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

	-
2019	
Мау	Bought from M/s. Chunni Lal Mam Raj, Delhi:
1 May 3	 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 Bought from M/s. Kanodia Oil Mills, Delhi: 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 $@ \neq 180$ per bag
	25 bags gram @ ₹ 480 per bag 40 bags oats @ ₹ 25 per bag
	Less: Trade Discount @ 5%
	IGST @ 12% was payable on the purchases
The so	lution can be presented as follows
	Samerent

			Pu	rchases Boo	ok				
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 50 bags of Rice Basmati @ Rs 500 per bag			53,000 25,000 78,000					
	Less: 10% T.D.			7,800					
	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 per tin 20 tins Banaspati Oil @ Rs 900 per tin Less: 5% T.D. Add: CGST @ 6% Add: SGST @ 6%			60,000 18,000 78,000 3,900 74,100 4,446 4,446	H.S.	CHav	A DY		
May 03	M/s Gupta Bros., Hapur 25 bags gram @ Rs 480 per bag 40 bags Oats @ Rs 25 per bag Less: 5% T.D. Add: IGST @ 12%	53	ATTR	82,992 12,000 1,000 13,000 650 12,350 1,482	74,100	4,446	4,446	_	82,992
				13,832	12,350	_	_	1,482	13,832
					1,56,650	8,658	8,658	1,482	1,75,448

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 p	oosting from Purchases Book to Ledger accounts also.
The solution	on can be presented as follows
	A A A A A A A A A A A A A A A A A A A
	Same texthor

Purchases Book of Verma Bros., Kolkata

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		1390	28		
	Add: IGST @ 12%			5,400	12		23		
				50,400	45,000		-	5,400	50,400
Jan 31				~ 4	1,50,000	6,300	6,300	5,400	1,68,000
				518		M			

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.

The solution can be presented as follows

resented as follows

Purchases Book of Kamal, Guwahati

Dete	Destinutore	Invoice	L.F.	Defeile	Cast	Input	Input	Input	Freight
Date	Particulars	No.	с.г.	Details	Cost	CGST	SGST	IGST	Charges
2019 April	Videocon India Ltd., Kolkata								
01									
	30 Color T.Vs. @ Rs.15,000 each			4,50,000					
	Less: 10% T.D.			45,000					
				4,05,000					
	Add: IGST @ 12% Add:Freight Charges			48,600 2,000					
	5 5			4,55,600	4,05,000	-	-	48,600	2,000
April	Sony India Ltd., Guwahati								
15	10 Color T.Vs. @ Rs.20,000			2,00,000					
	each								
	Less: 10% T.D.			20,000					
				1,80,000		and the second	Par		
	Add: CGST @ 6%			10,800	S C		0.1		
	Add: SGST @ 6%			10,800	1 00 000	10.000	40.000		
A	Marcia India I Ad. Della:			2,01,600	1,80,000	10,800	10,800	_	_
April 20	Music India Ltd., Delhi		A .						
	10 Music Systems @			1,00,000	An				
	Rs.10,000 each Less: 15% T.D.			15,000	193 B				
				85,000					
	Add: IGST @ 12%			10,200					
				95,200	85,000	_	_	10,200	
April	Videocon India Ltd., Kolkata		_ *Č	V. V V					
30	5 Washing Machines @		2	75,000					
	15,000 each Less: 20% T.D.	C.3.		15,000					
				60,000					
	Add: IGST @ 12%			7,200					
	Add: Freight Charges			1,000					
				68,200	60,000		-	7,200	1,000
April 30					7,30,000	10,800	10,800	66,000	3,000
00									

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				

Dr.		Freiç	ght Account	t			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.
The oboth mana	

Dr.	1		I	Videocon	India Lte	d. Chainia		l Cr.
Date	Particulars	J.F.	Amount (₹)	Date		Particulars	J.F.	Amount (₹)
			Ó	2019 April 01 April 01 April 01 April 30 April 30 April 30	Input Freig Purcl	hases t IGST		4,05,000 48,600 2,000 60,000 7,200 1,000
			Call	Sony Inc	dia Ltd.			

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

Music India Ltd.

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
Dr.			Ing	out CGST A	ccount		Cr

Input CGST Account

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

Dr.									
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)		
				2019 April 15	Sony India Ltd.		10,800		
			C3O						

n

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 @ ₹ 7,500 per case at a Trade Discount of 10% plus CGST and SGST @ 6% each.
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.
	Chipophis, Hisch and

		<u> </u>	urchases	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)			Contraction of the			
			8,100		. 92		10		
	Add: 6% SGST		486						
	Add: 6% CGST		486		A series	. 2			
	Add: Packing and Other					No.			
	Charges		00050			M ²			
			9,122	8,100	17	486	486	50	9,122
April 30				39,600	3,780	486	486	550	44,902
				N. 1					

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

Purchases Account

Dr.		Contraction of the					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	53	39,600				

Dr.	Раск	ing and	d Other Cha	rges 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				

Packing and Other Charges Account

Subodh Brothers

Dr. Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Cr. 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

				j			
Dr.			Input IGST A	ccount	C ANAN		Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019 April 08	Subodh Brothers		3,780	OKE			

Dr.		Inpu	ut CGST Acc	count			Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019 April 20	Siliguri Tea Agency	2011	486				

		Input S	GST Accou	nt			
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	in the second second
	25 Office Tables @ ₹ 4,000 each	10 SON
	Less: Trade Discount @ 10%	all
	Charged CGST and SGST @ 6% each	
The soluti	on can be presented as follows	And And
		Cox
		Alter
		012
	0.7	
	ten	
	50°	

Date	Particulars	Invoice			0.1	• • • •	• • •		
	Farticulars	No.	L.F.	Details (₹)	Sales Value (₹)	Output IGST (₹)	Output CGST (₹)	Output SGST (₹)	Total (₹)
2019 April 01 April 10 April 15	M/s Gupta Furniture House, Delhi 100 Chairs@ ₹ 1,500 per chair 40 Tables @ ₹ 2,000per table Less: 5% Trade Discount Add: 12% IGST M/s. Ajit Singh & Sons, Kolkata 150 Desks @ ₹1,000 per desk 160 Chairs @ ₹ 1,500 per chair. Less: 5% Trade Discount Add: 6% CGST 6% SGST M/s. Ideal Furniture House, Darjeeling 10 Sofa sets @ ₹ 75,000 each 5 Almirahs @ each ₹ 3,000 each 25 Office Tables @ ₹ 4,000 each		L.F.		Value (₹) 2,18,500 3,70,500	IGST (₹) 26,220		SGST (₹) - 22,230	
	Discount Add: 6% CGST 6% SGST			7,78,500 46,710 <u>46,710</u> 8 71 920	7 79 500		46 710	46 710	g 71 020
April 30				8,71,920	7,78,500 13,67,500	26,220	46,710 68,940	46,710 68,940	8,71,920 15,31,600

Sales Account

Date	Particulars	J.F.	Amount (₹)	Date	Particulars		Amount (₹)
				2019			40.07.500
				April 30	Sundries as per the Sales Book		13,67,500

M/s. Gupta Furniture House, Delhi

4

10000

Dr.							Cr.				
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)				
2019 April 01	Sales		2,18,500		Leiteck.	7					
April 01	Output IGST		26,220		004.51						

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				

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 IGS	Г Accou	nt		
Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
				2019 April	M/s Gupta	1	26,220
				01	Furniture House	Gr	r
				8.8	14 Carlos		

Output CGST Account

Dr.

Cr.

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

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:

and post i	nto Ledger Accounts.	
2019		
July 1	Sold to M/s. Stationery Mart, Delhi:	No. No.
	10 reams white paper @ ₹ 300 per ream	
	Charged CGST and SGST @ 6% each	and the second s
July 2	Sold to M/s. Puran Chand & Co., Chandigarh:	Car
	6 dozen pens @ ₹ 200 per dozen	Main
	Charged IGST @ 12%	ð.
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	

The solution can be presented as follows

Dr.

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

			Furchas	ses Books					
Date	Particulars	Invoice No.	L.F.	Details (₹)	Sale Value (₹)	Output IGST (₹)	Output CGST (₹)	Output SGST (₹)	Total (₹)
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 02	M/s Puran Chand & Company, Chandigarh								
	6 dozens of pens @ Rs.200 per dozen			1,200					
	Add: 12% IGST			144					
				<u>1,344</u>	1,200	144		-	1,344
July 25	M/s Rahim & Co., Varanasi					S SIM			
	10 Drawing Boards @ Rs.500 per piece			5,000					
	Add: 12% IGST			<u>600</u>	S. S. S.				
				5,600	5,000	600	-	-	5,600
July 30	M/s Kay Cee & Co., Delhi			No.					
	4 Portable Study Tables @			20,000					
	Rs.5,000 per table Add: 6% CGST			1,200					
	6% SGST		- x C	1,200					
			0	22,400	20,000	-	1,200	1,200	22,400
July 31					29,200	744	1,380	1,380	32,704
		Con							

Sales Account

Dr.							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, De	elhi		
Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019							
July	Sales		3,000				
01 July	Output CGST		180			8	
01			180			S	
July	Output SGST		180				
01							

M/s Puran Chand & Co., Chandigarh

Dr.			5 N 48	9 ×		Cr.
Date	Particulars	J.F. Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019 July 02 July 02	Sales Output IGST	1,200 144	extin			
		C36				

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				

Output IGST Account

Dr.			Satparte				Cr.
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	2144	1,200

	_
C	r .

		Outpu	It SGST Acc	ount HilsCh		
Dr.				100		Cr.
Date	Particulars		ount ₹) 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	&	Со.,	Delhi
-----	-----	-----	---	------	-------

Dr.							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:

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

Sales Book of Gupta & Co., Kolkat	Sales	Book	of	Gupta	& Co.	, Kolkata
-----------------------------------	-------	------	----	-------	-------	-----------

		Book of							
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> <u>33,600</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			12,500 <u>5,000</u>		214	10		
	Add: 6% CGST 6% SGST			17,500 1,050 <u>1,050</u> 19,600	17,500		1,050	1,050	19,600
Jan 31				100	78,500	3,600	2,910	2,910	87,920
		Inte to		0001	<u> </u>	<u> </u>	<u> </u>	<u> </u>	L

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			0 2117	13			
Jan 05	Output CGST		1,860				92			
Jan 05	Output SGST		1,860			ON PROVIDENCE	È.			
						1. S.				
M/s. Sharma & Co. , Delhi										
Dr.			100				Cr.			

Dr.					O		Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019				-			
Jan 10	Sales		30,000	~~ [©]			
Jan 10	Output IGST	, in the second s	3,600	THE .			
			<u></u> 2				

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				

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

Output CGST Account

Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
				2019 Jan 05 Jan 25	M/s. Hari & Co. M/s. Sohan Lal Brothers	42	1,860 1,050

Output SGST Account

Same

Dr.

Cr.

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

Dr.

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 <mark>each 🥄 💎</mark>
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
	C.54

Purc	hases	Bool	c of Ra	hul,	Bengalur	u

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 50 Reams Paper@ Rs.			12,500			
	250per ream			12,000			
				92,500			
	Less: 10% T.D.			23,125			
	Add: IGST @ 5%			69,375 3,469			
				72,844	69,375	3,469	72,844
Jan. 08	BILT, Delhi						
5an. 00	100 Reams Ruled Paper			60,000		1	
	@ Rs. 600 per ream					1	
	Less: 15% T.D.			9,000	63	Aller	
				51,000		Q	
	Add: IGST @ 5%			2,550			
				a fa the			
				53,550	51,000	2,550	53,550
Jan. 25	Hari Ram, Delhi				28		
	1,000 Pens @ Rs. 10			10,000			
	each Less: 15% T.D.			1,500			
		A South		8,500			
	Add: IGST @ 5%		Q	425			
				8,925	8,500	425	8,925
Jan. 31			1 m	0,020	1,28,875	6,444	1,35,319
Jan. 31	·	0.2			1,20,075	0,444	1,55,515

	Sales Book of Rahul, 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 @ Rs. 85 each 5 Reams Paper @ Rs. 300 per ream <i>Add</i> : 2.5% CGST 2.5% SGST			21,250 1,500 22,750 569 569 <u>23,888</u>	22,750	-	569	569	23,888			
Jan. 12	M/s.Gupta Bros., Delhi 250 Registers @ Rs. 85 each 50 Reams Ruled Paper @ Rs. 700 per ream Less: 5% Trade Discount Add: 5% IGST			21,250 35,000 56,250 (2,812) 53,438 2,672				and and a				
Jan. 18	Ram Saran Das 20 copies Double Entry Book Keeping @ Rs. 85 each		Ć	1,700	53,438	2,672	-	-	56,110			
Jan. 31	Rishi Kumar, Bengaluru 300 Registers @ Rs. 90 each 50 Reams Ruled Paper @ Rs. 700 per ream 20 Reams Paper @ Rs. 300 per ream Less: 10% Trade Discount Add: 2.5% CGST		53	27,000 35,000 <u>6,000</u> 68,000 <u>6,800</u> 61,200	1,700	-	-	-	1,700			
Jan. 31	2.5% SGST			1,530 <u>1,530</u> 64,260	61,200 1,39,088	2,672	1,530 2,099	1,530 2,099	64,260 1,45,958			

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

The solu	Books of Purchases				0	0	10		
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 Less: 10% Trade Discount Add: 6% CGST 6% SGST		e ti	12,500 (1,250) 11,250 675 <u>675</u> 12,600	11,250	675	675	_	12,600
Jan.25	Ram & Co. 25 Tubelights @ Rs. 200 each Add: 12% IGST			5,000 <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. ₹. Particulars J.F. Date ₹. 2019 To Purchases Return Jan 5,000 25 A/c To Input IGST A/c Jan 600 25

D-			Input CG	ST A/c	AK-SI		0-
Dr. Date	Particulars	J.F.	₹.	Date	Particulars	J.F.	Cr. ₹.
2019			2	2019 Jan 31	By Sundries as per the Purchases Return Book		675

Input SGST A/c

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

Input IGST A/c

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

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							Sec.	3	
April 06	Ramesh Brothers, Delhi			5,000			2	2	
	Add: 6% CGST 6% SGST			300		8.5	VIII.		
	0% 3631			<u>300</u> 5,600	5,000	300	300	_	5,600
				0,000	0,000	000	000		0,000
April 08	Sohan Brothers, Meerut			10,000					
	Add: 12% IGST			<u>1,200</u>					
			Sec. 1	<u>11,200</u>	10,000	-	-	1,200	11,200
April 17	Mahesh Brothers			2,000	No.				
	Add: 6% CGST	Carto	100	120	\odot				
	6% SGST			<u>120</u>	r				
		Carto		2,240	2,000	120	120	-	2,240
April 30				2 × ·	17,000	420	420	1,200	19,040
		~~~							
	· · · · · · · · · · · · · · · · · · ·	~2 ¹							
		~2~							

#### Books of Kamla Stores Purchases Return Book

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

	Sales Ret	urn Book	or Sn	iv Snanka	r, Deini				
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	Sohan Singh & Co., Dehradun 3 Washing Machines Videocon sold @ Rs. 10,000 each Add: 18% IGST		Ô	30,000 <u>5,400</u>	H.S.				
Feb. 28				<u>35,400</u>	30,000 70,000	- 3,600	3,600	5,400 5,400	35,400 82,600
		San	R		<u> </u>				

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.

	Sales Ret	urn Bool	k of Ra	ij Compute	rs, Delhi				
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 Add: 6% CGST 6% SGST		3	80,000 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 Add: 12% IGST			20,000 <u>2,400</u> <u>22,400</u>	20,000	-	-	2,400	22,400
July 25	Dinesh, Chandigarh 10 HP Desktop sold @ Rs. 20,000 each Add:12% IGST	C	am	2,00,000 <u>24,000</u> <u>2,24,000</u>	2,00,000	-	-	24,000	2,24,000
July 31					3,00,000	4,800	4,800	26,400	3,36,000

#### **Sales Return Account**

			Ouleo Retui				
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

Dr.							Cr.
Date	Particulars	J.F.	₹.	Date	Particulars	J.F.	₹.
				2019			
				July	To Sales Return A/c		20,000
				02	1		
				July	To Output IGST A/c		2,400
				02			

### Dinesh, Chandigarh Account

 $\odot$ 

No.

Dr.				<u>63</u> <u>83</u>			Cr.
Date	Particulars	J.F.	₹.	Date	Particulars	J.F.	₹.
				2019	1.20		
			CALL NO.	July	To Sales Return A/c		2,00,000
			$i \rightarrow j$	25	8		
				July	To Output IGST A/c		24,000
				25			

		Output CO	SST A/c			
Dr.						Cr.
Date	Particulars	J.F. 🔷 ₹.	Date	Particulars	J.F.	₹.
2019						
July	By Sundries as per the	4,800				
31	Sales Return Book	CONV.				

#### **Output SGST A/c**

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

**^**---

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 S <mark>GST wa</mark> s paid @ 9% each
The solution	can be presented as follows
	C.21

Dr

	Returns Inward 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			10,000								
	Less: 10% Trade Discount			(1,000)								
				9,000								
	Add: 18% IGST			<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			48,000								
	pair Less: 10% Trade Discount			(4,800)								
				43,200				1 An				
	Add: 9% CGST			3,888				50 3				
	9% SGST			<u>3,888</u>	40.000	2 000	2 000	5 m	50.070			
Manah				<u>50,976</u>	43,200	3,888	3,888	-	50,976			
March 31				<u></u>	52,200	3,888	3,888	1,620	61,596			
						a de						

Calle textbooks

**Returns Inwards Account** 

D	)ate	Particulars	J.F.	₹.	Date	Particulars	J.F.	₹.			
20	019										
Ma	ar 31	By Sundries as per		52,200							
		the Return Inwards									
		Book									

#### Mathur Bros., New Delhi Account

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

Baluja Shoes Co., Mumbai Account										
Dr.						Cr.				
Date	Particulars	J.F.	₹.	Date	Particulars J.F.	₹.				
				2019						
				Mar 12	To Return Inwards A/c	43,200				
			4	Mar 12	To Output CGST A/c	3,888				
				Mar 12	To Output SGST A/c	3,888				

# Output CGST A/c

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

## 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.			output to	0170			Cr.
Date	Particulars	J.F.	₹.	Date	Particulars	J.F.	₹.
2019 Mar 31	By Sundries as per the Return Inwards Book		1,620				

	Returns O		DOOK				-		
Date	Particulars	Debit Note No	L.F.	Details (₹)	Cost (₹)	Input CGST (₹)	Input SGST (₹)	Input IGST (₹)	Total (₹)
2019 March 05	Kanpur Leather Private Ltd., Kanpur								
00	100 pairs of Chappals @ Rs 300 per pair			30,000					
	Less: 15% Trade Discount			(4,500)					
	Add: 18% IGST			25,500 <u>4,590</u> <u>30,090</u>	25,500	-	-	4,590	30,090
March 20	Bata Shoes Pvt. Ltd., Mumbai								
20	100 pairs B.S.C Canvas Shoes @ Rs 500 per pair Less: 15% Trade Discount			50,000 <u>(7,500)</u>					
	Add: 9% CGST			42,500 3,825			- N		
	9% SGST			<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 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		
				ET ALA	in Char

			Input CG	ST A/c			
Dr.			-				Cr.
Date	Particulars	J.F.	₹. 🧹	Date	Particulars	J.F.	₹.
2019			Ó	2019 Mar 31	By Sundries as per the Returns Outward Book		3,825

## Input SGST A/c

Dr.		· .		24			Cr.
Date	Particulars	J.F.	₹.	Date	Particulars	J.F.	₹.
2019		-		2019			
			Cash	Mar 31	By Sundries as per		3,825
			497		the Returns Outward		
					Book		

Input	IGST	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

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/cDr.To Purchases A/cTo Carriage Inwards A/cTo Wages A/c(Direct expenses debited to Trading A/c)		42,875	37,500 375 5,000
	Sales A/cDr.To Trading A/c(Sales credited to Trading A/c)		95,000	95,000
	Trading A/c To Profit & Loss A/c (Transfer of gross profit to Profit &Loss A/c)		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)	Hoce.	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)		175 2,125	2,300
	Profit & Loss A/c Dr. To Capital A/c (Transfer of net profit to Capital A/c)		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 Dr. To Profit & Loss A/c		32,000	32,000
	(Transfer of gross profit to Profit &Loss A/c)			02,000
(ii)	Profit & Loss A/c Dr.		🗼 14,500	
	To Sri Sankar Saha's Capital A/c		<u></u>	14,500
	(Transfer of net profit to Capital A/c)	AN	2 [×] *	
(iii)	Sri Sankar Saha's Capital A/c		10,000	
	To Drawings A/c	Ser.		10,000
	(Withdrawals from capital)			
(5.4)	Cash A/c		7 940	
(iv)	Cash A/c To Purchases Return A/c		7,840	7,000
	To Input IGST A/c			840
	(Goods returned by us)			040
(v)	Sales Return A/c Dr.		6,000	
(- <i>Y</i>	Output CGST A/c Dr.		360	
	Output SGST A/c Dr.		360	
	To Cash A/c			6,720
	(Goods returned by customers)			

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 Dr. To Interest A/c (Interest accrued)		2,500	2,500
March 31	Wages A/c To Wages Outstanding A/c (Wages for the month of March outstanding)	C	10,000	10,000
March 31	Prepaid Insurance A/c To Insurance A/c (Insurance paid in advance)		1,500	1,500
March 31	Manager's Commission A/c To Manager's Commission Payable A/c (Manager Commission Charged on Net Profit)		6,000	6,000
March 31	Interest on Loan A/c Dr. To Interest Outstanding A/c (Interest on Loan Outstanding for 9 months)		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
The solut	ion can be presented as follows	

	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			12				
				<u>285</u>	1750	005	005		5 000		
Jan 31				5,320	4,750	285	285	-	5,320		
Jan Si					34,750	1,100	1,185	1,800	38,920		
L	Purchases Book										

Books	of	Ram
Sales	B	ook

		Purci	nases	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	aante		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

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%			<u>120</u>					
	1031			<u>1,120</u>	1,000	-	-	120	1,120
Jan.05	Zakir Hussain, Lucknow			500					
	Add: 6% CGST			30			$\bigcirc$ .		
	6% SGST			<u>30</u>		50	ALC: NO		
				<u>560</u>	500	30	30	-	560
Jan.31					1,500	30	30	120	1,680
			Purc	hases Ret	turn Book	N.S.I			

### Sales Return Book

Date	Particulars	Debit Note No.	L.F.	Details (₹)	Amount (₹)	Input CGST (₹)	Input SGST (₹)	Input IGST (₹)	Total (₹)
2019 Jan.04	Mangal, Kolkata Add: 12% IGST			5,000 <u>600</u> <u>5,600</u>	5,000	-	-	600	5,600
Jan.07	Hari Ram, Kanpur (UP) Add: 6% CGST 6% SGST		**	500 30 <u>30</u>					
Jan.31				<u>560</u>	500 5,500	30 30	30 30	- 600	560 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:	
Арпт		
	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:	In the second
	10 metres Silk @ ₹ 550 per metre	10 Sex
	5 metres Velvet @ ₹ 200 per metre	21
	Allowed Trade Discount 10%, charged CGST and SGST @ 6% each	Ch.
April 22	Purchased from Man Mohan Lal, Varanasi:	
	Shirting Cloth ₹ 10,000	N.
	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%	
	Galle	

		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 75 metres Velvet @ Rs 150 per metre			40,000 11,250 51,250				
	Add: 12% IGST			6,150 <u>57,400</u>	51,250	-	-	6,150
April	Man Mohan Lal, Varanasi							
22	Shirting Cloth Saris			10,000 60,000 70,000				
	Less: 10% Trade Discount			7,000		3		
	Add: 12% IGST			63,000 <u>7,560</u> <u>70,560</u>	63,000	-	-	7,560
April 30					1,14,250	-	-	13,710
		o o o o o o o o o o o o o o o o o o o	10	JOH BA				

		Sales Bo	ok						
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 6% SGST			7,500 450 <u>450</u> <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		214	33		
	5 metres Velvet @ Rs 200 per metre			1,000		C.			
	Less: 10% Tade Discount			650 5,850	Hel.				
	Add: 6% CGST 6% SGST	$\sim$		351 <u>351</u> <u>6,552</u>	5,850	351	351	-	6,552
April 23	Brij Mohan & Bros, Mathura		1	$O_{r}$					
	Shirting Cloth Saris		(B)	7,000 <u>25,000</u> 32,000					
	Add: 12% IGST	THE		<u>3,840</u> <u>35,840</u>	32,000	-	-	3,840	35,840
April 30	C	0			77,350	801	801	7,680	86,632
		Ø.							

### **Purchases Account**

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				

### Ramprasad, Chennai

Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
				2019			
				April	Purchases		51,250
				01			
				April	Input IGST		6,150
				01			
					Come Star		

### Man Mohan Lal, Varanasi 🖣

			Man Moha	n Lal. Vara		11.52	•
Dr.				·····, ·····	0		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

8.2

Dr.		1	A second second				Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019 April 10 April 10	Sales Output IGST	*	32,000 3,840				

### Ramaswami, Kochi

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				

Dr.

Cr.

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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.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019 April 23 April 23	Sales Output IGST		32,000 3,840				
							Å

	Sales Account										
Date	Particulars	J.F.	Amount (₹)	Date	Particulars J.	F. Amount (₹)					
				2019							
				April	Sundries as per the	77,350					
				30	Sales Book for the						
					month of April						
					No. Kat						

			Input IG	ST Acco	untoOOh		
Dr. Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Cr. Amount (₹)
			c,an	2019 April 01 April	Ram Prasad, Chennai Man Mohan Lal,		6,150 7,560
				22	Varanasi		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,

### **Output IGST Account**

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

### **Output CGST Account**

Dr.							Cr.
Date	Particulars	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
					is cit. av		

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

	and the second
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%, plu <mark>s C</mark> GST 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

	Sales Book												
Date	Particulars	Bill No.	L.F.	Details	Value	Output CGST	Output SGST	Output IGST	Total				
Jan 01	Grover & Co., Kanpur 10 Crompton Water Coolers			60,000									
	@ ₹ 6,000 each 5 Pedestal Fans @ ₹ 2,000 each			10,000									
				70,000									
	<i>Less</i> : 10% T.D.			7,000									
				63,000									
	Add: IGST @ 12%			7,560									
				70,560	63,000			7,560	70,560				
Jan 15	Mahesh Bros., Chandigarh 5 Crompton Water Coolers @ ₹ 7,000 each			35,000		0	awa!						
	2 Pedestal Fans @ ₹ 2,500 each			5,000			. Cr.						
				40,000	S. S. Star								
	Add: IGST @ 12%			4,800		An							
				44,800	40,000		_	4,800	44,800				
					1,03,000	-	_	12,360	1,15,360				
		1			AV.								
		10		Same	210								

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%			8,550						
	Add: SGST @ 6%			8,550			1			
				1,59,600	1,42,500	8,550	8,550	-	1,59,600	
Jan 20	Sethi& Co., Delhi							.31		
	20 Toasters @ ₹ 800 each			16,000			1	MA		
	Add: CGST @ 6%			960	. 🔺 🔰	1.11	No.			
	Add: SGST @ 6%			960			C.			
				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 each <i>Less</i> : 25% T.D.	C	20	14,000 3,500									
	Add: CGST @ 6%			10,500 630									
	Add: SGST @ 6%			630 11,760	10,500 <b>10,500</b>	630 <b>630</b>	630 <b>630</b>	_	11,760 <b>11,760</b>				
					10,500	830	330	_	11,700				

		-		ales Return E		-	-	_	
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	

* 3W21

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 Boo	k				
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	31	825	1,49,475
			22,120	1,79,920				22,120	1,79,920

				Purchases	Book	F HING			1
Date	Particulars	Invoice No.	L.F.	Details (₹)	Cost (₹)	Input CGST (₹)	Input SGST (₹)	Input IGST (₹)	Total (₹)
2019 Mar 25	Samanta, Delhi Add: 12% IGST			5,000	÷				
			0	5,600	5,000	_	_	600	5,600
Mar 31			2		5,000	-	_	600	5,600

				Sales B	ook				
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

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**

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

# Plant and Machinery Account

		Plar	nt and Mach	ninery Acco	ount		
Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019 March 01	To Balance b/d	C	4,40,000 4,40,000	2019 March 31	By Balance c/d		4,40,000 <b>4,40,000</b>
Dr		7	Raje	esh			Cr

Dr.	•	12					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

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.							Cr.
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		Com		19,250

### Samanta

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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
			(The	March 25	By Purchases A/c		5,000
		C)*		March 25	By Input IGST A/c		600
			41,350				41,350

### Salaries Account

J.F.	Amount (₹)
	2,750
	2,750

Dr.

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.					No. Y		Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019				2019			
March 31	To Balance c/d	<u></u>	1,250	March 18	By Rao		1,250
			1,250	OT			1,250
			0.	Ì			

### **Bank Loan Account**

Dr.		· · · · · · · · · · · · · · · · · · ·					Cr.
Date	Particulars		J.F. Amou (₹)	nt Date	Particulars	J.F.	Amount (₹)
2019 March 31	To Balance c/d		50,0	2019 00 March 20	By Bank A/c		50,000
			50,0	00			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

Dr.

### **Corporation Tax Account**

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				1,155

### Input IGST Account

n		•	
-	•	•	

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

## Capital Account

Dr.	· · · ·		Capit	al Account	CAMEY	, ,	Cr.
Date	Particulars	J.I	<u>-</u> . Amou (₹)	nt Date	Particulars	J.F.	Amount (₹)
2019 March 31	To Balance c/d		7,16,6	2019 50 March 01	No. State of the second s		7,16,650
			7,16,6				7,16,650

### Sales Account

Dr.			N.S.				Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019		6.6		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.

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
51				March	By Cash A/c		240
				30			
			360				360
					ALL THE REAL PROPERTY OF		

### Output IGST Account

4

			~O~			Cr.
Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
		× C/3	2019			
To James	3	240	March 11	By James		1,200
To Balance c/d		960				
×		1,200				1,200
	2					
	To James	To James	Particulars     J.F.     (₹)       To James     240       To Balance c/d     960	Particulars     J.F.     (₹)     Date       To James     240     March 11       To Balance c/d     960     960	Particulars     J.F.     (₹)     Date     Particulars       To James     240     March 11     By James       To Balance c/d     960     960	Particulars     J.F.     (₹)     Date     Particulars     J.F.       To James     240     March 11     By James     Image: Second sec

### **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

Dr.

### Input CGST Account

<b>D</b> 1.							01.
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		C aller		300
Dr.		1	Purchases	Account	WHACH.	_1	Cr.

### Purchases Account

Dr.

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			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

Dr.

Cr.

	as on March	<u>31, 2019</u>			
			Debit	Credit	
S. No.	Particular	J.F.	Amount	Amount	
			(₹)	(₹)	
1	Capital			7,16,650	
2 3 4 5 6 7	Purchases		5,000		
3	Sales			16,000	
4	Sales Return		2,000		
5	Output CGST			360	
6	Output SGST			360	
7	Output IGST			960	
8 9	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	Cons.	10 10
17	Discount Allowed		1,375		303
18	Discount Received			1,250	ALC: NO
19	James		22,710		. D
20	Samanta		- A 🔺	41,350	er .
21	Stock		1,92,500		
22	Plant and Machinery		4,40,000		
23	Cash in hand		825	- An-	
24	Bank Balance		1,49,475	Rate	
			8,26,930	8,26,930	

#### Trial Balance as on March 31, 2019

Same texting

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	Bought goods for cash*	5,000
1 March 2	Purchased from Hari, Lucknow*: 5 Laptops @ ₹ 35,000 each 5 Desktops @ ₹ 25,000 each Less: Trade Discount 15% Purchased computer & printer from M/s. Computer Mart against cash for office use*	20,000
Z March 5	Deposited into bank	15,000
March 7	Sold goods to Shri Ramesh Chand, Kanpur*:	
March	2 Laptops @ ₹ 32,000 each 2 Desktops @ ₹ 24,000 each	75,000
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**:	
	Received oneque from sim Ramesh chand on account Received another Cheque in full settlement from Ramesh Chand 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	С	15,000				
March 23	To Output SGST		540		March 20	By Cash A/c	С		17,000			
March 30	To Cash A/c	С		5,000	March 21	By Shyam Lal	à.	16,500				
					March 25	By Salary A/c	03	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				
				X	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			
			0,0									

				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			1,75,000					
	5 Desktop @ ₹ 25,000 each			1,25,000					
	Less: Trade Discount@15%			3,00,000 45,000					
	Add: 6% CGST			2,55,000 15,300					
	6% SGST			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			10,000 5,000					
	Add: 12% IGST			15,000 1,800			Man		
				16,800	15,000	- A.S.	<i>.</i>	1,800	16,800
Mar 31					2,70,000	15,300	15,300	1,800	3,02,400

				Sales B	ook				
Date	Particulars	Invoice No.	L.F.	Details (₹)	Value (₹)	Output CGST (₹)	Output SGST (₹)	Output IGST (₹)	Total (₹)
2019									
Mar 07	Shri Ramesh								
	Chand Kanpur			04.000					
	2 laptops @ ₹ 32,000 each			64,000					
	2 Desktop @ ₹			48,000					
	32,000 each			40,000					
	,			1,12,000					
	Add: 6% CGST			6,720					
	6% SGST			6,720					
				1,25,440	1,12,000	6,720	6,720	-	1,25,440
Mar 15	Jagdish, Kolkata			70.000					
	2 Laptops @ ₹ 35,000 each			70,000					
	2 Desktops @ ₹			50,000					
	25,000 each			00,000					
				1,20,000					
	Less: 5% TD			6,000					
				1,14,000		Con la	Star an		
	Add: 12% IGST			12 690				3	
				13,680 1,27,680	1,14,000		Alla.	13,680	1,27,680
Mar 31				1,27,000	2,26,000	6,720	6,720	13,680	
iviar 51					2,20,000	0,720	0,720	13,000	2,53,120
					1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				

### **Capital Account**

Dr.					(a)		Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019				2019			
March 31	To Balanc <mark>e b/d</mark>	1000	50,000	March 01	By Cash A/c		50,000
			50,000	01			50,000
		1	100				

## Purchases Account

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

Hari

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.							Cr.
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		A Comments		
March 02	To Cash A/c		1,200				
March 28	To Cash A/c		90				
			16,890		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		16,890
					Ch.		

### Input SGST Account

Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019			AN EN	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				
		0.0	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

Dr.

### **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

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

### Ramesh Chand

### Sales Account

Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019 March 31	To Balance c/d	5	2,35,000 2,35,000	2019 March 23 March 31	By Cash A/c By Sundries from Sales Book		9,000 2,26,000 <b>2,35,000</b>
Dr		anti	Jag	ıdish			<b>C</b> -

### Jagdish

Dr.		M						Cr.
Date	Particulars	C.,	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019 March 15 March 15	To Sales A/c To Output IGST A/c			1,14,000 13,680	2019 March 31	By Balance c/d		1,27,680
				1,27,680				1,27,680

### **Output IGST Account**

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

### **Discount Allowed Account**

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

### Input IGST Account

Dr.							Cr.
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.			Shya	m Lal		Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars J.I	F. Amount (₹)
2019 March 21	To Cash A/c		16,500	2019 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
21			16,800			16,800
				1. 51 6 S.		

### Rent Account

Dr.					ccount	N. S.		Cr.
Date	Particu	llars	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	CRA			1,500

### **Drawings Account**

Dr.							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

### **Discount Received Account**

		_					
Dr.							Cr.
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
				1			

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### Salary Account

Dr.			2				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 A				
S. No.	Particular	J.F.	Debit Amount (₹)	Credit Amount (₹)	
1	Capital			50,000	
2 3 4 5 6 7	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 9	Output SGST			7,260	Lev. 12
	Output IGST			13,680	
10	Jagdish		1,27,680	S/ 6.3	ALC: NO
11	Sales			2,35,000	8 °
12	Discount Allowed		1,000		ð.
13	Rent		1,500		
14	Discount Received		7.000	300	
15	Cash		7,900	Ann	
16	Bank		1,27,440	Cart	
17	Drawings		500	532	
18	Salary		2,500		
			5,99,100	5,99,100	
		Same	len.		

**Trial Balance** 

Π.

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%.

S.

	Cash Book												
Date	Particulars	L.F.	Cash (₹)	Bank (₹)	Date	Particulars	L.F.	Cash (₹)	Bank (₹)				
2019 July 01	To Capital A/c		30,000	70,000	2019 July 04	By S.Raj			6,800				
July 11	To R. Mukherjee		8,600		July 05	By Computer A/c		5,000					
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	By Bank A/c By Wages A/c	С	3,500 480					
			68,146	73.500	July 31	By Balance c/d		56,666 <b>68,146</b>					
			,	,		A Constant		,	,				

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	0,000	040	040		10,000		
				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			Por A				
				15,960	14,250	G	allice	1,710	15,960		
July 14	D. Seth, Patna Add: 12% IGST			12,000 1,440		, ch	*				
				13,440	12,000	401 <u>-</u>	-	1,440	13,440		
July 20	M. Dey, Kolkata Add: 12% IGST			6,000 720 6,720	6,000	_	_	720	6,720		
July 31					61,250	540	540	6,270	68,600		
			530	ne text		1	<u> </u>				

	Sales Book										
Date	Particulars	Invoice No.	L.F.	Details (₹)	Value (₹)	Output CGST (₹)	Output SGST (₹)	Output IGST (₹)	Total (₹)		
2019 July 02	R.Mukherjee, Kolkata			5,000							
	Add: 12% IGST			600 5,600	5,000	_	_	600	5,600		
July 08	D.Das, Kolkata Less: 5% T.D.			10,000 500							
	Add: 12% IGST			9,500 1,140			0				
				10,640	9,500	1	- 7	1,140	10,640		
July 09	R.Mukherjee, Kolkata Add: 12% IGST			12,000			4.2142				
				1,440 13,440	12,000		-	1,440	13,440		
July 14	T. Rana, Delhi Add: 6% CGST 6% SGST			20,000 1,200 1,200	N	C 1					
				22,400	20,000	1,200	1,200	-	22,400		
July 17	D.Das, Kolkata Add: 12% IGST			10,000 1,200							
				11,200	10,000	-	-	1,200	11,200		
July 28	T. Rana, Delhi Add: 6% CGST 6% SGST			15,000 900 900							
				16,800	15,000	900	900	_	16,800		
July 31					71,500	2,100	2,100	4,380	80,080		

Purchases Return Book

					-				
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
				0,021	2,700	102	102		0,021
July 25	M. Dey, Kolkata			4,000					
25	Less: Trade Discount @ 5%			200					
				3,800					
	Add: 12% IGST			456					
				4,256	3,800			456	4,256
				4,200		100	-		
July					6,500	162	162	456	7,280
31									
					V/A		1. The second		

# Sales Return Book

Date	Particulars	Invoice No.	L.F.	Details (₹)	Value (₹)	Output CGST (₹)	[™] Output SGST (₹)	Output IGST (₹)	Total (₹)
2019 July 06	R.Mukherjee, Kolkata Add: 12% IGST			2,000 240 2,240	2,000	-	_	240	2,240
July 09	D. Das, Kolkata Less: 5% T.D. Add: 12% IGST		- - -	3,000 <u>150</u> 2,850 342	9°				
			-	3,192	2,850	_	_	342	3,192
July 31					4,850	_	_	582	5,432

### **Capital Account**

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.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019				2019	the second second		
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		Che Che		66,250
				Stage.			

# S. Raj

Dr.				- Oliv			Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019	and the second			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	Car	6,800				
July 04	To Discount Received A/c	497	256				
			10,080				10,080

### Input CGST Account

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

Dr.

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

### **Output SGST Account**

Dr.			••••				Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019				2019	1.20		
July 31	To Balance c/d		2,298	July 14	By Sales A/c		198
				July 14	By T. Rana		1,200
				July 28	By T. Rana		900
			2 209	_O_			2 209
			2,298				2,298
			<u></u>				

## R. Mukherjee

Dr.		•		kileijee			Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019		5		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

T. Rana

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

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

Dr.				looouni			Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019	Ta Dalanaa a/d		74 000	2019			2 200
July 31	To Balance c/d		74,800	July 14 July 31	By Cash A/c By Sundries from Sales Book		3,300 71,500
		1	74,800				74,800

# Discount Received Account

Dr.			<u> </u>	5			Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019		638		2019 July 04	By S. Raj		256
July 31	To Balance c/d		756 <b>756</b>	July 17	By D. Seth		500 <b>756</b>

Output	IGST	Account
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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

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### **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		N. A.		
			21,840		159 ×		21,840
			1			F	

M. Dey

Dr.				O The			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

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	-		1 3					
July 20	To M. Dey		720			J.					
			6,270			20	6,270				
						N.					
D. Seth											

### D. Seth

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Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019				2019	2		
July 17	To Bank A/c		9,000	July 05	By Purchases A/c		20,000
July 17	To Discount Received	Za.	500	July 05	By Input IGST A/c		2,400
	A/c	Sec. 1		1. See			
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
			~2				

### **Purchases Return Account**

Dr.							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

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### **Computer Account**

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

## Wages Account

Dr.			Wages	Account	C aw	<u>(</u> )	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 <b>480</b>
		( ) (	amer	extbo	¢		

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as on 31 st July, 2019					
S. No.	Particular	J.F.	Debit Amount (₹)	Credit Amount (₹)	
1	Capital			1,00,000	
2	Purchases		63,750		
3	Purchases Return			6,500	
4	R. Mukherjee		7,800		
5	Input CGST		528		
5 6 7	Input SGST		528		
	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		China I
17	Bad Debts		12,850		
18	Discount Received			756	Sull &
19	Cash		56,666	6/19	No. A
20	Bank		52,100		20.1
21	Computer		5,000	<b>NK 8.9</b>	180
22	Wages		480		4 ° Q*
23	Drawings		5,300		R**
					8
			2,35,214	2,35,214	
			10 B. (B)	N.	

**Trial Balance** as on 31st July 2019

Same textbooks