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| **Particulars** | **Description** | **Registered as a Normal Taxpayer** | **Description** | **Registered as a Taxpayer under Composition Scheme** |
| A | Total Sale Value | 94080 | Total Sale Value | 94080 |
| B | Sales Value exclusive of taxes | 84000 | Sales Value exclusive of taxes i.e. | 92235 |
|  |  |  | (94080/102\*100) |  |
| C | GST @ 12% on sales value | 10080 | GST @ 2% on sales value | 1845 |
| D | Input Purchases | 70000 | Input Purchases | 70000 |
| E | GST @ 12% | 8400 | GST @ 12% | 8400 |
| F | Total Purchase Value (D+E) | 78400 | Total Purchase Value (D+E) | 78400 |
| G | Net GST Liability (C-E) | **1680** | Net GST Liability (only C) | **1845** |
| H | **Net Profit {A-(F+G)}** | **14000** | **Net Profit {A-(F+G)}** | **13835** |