# Chapter 8- Special Purpose Books 2 Cash Book

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

2019	
	Powelt from Mr. Obomit of Many Poi Politic
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

#### **Purchases Book**

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			53,000					
	Atta @ Rs 530 per bag								
	50 bags of Rice Basmati @ Rs 500 per bag			25,000					
	_			78,000					
	Less: 10% T.D.			7,800 70,200					
	Add: CGST @ 6%			4,212					
	Add: SGST @ 6%			4,212 78,624	70,200	4,212	4,212		78,624
				70,024	70,200	4,212	4,212	_	70,024
May 03	M/s Kanodia Oil Mills,								
	Delhi 40 tins Oil @ Rs 1,500 per tin			60,000					
	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	<b></b>				
				82,992	74,100	4,446	4,446	_	82,992
May 03	M/s Gupta Bros., Hapur			40.000					
	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					
				12,350					
	Add: IGST @ 12%			1,482	4.5.5.5				46.55
				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 posting from Purchases Book to Ledger accounts also.

#### 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					
	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

#### 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.

# Purchases Book of Kamal, Guwahati

2019   Videocon India Ltd., Kolkata   01   30 Color T.Vs. @ Rs.15,000 each   Less: 10% T.D.   45,000   4,05,000   4,86,000   4,86,000   4,85,600   4,05,000   4,85,600   4,05,000   4,05,000   4,85,600   4,05,000     48,600   2,000   4,55,600   4,05,000     48,600   2,000   4,05,000     48,600   2,000   4,05,000     48,600   2,000   4,05,000     48,600   2,000   4,05,000     48,600   2,000   4,05,000     48,600   2,000   4,05,000     48,600   2,000   4,05,000     48,600   2,000   4,05,000     48,600   2,000   4,05,000     48,600   2,000   4,05,000     48,600   2,000   4,05,000     48,600   2,000   4,05,000     48,600   2,000   4,05,000     48,600   2,000   4,05,000     48,600   2,000   -   -   48,600   2,000   -   -   48,600   2,000   -   -   48,600   2,000   -   -   48,600   2,000   -   -   48,600   2,000   -   -   48,600   2,000   -   -   -   48,600   2,000   -   -   -   48,600   2,000   -   -   -   48,600   2,000   -   -   -   48,600   2,000   -   -   -   -   -   -   -   -   -	Date	Particulars	Invoice No.	L.F.	Details	Cost	Input CGST	Input SGST	Input IGST	Freight Charges	I
01		Midagan India I tal I Vallenta									T
30 Color T.Vs. @ Rs.15,000 each Less: 10% T.D.  Add: IGST @ 12% Add:Freight Charges  April 15  Sony India Ltd., Guwahati 15  10 Color T.Vs. @ Rs.20,000 each Less: 10% T.D.  Add: SGST @ 6% 10,800 Add: SGST @ 10,000 each Less: 15% T.D.  April 20  April 30  April 50  April 60  April 70  April 70  April 70  Add: IGST @ 12% 75,000		Videocon India Ltd., Kolkata									
Less: 10% T.D. Add: IGST @ 12% Add: Freight Charges  April					4,50,000						
Add: IGST @ 12%    Add: Freight Charges  Add: Government of the following control of the fol					45 000						
Add: Freight Charges    2,000					4,05,000						
April   15   Sony India Ltd., Guwahati   15   10 Color T.Vs. @ Rs.20,000   2,00,000   2,00,000   1,80,000											
15		Add.i feight Charges				4,05,000	_	_	48,600	2,000	
15	April	Sony India Ltd., Guwahati									
each   Less: 10% T.D.   20,000   1,80,000   1,80,000   10,800   10,800   10,800   2,01,600   1,80,000   10,800   10,800   -		40 O-lTV- @ D- 00 000			0.00.000						
Add: CGST @ 6% Add: SGST @ 6%  April 20  April 20  April 30  April 30  April 30  April 40  April 30  April 30  April 50  April 30  April 50  April 30  April 40  April 30  April 50  April 50  April 60  April 60  April 70  April 75  April 75  April 75  April 75  April 75  April 60  April 75  April					2,00,000						
Add: CGST @ 6% Add: SGST @ 6%  Add: SGST @ 6%  April 20  Music India Ltd., Delhi  10 Music Systems @ Rs.10,000 each Less: 15% T.D.  April 30  April 30  Videocon India Ltd., Kolkata 5 Washing Machines @ 15,000 each Less: 20% T.D.  Add: IGST @ 12%  To,000  10,800		Less: 10% T.D.			20,000						
Add: SGST @ 6%  April 20  Music India Ltd., Delhi  10 Music Systems @											
April 20 Music India Ltd., Delhi 1,00,000 10,800 10,800 - 1,800,000 10,800 - 1,80,000 - 1,80,000 10,800 - 1,80,000 - 1,80,000 10,800 - 1,80,000 - 1,80,000 10,800 - 1,80,000		_									
April 20 Music India Ltd., Delhi 1,00,000		Add: SGST @ 6%									
10 Music Systems @ Rs.10,000 each Less: 15% T.D.  Add: IGST @ 12%  April 30  Videocon India Ltd., Kolkata 5 Washing Machines @ 15,000 each Less: 20% T.D.  Add: IGST @ 12%  1,00,000  85,000  10,200  95,200  85,000  75,000  15,000 each Less: 20% T.D.  15,000  60,000  7,200		<u>-</u>			2,01,600	1,80,000	10,800	10,800	_	_	
10 Music Systems @ Rs.10,000 each Less: 15% T.D.  Add: IGST @ 12%  April 30  Videocon India Ltd., Kolkata  5 Washing Machines @ 15,000 each Less: 20% T.D.  Add: IGST @ 12%  1,00,000  15,000  85,000  95,200  85,000  75,000  15,000  60,000  Add: IGST @ 12%		Music India Ltd., Delhi									
April 30 Videocon India Ltd., Kolkata 5 Washing Machines @ 15,000					1,00,000						
April 30 Videocon India Ltd., Kolkata 5 Washing Machines @ 15,000 each Less: 20% T.D.					15,000						
April 30 Videocon India Ltd., Kolkata 5 Washing Machines @ 15,000 each Less: 20% T.D. 15,000 Add: IGST @ 12% 95,200 85,000 10,200					85,000						
April 30 Videocon India Ltd., Kolkata 5 Washing Machines @ 75,000 15,000 each Less: 20% T.D. 15,000 60,000 Add: IGST @ 12% 7,200		Add: IGST @ 12%			10,200						
30 5 Washing Machines @ 75,000 15,000 each Less: 20% T.D. 15,000 60,000 Add: IGST @ 12% 7,200					95,200	85,000	_	_	10,200		
5 Washing Machines @ 75,000   15,000 each		Videocon India Ltd., Kolkata									
Less: 20% T.D. 15,000 60,000 7,200					75,000						
Add: IGST @ 12% 7,200					15,000						
					60,000						
Add: Freight Charges   1,000		_									
, , , , , , , , , , , , , , , , , , ,		Add: Freight Charges									
					68,200			_	7,200	1,000	$\perp$
April 30 7,30,000 10,800 66,000 3						7,30,000	10,800	10,800	66,000	3,000	
											T

**Purchases Account** 

Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2010							

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

Freight Account

Cr. Dr. Amount

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

April 30

April 30

Sony India Ltd.

Cr. Dr.

Input IGST

Freight

7,200

1,000

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.							<u>Cr.</u>
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.	·.									
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**

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

# Input SGST Account

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

#### 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		00050						
	Charges		00050 9,122	8,100	_	486	486	50	9,122
April 30			-,	39,600	3,780	486	486	550	44,902
1.15 50				30,000	1 5,. 55	.50			7.,552

#### **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		39,600				

# **Packing and Other Charges Account**

Cr.

Dr.				
		A		

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.			<b>.</b>	ngan roa Ag	, c.i.o.y		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.							Cr.	
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)	
2019 April 08	Subodh Brothers		3,780					

# Input CGST Account

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

# Input SGST Account

Dr.							Gr.
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

Sales Book of Hema Traders, Kolkata

	Sales Book of Hema Traders, Kolkata								
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 Chaire @ ₹ 1 500 and			1,50,000					
	Chairs@ ₹ 1,500 per chair								
	40 Tables			80,000					
	@ ₹ 2,000per table			00,000					
				2,30,000					
	Less: 5% Trade								
	Discount								
				(11,500)					
	Add: 12% IGST			2,18,500					
	Aud. 12% 1651			26,220					
				<u>2,44,720</u>	2,18,500	26,220	_	_	2,44,720
April	M/s. Ajit Singh &				_,:-,	,			_,,
10	Sons, Kolkata								
	150 Desks			1,50,000					
	@ ₹1,000 per desk			0.40.000					
	160 Chairs @ ₹ 1,500 per chair.			2,40,000					
	W 1,500 per chair.			3,90,000					
	Less: 5% Trade			(19,500)					
	Discount			, , ,					
				3,70,500					
	Add: 6% CGST			22,230					
	6% SGST			<u>22,230</u>	2.70.500		22 220	22.220	4 4 4 000
April	M/s. Ideal Furniture			<u>4,14,960</u>	3,70,500	-	22,230	22,230	4,14,960
15	House, Darjeeling								
	10 Sofa sets			7,50,000					
	@ ₹ 75,000 each								
	5 Almirahs @			15,000					
	each ₹ 3,000 each			4 00 000					
	25 Office Tables @ ₹ 4,000 each			1,00,000					
	@ \ 4,000 each			8,65,000					
	Less: 10% Trade			(86,500)					
	Discount			<u> </u>					
				7,78,500					
	Add: 6% CGST			46,710					
	6% SGST			46,710 9 71 020	7 70 500		46 740	46 740	0 74 000
April				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
30					13,07,000	20,220	00,940	00,340	10,01,000
		L	L						

#### **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

Dr. Cr.

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				
							,

# 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. 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

#### **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

#### Books of M/s. B. K. Gupta, Kolkata Purchases 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
				,	ŕ				,
July	M/s Puran Chand &								
02	Company, Chandigarh			4 200					
	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								
25	10 Drawing Boards @			5,000					
	Rs.500 per piece Add: 12% IGST			<u>600</u>					
	Add. 1270 1001			5,600	5,000	600	_	_	5,600
July	M/s Kay Cee & Co., Delhi			0,000	0,000	000			0,000
30				00.000					
	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					29,200	744	1,380	1,380	32,704
31									

**Sales Account** 

_	
Dr.	
DI.	

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, 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.

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

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

# **Output CGST Account**

Dr.	Cr.

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

# **Output SGST Account**

Dr. Cr.

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.		Cr.
IIF		( P

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			20,000					
	10 Tables @ Rs 1,100 per table			11,000					
				31,000					
	Add: 6% CGST			1,860					
	6% SGST			1,860					
3		).		34,720	31,000		1,860	1,860	34,720
Jan.10	M/s. Sharma & Co., Delhi						,		
	5 Almirahs @ Rs. 5,000 each			25,000					
	5 Stools @ Rs. 1,000 each			5,000					
				30,000					
	Add: 12% IGST			3,600					
				<u>33,600</u>	30,000	3,600			33,600
Jan. 25	M/s. Sohan Lal & Brothers,								
	Kolkata			40 500					
	5 Tables @ Rs 2,500 each			12,500					
	1 Revolving Chair @ Rs. 5,000			<u>5,000</u>					
	each			17,500					
	Add: 6% CGST			1,050					
	6% SGST			1,050 1,050					
	070 0001			19,600	17,500		1,050	1,050	19,600
Jan 31				and the second s	78,500	3,600	2,910	2,910	87,920
THE CONTRACTOR SHOW PRICE					<b>-</b>	500 M (100 500 505 505 505 505 505 505 505 505	10-14 tons 10-200		

#### **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.
DI.	OI.

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

Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019							
Jan 10	Sales		30,000				
Jan 10	Output IGST		3,600				

#### 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**

Dr. Cr.

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	M/s. Hari & Co.		1,860
				Jan 25	M/s. Sohan Lal Brothers		1,050

# **Output SGST Account**

Dr. Cr.

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

#### 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

#### Purchases Book of Rahul, Bengaluru

Date	Particulars	Invoice	L.F.	nui, Bengalur Details	Cost	Input IGST	Total
		No.					
2019							
Jan. 01	M/s Uma Dutt, Mumbai						
	1,000 Registers @ Rs. 80 each			80,000			
	50 Reams Paper@ Rs. 250per ream			12,500			
	•			92,500			
	Less: 10% T.D.			23,125			
	Add: IGST @ 5%			69,375			
	Add. 1651 @ 5%			3,469			
				72,844	69,375	3,469	72,844
Jan. 08	BILT, Delhi						
	100 Reams Ruled Paper			60,000			
	@ Rs. 600 per ream						
	Less: 15% T.D.			9,000			
				51,000			
	Add: IGST @ 5%			2,550			
				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			
				8,925	8,500	425	8,925
Jan. 31					1,28,875	6,444	1,35,319

Sales Book of Rahul, Bengaluru

Shri Dayal, Bengalur   250 Registers @ Rs. 856 each   5 Reams Paper @ Rs. 300 per ream   22,750   23,888   22,750   - 569   569   23,888     Jan.   Jan.   Add: 2.5% CGST   250   23,888   22,750   - 569   569   23,888     Jan.   M/s. Gupta Bros., Delhi   250 Registers @ Rs. 86 each   50 Reams Ruled   250 Registers @ Rs. 86 each   50 Reams Ruled   250 Registers @ Rs. 86 each   35,000   26,250   2	Date	Particulars	Invoice No.	L.F.	ok of Rahul, E Details (₹)	Sales Value	Output IGST	Output CGST	Output SGST	Total (₹)
Jan.   Shri Dayal,   Bengalur   250 Registers @ Re. 85 each   5 Reams Paper @ Re. 300 per ream   22,750   569   569   23,888     Jan.   Jan.   Jan.   Shri Dayal,   Bengalur   250 Registers @ Re. 85 each   5 Reams Ruled   21,250   569   569   23,888     Jan.   Jan.   Add: 5% IGST   23,888   22,750   - 569   569   23,888     Jan.   Jan.   Shri Dayal,   Jan.   Jan.   She sach   50 Reams Ruled   35,000   26,872   56,110   53,438   2,672   - 56,110     Jan.   Ram Saran Das   20 capies Double   21,700   25,438   2,672   - 56,110     Jan.   Ram Saran Das   20 capies Double   27,000   27	0010		NO.		(*)	(₹)	(₹)	(₹)	(₹)	(<)
S Reams Paper @ Rs. 300 per ream	Jan.	Bengalur 250 Registers @			21,250					
Add: 2.5% CGST   22,750   569   56		5 Reams Paper @			1,500					
Add: 2.5% CGST   2.5% SGST   23.888   22,750   - 569   569   23,888     Jan.   12		13. 300 per realir			22,750					
SGST					569					
Jan. 12  Jan. 12  Jan. 150 Registers @ Rs. 85 each 50 Reams Ruled Paper @ Rs. 700 per ream  Less: 5% Trade Discount  Add: 5% IGST  Jan. 18  Ram Saran Das  20 copies Double Entry Book Keeping @ Rs. 85 each 50 Reams Ruled Paper @ Rs. 700 per ream  Less: 10% Trade Discount  Add: 2.5% CGST 2.5% SGST  Add: 21,250 35,000 21,250 35,000 21,2530 4,280 2,672 2,099 2,099 1,45,958					569					
12					<u>23,888</u>	22,750	-	569	569	23,888
250 Registers @ Rs. 85 each 50 Reams Ruled Paper @ Rs. 700 per ream  Less: 5% Trade Discount  Add: 5% IGST  Ram Saran Das  Ram Saran Das  Ram Saran Das  Rishi Kumar, Bengaluru 300 Registers @ Rs. 90 each 50 Reams Ruled Paper @ Rs. 700 per ream  Less: 10% Trade Discount  Less: 10% Trade Discount  Add: 2.5% CGST 2.5% SGST  Add: 50 Registers @ Rs. 300 per ream  Less: 10% Trade Discount  Add: 2.5% CGST 2.5% SGST  Jan. 1,530 64,260  1,39,088 2,672 2,099 2,099 1,45,958										
50 Reams Ruled Paper @ Rs. 700 per ream  Less: 5% Trade Discount  Add: 5% IGST  S3,438 2,672 56,110  S4,1700  S4,1700	12	250 Registers @			21,250					
Less: 5% Trade   Discount   S3,438   2,672   S6,110     Jan.   Ram Saran Das   20 copies Double   1,700		50 Reams Ruled Paper @ Rs. 700			35,000					
Discount   Add: 5% IGST   53,438   2,672   -   -   56,110     Jan.   Ram Saran Das   20 copies Double Entry Book   Keeping @ Rs. 85 each   1,700   -   -   -   1,700     Jan.   Rishi Kumar, Bengaluru   300 Registers @ Rs. 90 each   50 Reams Ruled Paper @ Rs. 700 per ream   20 Reams Paper @ Rs. 300 per ream   20 Reams Paper @ Rs. 300 per ream   68,000   61,200   Add: 2.5% CGST   2.5% SGST   1,530   64,260   61,200   -   1,530   1,530   64,260     Jan.		perream			56,250					
Add: 5% IGST  Add: 5% IGST  2,672 56,110  53,438 2,672 56,110  Jan. Ram Saran Das  20 copies Double Entry Book Keeping @ Rs. 85 each  1,700  Jan. Bishi Kumar, Bengaluru 300 Registers @ Rs. 90 each 50 Reams Ruled Paper @ Rs. 700 per ream 20 Reams Paper @ Rs. 700 per ream 20 Reams Paper @ Rs. 300 per ream  Less: 10% Trade Discount  Add: 2.5% CGST 2.5% SGST  4,39,088 2,672 56,110  53,438 2,672 56,110  53,438 2,672 56,110  53,438 2,672 56,110  66,110  61,700 1,700  64,260 61,200 - 1,530 64,260 61,200 - 1,530 64,260  54,260  54,260 55,438 56,110  56,110  56,110  56,110  56,110  56,110  57,438					(2,812)					
18		Add: 5% IGST			<u>2,672</u>	53,438	2,672	-	-	56,110
20 copies Double Entry Book   1,700		Ram Saran Das								
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 2.5% SGST  Jan. 1,530 64,260  1,39,088 2,672 2,099 2,099 1,45,958	16	Entry Book Keeping @ Rs. 85			1,700					
Sample   S	lan	Diehi Kumar				1,700	-	-	-	1,700
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 2.5% SGST  Jan.  1,39,088 2,672 2,099 2,099 1,45,958		Bengaluru			27 000					
Paper @ Rs. 700 per ream 20 Reams Paper @ Rs. 300 per ream  Less: 10% Trade Discount  Add: 2.5% CGST 2.5% SGST  Jan.  Paper @ Rs. 700 6,000 68,000 68,000 61,200 - 1,530 64,260 61,200 - 1,530 64,260 1,39,088 2,672 2,099 2,099 1,45,958		Rs. 90 each								
20 Reams Paper @ Rs. 300 per ream 68,000  Less: 10% Trade Discount 61,200  Add: 2.5% CGST 1,530 64,260  Jan. 1,39,088 2,672 2,099 2,099 1,45,958		Paper @ Rs. 700			00,000					
Less: 10% Trade Discount  Add: 2.5% CGST 2.5% SGST  Jan.  68,000 6,800 61,200 1,530 64,260 61,200 - 1,530 1,530 64,260 1,39,088 2,672 2,099 2,099 1,45,958		20 Reams Paper @ Rs. 300 per			<u>6,000</u>					
Discount  Add: 2.5% CGST 2.5% SGST  Jan.  Discount  61,200 1,530 64,260 64,260 61,200 - 1,530 1,530 64,260 1,39,088 2,672 2,099 2,099 1,45,958										
Jan.     Add: 2.5% CGST 2.5% SGST     1,530 1,530 64,260     - 1,530 1,530 64,260       Jan.     1,39,088 2,672 2,099 2,099 1,45,958										
Jan.     2.5% SGST     1,530 64,260 61,200 - 1,530 1,530 64,260       Jan.     1,39,088 2,672 2,099 2,099 1,45,958		Add: 2.5% CGST								
Jan. 1,39,088 2,672 2,099 2,099 1,45,958					<u>1,530</u>	61 200	_	1 530	1.530	64 260
					UT,200		2,672			
	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

#### **Books of Aruna Stores Purchases Return Book**

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.					16,250	675	675	600	18,200
31									

#### **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.		

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

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. 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		

#### 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

#### **Books of Kamla Stores Purchases Return Book**

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
A :1 47	Mahash Drothors			2 000					
April 17	Mahesh Brothers			2,000					
	Add: 6% CGST			120					
	6% SGST			120	0.000	400	400		0.040
				<u>2,240</u>	2,000	120	120		2,240
April 30					17,000	420	420	1,200	19,040

# 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

Sales Return Book of Shiv Shankar, Delhi

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> 47,200	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			30,000 <u>5,400</u> 35,400	30,000	-	-	5,400	35,400
Feb. 28					70,000	3,600	3,600	5,400	82,600

#### 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

Sales Return Book of Raj Computers, 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			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> <u>22,400</u>	20,000	-	-	2,400	22,400
July 25	Dinesh, Chandigarh								
25	10 HP Desktop sold @ Rs. 20,000 each			2,00,000					
	Add:12% IGST			24,000 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 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.	₹.

	Date	Particulars	J.F.	₹.	Date	Particulars	J.F.	₹.
Γ					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			
				July	To Output IGST A/c		2,400
				02	·		

#### Dinesh, Chandigarh Account

	•	•	
Dr.			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.
DI.	vi.

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

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

DI.
-----

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

#### **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)					
	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			(4,800)					
				43,200					
	Add: 9% CGST			3,888					
	9% SGST			3,888 50,976	43,200	3,888	3,888	-	50,976
March 31					52,200	3,888	3,888	1,620	61,596

#### **Returns Inwards Account**

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

# Mathur Bros., New Delhi Account

Dr.							Cr
Date	Particulars	J.F.	₹.	Date	Particulars	J.F.	₹.
				2019			
				Mar	To Return Inwards		9,000
				01	A/c		9,000
				Mar	To Output CGST A/c		1,620
			01			1,020	
		1	1				

# 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		,
				Mar 12	To Output CGST A/c		3,888
				Mar 12	To Output SGST A/c		3,888

#### **Output CGST A/c**

_Dr.										
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	By Sundries as per the		1,620				
31	Return Inwards Book						

#### **Returns Outward Book**

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 4,590 30,090	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 3,825 50,150	42,500	3,825	3,825	- 4 500	50,150
	Return Outward A/c Cr.				68,000	3,825	3,825	4,590	80,240

#### **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.	P			,			Cr.
Date	Particulars	J.F.	₹.	Date	Particulars	J.F.	₹.
2019							
Mar 05	To Returns Outward A/c		25,500				

4,590

Mar 05 | To Input IGST A/c

#### Bata Shoes Pvt. Ltd., Mumbai Account

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				

#### Input CGST A/c

Dr. Cr.

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

#### Input SGST A/c

Dr. Cr.

<b>D</b> 1.							<b>U</b> 1.
Date	Particulars	J.F.	₹.	Date	Particulars	J.F.	₹.
2019				2019			
				Mar 31	By Sundries as per the Returns Outward Book		3,825

#### Input IGST A/c

Date	Particulars	J.F.	₹.	Date	Particulars	J.F.	₹.
2019				2019			
				Mar 31	By Sundries as per		4,590
					the Returns Outward		
					Book		

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.

The solution can be presented as follows

#### Journal

Date	Particulars	L.F.	Debit Amount (₹)	Credit Amount (₹)
	Trading A/c Dr. To Purchases A/c To Carriage Inwards A/c To Wages A/c (Direct expenses debited to Trading A/c)		42,875	37,500 375 5,000
	Sales A/c Dr. To Trading A/c (Sales credited to Trading A/c)		95,000	95,000
	Trading A/c Dr. 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)		7,650	150 600 750 3,600 2,550
	Discount A/c Dr. Commission A/c Dr. 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.

The solution can be presented as follows

#### Journal

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

The solution can be presented as follows

#### 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

The solution can be presented as follows

#### Books of Ram 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

#### **Purchases 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>	9,000	400	400		0.000
Jan.02	   Mangal, Kolkata			<u>8,960</u> 50,000	8,000	480	480	-	8,960
	Add: 12% IGST			6,000 56,000	50,000	-	-	6,000	56,000
Jan.09	Raghunath, Delhi Less: 10% Trade Discount			10,000 <u>1,000</u> 9,000					
	Add: 12% IGST			<u>1,080</u> 10,080	9,000	-	-	1,080	10,080
Jan.31					67,000	480	480	7,080	75,040

#### Sales Return 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

#### **Purchases Return Book**

				- 4 "					
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>					
	1001			<u>5,600</u>	5,000	-	-	600	5,600
Jan.07	Hari Ram, Kanpur (UP)			500					
	Add: 6%			30					
	6% SGST			<u>30</u>					
				<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%

The solution can be presented as follows

#### **Purchases 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 51,250				
April	Add: 12% IGST  Man Mohan Lal, Varanasi			6,150 <u>57,400</u>	51,250	-	-	6,150
22	Shirting Cloth Saris			10,000 60,000 70,000				
	Less: 10% Trade Discount Add: 12% IGST			7,000 63,000 7,560 70,560	63,000	_	_	7,560
April 30				10,300	1,14,250	-	-	13,710

#### Sales Book

		Jaies Du							1
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			30,000					
	metre								
	10 metres Velvet @ Rs 200 per			2,000					
	metre								
	A-1-1-400/ ICOT			32,000					
	Add: 12% IGST			3,840 35,840	32,000			3,840	35,840
				33,040	32,000	-	_	3,040	33,040
April 12	Ramaswami, Kochi								
	10 metres Silk @ Rs 550 per			5,500					
	metre								
	10 metres Velvet @ Rs 200 per			2,000					
	metre								
				7,500					
	Add: 6% CGST			450					
	6% SGST			4 <u>50</u>	7,500	450	450		8,400
				<u>8,400</u>	7,500	450	450	_	0,400
April 18	Roop Narain & Sons, Kochi								
' '	10 metres Silk @ Rs 550 per			5,500					
	metre			,					
	5 metres Velvet @ Rs 200 per			1,000					
	metre								
				6,500					
	Less: 10% Tade Discount			<u>650</u>					
	Add: 6% CGST			5,850 351					
	6% SGST			351 351					
	070 0001			6,552	5,850	351	351	_	6,552
				<u>0,002</u>	0,000	001	001		0,002
April 23	Brij Mohan & Bros, Mathura								ĺ
	Shirting Cloth			7,000					
	Saris			<u>25,000</u>					
	A 14, 40% 100T			32,000					
	Add: 12% IGST			3,840 35,840	32,000			3,840	35,840
April 30		ı	I	35,640	77,350	801	801	7,680	86,632
April 30		I	1	' '	77,550	001	001	7,000	30,032
		1	L						

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				

## Ramprasad, Chennai

Dr. Cr.

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

## Man Mohan Lal, Varanasi

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				
	-		·				

## Ramaswami, Kochi

Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019							
April 12	Sales		7,500				
April 12	Output		450				
April 12	CGST Output		450				
, .p 12	SGST		100				

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 2 April 2	3 Sales		32,000 3,840				

#### **Sales Account**

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

## Input IGST Account

Dr.

Cr.

D1.							UI.
Date	Particulars	J.F.	Amount (₹)	Date	Date Particulars		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.

D1.							Oi.
Date	Particulars	J.F.	Amount (₹)	Date	te Particulars		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

#### Sales Book

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

#### **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						
				1,59,600	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 Less: 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

#### Sales Return Book

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 @			840					
				7,840	7,000	_	_	840	7,840
					1,500	30	30	120	1,680
							-		

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.

## The solution can be presented as follows

#### Cash Book

Date	Particulars	L.F.	Cash	Bank	Date	Particulars	L.F.	Cash	Bank
Duto	Turtibularo		(₹)	(₹)	Duto	- artioularo		(₹)	(₹)
2019					2019				
March	To Balance b/d		15,400	82,500	March	By Machinery			5,000
01					02				
March	To Sales A/c		2,000		March	By Input CGST			300
01					02				
March	To Output CGST		120		March	By Input SGST			300
01					02				
March	To Output SGST		120		March	By Salaries			2,750
01					04				_
March	To Rajesh			26,125	March	By Wages A/c			440
09					07				
March	To Bank Loan A/c			50,000	March	By Rao			18,000
20					18				
March	To Sales A/c		4,000		March	By Drawings			2,500
30					22				
March	To Output CGST		240		March	By Corporation Tax			1,155
30					27	A/c	_		
March	To Output SGST		240		March	By Bank A/c	C	21,295	
30		_			31				
March	To Cash A/c	C		21,295	March	By Balance c/d		825	1,49,475
31					31				
			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%			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			1,200					
	IGST @12%								
				11,200	10,000	_	_	1,200	11,200
Mar 31					10,000	ı	ı	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			2,000					
	Add: 12%	_		240					
	IGST								
				2,240	2,000	_	_	240	2,240
Mar 31					2,000	-	_	240	2,240

#### **Stock Account**

Dr.

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.

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
				1			

**James** 

Dr. Cr.

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				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**

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.

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				50,000

## **Drawings Account**

Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019				2019			
March 22	To Bank A/c		2,500	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				1,155

## Input IGST Account

Dr. Cr.

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

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.

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

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. 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				300

#### **Purchases Account**

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

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

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

S. No.	Particular	J.F.	Debit Amount (₹)	Credit Amount (₹)
1	Capital			7,16,650
2 3	Purchases		5,000	
	Sales			16,000
4	Sales Return		2,000	
5	Output CGST			360
6	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

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	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 2 Desktops @ ₹ 24,000 each	
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%.

## The solution can be presented as follows

#### Cash Book

Date	Particulars	L.F.	Cash (₹)	Bank (₹)	Date	Particulars	L.F.	Cash (₹)	Bank (₹)
2019					2019				
March 01	To Capital A/c		50,000		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		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			1,75,000					
	laptops @ ₹								
	35,000 each			4.05.000					
	5 Desktop @ ₹ 25,000 each			1,25,000					
	25,000 each			3,00,000					
	Less: Trade			45,000					
	Discount@15%			+5,000					
	2.000041169.1070			2,55,000					
	Add: 6% CGST			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 @			10,000					
	₹ 1,000 each			5,000					
	10 Mouse @ ₹ 5,000 each			5,000					
	0,000 Cacii			15,000					
	Add: 12% IGST			10,000					
				1,800					
				16,800	15,000	_	_	1,800	16,800
Mar 31					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 @ ₹			64,000					
	32,000 each			40.000					
	2 Desktop @ ₹			48,000					
	32,000 each			4.40.000					
	Add ON COST			1,12,000					
	Add: 6% CGST 6% SGST			6,720 6,720					
	0 % 3031			1,25,440	1,12,000	6,720	6,720		1,25,440
				1,25,440	1,12,000	0,720	0,720	_	1,23,440
Mar 15	loadish Kalkata								
IVIAI 15	Jagdish, Kolkata 2 Laptops @ ₹			70,000					
	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					
	Add: 12% IGST			, , ,					
				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

#### **Purchases Account**

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

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.

Dr.			put 000	, , , , , , , , , , , , , , , , , , ,			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				
March 02	To Cash A/c		1,200				
March 28	To Cash A/c		90				
			16,890				16,890

## **Input SGST Account**

Dr.			put 000	,, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			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
				1			

## **Output CGST Account**

Dr

Dr.							Ur.
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

#### **Sales Account**

Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019 March 31	To Balance c/d		2,35,000	2019 March 23 March 31	By Cash A/c By Sundries from Sales Book		9,000 2,26,000
			2,35,000				2,35,000
			2,35,000	March 31	1 -		

## Jagdish

Dr.		Cr.					
Date	Particulars	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 March 31	To Balance c/d		13,680 13,680	2019 March 15	By Jagdish		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

## Shyam Lal

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

#### Rent Account

Dr.							Cr.
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
				1			

#### **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

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

## Trial Balance As on 30th April 2019

Particular  Dital chases i ut CGST ut SGST ut IGST	J.F.	Amount (₹) 2,95,000 16,890	Amount (₹) 50,000 2,85,600
chases i ut CGST ut SGST		2,95,000	50,000
i ut CGST ut SGST			2,85,600
ut CGST ut SGST		16,890	2,85,600
ut SGST		16,890	
ut IGST	1	16,890	
ut 1001		1,800	
put CGST			7,260
put SGST			7,260
put IGST			13,680
dish		1,27,680	
es			2,35,000
count Allowed		1,000	
nt		1,500	
count Received			300
sh		7,900	
nk			
wings		500	
ary		2,500	
		5,99,100	5,99,100
(	at count Received sh uk wings	ount Received count Received ch ch wings	1,500 count Received 7,900 kk 1,27,440 wings 500 ary 2,500

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%.

The solution can be presented as follows

#### Cash Book

Date	Particulars	L.F.	Cash (₹)	Bank (₹)	Date	Particulars	L.F.	Cash (₹)	Bank (₹)
2019					2019				
July	To Capital A/c		30,000	70,000	July 04	By S.Raj			6,800
01									
July	To R. Mukherjee		8,600		July 05	By Computer A/c		5,000	
11	To Colon A/o		2 200		Luk OC	Du Durch acca A/a			ا ۔ ممما
July 20	To Sales A/c		3,300		July 06	By Purchases A/c			5,000
July	To Output CGST A/c		198		July 06	By Input CGST			300
20	10 Output 0001 740		100		July JU	Dy Input 0001			
July	To Output SGST A/c		198		July 06	By Input SGST			300
20	·				•	' '			
July	To Cash A/c	С		3,500	July 10	By Drawings		2,500	
25									
July	To T. Rana		12,850		July 17	By D. Seth			9,000
31						D. D. J. A.		0.500	
					July 25	By Bank A/c	C	3,500	
					July 31 July 31	By Wages A/c By Balance c/d		480	E2 100
			68,146	73,500	-	by Balance C/U		56,666 <b>68,146</b>	
			00,140	7 3,300				00,140	7 3,300

#### **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 9,000					
	Add: 6% CGST 6% SGST			540 540 540 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					
				15,960	14,250	_	_	1,710	15,960
July 14	D. Seth, Patna Add: 12% IGST			12,000 1,440					
July 20	M. Dey, Kolkata			13,440 6,000	12,000	_	_	1,440	13,440
	Add: 12% IGST			720 6,720	6,000	_	_	720	6,720
July 31					61,250	540	540	6,270	68,600

Sales Book

	Γ			Sales DO	-OK	0 1 1	0.11	0.11	
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
					0,000			000	0,000
July 08	D.Das, Kolkata Less: 5% T.D.			10,000 500					
	Add: 12% IGST			9,500					
				1,140 10,640	9,500	_	_	1,140	10,640
July 09	R.Mukherjee,			12,000	7,222			, -	,,,
	Kolkata Add: 12% IGST			4 440					
				1,440 13,440	12,000	-	-	1,440	13,440
July 14	T. Rana, Delhi			20,000					
	Add: 6% CGST 6% SGST			1,200 1,200					
				22,400	20,000	1,200	1,200	_	22,400
July 17	D.Das, Kolkata Add: 12% IGST			10,000					
	7144. 1270 1001			1,200	10,000			1 200	11 200
				11,200	10,000	_	_	1,200	11,200
July 28	T. Rana, Delhi Add: 6% CGST			15,000 900					
	6% SGST			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 6% SGST			162 162	2,700	162	162		2 024
				3,024	2,700	102	102	_	3,024
July 25	M. Dey, Kolkata			4,000					
	Less: Trade Discount @ 5%			200 3,800					
	Add: 12% IGST			456				450	4.050
				4,256	3,800	-	-	456	4,256
July 31					6,500	162	162	456	7,280

#### 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					
				2,850					
	Add: 12% IGST								
				342	0.050			0.40	0.400
				3,192	2,850	_	_	342	3,192
July 31					4,850	_	_	582	5,432

Dr. Cr.

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			
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				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**

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

## **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**

υr.							Cr.
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

## **Output SGST Account**

Dr.							Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019				2019			
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
			2,298				2,298
				1			

## R. Mukherjee

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

T. Rana

Dr.							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

#### **Bad Debts Account**

r.							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>
	<b>Date</b> 2019	Date Particulars 2019	DateParticularsJ.F.2019	Date         Particulars         J.F.         Amount (₹)           2019         July 31         To T. Rana         12,850	Date         Particulars         J.F.         Amount (₹)         Date           2019         2019           July 31         To T. Rana         12,850         July 31	Date         Particulars         J.F.         Amount (₹)         Date         Particulars           2019         2019           July 31         To T. Rana         12,850         July 31         By Balance c/d	Date         Particulars         J.F.         Amount (₹)         Date         Particulars         J.F.           2019         2019         2019         By Balance c/d         By Balance c/d

#### Sales Account

Dr.							Cr.
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.							Cr.
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 <b>756</b>	July 17	By D. Seth		500 <b>756</b>

#### **Output IGST Account**

Dr.							Gr.
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

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

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

Cr. Dr.

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**

Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019				2019			
July 31	To Balance c/d		6,500	July 31	By Sundries from		6,500
					Purchases Return		
					Book		
			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
						l	

## **Wages Account**

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

Trial Balance as on 31st July, 2019

S. No.	Particular	J.F.	Debit Amount (₹)	Credit Amount (₹)
1	Capital			1,00,000
2 3	Purchases		63,750	
	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