Stock Transfer C Others
Taxable (voucherwise) Exempt Reverse Charge (Above information can not be char ales through E-Commerce Port Commerce Portal Name	C Taxable (term-wise) C Non-GST C Zero Rated nged if any transaction exist for this Sale Type ) al N	Issue ST Form Form Issuable Receive ST Form Form Receivable	n ? e
ither Information	C	Tax Calculation — C Single Tax Ra CGST Rate (in % SGST Rate (in % Cess % Add. Cess (in % Freeze Tax in Sal Freeze Tax in Sal	te C Multi Tax Rate 6) 14.00 5.00 6) 3680.0( 14.00 5.00 6) 3680.0( 14.00 5.00 6) 14.00 5.00 6) 14.00 60 60 60 60 60 60 60 60 60
ikip in GST Reports	N	Invoice Heading	lion

Case 2: Apply Additional Cess Item wise

If you are entering a voucher for items having different tax rate then select Sale type as L/GST-ItemWise and apply Additional Cess Item wise. Given here is the screenshot of Sales voucher entered where Sale Type selected is L/GST-ItemWise.

eries	Main Date 10-02	7-2017	(Mo	Vch No. 2	Add S Sale Type Lj	<u>ales Voucher</u> /GST-ItemWise	
arty arratio	J.V.Industries (Cur. Bal. : Rs. 0.00 )(GSTIN) on	/ UIN : 07ARBP	M1234	Mat. Centre Moin Store			
.N.	Item			Qty.	Unit	Price (Rs.)	Amount (Rs.) _
1	Marlboro Red			1.00	Box	4,200.00	4,200.00
2							
3	2					Item Wise GST	
4						HSN Code : 24829	010
5					GST R	ate: 28%+5%+3	3680(PMU)
6					Tax	kable Amount = 4	,200.00
7					CGST %	14.00	· · · · · · · · · · · · · · · · · · ·
8					CGST Amt.	588.00	
9					SGST %	14.00	
10					SGST Amt	588.00	
11					Cess%	5.00 (00)	Taxable Amt.)
ur. St	ock = 0.00 Box )			1.00	Case Arri	210.00	
ST SL	mmary				Gess Anic	210.00	
ax Rat	e <u>Taxable Amt.</u> <u>CGST</u> <u>50</u>	ST Cess	S.N.	Sundry	ACess / Main Qty.	3680.00	
•096	4.200.00	1	1		ACess Amt.	3,680.00	
			2		Туре		
			3		Final Amt.	9,266.00	
			4				
0188	4,200,00 0.00 0	1.00 0.00	5			OK	
			11 - Ser 13				
							.,

Additional Cess will also be reflected at the time of printing of Sales Invoice. Given here is the screenshot of Sales Invoice in Standard format.

5511A : U/ARBAN1234	SILA				TAX	VOICE							Origu
Invoice No. : 3 Date of Invoice : 10-07-	83	Place of Supply : Delhi (07) Reverse Charge : N											
Billed to : .V.Industries 291 Sector-9 Dwarka Dehi GSTIN / UIN : 07ARBPM123451ZA							Shipped to :           J.V.Industries           291 Sector-9           Dwarka           Defini           GSTIN /UIN         : 07ARBPM1234517A						
S.N. Description of Goods	HSN/SAC Code	Qty.	Unit	Price	CGST Rate	CGST Amount	SGST Rate	SGST Amount	Cess Rate	dess Arrount	ACess Rate	ACess Amount	Qmount(₹)
1. Mariboro Red	24625010	1.00	Box	4.200.00	14.00 %	555.00	14.00 %	588.00	5.00	110.00	3660.00	3,650.00	5.266.00
Tax Rate Taxable An 28%+5% 4,200.1 Rupces Nine Thousand Two	Grand Total at. CGST 00 588.00 Hundred Sixty Siz	1.00 58 c Only	Bex GST 3.00	Cess 210.00	ACess 3,680.00	; Tota ) 5,0	<u>II Tax</u> 66.00				12	र	9.266.00

Additional Cess charged will be reflected in GSTR-1 &2 Reports respectively.

With this we have completed the process of Implementing Additional Cess in BUSY.

<<< <sup>©</sup> Thank You <sup>©</sup> >>>