Q.1 Record the following transactions in the Purchases Book of Subhash General Stores, Delhi:

2019	
May	Bought from M/s. Chunni Lal Mam Raj, Delhi:
1	
	100 bags of ITC Wheat Atta @ ₹ 530 per bag
	50 bags of Rice Basmati @ ₹ 500 per bag
	Less: Trade Discount @ 10%
	CGST and SGST @ 6% each was payable on the purchases
May	Bought from M/s. Kanodia Oil Mills, Delhi:
3	
	40 tins Oil @ ₹ 1,500 per tin
	20 tins Banaspati Oil @ ₹ 900 per tin
	Less: Trade Discount @ 5%
	CGST and SGST @ 6% each was payable on the purchases
May	Purchased from M/s. Gupta Bros., Hapur:
4	
	25 bags gram @ ₹ 480 per bag
	40 bags oats @ ₹ 25 per bag
	Less: Trade Discount @ 5%
	IGST @ 12% was payable on the purchases

Date	Particulars	Invoice No.	L.F.	Details	Cost	Input CGST	Input SGST	Input IGST	Total
2019									
May 01	M/s Chunni Lal Mam Raj, Delhi 100 bags of ITC Wheat Atta @ Rs 530 per bag			53,000					
	50 bags of Rice Basmati @ Rs 500 per bag			25,000					
	Less: 10% T.D.			78,000 7,800 70,200					
	Add: CGST @ 6% Add: SGST @ 6%			4,212 4,212 78,624	70,200	4,212	4,212	_	78,624
May 03	M/s Kanodia Oil Mills, Delhi 40 tins Oil @ Rs 1,500			60,000					
	per tin 20 tins Banaspati Oil @ Rs 900 per tin			18,000					
				78,000					
	Less: 5% T.D.			3,900					
				74,100					
	Add: CGST @ 6%			4,446					
	Add: SGST @ 6%			4,446					
				82,992	74,100	4,446	4,446	-	82,992
May 03	M/s Gupta Bros., Hapur								
	25 bags gram @ Rs 480 per bag			12,000					
	40 bags Oats @ Rs 25 per bag			1,000					
				13,000					
	Less: 5% T.D.			650					
	Add: IGST @ 12%			12,350 1,482					
				13,832	12,350	_	_	1,482	13,832
				10,002	1,56,650	8,658	8,658	1,482	1,75,448
					1,50,050	0,000	0,000	1,402	1,73,440

Purchases Book

Q.2 Verma Bros. Kolkata carry on business as wholesale cloth dealer. From the following, write up their Purchases Book for January, 2019:

Jan. 3	Purchased from M/s. Birla Mills, Kolkata:
	100 pieces long cloth @ ₹ 800 each
	50 pieces shirting @ ₹ 500 each
	CGST and SGST payable @ 6% each
Jan. 8	Purchased for cash from M/s. Ambika Mills, Ahmedabad:
	50 pieces muslin @ ₹ 1,000 each
	IGST payable @ 12%
Jan. 15	Purchased from M/s. Arvind Mills, Ahmedabad:
	20 pieces coating @ ₹ 2,000 each
	10 pieces shirting @ ₹ 500 each
	IGST payable @ 12%
Jan. 20	Purchased from M/s. Bharat Typewriters Ltd. Kolkata:
	5 typewriters @ ₹ 1,400 each
	CGST and SGST payable @ 6% each

Show the posting from Purchases Book to Ledger accounts also.

Date	Particulars	Invoice No.	L.F.	Details	Cost	Input CGST	Input SGST	Input IGST	Total
2019									
Jan 03	M/s Birla Mills, Kolkata								
	100 pieces long cloth @ Rs 800 each			80,000					
	50 pieces shirting @ Rs 500 each			25,000					
				1,05,000					
	Add: CGST @ 6%			6,300					
	Add: SGST @ 6%			6,300					
				1,17,600	1,05,000	6,300	6,300	-	1,17,600
Jan 15	M/s Arvind Mills, Ahmedabad								
	20 pieces coating @ Rs.2,000 each			40,000					
	10 pieces shirting @ Rs.500 each			5,000					
				45,000					
	Add: IGST @ 12%			5,400					
				50,400	45,000	-	-	5,400	50,400
Jan 31					1,50,000	6,300	6,300	5,400	1,68,000

Purchases Book of Verma Bros., Kolkata

Q.3 From the following transactions of Kamal, Guwahati, prepare Purchases Book and post into Ledger:

2019	
April 1	Purchased from Videocon India Ltd., Kolkata;
	30 Colour T. Vs @ ₹ 15,000 each, less Trade Discount @ 10% plus IGST @ 12%. Freight charges ₹ 2,000.
April 15	Purchased from Sony India Ltd., Guwahati:
	10 colour T. Vs @ ₹ 20,000 each less Trade Discount @ 10% plus CGST and SGST @ 6% each.
April 20	Purchased from Music India Ltd., Delhi:
	10 music systems @ ₹ 10,000 each less Trade Discount @ 15% plus IGST @ 12%.
April 30	Purchased from Videocon India Ltd., Kolkata:
	5 washing machines @ ₹ 15,000 each less Trade Discount @ 20%, plus IGST @ 12%, Freight charges ₹ 1,000.

Date	Particulars	Invoice No.	L.F.	Details	Cost	Input CGST	Input SGST	Input IGST	Freight Charges
2019									
April 01	Videocon India Ltd., Kolkata								
	30 Color T.Vs. @ Rs.15,000 each			4,50,000					
	Less: 10% T.D.			45,000					
				4,05,000	1				
	Add: IGST @ 12% Add:Freight Charges			48,600 2,000					
	Add.i Teight Charges			4,55,600	4,05,000	_	_	48,600	2,000
April 15	Sony India Ltd., Guwahati								
15	10 Color T.Vs. @ Rs.20,000 each			2,00,000					
	Less: 10% T.D.			20,000					
				1,80,000					
	Add: CGST @ 6%			10,800					
	Add: SGST @ 6%			10,800					
				2,01,600	1,80,000	10,800	10,800	-	-
April 20	Music India Ltd., Delhi								
	10 Music Systems @ Rs.10,000 each			1,00,000					
	Less: 15% T.D.			15,000					
				85,000					
	Add: IGST @ 12%			10,200					
				95,200	85,000	-	-	10,200	
April 30	Videocon India Ltd., Kolkata								
30	5 Washing Machines @ 15,000 each			75,000					
	Less: 20% T.D.			15,000					
				60,000					
	Add: IGST @ 12%			7,200					
	Add: Freight Charges			1,000					
				68,200	60,000		_	7,200	1,000
April					7,30,000	10,800	10,800	66,000	3,000
30						 			

Purchases Book of Kamal, Guwahati

Purchases Account

Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019 April 30	Sundries of Purchases as per						
	Purchases Book for the month of April		7,30,000				

Freight Account

Dr.			,,				Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019 April 01 April 30	Videocon India Ltd. Videocon India Ltd.		2,000 1,000				

Videocon India Ltd.

Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
				2019 April 01 April 01 April 01 April 30 April 30 April 30	Purchases Input IGST Freight Purchases Input IGST Freight		4,05,000 48,600 2,000 60,000 7,200 1,000

Sony India Ltd.

Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
				2019 April 15 April 15 April 15	Purchases Input CGST Input SGST		1,80,000 10,800 10,800

Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
				2019			
				April 20	Purchases		85,000
				April 20	Input IGST		10,200

Input IGST Account

Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
				2019			
				April 01	Videocon India Ltd.		48,600
				April 20	Music India Ltd.		10,200
				April 30	Videocon India Ltd.		7,200

Input	CGST	Account
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Dr.								
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)	
				2019 April 15	Sony India Ltd.		10,800	

Input SGST Account											
Dr. Date	Particulars	J.F.	Amount	Date	Particulars	J.F.	Cr. Amount				
Date		0.1 .	(₹)			0.1 .	(₹)				
				2019 April 15	Sony India Ltd.		10,800				

Q.4 The following purchases were made by Karam, Kolkata, during the month of April, 2019. Prepare Purchases Book and post into Ledger Accounts:

2019	
April 8	Purchased on credit from Subodh Brothers, Delhi: 5 chests of tea @ ₹ 7,000 per chest at a Trade Discount of 10% plus IGST @ 12% and packing and other charges ₹ 500.
April 12	Purchased in cash 20 boxes of tea @ ₹ 500 per box at a Trade Discount of 10% plus CGST and SGST @ 6% each.
April 18	Purchased from Raj Furnishing House: 3 show cases
April 20	Purchased from Siliguri Tea Agency, Siliguri, West Bengal: 15 boxes of tea @ ₹ 600 per box at a Trade Discount of 10% plus CGST and SGST @ 6% each and packing and other charges ₹ 50.
April 25	Purchased from Darjeeling Tea House, Darjeeling, West Bengal: 5 kgs of Special Green Tea @ ₹ 500 per kg at a Trade Discount of 10% plus CGST and SGST @ 6% each for household consumption of proprietor.

Books of M/s. B. K. Gupta, Kolkata Purchases Books

Date	Particulars	L.F.	Details (₹)	Cost (₹)	Input IGST (₹)	Input CGST (₹)	Input SGST (₹)	Packing and Other Charges (₹)	Total (₹)
2019									
April 08	Subodh Brothers, Delhi								
	5 chests of tea @ ₹ 7,000 per chest		35,000						
	Less: 10% Trade Discount		(3,500)						
			31,500						
	Add: 12% IGST		3,780						
	Add: Packing and Other Charges		500						
			35,780	31,500	3,780	-	-	500	35,780
April 20	Siliguri Tea Agency, Siliguri								
	15 Boxes Tea @ ₹ 600 per Box		9,000						
	Less: 10% Trade Discount		(900)						
			8,100						
	Add: 6% SGST		486						
	Add: 6% CGST		486						
	Add: Packing and Other								
	Charges		00050	0 100		406	486	50	0 122
			9,122	8,100	-	486			9,122
April 30				39,600	3,780	486	486	550	44,902

Purchases Account

Dr.			i aronacoo				Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019 April 30	Sundries of Purchases as per Purchases Book for the month of April		39,600				

Packing and Other Charges Account

Dr.		ing an		Iges Acc	ount		Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019 April 08 April 20	Subodh Brothers Siliguri Tea Agency		500 50				

Subodh Brothers

Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
				2019 April 08 April 08 April 08	Purchases Input IGST Freight and Other Charges		31,500 3,780 500

Siliguri Tea Agency

Dr.				Cr.				
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)	
				2019 April 20 April 20 April 20 April 20	Purchases Input CGST Input SGST Freight and Other Charges		8,100 486 486 50	

Input IGST Account

Dr.			mparroor				Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019 April 08	Subodh Brothers		3,780				

Cr. Amount

(₹)

Dr.	Input CGST Account Dr.												
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.							
2019 April 20	Siliguri Tea Agency		486										

Input SGST Account

Dr.		-					Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019 April 20	Siliguri Tea Agency		486				

Q.5 Prepare Sales Book from the following transactions of Hema Traders, Kolkata dealing in furniture. Open the Ledger Accounts also:

2019	
April 1	Sold to M/s. Gupta Furniture House, Delhi:
	100 Chairs @ ₹ 1,500 per chair
	40 Tables @ ₹ 2,000 per table
	Less: Trade Discount @ 5%
	Charged IGST @ 12%
April 10	Sold to M/s. Ajit Singh & Sons, Kolkata:
	150 Desks @ ₹ 1,000 per desk
	160 Chairs @ ₹ 1,500 per chair
	Less: Trade Discount @ 5%
	Charged CGST and SGST @ 6% each
April 15	Sold to M/s. Ideal Furniture House, Darjeeling:
	10 Sofa sets @ ₹ 75,000 each
	5 Almirahs @ ₹ 3,000 each
	25 Office Tables @ ₹ 4,000 each
	Less: Trade Discount @ 10%
	Charged CGST and SGST @ 6% each

Date	Particulars	Invoice No.	L.F.	Details (₹)	Sales Value (₹)	Output IGST (₹)	Output CGST (₹)	Output SGST (₹)	Total (₹)
2019									
April	M/s Gupta Furniture								
01	House, Delhi								
	100			1,50,000					
	Chairs@ ₹ 1,500 per chair								
	40 Tables			80,000					
	@ ₹ 2,000per table			00,000					
				2,30,000					
	Less: 5% Trade			2,00,000					
	Discount								
				(11,500)					
				2,18,500					
	Add: 12% IGST								
				<u>26,220</u>	0 40 500				0 4 4 700
And	M/a Aiit Sinah 8			<u>2,44,720</u>	2,18,500	26,220	-	-	2,44,720
April 10	M/s. Ajit Singh & Sons, Kolkata								
10	150 Desks			1,50,000					
	@ ₹1,000 per desk			1,00,000					
	160 Chairs			2,40,000					
	@ ₹ 1,500 per chair.								
				3,90,000					
	Less: 5% Trade			(19,500)					
	Discount								
				3,70,500					
	Add: 6% CGST 6% SGST			22,230 <u>22,230</u>					
	070 3031			<u>4,14,960</u>	3,70,500	_	22,230	22,230	4,14,960
April	M/s. Ideal Furniture			<u>+, 1+,000</u>	0,70,000		22,200	22,200	4,14,000
15	House, Darjeeling								
	10 Sofa sets			7,50,000					
	@ ₹ 75,000 each								
	5 Almirahs @			15,000					
	each ₹ 3,000 each 25 Office Tables			1,00,000					
	@ ₹ 4,000 each			1,00,000					
				8,65,000					
	Less: 10% Trade			(86,500)					
	Discount			<u>,,</u>					
				7,78,500					
	Add: 6% CGST			46,710					
	6% SGST			<u>46,710</u>	7 70 500		40 740	40 740	0.74.000
المح				8,71,920	7,78,500	00.000	46,710	46,710	8,71,920
April 30					13,67,500	26,220	68,940	68,940	15,31,600
50									

Sales Book of Hema Traders, Kolkata

Sales Account

Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
				2019			
				April 30	Sundries as per the Sales Book		13,67,500

M/s. Gupta Furniture House, Delhi

Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019							
April 01	Sales		2,18,500				
April 01	Output IGST		26,220				

M/s. Ajit Singh & Sons, Kolkata

Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019							
April 10	Sales		3,70,500				
April 10	Output CGST		22,230				
April 10	Output SGST		22,230				

Dr.

Cr.

M/s. Ideal Furniture House, Darjeeling

Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019							
April 15	Sales		7,78,500				
April 15	Output CGST		46,710				
April 15	Output SGST		46,710				

Output IGST Account

Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
				2019			
				April 01	M/s Gupta Furniture House		26,220

Output CGST Account

Dr.

Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
				2019			
				April 10	M/s. Ajit Singh & Sons		22,230
				April 15	M/s. Ideal Furniture House		46,710

Cr.

Output SGST Account

Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
				2019			
				April 10	M/s. Ajit Singh & Sons		22,230
				April 15	M/s. Ideal Furniture House		46,710

Q.6 From the following particulars, prepare a Sales Book of M/s. Gyan Prasad & Bros., Delhi, dealers of stationery and post into Ledger Accounts:

2019	
July 1	Sold to M/s. Stationery Mart, Delhi:
	10 reams white paper @ ₹ 300 per ream
	Charged CGST and SGST @ 6% each
July 2	Sold to M/s. Puran Chand & Co., Chandigarh:
	6 dozen pens @ ₹ 200 per dozen
	Charged IGST @ 12%
July 10	Sold old newspaper for ₹ 62
July 25	Sold on credit to M/s. Rahim & Co., Varanasi:
	10 Drawing Boards @ ₹ 500 per piece
	Charged IGST @ 12%
July 30	Sold to M/s. Kay Cee & Co., Delhi:
	4 Portable Study Tables @ ₹ 5,000 per table
	Charged CGST and SGST @ 6% each
	•

					Sale	Output	Output	Output	Total
Date	Particulars	Invoice No.	L.F.	Details (₹)	Value (₹)	IGŠT (₹)	CGST (₹)	SGST (₹)	(₹)
2019									
July 01	M/s Stationery Mart, Delhi								
	10 reams white paper @ Rs.300 per ream			3,000					
	Add: 6% CGST			180					
	6% SGST			180					
				3,360	3,000	-	180	180	3,360
July	M/s Puran Chand &								
02	Company, Chandigarh 6 dozens of pens @ Rs.200			1,200					
	per dozen Add: 12% IGST			144					
				<u>1,344</u>	1,200	144	-	-	1,344
July 25	M/s Rahim & Co., Varanasi								
	10 Drawing Boards @ Rs.500 per piece			5,000					
	Add: 12% IGST			<u>600</u>					
				5,600	5,000	600	-	-	5,600
July 30	M/s Kay Cee & Co., Delhi								
	4 Portable Study Tables @ Rs.5,000 per table			20,000					
	Add: 6% CGST			1,200					
	6% SGST			1,200					
				22,400	20,000	-	1,200	1,200	22,400
July 31					29,200	744	1,380	1,380	32,704

Books of M/s. B. K. Gupta, Kolkata Purchases Books

Sales Account

Dr.			Sales A	Joount			Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
				2019 July 31	Sundries of Sales as per Sales Book for the month of July		29,200

M/s Stationery Mart, Delhi

Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019							
July 01	Sales		3,000				
July 01	Output CGST		180				
July 01	Output SGST		180				

M/s Puran Chand & Co., Chandigarh

Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019							
July	Sales		1,200				
02							
July	Output IGST		144				
02							

M/s Rahim & Co., Varanasi

Dr.				,			Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019							
July 20	Sales		5,000				
July 20	Output IGST		600				

Dr.	Dr.										
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)				
				2019 July 02 July 20	M/s Puran Chand & Co., Chandigarh M/s Rahim & Co., Varanasi		144 600				

Output CGST Account

Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
				2019			
				July 01	M/s Stationery Mart, Delhi		180
				July 30	M/s Kay Cee & Co., Delhi		1,200

Output SGST Account

Dr.											
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)				
				2019							
				July 01	M/s Stationery Mart, Delhi		180				
				July 01	M/s Kay Cee & Co., Delhi		1,200				

M/s Kay Cee & Co., Delhi

Dr.			into ritay boo a	,			Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019							
July 30	Sales		20,000				
July 30	Output CGST		1,200				
July 30	Output SGST		1,200				

Q.7 From the following particulars, prepare Sales Book of Gupta & Co., Kolkata who deals in furniture:

2019	
Jan. 5	Sold to Hari & Co., Kolkata:
	10 Tables @ ₹ 1,100 each
	20 Chairs @ ₹ 1,000 each
	Charged CGST and SGST @ 6% each
Jan. 10	Sold to M/s. Sharma & Co., Delhi:
	5 Almirahs @ ₹ 5,000 each
	5 Stools @ ₹ 1,000 each
	Charged IGST @ 12%
Jan. 20	Sold old printer for ₹ 600 to Raja & Co., Kolkata
	Charged CGST and SGST @ 6% each
Jan. 25	Sold to M/s. Sohan Lal & Bros., Kolkata:
	5 Tables @ ₹ 2,500 each
	1 Revolving Chair @ ₹ 5,000
	Charged CGST and SGST @ 6% each

Show the Posting from Sales Book to Ledger Accounts.

	Sales Book of Gupta & Co., Kolkata										
Date	Particulars	Invoice No.	L.F.	Details (₹)	Sales Value (₹)	Output IGST (₹)	Output CGST (₹)	Output SGST (₹)	Total (₹)		
2019 Jan.05	Hari & Co., Kolkata 20 Chairs@ Rs 1,000 per chair 10 Tables @ Rs 1,100 per table Add: 6% CGST 6% SGST			20,000 11,000 31,000 1,860 1,860							
Jan.10	M/s. Sharma & Co., Delhi 5 Almirahs @ Rs. 5,000 each 5 Stools @ Rs. 1,000 each			34,720 25,000 5,000 30,000	31,000		1,860	1,860	34,720		
	Add: 12% IGST			<u>3,600</u>	30,000	3,600			33,600		
Jan. 25	M/s. Sohan Lal & Brothers, Kolkata 5 Tables @ Rs 2,500 each 1 Revolving Chair @ Rs. 5,000 each Add: 6% CGST 6% SGST			33,600 12,500 <u>5,000</u> 17,500 1,050 <u>1,050</u> 19,600	17,500	3,600	1,050	1,050	19,600		
Jan 31					78,500	3,600	2,910	2,910	87,920		

Sales Account

Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
				2019 Jan 31	Sundries as per the Sales Book		78,500

Hari & Co., Kolkata

Dr.						_	Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019							
Jan 05	Sales		31,000				
Jan 05	Output CGST		1,860				
Jan 05	Output SGST		1,860				

M/s. Sharma & Co. , Delhi

						Cr.
Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
Sales		30,000				
Output IGST		3,600				
	Sales	Sales	Sales 30,000	Sales 30,000	Sales 30,000	Sales 30,000 Image: Sales Image: Sales

M/s. Sohan Lal & Brothers, Kolkata

Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019							
Jan 25	Sales		17,500				
Jan 25	Output CGST		1,050				
Jan 25	Output SGST		1,050				

Output IGST Account

Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
				2019			
				Jan 10	M/s Sharma & Co.		3,600

Output CGST Account

Dr.								
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)	
				2019				
				Jan 05	M/s. Hari & Co.		1,860	
				Jan 25	M/s. Sohan Lal Brothers		1,050	

Output SGST Account

Cr. Amount Amount J.F. Date Particulars J.F. Date Particulars (₹) (₹) 2019 1,860 Jan M/s. Hari & Co. 05 Jan M/s. Sohan Lal 1,050 25 Brothers

Dr.

Dr.

Cr.

Q.8 Prepare Purchases and Sales Book from the following transactions of Rahul, Bengaluru:

2019	
Jan. 1	Bought from M/s. Uma Datt, Mumbai:
	1,000 Registers @ ₹ 80 each
	50 Reams Paper @ ₹ 250 per ream
	Less: Trade Discount 25%
	Plus: IGST @ 5%
Jan. 2	Sold to Shri Dayal, Bengaluru:
	250 Registers @ ₹ 85 each
	5 Reams paper @ ₹ 300 per ream
	Charged CGST and SGST @ 2.5% each
Jan. 8	Bought from BILT, Delhi:
	100 Reams Ruled Paper @ ₹ 600 per ream
	Less: Trade Discount 15%
	Plus IGST @ 5%
Jan. 12	Sold to Gupta Bros., Delhi:
	250 Registers @ ₹ 85 each
	50 Reams Ruled Paper @ 700 per ream
	Less: Trade Discount 5%, charged IGST @ 5%
Jan. 18	Sold to Ram Saran Das:
	20 copies Double Entry Book Keeping @ ₹ 85 each
Jan. 25	Bought from Hari Ram, Delhi:
	1,000 pens @ ₹ 10 each
	Less: Trade Discount 15%
	Plus IGST @ 5%
Jan. 31	Sold to Rishi Kumar, Bengaluru:
	300 Registers @ ₹ 90 each
	50 Reams Ruled Paper @ ₹ 700 per ream
	20 Reams Paper @ ₹ 300 per ream
	Less: Trade Discount 10%, charged CGST and SGST @ 2.5% each

Date	Particulars	Invoice No.	L.F.	Details	Cost	Input IGST	Total
2019							
Jan. 01	M/s Uma Dutt, Mumbai						
	1,000 Registers @ Rs. 80			80,000			
	each			12 500			
	50 Reams Paper@ Rs. 250per ream			12,500			
	-			92,500			
	Less: 10% T.D.			23,125 69,375			
	Add: IGST @ 5%			3,469			
	_			70.044	00.075	0.400	70.044
				72,844	69,375	3,469	72,844
Jan. 08	BILT, Delhi						
	100 Reams Ruled Paper			60,000			
	@ Rs. 600 per ream <i>Less</i> : 15% T.D.			9,000			
	Less. 15/6 T.D.			51,000			
	Add: IGST @ 5%			2,550			
				2,000			
				53,550	51,000	2,550	53,550
Jan. 25	Hari Ram, Delhi				,		
	1,000 Pens @ Rs. 10			10,000			
	each						
	Less: 15% T.D.			1,500			
				8,500			
	Add: IGST @ 5%			425	0 500	10-	
				8,925	8,500	425	8,925
Jan. 31					1,28,875	6,444	1,35,319

Purchases Book of Rahul, Bengaluru

		s	ales Bo	ok of Rahul, E	Bengaluru				
Date	Particulars	Invoice No.	L.F.	Details (₹)	Sales Value (₹)	Output IGST (₹)	Output CGST (₹)	Output SGST (₹)	Total (₹)
2019 Jan. 02	Shri Dayal, Bengalur 250 Registers @			21,250					
	Rs. 85 each 5 Reams Paper @ Rs. 300 per ream			1,500					
	Add: 2.5% CGST			22,750 569					
	2.5% SGST			569					
				<u>23,888</u>	22,750	-	569	569	23,888
Jan. 12	M/s.Gupta Bros., Delhi								
	250 Registers @ Rs. 85 each			21,250					
	50 Reams Ruled Paper @ Rs. 700 per ream			35,000					
	Less: 5% Trade Discount			56,250 (2,812)					
				53,438					
	Add: 5% IGST			<u>2,672</u> <u>56,110</u>	53,438	2,672	-	-	56,110
Jan. 18	Ram Saran Das								
	20 copies Double Entry Book Keeping @ Rs. 85 each			1,700					
Jan.	Rishi Kumar,				1,700	-	-	-	1,700
31	Bengaluru 300 Registers @ Rs. 90 each			27,000					
	50 Reams Ruled Paper @ Rs. 700			35,000					
	per ream 20 Reams Paper @ Rs. 300 per ream			<u>6,000</u>					
	Less: 10% Trade Discount			68,000 <u>6,800</u>					
	Add: 2.5% CGST 2.5% SGST			61,200 1,530 <u>1,530</u>					
Jan.				64,260	61,200 1,39,088	- 2,672	1,530 2,099	1,530 2,099	64,260 1,45,958
31							_,	_,	

Q.9 Prepare Purchases Return Book of Aruna Stores, Kolkata from the following transactions and post them into Ledger:

2019	
Jan. 10	Returned to Sohan & Sons, Kolkata:
	10 Rohtas fans 36" @ ₹ 1,250 each
	Trade Discount 10%
	CGST and SGST was paid @ 6% each
Jan. 25	Returned to Ram & Co., Delhi:
	25 Tubelights @ ₹ 200 each
	IGST was paid @ 12%

The solution can be presented as follows

Date	Particulars	Debit Note No	L.F.	Details (₹)	Cost (₹)	Input CGST (₹)	Input CGST (₹)	Input IGST (₹)	Total (₹)
2019									
Jan.10	Sohan & Sons, Kolkata								
	10 Rohtas Fan 36" @ 1,250 each			12,500					
	Less: 10% Trade Discount			(1,250)					
				11,250					
	Add: 6% CGST			675					
	6% SGST			<u>675</u>					
				<u>12,600</u>	11,250	675	675	-	12,600
Jan.25	Ram & Co.								
	25 Tubelights @ Rs. 200 each			5,000					
	Add: 12% IGST			<u>600</u>					
				5,600	5,000	-	-	600	5,600
Jan. 31					16,250	675	675	600	18,200

Books of Aruna Stores Purchases Return Book

Purchases Return Account

Date	Particulars	J.F.	₹.	Date Particulars		J.F.	₹.				
				2019							
				Jan	By Sundries as per		16,250				
				31	the Purchases						
					Return Book						

Sohan and Sons, Kolkata Account

Dr.							Cr.
Date	Particulars	J.F.	₹.	Date	Particulars	J.F.	₹.
2019							
Jan	To Purchases						
10	Return A/c		11,250				
Jan	To Input CGST A/c						
10			675				
Jan	To Input SGST A/c						
10			675				

Ram and Co., Delhi Account

Dr.							Cr.
Date	Particulars	J.F.	₹.	Date	Particulars	J.F.	₹.
2019							
Jan	To Purchases Return						
25	A/c		5,000				
Jan	To Input IGST A/c						
25			600				

Input CGST A/c

			inipat o c				
Dr.			-				Cr.
Date	Particulars	J.F.	₹.	Date	Particulars	J.F.	₹.
2019				2019			
				Jan	By Sundries as per		675
				31	the Purchases		
					Return Book		

Input SGST A/c

Dr.			mputoe				Cr.
Date	Particulars	J.F.	₹.	Date	Particulars	J.F.	₹.
2019				2019			
				Jan 31	By Sundries as per the Purchases Return Book		675

Input IGST A/c

			mpario	01740			
Dr.			-				Cr.
Date	Particulars	J.F.	₹.	Date	Particulars	J.F.	₹.
2019				2019			
				Jan	By Sundries as per		600
				31	the Purchases		
					Return Book		

Q.10 Record the following transactions in the Purchases Return Book of Kamla Stores, Delhi for April, 2019:

2019	
April 6	Returned goods to Ramesh Brothers, Delhi purchased for ₹ 5,000 plus CGST and SGST @ 6% each
April 8	Returned goods to Sohan Brothers, Meerut purchased for ₹ 10,000 plus IGST @ 12%
April 17	Returned goods to Mahesh Brothers of ₹ 2,000 plus CGST and SGST @ 6% each

The solution can be presented as follows

Date	Particulars	Debit Note No	L.F.	Details (₹)	Cost (₹)	Input CGST (₹)	Input SGST (₹)	Input IGST (₹)	Total (₹)
2019									
April 06	Ramesh Brothers, Delhi			5,000					
	Add: 6% CGST			300					
	6% SGST			<u>300</u>					
				<u>5,600</u>	5,000	300	300	-	5,600
April 08	Sohan Brothers, Meerut			10,000					
	Add: 12% IGST			<u>1,200</u>					
				<u>11,200</u>	10,000	-	-	1,200	11,200
April 17	Mahesh Brothers			2,000					
	Add: 6% CGST			120					
	6% SGST			<u>120</u>					
				<u>2,240</u>	2,000	120	120	-	2,240
April 30					17,000	420	420	1,200	19,040

Books of Kamla Stores Purchases Return Book

TS Grewal Solutions for Class 11 Accountancy Chapter 8 - Special Purpose Books II- Other Books

Q.11 Prepare Sales Return Book of Shiv Shankar, Delhi from the following transactions and post them into Ledger:

2019	
Feb. 10	Rama Stores, Delhi returned:
	2 Televisions Sony sold @ ₹ 20,000 each plus CGST and SGST @ 9% each
Feb. 20	Sohan Singh & Co. Dehradun returned:
	3 Washing Machines Videocon sold @ ₹ 10,000 each plus IGST @ 18%

The solution can be presented as follows

Date	Particulars	Credit Note No.	L.F.	Details (₹)	Sales Value (₹)	Output CGST (₹)	Output SGST (₹)	Output IGST (₹)	Total (₹)
2019 Feb.10	Rama Stores, Delhi 2 Television Sony sold @ Rs. 20,000 each Add: 9% CGST 9% SGST			40,000 3,600 <u>3,600</u> <u>47,200</u>	40,000	3,600	3,600	-	47,200
Feb.20 Feb.	Sohan Singh & Co., Dehradun 3 Washing Machines Videocon sold @ Rs. 10,000 each Add: 18% IGST			30,000 <u>5,400</u> <u>35,400</u>	<u>30,000</u> 70,000	3,600	3,600	<u>5,400</u> 5,400	<u>35,400</u> 82,600
28							0,000	0,400	02,000

Sales Return Book of Shiv Shankar, Delhi

Q.12 Enter the following transactions in the Sales Return Book of Raj Computers, Delhi:

2019	
July 1	Sohan & Sons returned 2 Laptops HP sold @ ₹ 40,000 each plus CGST and SGST @ 6% each
July 2	Ramesh & Sons, Noida returned 2 'Ricoh' printers sold @ ₹ 10,000 each plus IGST @ 12%
July 25	Dinesh, Chandigarh returned 10 HP Desktops sold @ ₹ 20,000 each plus IGST @ 12% for delayed supply
July 26	Computer Mouse returned by Ravi, Delhi sold to him for cash ₹ 2,000 plus CGST and SGST @ 6% each

Write up the Ledger Accounts.

The solution can be presented as follows

Date	Particulars	Credit Note No	L.F.	Details (Rs)	Sales Value (Rs)	Output CGST (Rs.)	Output SGST (Rs.)	Output IGST (Rs.)	Total (Rs.)
2019 July 01	Sohan & Sons, Delhi								
	2 Laptops HP sold @ Rs. 40,000 each			80,000					
	Add: 6% CGST 6% SGST			4,800 <u>4,800</u> <u>89,600</u>	80,000	4,800	4,800	-	89,600
July 02	Ramesh & Sons, Noida								
	2 Ricoh Printers sold @ Rs. 10,000 each			20,000					
	Add: 12% IGST			<u>2,400</u> 22,400	20,000	-	-	2,400	22,400
July 25	Dinesh, Chandigarh								
20	10 HP Desktop sold @ Rs. 20,000 each			2,00,000					
	Add:12% IGST			<u>24,000</u> 2,24,000	2,00,000	-	-	24,000	2,24,000
July 31					3,00,000	4,800	4,800	26,400	3,36,000

Sales Return Book of Raj Computers, Delhi

	Sales Return Account											
Date	Particulars	J.F.	₹.	Date	Particulars	J.F.	₹.					
2019												
July 31	By Sundries as per		3,00,000									
	the Sales Return											
	Book											

Sohan and Sons, Delhi Account

Dr.				,			Cr.
Date	Particulars	J.F.	₹.	Date	Particulars	J.F.	₹.
				2019			
				July 01	To Sales Return A/c		80,000
				July 01	To Output CGST A/c		4,800
				July 01	To Output SGST A/c		4,800

Ramesh and Sons, Noida Account

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Dr.							Cr.
Date	Particulars	J.F.	₹.	Date	Particulars	J.F.	₹.
				2019			
				July	To Sales Return A/c		20,000
				02			
				July	To Output IGST A/c		2,400
				02			

Dinesh, Chandigarh Account

Dr.			,	5			Cr.
Date	Particulars	J.F.	₹.	Date	Particulars	J.F.	₹.
				2019			
				July	To Sales Return A/c		2,00,000
				25			
				July	To Output IGST A/c		24,000
				25	_		

Output CGST A/c

Dr.							Cr.
Date	Particulars	J.F.	₹.	Date	Particulars	J.F.	₹.
2019 July 31	By Sundries as per the Sales Return Book		4,800				

Output SGST A/c

Dr.			output oc				Cr.
Date	Particulars	J.F.	₹.	Date	Particulars	J.F.	₹.
2019 July 31	By Sundries as per the Sales Return Book		4,800				

Output IGST A/c

Dr.							Cr.
Date	Particulars	J.F.	₹.	Date	Particulars	J.F.	₹.
2019 July 31	By Sundries as per the Sales Return Book		26,400				

Q.13 Prepare Returns Inward and Return Outward Books of Manoj, Mumbai from the following transactions and post them into Ledger Accounts:

2019	
March 1	Mathur Bros., New Delhi, returned:
	5 pairs of Shoes for being defective @ ₹ 2,000 per pair
	Less: Trade Discount 10%, IGST was charged @ 18%
March 5	Returned to Kanpur Leather Private Ltd., Kanpur:
	100 pairs of Chappals being not up to the approved sample. They were purchased @ ₹ 300 per pair
	Less: Trade Discount 15%
	IGST was paid @ 18%
March 12	Baluja Shoes Co., Mumbai, returned 12 pairs of ladies chappals sold to them @ ₹ 4,000 per pair
	Less: Trade Discount 10%, CGST and SGST was charged @ 9% each
March 20	Returned to Bata Shoes Pvt Ltd., Mumbai:
	100 pairs B.S.C Canvas Shoes @ ₹ 500 per pair
	Less: Trade Discount 15%
	CGST and SGST was paid @ 9% each

	Return	is Inward	l Book						
Date	Particulars	Credit Note No	L.F.	Details (₹)	Sales Value (₹)	Output CGST (₹)	Output SGST (₹)	Output IGST (₹)	Total (₹)
2019 March 01	Mathur Bros., New Delhi 5 pairs of Shoes @ Rs 2,000 per pair Less: 10% Trade Discount			10,000 (1,000)					
	Add: 18% IGST			9,000 <u>1,620</u> <u>10,620</u>	9,000	-	-	1,620	10,620
March 12	Baluja Shoes Co., Delhi 12 pairs of Ladies Chappals @ Rs 4,000 per pair			48,000					
	Less: 10% Trade Discount Add: 9% CGST 9% SGST			(4,800) 43,200 3,888 <u>3,888</u>					
March 31				<u>50,976</u>	43,200 52,200	3,888 3,888	3,888 3,888	- 1,620	50,976 61,596

Date	Particulars	J.F.	₹.	Date	Particulars	J.F.	₹.
2019 Mar 31	By Sundries as per the Return Inwards Book		52,200				

Returns Inwards Account

Mathur Bros., New Delhi Account

Dr.		maina	. 2.00., .				Cr.
Date	Particulars	J.F.	₹.	Date	Particulars	J.F.	₹.
				2019 Mar 01 Mar 01	To Return Inwards A/c To Output CGST A/c		9,000 1,620

Baluja Shoes Co., Mumbai Account

Dr.							Cr.
Date	Particulars	J.F.	₹.	Date	Particulars	J.F.	₹.
				2019			
				Mar	To Return Inwards		43,200
				12	A/c		43,200
				Mar	To Output CGST A/c		3,888
				12			5,000
				Mar	To Output SGST A/c		3,888
				12			5,000

Output CGST A/c

Dr.							Cr.
Date	Particulars	J.F.	₹.	Date	Particulars	J.F.	₹.
2019 Mar 31	By Sundries as per the Return Inwards Book		3,888				

Output SGST A/c

Dr.							Cr.
Date	Particulars	J.F.	₹.	Date	Particulars	J.F.	₹.
2019 Mar 31	By Sundries as per the Return Inwards Book		3,888				

Output IGST A/c

Dr.							Cr.
Date	Particulars	J.F.	₹.	Date	Particulars	J.F.	₹.
2019 Mar 31	By Sundries as per the Return Inwards Book		1,620				

Date	Particulars	Debit Note No	L.F.	Details (₹)	Cost (₹)	Input CGST (₹)	Input SGST (₹)	Input IGST (₹)	Total (₹)
2019 March 05	Kanpur Leather Private Ltd., Kanpur 100 pairs of Chappals @ Rs 300 per pair Less: 15% Trade Discount Add: 18% IGST			30,000 (4,500) 25,500 <u>4,590</u> <u>30,090</u>	25,500	-	-	4,590	30,090
March 20	Bata Shoes Pvt. Ltd., Mumbai 100 pairs B.S.C Canvas Shoes @ Rs 500 per pair Less: 15% Trade Discount Add: 9% CGST 9% SGST			50,000 (7,500) 42,500 3,825 <u>3,825</u> 50,150	42,500	3,825	3,825	_	50,150
	Return Outward A/c Cr.				68,000	3,825	3,825	4,590	80,240

Returns Outward Book

	Returns Outward Account										
Date	Particulars	J.F.	₹.	Date	ate Particulars J.F.		₹.				
				2019							
				Mar	By Sundries as per		68,000				
				31	the Returns						
					Outward Book						

Kanpur Leather Private Ltd., Kanpur Account

Dr.							Cr.
Date	Particulars	J.F.	₹.	Date	Particulars	J.F.	₹.
2019							
Mar 05	To Returns Outward A/c		25,500				
Mar 05	To Input IGST A/c		4,590				

Bata Shoes Pvt. Ltd., Mumbai Account

Dr.							Cr.
Date	Particulars	J.F.	₹.	Date	Particulars	J.F.	₹.
2019							
Mar 20	To Returns Outward A/c		42,500				
Mar 20	To Input CGST A/c		3,825				
Mar 20	To Input SGST A/c		3,825				

Dr.	Input CGST A/c Dr.										
Date	Particulars	J.F.	₹.	Date	Particulars	J.F.	₹.				
2019				2019 Mar 31	By Sundries as per the Returns Outward Book		3,825				

Dr.							Cr.				
Date	Particulars	J.F.	₹.	Date	Particulars	J.F.	₹.				
2019				2019							
				Mar 31	By Sundries as per the Returns Outward Book		3,825				

input loo1 A/C											
Dr.			-				Cr.				
Date	Particulars	J.F.	₹.	Date	Particulars	J.F.	₹.				
2019				2019							
				Mar 31	By Sundries as per the Returns Outward Book		4,590				

Input SGST A/c

Input IGST A/c

Q.14 (Closing Entries). Give the necessary entries in the Journal Proper of Ram on 31st March, 2019 to close their books:

Freehold Premises ₹ 30,000; Plant and Machinery ₹ 20,000; Sundry Debtors ₹ 25,000; Purchases ₹ 37,500; Sales ₹ 95,000; Discount (Dr.) ₹ 150; Discount (Cr.) ₹ 175; Sundry Creditors ₹ 12,500; Carriage Inwards ₹ 375; Carriage Outwards ₹ 600; Furniture and Fixtures ₹ 2,500; Wages ₹ 5,000; Bad debts ₹ 750; Salaries ₹ 3,600; Commission (Cr.) ₹ 2,125; Capital Account − ₹ 25,000; Bills Payable ₹ 7,500; Bills Receivable ₹ 9,000; Trade Expenses ₹ 2,550; Ram's Loan Account ₹ 20,000; Cash in Hand ₹ 75; Cash at Bank ₹ 3,125.

	Journal				
Date	Particulars		L.F.	Debit Amount (₹)	Credit Amount (₹)
	Trading A/c To Purchases A/c To Carriage Inwards A/c To Wages A/c (Direct expenses debited to Trading A/c)	Dr.		42,875	37,500 375 5,000
	Sales A/c To Trading A/c (Sales credited to Trading A/c)	Dr.		95,000	95,000
	Trading A/c To Profit & Loss A/c (Transfer of gross profit to Profit &Loss A/c)	Dr.		52,125	52,125
	Profit & Loss A/c To Discount A/c To Carriage Outwards A/c To Bad Debts A/c To Salaries A/c To Trade Expenses A/c (Indirect expenses debited to P&L A/c)	Dr.		7,650	150 600 750 3,600 2,550
	Discount A/c Commission A/c To Profit & Loss A/c (Indirect incomes credited to P&L A/c)	Dr. Dr.		175 2,125	2,300
	Profit & Loss A/c To Capital A/c (Transfer of net profit to Capital A/c)	Dr.		46,775	46,775

Q.15 (Transfer Entries). Give the Journal entries for the following:

(i) Gross Profit of ₹ 32,000 from Trading Account to Profit and Loss Account.

(ii) Net Profit of ₹ 14,500 to Capital Account of Sri Sankar Saha.

(iii) Sri Sankar Saha draws ₹ 10,000 from his Capital Account.

(iv) Purchases Return of ₹ 7,000 plus IGST @ 12%.

(v) Sales Return of ₹ 6,000 plus CGST and SGST @ 6% each.

	Journal				
Date	Particulars		L.F.	Debit Amount (₹)	Credit Amount (₹)
(i)	Trading A/c To Profit & Loss A/c (Transfer of gross profit to Profit &Loss A/c)	Dr.		32,000	32,000
(ii)	Profit & Loss A/c To Sri Sankar Saha's Capital A/c (Transfer of net profit to Capital A/c)	Dr.		14,500	14,500
(iii)	Sri Sankar Saha's Capital A/c To Drawings A/c (Withdrawals from capital)	Dr.		10,000	10,000
(iv)	Cash A/c To Purchases Return A/c To Input IGST A/c (Goods returned by us)	Dr.		7,840	7,000 840
(v)	Sales Return A/c Output CGST A/c Output SGST A/c To Cash A/c (Goods returned by customers)	Dr. Dr. Dr.		6,000 360 360	6,720

Q.16 (Adjustment Entries) From the following information available on 31st March, 2019, pass the necessary Adjustment Entries in the Journal for the year ending on that date:

(i) Interest accrued ₹ 2,500.

(ii) Wages for March, 2019 outstanding ₹ 10,000.

(iii) Insurance prepaid ₹ 1,500.

(iv) Commission due to manager 6% on net profit after charging such commission. The profit before charging such commission was ₹ 1,06,000.

(v) Interest due on loan but not paid. Loan of ₹ 1,50,000 was taken at 9% p.a. 9 months before end of the year.

	Journal				
S. No.	Particulars		L.F.	Debit Amount (₹)	Credit Amount (₹)
2019					
March 31	Accrued Interest A/c To Interest A/c (Interest accrued)	Dr.		2,500	2,500
March 31	Wages A/c To Wages Outstanding A/c (Wages for the month of March outstanding)	Dr.		10,000	10,000
March 31	Prepaid Insurance A/c To Insurance A/c (Insurance paid in advance)	Dr.		1,500	1,500
March 31	Manager's Commission A/c To Manager's Commission Payable A/c (Manager Commission Charged on Net Profit) :	Dr.		6,000	6,000
March 31	Interest on Loan A/c To Interest Outstanding A/c (Interest on Loan Outstanding for 9 months)	Dr.		10,125	10,125

Q.17 Enter the following transactions in proper Subsidiary Books of Ram, Lucknow (UP) for the month of January 2019:

2019		₹
Jan. 1	Sold goods to Ramesh of Delhi for ₹ 15,000, charged IGST @ 12%	
Jan. 1	Bought goods from Hari Ram, Kanpur (UP) for ₹ 8,000, plus CGST and SGST @ 6% each	
Jan. 2	Ramesh returned goods	1,000
Jan. 2	Sold goods to Dina Nath, Lucknow of ₹ 10,000, charged CGST and SGST @ 6% each	
Jan. 2	Purchased goods form Mangal, Kolkata of ₹ 50,000, plus IGST @ 12%	
Jan. 4	Returned goods to Mangal	5,000
Jan. 4	Sold goods to Zakir Hussain, Lucknow of ₹ 5,000 plus CGST and SGST @ 6% each	
Jan. 5	Zakir Hussain returned goods	500
Jan. 7	Returned goods to Hari Ram	500
Jan. 9	Purchased goods from Raghunath, Delhi of ₹ 10,000 subject to a Trade Discount of 10%, plus IGST @ 12%	
Jan. 10	Sold goods to Raja Ram subject to Trade Discount of 5%, charged CGST and SGST $@$ 6% each	5,000

	Sales Book												
Date	Particulars	Invoice No.	L.F.	Details (₹)	Amount (₹)	Output CGST (₹)	Output SGST (₹)	Output IGST (₹)	Total (₹)				
2019													
Jan.01	Ramesh, Delhi			15,000									
	Add: 12% IGST			<u>1,800</u>									
				<u>16,800</u>	15,000	-	-	1,800	16,800				
Jan.02	Dina Nath, Lucknow			10,000									
	Add: 6% CGST			600									
	6% SGST			<u>600</u>									
				<u>11,200</u>	10,000	600	600	-	11,200				
Jan.04	Zakir Hussain, Lucknow			5,000									
	Add: 6% CGST			300									
	6% SGST			<u>300</u>									
				<u>5,600</u>	5,000	300	300	-	5,600				
Jan.10	Raja Ram			5,000									
	Less: 5% Trade Discount			<u>250</u>									
				4,750									
				285									
				<u>285</u>									
				5,320	4,750	285	285	-	5,320				
Jan 31					34,750	1,185	1,185	1,800	38,920				

Books of Ram Sales Book

Date	Particulars	Invoice No.	L.F.	Details (₹)	Amount (₹)	Input CGST (₹)	Input SGST (₹)	Input IGST (₹)	Total (₹)			
2019 Jan.01	Hari Ram, Kanpur (UP) Add: 6% CGST 6% SGST			8,000 480 <u>480</u> <u>8,960</u>	8,000	480	480	-	8,960			
Jan.02	Mangal, Kolkata Add: 12% IGST			50,000 <u>6,000</u> <u>56,000</u>	50,000	-	-	6,000	56,000			
Jan.09	Raghunath, Delhi Less: 10% Trade Discount Add: 12% IGST			10,000 <u>1,000</u> 9,000 <u>1,080</u> 10,080	9,000		-	1,080	10,080			
Jan.31					67,000	480	480	7,080	75,040			

Purchases Book

Date	Particulars	Credit Note No.	L.F.	Details (₹)	Amount (₹)	Output CGST (₹)	Output SGST (₹)	Output IGST (₹)	Total (₹)
2019									
Jan.02	Ramesh, Delhi			1,000					
	Add: 12% IGST			<u>120</u>					
				<u>1,120</u>	1,000	-	-	120	1,120
Jan.05	Zakir Hussain,			500					
	Lucknow Add: 6% CGST			30					
	6% SGST			<u>30</u>					
				<u>560</u>	500	30	30	-	560
Jan.31					1,500	30	30	120	1,680

Sales Return Book

Purchases Return Book

Date	Particulars	Debit Note No.	L.F.	Details (₹)	Amount (₹)	Input CGST (₹)	Input SGST (₹)	Input IGST (₹)	Total (₹)
2019 Jan.04	Mangal, Kolkata			5,000					
	Add: 12%			<u>600</u>					
				<u>5,600</u>	5,000	-	-	600	5,600
Jan.07	Hari Ram, Kanpur (UP)			500					
	Add: 6%			30					
	6% SGST			<u>30</u>					
	0001			<u>560</u>	500	30	30	-	560
Jan.31					5,500	30	30	600	6,160

Q.18 Write up Purchases and Sales Books from the following transactions of Kalyan Silks, Kochi, Kerala given for April, 2019 and post the totals in the Ledger.

2019	
April 1	Purchased from Ram Prasad, Chennai:
	100 metres Silk @ ₹ 400 per metre
	75 metres Velvet @ ₹ 150 per metre
	Plus IGST @ 12%
April 10	Sold to Rati Ram, Ahmedabad:
	60 metres Silk @ ₹ 500 per metre
	10 metres Velvet @ ₹ 200 per metre
	Charged IGST @ 12%
April 12	Sold to Ramaswami, Kochi
	10 metres Silk @ ₹ 550 per metre
	10 metres Velvet @ ₹ 200 per metre
	Charged CGST and SGST @ 6% each
April 18	Roop Narain & Sons Kochi purchased from us:
	10 metres Silk @ ₹ 550 per metre
	5 metres Velvet @ ₹ 200 per metre
	Allowed Trade Discount 10%, charged CGST and SGST @ 6% each
April 22	Purchased from Man Mohan Lal, Varanasi:
	Shirting Cloth ₹ 10,000
	Sarees ₹ 60,000
	Received Trade Discount 10%, plus IGST @ 12%
April 23	Sold to Brij Mohan & Bros., Mathura:
	Shirting Cloth ₹ 7,000
	Sarees ₹ 25,000
	Charged IGST @ 12%

	Purch	ases Book						
Date	Particulars	Invoice No.	L. F.	Details (₹)	Cost (₹)	Input CGST (₹)	Input SGST (₹)	Input IGST (₹)
2019 April 01	Ram Prasad, Chennai							
	100 metres Silk @ Rs 400 per metre			40,000				
	75 metres Velvet @ Rs 150 per metre			11,250				
	Add: 12% IGST			51,250 6,150 <u>57,400</u>	51,250	-	-	6,150
April 22	Man Mohan Lal, Varanasi							
	Shirting Cloth Saris			10,000 60,000				
	Less: 10% Trade Discount			70,000 <u>7,000</u> 63,000				
	Add: 12% IGST			<u>7,560</u> <u>70,560</u>	63,000	-	-	7,560
April 30					1,14,250	-	-	13,710

	Sales Book												
Date	Particulars	Invoice No.	L.F.	Details (₹)	Amount (₹)	Output CGST (₹)	Output SGST (₹)	Output IGST (₹)	Total (₹)				
2019													
April 10	Rati Ram, Ahmedabad 60 metres Silk @ Rs 500 per metre			30,000									
	10 metres Velvet @ Rs 200 per metre			2,000									
	Add: 12% IGST			32,000 <u>3,840</u> <u>35,840</u>	32,000	-	-	3,840	35,840				
April 12	Ramaswami, Kochi 10 metres Silk @ Rs 550 per metre			5,500									
	10 metres Velvet @ Rs 200 per metre			2,000									
	Add: 6% CGST			7,500 450									
	6% SGST			450 450									
				<u>8,400</u>	7,500	450	450	-	8,400				
April 18	Roop Narain & Sons, Kochi 10 metres Silk @ Rs 550 per metre			5,500									
	5 metres Velvet @ Rs 200 per metre			1,000									
	Less: 10% Tade Discount			6,500 <u>650</u> 5,850									
	Add: 6% CGST 6% SGST			351 <u>351</u> <u>6,552</u>	5,850	351	351	-	6,552				
April 23	Brij Mohan & Bros, Mathura Shirting Cloth Saris			7,000 <u>25,000</u>									
	Add: 12% IGST			32,000 <u>3,840</u> <u>35,840</u>	32,000	-	-	3,840	35,840				
April 30					77,350	801	801	7,680	86,632				

Purchases Account

Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019 April 30	Sundries of Purchases as per Purchases Book for the month of April		1,14,250				

Dr.	Ramprasad, Chennai Dr.											
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Cr. Amount (₹)					
				2019 April 01 April 01	Purchases Input IGST		51,250 6,150					

Man Mohan Lal, Varanasi

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Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
				2019 April 22	Purchases		63,000
				April 22	Input IGST		7,560

Rati Ram, Ahmedabad

Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019							
April 10	Sales		32,000				
April 10	Output IGST		3,840				

Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019							
April 12	Sales		7,500				
April 12	Output CGST		450				
April 12	Output SGST		450				

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Roop Narain & Sons, Kochi

Dr.			•	·			Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019							
April 18	Sales		5,850				
April 18	Output CGST		351				
April 18	Output SGST		351				
-							

Brijmohan & Brothers, Mathura Dr. Cr. Amount Particulars J.F. Date Particulars J.F. Amount (₹) Date (₹) 2019 April 23 Sales 32,000 Output IGST 3,840 April 23

Sales Account Amount Amount J.F. Date Particulars J.F. Date Particulars (₹) (₹) 2019 April Sundries as per the 77,350 Sales Book for the 30 month of April

Input IGST Account

Dr.			-				Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
				2019			
				April 01	Ram Prasad, Chennai		6,150
				April 22	Man Mohan Lal, Varanasi		7,560

Output IGST Account

Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
				2019			
				April	Rati Ram,		3,840
				10	Ahmedabad		
				April	Brijmohan		3,840
				10	& Bros.,		
					Mathura		

Output CGST Account

Dr.							Cr.
Date	Particulars	ılars J.F. Amount Date Particulars		J.F.	Amount (₹)		
				2019			
				April	Ramaswami, Kochi		450
				12			
				April	Roopnarain & Sons, Kochi		351
				18			

Output SGST Account

Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
				2019			
				April 12	Ramaswami, Kochi		450
				April 18	Roopnarain & Sons, Kochi		351

Q.19 Record the following transactions of Prabhat Electric Co., Delhi in the proper subsidiary books:

2019	
Jan. 1	Sold to Grover & Co., Kanpur:
	10 Crompton Water Coolers @ ₹ 6,000 each
	5 Pedestal Fans @ ₹ 2,000 each
	Trade Discount 10%, charged IGST @ 12%
Jan. 5	Purchased from Ram & Bros., Delhi:
	25 Videocon Washing Machines @ 7,000 each
	10 Wall Fans @ ₹ 1,500 each
	Trade Discount 25%, plus CGST and SGST @ 6% each
Jan. 10	Purchased for cash from Raja & Co., Delhi:
	10 Electric Kettles @ ₹ 750
	Plus CGST and SGST @ 6% each
Jan. 15	Sold to Mahesh Bros., Chandigarh:
	5 Crompton Water Coolers @ ₹ 7,000 each
	2 Pedestal Fans @ ₹ 2,500 each
	Charged IGST @ 12%
Jan. 18	Returned to Ram & Bros.:
	2 Videocon Washing Machines being defective
Jan. 20	Purchased from Sethi & Co., Delhi:
	20 Toasters @ ₹ 800
	They charged CGST and SGST @ 6% each
Jan. 27	Mahesh Bros. returned one Crompton Water Cooler, it being defective

The solution can be presented as follows

			-		lies book		-		
Date	Particulars	Bill No.	L.F.	Details	Value	Output CGST	Output SGST	Output IGST	Total
Jan	Grover & Co.,								
01	Kanpur								
	10 Crompton			60,000					
	Water Coolers								
	@ ₹ 6,000 each								
	5 Pedestal Fans			10,000					
	@ ₹ 2,000 each			70.000					
				70,000					
	Less: 10%			7,000					
	T.D.								
				63,000					
	Add: IGST @			7,560					
	12%								
				70,560	63,000		-	7,560	70,560
Jan	Mahesh Bros.,								
15	Chandigarh								
	5 Crompton			35,000					
	Water Coolers								
	@ ₹ 7,000 each								
	2 Pedestal Fans			5,000					
	@ ₹ 2,500 each			10.000					
				40,000					
	Add: IGST @			4,800					
	12%								
				44,800	40,000	-	-	4,800	44,800
					1,03,000	-	_	12,360	1,15,360

Sales Book

Purchases Book

Date	Particulars	Invoice No.	L.F.	Details	Cost	Input CGST	Input SGST	Input IGST	Total	
Jan 05	Ram & Bros., Delhi									
	25 Videocon Washing Machines @ ₹ 7,000 each			1,75,000						
	10 Wall Fans @ ₹ 1,500 each			15,000						
				1,90,000						
	Less: 25% T.D.			47,500						
				1,42,500						
	Add: CGST @ 6% Add: SGST @ 6%			8,550 8,550						
	Aug. 0001 @ 070			1,59,600	1,42,500	8,550	8,550	-	1,59,600	
Jan 20	Sethi& Co., Delhi									
	20 Toasters @ ₹ 800 each			16,000						
	Add: CGST @ 6%			960						
	Add: SGST @ 6%			960						
				17,920	16,000	960	960	-	17,920	
					1,66,000	9,510	9,510	-	1,77,520	

Purchases Return Book

Date	Particulars	Debit Note No.	L.F.	Details	Cost	Input CGST	Input SGST	Input IGST	Total
Jan 18	Ram & Bros., Delhi 2 Videocon Washing Machines @ ₹ 7,000			14,000					
	each <i>Less</i> : 25% T.D.			3,500 10,500					
	Add: CGST @ 6%			630					
	Add: SGST @ 6%			630 11,760	10,500	630	630	_	11,760
					10,500	630	630	-	11,760

Date	Particulars	Credit Note No.	L.F.	Details	Value	Output CGST	Output SGST	Output IGST	Total
Jan 27	Mahesh Bros., Chandigarh 1 Crompton Water Coolers @ ₹ 7,000 each			7,000					
	Add: IGST @ 12% each			840					
				7,840	7,000	_	_	840	7,840
					1,500	30	30	120	1,680

Sales Return Book

Q.20 R. Chetan, Kolkata has the following balances in his books on 1st March, 2019:

Cash ₹ 15,400; Cash at Bank ₹ 82,500; Stock ₹ 1,92,500; Plant and Machinery ₹ 4,40,000.

Sundry Debtors: Rajesh ₹ 27,500; James ₹ 13,750.

Sundry Creditors: Rao ₹ 19,250, Samanta; ₹ 35,750; Capital ₹ 7,16,650.

The following are the transactions for the month of March 2019:

2019		₹
March 1	Cash Sales*	2,000
March 2	Purchases machinery by cheque*	5,000
March 4	Paid salaries by cheque	2,750
March 7	Paid wages	440
March 9	Rajesh settled his account by cheque less 5% discount	
March 11	Sold goods on credit to James, Patna**	10,000
March 13	Sent a credit note to James for goods returned** (Including IGST reversed)	2,240
March 18	Paid to Rao by cheque in full settlement	18,000
March 20	Took loan from Bank of Baroda	50,000
March 22	Withdrawn from bank for personal purposes	2,500
March 25	Bought goods from Samanta, Delhi**	5,000
March 27	Paid corporation tax by cheque	1,155
March 30	Cash sales (Including CGST and SGST @ 6% each) and paid into bank	4,480
March 31	All cash in hand, with the exception of ₹ 825 retained for change, was paid into the bank	

Transactions marked with (*) are intra-state transactions subject to CGST and SGST @ 6% each. Transactions marked with (**) are inter-state transactions subject to IGST @ 12%.

Record these transactions in his subsidiary books, post to the Ledger and prepare a Trial Balance as on 31st March, 2019.

	Cash Book													
Date	Particulars	L.F.	Cash (₹)	Bank (₹)	Date	Particulars	L.F.	Cash (₹)	Bank (₹)					
2019					2019									
March 01	To Balance b/d		15,400	82,500	March 02	By Machinery			5,000					
March 01	To Sales A/c		2,000		March 02	By Input CGST			300					
March 01	To Output CGST		120		March 02	By Input SGST			300					
March 01	To Output SGST		120		March 04	By Salaries			2,750					
March 09	To Rajesh			26,125	March 07	By Wages A/c			440					
March 20	To Bank Loan A/c			50,000	March 18	By Rao			18,000					
March 30	To Sales A/c		4,000		March 22	By Drawings			2,500					
March 30	To Output CGST		240		March 27	By Corporation Tax A/c			1,155					
March 30	To Output SGST		240		March 31	By Bank A/c	С	21,295						
March 31	To Cash A/c	С		21,295	March 31	By Balance c/d		825	1,49,475					
			22,120	1,79,920				22,120	1,79,920					

				Purchases	Book				
Date	Particulars	Invoice No.	L.F.	Details (₹)	Cost (₹)	Input CGST (₹)	Input SGST (₹)	Input IGST (₹)	Total (₹)
2019									
Mar 25	Samanta, Delhi			5,000					
	Add: 12% IGST			600					
				5,600	5,000	_	_	600	5,600
Mar 31					5,000	_	_	600	5,600

	Sales Book											
Date	Particulars	Invoice No.	L.F.	Details (₹)	Value (₹)	Output CGST (₹)	Output SGST (₹)	Output IGST (₹)	Total (₹)			
2019												
Mar 11	James Patna			10,000								
	Add: Output IGST @12%			1,200								
				11,200	10,000	-	-	1,200	11,200			
Mar 31					10,000	I	_	1,200	11,200			

	Sales Return Book											
Date	Particulars	Credit Note No.	L.F.	Details (₹)	Value (₹)	Output CGST (₹)	Output SGST (₹)	Output IGST (₹)	Total (₹)			
2019 Mar 13	James Patna Add: 12% IGST	_		2,000 240								
				2,240	2,000	_	_	240	2,240			
Mar 31					2,000	-	_	240	2,240			

Stock	Account

Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019				2019			
March 01	To Balance b/d		1,92,500	March 31	By Balance c/d		1,92,500
			1,92,500				1,92,500

	Plant and Machinery Account											
Dr.							Cr.					
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)					
2019				2019								
March 01	To Balance b/d		4,40,000	March 31	By Balance c/d		4,40,000					
			4,40,000				4,40,000					

Rajesh

Dr.			-				Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019				2019			
March 01	To Balance b/d		27,500	March 09	By Bank A/c		26,125
				March 09	By Discount Allowed A/c		1,375
			27,500				27,500

James

							<u> </u>
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019				2019			
March 01	To Balance b/d		13,750	March 13	By Sales Return A/c		2,000
March 11	To Sales A/c		10,000	March 13	By Output IGST A/c		240
March 11	To Output IGST A/c		1,200	March 31	By Balance c/d		22,710
			24,950				24,950

Rao

Dr.								
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)	
2019				2019				
March 18	To Bank A/c		18,000	March 01	By Balance b/d		19,250	
March 18	To Discount Received A/c		1,250					
			19,250				19,250	

Samanta

Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019				2019			
March 31	To Balance c/d		41,350	March 01	By Balance b/d		35,750
				March 25	By Purchases A/c		5,000
				March 25	By Input IGST A/c		600
			41,350				41,350

Salaries Account

Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019				2019			
March 04	To Bank A/c		2,750	March 31	By Balance c/d		2,750
			2,750				2,750

Dr.

Cr.

Wages	Account
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Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019				2019			
March 07	To Cash A/c		440	March 31	By Balance c/d		440
			440				440

Discount Allowed Account

Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019				2019			
March 09	To Rajesh		1,375	March 31	By Balance c/d		1,375
			1,375				1,375

Discount Received Account

Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019				2019			
March 31	To Balance c/d		1,250	March 18	By Rao		1,250
			1,250				1,250

Bank Loan Account

Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019 March 31	To Balance c/d		50,000	2019 March 20	By Bank A/c		50,000
			50,000	20			50,000

Drawings Account

Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019 March 22	To Bank A/c		2,500	2019 March 31	By Balance c/d		2,500
			2,500				2,500

Corporation Tax Account

Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019 March 27	To Bank A/c		1,155	2019 March 31	By Balance c/d		1,155
			1,155	0.			1,155

Input IGST Account

Dr. Cr. Amount Amount J.F. J.F. Date Particulars Date Particulars (₹) (₹) 2019 2019 600 March 25 To Samanta 600 March 31 By Balance c/d 600 600

Capital Account

Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019 March 31	To Balance c/d		7,16,650	2019 March 01	By Balance b/d		7,16,650
			7,16,650				7,16,650

Sales Account

Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019				2019			
March 31	To Balance c/d		16,000	March 01	By Cash A/c		2,000
				March 30	By Cash A/c		4,000
				March 31	By Sundries from Sales Book		10,000
			16,000				16,000

Dr.

Cr.

Output CGST Account

Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019				2019			
March 31	To Balance c/d		360	March 01	By Cash A/c		120
				March 30	By Cash A/c		240
			360				360

Output SGST Account

Dr.			-				Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019				2019			
March 31	To Balance c/d		360	March 01	By Cash A/c		120
				March 30	By Cash A/c		240
			360				360

Output IGST Account

Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019				2019			
March 13	To James		240	March 11	By James		1,200
March 31	To Balance c/d		960				
			1,200				1,200

Machinery Account

Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019 March 02	To Bank A/c		5,000	2019 March 31	By Balance c/d		5,000
			5,000	•			5,000

Input CGST Account

Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019 March 02	To Bank A/c		300	2019 March 31	By Balance c/d		300
			300	•			300

	Input SGST Account										
Dr.							Cr.				
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)				
2019 March 02	To Bank A/c		300	2019 March 31	By Balance c/d		300				
			300	01			300				

Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019				2019			
March 31	To Sundries from purchases Book		5,000	March 31	By Balance c/d		5,000
			5,000				5,000

Sales Return Account

Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019				2019			
March 31	To Sundries from Sales Return Book		2,000	March 31	By Balance c/d		2,000
			2,000				2,000

	as on March		Debit	Credit
S. No.	Particular	J.F.	Amount	Amount
		•	(₹)	(₹)
1	Capital			7,16,650
2	Purchases		5,000	
3	Sales			16,000
4	Sales Return		2,000	
5	Output CGST			360
6 7	Output SGST			360
7	Output IGST			960
8	Machinery		5,000	
9	Input CGST		300	
10	Input SGST		300	
11	Input IGST		600	
12	Bank Loan			50,000
13	Drawings		2,500	
14	Corporation Tax		1,155	
15	Salaries		2,750	
16	Wages		440	
17	Discount Allowed		1,375	
18	Discount Received			1,250
19	James		22,710	
20	Samanta			41,350
21	Stock		1,92,500	
22	Plant and Machinery		4,40,000	
23	Cash in hand		825	
24	Bank Balance		1,49,475	
			8,26,930	8,26,930

Trial Balance as on March 31, 2019

Q.21 On 1st March, 2019, Shri Kailash Chand, Lucknow commenced business with cash ₹ 50,000. The following are his transactions for the month of March, 2019. Record them in proper books, post them to the Ledger and take out a Trial Balance:

2019		₹
March 1	Bought goods for cash*	5,000
•	Purchased from Hari, Lucknow*:	
	5 Laptops @ ₹ 35,000 each	
	5 Desktops @ ₹ 25,000 each Less: Trade Discount 15%	
March 2	Purchased computer & printer from M/s. Computer Mart against cash for office use*	20,000
March 5	Deposited into bank	15,000
March 7	Sold goods to Shri Ramesh Chand, Kanpur*:	
	2 Laptops @ ₹ 32,000 each	
Marah	2 Desktops @ ₹ 24,000 each	75 000
March 10	Received Cheque from Shri Ramesh Chand on account	75,000
March 14	Received another Cheque in full settlement from Ramesh Chand	49,440
March 15	Sold goods to Jagdish, Kolkata**:	
	2 Laptops @ ₹ 35,000 each 2 Desktops @ ₹ 25,000 each	
	Less: Trade Discount 5%	
March 18	Bought from Shyam Lal, Delhi**:	
	10 Keyboards @ ₹ 1,000 each 10 Mouse @ ₹ 500 each	
March 20	Drew cash from bank for office	17,000
March 21	Paid to Shyam Lal in full settlement	16,500
March 23	Cash Sales 5 Keyboards @ ₹ 1,200 each and 5 Mouse @ ₹ 600 each*	
March 25	Paid Salary	2,500
March 28	Paid Rent*	1,500
March 30	Paid into bank	5,000
March 31	Drew cash for personal expenses	500

Transactions marked with (*) are intra-state transactions subject to CGST and SGST @ 6% each. Transactions marked with (**) are inter-state transactions subject to IGST @ 12%.

				Cash Book					
Date	Particulars	L.F.	Cash (₹)	Bank (₹)	Date	Particulars	L.F.	Cash (₹)	Bank (₹)
2019 March 01	To Capital A/c		50,000		2019 March 01	By Purchases A/c		5,000	
March 05	To Cash A/c	с		15,000	March 01	By Input CGST		300	
March 10	To Ramesh Chand			75,000	March 01	By Input SGST		300	
March 14	To Ramesh Chand			49,440	March 02	By Purchases		20,000	
March 20	To Bank A/c	С	17,000		March 02	By Input CGST		1,200	
March 23	To Sales A/c		9,000		March 02	By Input SGST		1,200	
March 23	To Output CGST		540		March 05	By Bank A/c	C	15,000	
March 23	To Output SGST		540		March 20	By Cash A/c	C		17,000
March 30	To Cash A/c	С		5,000	March 21	By Shyam Lal		16,500	
					March 25	By Salary A/c		2,500	
					March 28	By Rent A/c		1,500	
					March 28	By Input CGST		90	
					March 28	By Input SGST		90	
					March 30	By Bank A/c		5,000	
					March 31	By Drawing A/c		500	
					March 31	By Balance c/d		7,900	1,27,440
			77,080	1,44,440				77,080	1,44,440

	Purchases Book											
Date	Particulars	Invoice No.	L.F.	Details (₹)	Cost (₹)	Input CGST (₹)	Input SGST (₹)	Input IGST (₹)	Total (₹)			
2019 Mar 01	Hari, Lucknow 5 laptops @ ₹ 35,000 each 5 Desktop @ ₹ 25,000 each <i>Less</i> : Trade Discount@15% <i>Add</i> : 6% CGST 6% SGST			1,75,000 1,25,000 3,00,000 45,000 2,55,000 15,300 15,300 2,85,600	2,55000	15,300	15,300	_	2,85,600			
Mar 18	Shyam Lal, Delhi 10 keyboards @ ₹ 1,000 each 10 Mouse @ ₹ 5,000 each <i>Add</i> : 12% IGST			10,000 5,000 15,000 1,800 16,800	15,000			1,800	16,800			
Mar 31				10,000	2,70,000	 15,300	 15,300	1,800	3,02,400			

	Sales Book										
Date	Particulars	Invoice No.	L.F.	Details (₹)	Value (₹)	Output CGST (₹)	Output SGST (₹)	Output IGST (₹)	Total (₹)		
2019 Mar 07	Shri Ramesh Chand Kanpur 2 laptops @ ₹ 32,000 each 2 Desktop @ ₹ 32,000 each Add: 6% CGST 6% SGST			64,000 48,000 1,12,000 6,720 6,720 1,25,440	1,12,000	6,720	6,720		1,25,440		
Mar 15	Jagdish, Kolkata 2 Laptops @ ₹ 35,000 each 2 Desktops @ ₹ 25,000 each <i>Less</i> : 5% TD <i>Add</i> : 12% IGST			70,000 50,000 1,20,000 6,000 1,14,000							
				13,680 1,27,680	1,14,000	_	_	13,680	1,27,680		
Mar 31					2,26,000	6,720	6,720	13,680	2,53,120		

Capital Account

Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019				2019			
March 31	To Balance b/d		50,000	March 01	By Cash A/c		50,000
			50,000				50,000

Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019				2019			
March 01	To Cash A/c		5,000	March 31	By Balance c/d		2,95,000
March 02	To Cash A/c		20,000				
March 31	To Sundries from Purchaser Book		2,70,000				
			2,95,000				2,95,000

Purchases Account

Hari

Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019				2019			
March 31	To Balance c/d		2,85,600	March 01	By Purchases		2,55,000
				March 01	By Input CGST		15,300
				March 01	By Input SGST		15,300
			2,85,600				2,85,600

Input CGST Account

Dr.									
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)		
2019				2019					
March 01	To Cash A/c		300	March 01	By Balance c/d		16,890		
March 01	To Hari		15,300		-				
March 02	To Cash A/c		1,200						
March 28	To Cash A/c		90						
			16,890				16,890		
				1					

Input SGST Account

Dr.			mparooo				Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019				2019			
March 01	To Cash A/c		300	March 31	By Balance c/d		16,890
March 01	To Hari		15,300		-		-
March 02	To Cash A/c		1,200				
March 28	To Cash A/c		90				
			16,890				16,890

Output CGST Account

Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019 March 31	To Balance c/d		7,260	2019 March 7 March 23	By Shri Ramesh Chand By Cash A/c		6,720 540
			7,260				7,260

Output SGST Account

Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019 March 31	To Balance c/d		7,260	2019 March 07 March 23	By Shri Ramesh Chand By Cash A/c		6,720 540
			7,260				7,260

	Ramesh Chand										
Dr.							Cr.				
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)				
2019				2019							
March 07	To Sales A/c		1,12,000	March 10	By Bank A/c		20,000				
March 07	To Output CGST A/c		6,720	March 14	By Bank A/c		1,000				
March 07	To Output SGST A/c		6,720	March 14	By Discount Allowed A/c		1,000				
			1,25,440				1,25,440				

Dr.				looount			Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019				2019			
March 31	To Balance c/d		2,35,000	March 23	By Cash A/c		9,000
				March 31	By Sundries from Sales Book		2,26,000
			0.05.000		BOOK		0.05.000
			2,35,000				2,35,000

Jagdish Dr.							
J.F.	Amount (₹)						
	1,27,680						
	J.F.						

Output IGST Account

Dr.			output loo l				Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019 March 31	To Balance c/d		13,680 13,680	2019 March 15	By Jagdish		13,680 13,680

Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019 March 14	To Ramesh Chand		1,000	2019 March 31	By Balance c/d		1,000
			1,000				1,000

Dr.	Input IGST Account Dr.							
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)	
2019 March 18	To Shyam Lal		1,800	2019 March 31	By Balance c/d		1,800	
			1,800				1,800	

Dr.	Dr.										
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)				
2019				2019							
March 21	To Cash A/c		16,500	March 18	By Purchases A/c		15,000				
March 21	To Discount Received A/c		300	March 18	By Input IGST A/c		1,800				
			16,800				16,800				

Dr.	Rent Account Dr.									
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)			
2019 March 28	To Cash A/c		1,500	2019 March 31	By Balance c/d		1,500			
			1,500				1,500			

Dr.			Drawings	Account			Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019 March 31	To Cash A/c		500	2019 March 31	By Balance c/d		500
			500				500

Dr.	Discount Received Account Dr.									
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)			
2019 March 31	To Balance c/d		300	2019 March 21	By Shyam lal		300			
			300				300			

Discount Allowed Account

Shyam Lal

Salary	Account
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Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019 March 25	To Cash A/c		2,500	2019 March 31	By Balance c/d		2,500
			2,500				2,500

	As on 30 th April 2019										
S. No.	Particular	J.F.	Debit Amount (₹)	Credit Amount (₹)							
1	Capital			50,000							
2	Purchases		2,95,000								
3	Hari			2,85,600							
4	Input CGST		16,890								
5	Input SGST		16,890								
6	Input IGST		1,800								
7	Output CGST			7,260							
8	Output SGST			7,260							
9	Output IGST			13,680							
10	Jagdish		1,27,680								
11	Sales			2,35,000							
12	Discount Allowed		1,000								
13	Rent		1,500								
14	Discount Received			300							
15	Cash		7,900								
16	Bank		1,27,440								
17	Drawings		500								
18	Salary		2,500								
			5,99,100	5,99,100							

Trial Balance

Q.22 On 1st January, 2019, Ram of Kolkata commenced business with a capital of ₹ 50,000 and entered into following transactions:

Pass the following transactions through proper books to the Ledger. Take out a Trial Balance as on 31st January, 2019. The Cash Book must be balanced.

2019		₹
Jan. 1	Opened a Bank Account and Deposited	12,500
	Purchased Goods against Cash Payment*	20,000
	Purchased furniture for Shop*	5,000
	Sold goods to R. Raman, Kolkata*	5,000
Jan. 2	Bought goods from Man Mohan, Delhi**	10,000
Jan. 3	Bought stationery and paid by cash	1,000
Jan. 5	Received cash from R. Raman	5,300
	Discount allowed to him	300
Jan. 6	Sold goods to Bimal, Kolkata*	7,500
Jan. 8	Bimal returned part of the goods supplied on the 6th instant	1,500
Jan. 10	Paid cash into bank	1,000
Jan. 12	Paid wages	1,500
Jan. 13	Bought on credit from the Union Furniture Co., Kolkata office desk*	1,500
Jan. 19	Paid wages	1,500
Jan. 21	Paid to Man Mohan by cheque	10,700
	Discount received	500
Jan. 21	Sold goods to Ramesh, Guwahati including IGST**	6,720
Jan. 22	Received cheque from Bimal	6,000
Jan. 23	Bought goods from Man Mohan, Delhi**	7,000
Jan. 24	Drew by cheque for personal use	2,000
Jan. 27	Paid wages	1,500
Jan. 31	Rent due to landlord*	1,000

Transactions marked with (*) are intra-state transactions subject to CGST and SGST @ 6% each. Transactions marked with (**) are inter-state transactions subject to IGST @ 12%.

	Cash Book											
Date	Particulars	L.F.	Cash (₹)	Bank (₹)	Date	Particulars	L.F.	Cash (₹)	Bank (₹)			
2019 July 01 July	To Capital A/c To R. Mukherjee		30,000 8,600	70,000	2019 July 04 July 05	By S.Raj By Computer A/c		5,000	6,800			
11 July 20	To Sales A/c		3,300		July 06	By Purchases A/c			5,000			
July 20	To Output CGST A/c		198		July 06	By Input CGST			300			
July 20	To Output SGST A/c		198		July 06	By Input SGST			300			
July 25	To Cash A/c	С		3,500	July 10	By Drawings		2,500				
July 31	To T. Rana		12,850		July 17	By D. Seth			9,000			
					July 25 July 31 July 31	By Bank A/c By Wages A/c By Balance c/d	С	3,500 480 56,666	52 100			
			68,146	73,500		By Balance ora		68,146				

	Purchases Book											
Date	Particulars	Invoice No.	L.F.	Details (₹)	Cost (₹)	Input CGST (₹)	Input SGST (₹)	Input IGST (₹)	Total (₹)			
2019 July 01	S. Raj, Delhi Less: Trade Discount@10%			10,000 1,000								
	Add: 6% CGST 6% SGST			9,000 540 540 10,080	9,000	540	540	_	10,080			
July 05	D. Seth, Patna Add: 12% IGST			20,000 2,400								
				22,400	20,000	-	-	2,400	22,400			
July 09	M. Dey, Kolkata Less: Trade Discount @ 5%			15,000 750								
	Add: 12% IGST			14,250 1,710								
July 14	D. Seth, Patna			15,960 12,000	14,250	-	-	1,710	15,960			
July 14	Add: 12% IGST			1,440 13,440	12,000	_	_	1,440	13,440			
July 20	M. Dey, Kolkata Add: 12% IGST			6,000 720	6,000			720	6 720			
July 31				6,720	61,250	 540	 540	6,270	6,720 68,600			
					01,200	0.0	0.0	0,210				

DateParticularsInvoice No.L.F.Details (₹)Value (₹)Output CGST (₹)Output CGST (₹)2019 July 02R.Mukherjee, Kolkata Add: 12% IGST5,000 5,000		Total (₹)
July 02 R.Mukherjee, Kolkata Add: 12% IGST 5,000	600	
Add: 12% IGST 600 5,600 5,000	600	
		5,600
July 08 D.Das, Kolkata 10,000 Less: 5% T.D. 500 9,500		
Add: 12% IGST 1,140 10,640 9,500 -	1,140	10,640
July 09 R.Mukherjee, 12,000 Kolkata Add: 12% IGST		
<u>1,440</u> <u>13,440</u> 12,000 – –	1,440	13,440
July 14 T. Rana, Delhi 20,000 4000000 Add: 6% CGST 1,200 1,200 1,200 6% SGST 22,400 20,000 1,200	_	22,400
July 17 D.Das, Kolkata Add: 12% IGST		
<u>1,200</u> <u>11,200</u> 10,000 – –	1,200	11,200
July 28 T. Rana, Delhi 15,000 Add: 6% CGST 900 6% SGST 900		10.005
16,800 15,000 900 900 July 31 71,500 2,100 2,100	4,380	16,800 80,080
July 31 71,500 2,100 2,100	4,360	

		Purcl	hases F	Return Bool	ĸ				
Date	Particulars	Invoice No.	L.F.	Details (₹)	Cost (₹)	Input CGST (₹)	Input SGST (₹)	Input IGST (₹)	Total (₹)
2019									
July 04	S. Raj, Delhi			3,000					
	Less: Trade Discount@10%			300					
				2,700					
	Add: 6% CGST			162					
	6% SGST			162					
				3,024	2,700	162	162	-	3,024
July 25	M. Dey, Kolkata			4,000					
	Less: Trade Discount @ 5%			200					
	- C			3,800					
	Add: 12% IGST			456					
				4,256	3,800	_	_	456	4,256
July					6,500	162	162	456	7,280
31									

Sales Return Book

Date	Particulars	Invoice No.	L.F.	Details (₹)	Value (₹)	Output CGST (₹)	Output SGST (₹)	Output IGST (₹)	Total (₹)
2019 July 06	R.Mukherjee, Kolkata			2,000					
	Add: 12% IGST			240					
				2,240	2,000	-	-	240	2,240
July 09	D. Das, Kolkata			3,000					
	Less: 5% T.D.			150					
	Add: 12% IGST			2,850					
				342					
				3,192	2,850	_	_	342	3,192
July 31					4,850	_	_	582	5,432

Capital Account

Dr.

Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019				2019			
July 31	To Balance b/d		1,00,000	July 01	By Cash A/c		30,000
				July 01	By Bank A/c		70,000
			50,000				1,00,000

Purchases Account

Dr.	Dr.								
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)		
2019				2019					
July 06	To Bank A/c		5,000	July 06	By Drawings A/c		2,500		
July 31	To Sundries from Purchases Book		61,250	July 31	By Balance c/d		63,750		
			66,250	1			66,250		

S. Raj

Dr. Cr									
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)		
2019				2019					
July 04	To Purchases Return		2,700	July 01	By Purchases		9,000		
July 04	To Input CGST A/c		162	July 01	By Input CGST		540		
July 04	To Input SGST A/c		162	July 01	By Input SGST		540		
July 04	To Bank A/c		6,800						
July 04	To Discount Received A/c		256						
			10,080				10,080		

Input CGST Account Dr.									
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)		
2019				2019					
July 01	To S. Raj		540	July 04	By S. Raj		162		
July 01	To Bank A/c		300	July 28	By Drawings A/c		150		
·				July 31	By Balance c/d		528		
			840				840		

Cr.

Input SGST Account

Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019				2019			
July 01	To S. Raj		540	July 04	By S. Raj		162
July 01	To Bank A/c		300	July 28	By Drawings A/c		150
_				July 31	By Balance c/d		528
			840				840

Output CGST Account

Dr. Cr. Amount Amount Date J.F. J.F. Particulars Date Particulars (₹) (₹) 2019 2019 July 14 July 14 July 28 By Sales A/c By T. Rana By T. Rana July 31 To Balance c/d 2,298 198 1,200 900 2,298 2,298

Output SGST Account

Dr.								
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)	
2019 July 31	To Balance c/d		2,298	2019 July 14 July 14 July 28	By Sales A/c By T. Rana By T. Rana		198 1,200 900	
			2,298				2,298	

Dr.				•			Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019				2019			
July 02	To Sales A/c		5,000	July 06	By Sales Return A/c		2,000
July 02	To Output IGST A/c		600	July 14	By Output IGST A/c		240
July 09	To Sales A/c		12,000	July 11	By Cash A/c		8,600
July 09	To Output IGST A/c		1,440	July 11	By Discount Allowed A/c		400
-				July 31	By Balance c/d		7,800
			19,040	-			19,040

R. Mukherjee

T. Rana

Dr.				lana			Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019				2019			
July 14	To Sales A/c		20,000	July 20	By Cash A/c		13,000
July 14	To Output CGST A/c		1,200	July 20	By Discount Allowed A/c		500
July 14	To Output SGST A/c		1,200	July 31	By Cash A/c		12,850
July 28	To Sales A/c		15,000	July 31	By Bad Debts A/c		12,850
July 28	To Output CGST A/c		900	-	-		
July 28	To Output SGST A/c		900				
			39,200				39,200

Dr.	Bad Debts Account Dr.										
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)				
2019				2019							
July 31	To T. Rana		12,850 12,850	July 31	By Balance c/d		12,850 12,850				

Sales Account Dr.								
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)	
2019 July 31	To Balance c/d		74,800	2019 July 14 July 31	By Cash A/c By Sundries from Sales Book		3,300 71,500	
			74,800				74,800	

Discount Received Account

_Dr.							
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019				2019 July 04	By S. Raj		256
July 31	To Balance c/d		756 756	July 17	By D. Seth		500 756

Output	IGST	Acco	unt
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Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019				2019			
July 06	To R. Mukherjee		240	July 02	By R. Mukherjee		600
July 09	To D. Das		342	July 08	By D. Das		1,140
July 31	To Balance c/d		3,798	July 09	By R. Mukherjee		1,440
_				July 17	By D. Das		1,200
			4,380	-			4,380

Drawings Account

Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019				2019			
July 10	To Cash A/c		2,500	July 31	By Balance c/d		5,300
July 28	To Purchases A/c		2,500				
July 28	To Input CGST A/c		150				
July 28	To Input SGST A/c		150				
			5,300				5,300

D. Das

Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019				2019			
July 08	To Sales A/c		9,500	July 09	By Sales Return A/c		2,850
July 08	To Output IGST A/c		1,140	July 09	By Output IGST A/c		342
July 17	To Sales A/c		10,000	July 31	By Balance c/d		18,648
July 17	To Output IGST A/c		1,200				
			21,840				21,840

M. Dey

Dr.				2			Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019				2019			
July 25	To Purchase Return A/c		3,800	July 09	By Purchases A/c		14,250
July 25	To Input IGST A/c		456	July 09	By Input IGST A/c		1,710
July 31	To Balance c/d		18,424	July 20	By Purchases A/c		6,000
				July 20	By Input IGST A/c		720
			22,680				22,680

Discount Allowed Account

Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019				2019			
July 11	To R. Mukherjee		400				
July 20	To T. Rana		500	July 31	By Balance c/d		900
			900				900

Input IGST Account

			mpatieo	Account			
Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019				2019			
July 05	To D. Seth		2,400	July 25	By M. Dey		456
July 09	To M. Dey		1,710	July 31	By Balance c/d		5,814
July 14	To D. Seth		1,440				
July 20	To M. Dey		720				
			6,270				6,270

D. Seth

Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019				2019			
July 17	To Bank A/c		9,000	July 05	By Purchases A/c		20,000
July 17	To Discount Received A/c		500	July 05	By Input IGST A/c		2,400
July 31	To Balance c/d		26,340	July 14	By Purchases A/c		12,000
				July 18	By Input IGST A/c		1,440
			35,840				35,840

Purchases Return Account

Dr.		Fu	ICHASES N		Junt		Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019 July 31	To Balance c/d		6,500	2019 July 31	By Sundries from Purchases Return Book		6,500
			6,500				6,500

Computer Account

Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019				2019			
July 05	To Cash A/c		5,000	July 31	By Balance c/d		5,000
			5,000	•			5,000

Sales Return Account

Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019 July 3	To Sundries from Sales Book		4,850	2019 July 31	By Balance c/d		4,850
			4,850				4,850

Dr.				Abbount			Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019 July 31	To Cash A/c		480 480	2019 July 31	By Balance c/d		480 480

	as on 31 st Ju	,,	Debit	Credit
S. No.	Particular	J.F.	Amount	Amount
			(₹)	(₹)
1	Capital			1,00,000
2	Purchases		63,750	
3	Purchases Return			6,500
4	R. Mukherjee		7,800	
5	Input CGST		528	
6	Input SGST		528	
7	Input IGST		5,814	
8	Output CGST			2,298
9	Output SGST			2,298
10	Output IGST			3,798
11	D. Seth			26,340
12	S. Das		18,648	
13	M. Dey			18,424
14	Sales			74,800
15	Sales Return		4,850	
16	Discount Allowed		900	
17	Bad Debts		12,850	
18	Discount Received			756
19	Cash		56,666	
20	Bank		52,100	
21	Computer		5,000	
22	Wages		480	
23	Drawings		5,300	
			2,35,214	2,35,214
			2,33,214	2,33,214

Trial Balance as on 31st July, 2019