

Chapter 8- Special Purpose Books 2 Cash Book

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

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

The solution can be presented as follows



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 Atta @ Rs 530 per bag 50 bags of Rice Basmati @ Rs 500 per bag Less: 10% T.D. Add: CGST @ 6% Add: SGST @ 6%			53,000 25,000 78,000 7,800 70,200 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 82,992	74,100	4,446	4,446	—	82,992
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%			12,000 1,000 13,000 650 12,350 1,482 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.

The solution can be presented as follows



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.

The solution can be presented as follows



Purchases Book of Kamal, Guwahati

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

Purchases Account

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

Freight Account

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

Videocon India Ltd.

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

Sony India Ltd.

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



Music India Ltd.

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

Input IGST Account

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

The solution can be presented as follows

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 Less: 10% Trade Discount		35,000 (3,500) 31,500						
	Add: 12% IGST Add: Packing and Other Charges		3,780 500 35,780	31,500	3,780	-	-	500	35,780
April 20	Siliguri Tea Agency, Siliguri 15 Boxes Tea @ ₹ 600 per Box Less: 10% Trade Discount		9,000 (900) 8,100						
	Add: 6% SGST Add: 6% CGST Add: Packing and Other Charges		486 486 00050 9,122	8,100	-	486	486	50	9,122
April 30				39,600	3,780	486	486	550	44,902

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

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



Subodh Brothers

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

Siliguri Tea Agency

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

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

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

The solution can be presented as follows

Sales Book of Hema Traders, Kolkata

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



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

The solution can be presented as follows

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 Add: 6% CGST 6% SGST			3,000 180 180 <u>3,360</u>	3,000	-	180	180	3,360
July 02	M/s Puran Chand & Company, Chandigarh 6 dozens of pens @ Rs.200 per dozen Add: 12% IGST			1,200 144 <u>1,344</u>	1,200	144	-	-	1,344
July 25	M/s Rahim & Co., Varanasi 10 Drawing Boards @ Rs.500 per piece Add: 12% IGST			5,000 600 5,600	5,000	600	-	-	5,600
July 30	M/s Kay Cee & Co., Delhi 4 Portable Study Tables @ Rs.5,000 per table Add: 6% CGST 6% SGST			20,000 1,200 1,200 <u>22,400</u>	20,000	-	1,200	1,200	22,400
July 31					29,200	744	1,380	1,380	32,704

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, Delhi

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

M/s Puran Chand & Co., Chandigarh

Dr.				Cr.			
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019 July 02	Sales		1,200				
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., Chandigarh		144
				July 20	M/s Rahim & Co., Varanasi		600

Output CGST Account

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

Output SGST Account

Dr.				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.			
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.

The solution can be presented as follows

Sales Book of Gupta & Co., Kolkata

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

Sales Account

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

Hari & Co., Kolkata

Dr.

Cr.

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

M/s. Sharma & Co. , Delhi

Dr.

Cr.

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

The solution can be presented as follows

Purchases Book of Rahul, Bengaluru

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

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, Bengaluru 250 Registers @ Rs. 85 each 5 Reams Paper @ Rs. 300 per ream Add: 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 <u>56,110</u>	53,438	2,672	-	-	56,110
Jan. 18	Ram Saran Das 20 copies Double Entry Book Keeping @ Rs. 85 each			1,700	1,700	-	-	-	1,700
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			27,000 35,000 <u>6,000</u> 68,000 <u>6,800</u> 61,200 1,530 <u>1,530</u> 64,260	61,200	-	1,530	1,530	64,260
Jan. 31					1,39,088	2,672	2,099	2,099	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

**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 Less: 10% Trade Discount			12,500 (1,250)					
	Add: 6% CGST 6% SGST			11,250 675 675 <u>12,600</u>	11,250	675	675	-	12,600
Jan.25	Ram & Co. 25 Tubelights @ Rs. 200 each Add: 12% IGST			5,000 600 5,600	5,000	-	-	600	5,600
Jan. 31					16,250	675	675	600	18,200



Purchases Return Account

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

Sohan and Sons, Kolkata Account

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

Ram and Co., Delhi Account

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

Input CGST A/c

Dr.				Cr.			
Date	Particulars	J.F.	₹.	Date	Particulars	J.F.	₹.
2019				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 the Purchases Return Book		675

Input IGST A/c

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



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 Add: 6% CGST 6% SGST			5,000 300 300 <u>5,600</u>	5,000	300	300	-	5,600
April 08	Sohan Brothers, Meerut Add: 12% IGST			10,000 1,200 <u>11,200</u>	10,000	-	-	1,200	11,200
April 17	Mahesh Brothers Add: 6% CGST 6% SGST			2,000 120 120 <u>2,240</u>	2,000	120	120	-	2,240
April 30					17,000	420	420	1,200	19,040

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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> <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			30,000 5,400 <u>35,400</u>	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 Add: 6% CGST 6% SGST			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			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

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

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 02	To Sales Return A/c		20,000
				July 02	To Output IGST A/c		2,400

Dinesh, Chandigarh Account

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

Output CGST A/c

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

Output SGST A/c

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

Output IGST A/c

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

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

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

The solution can be presented as follows

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 Less: 10% Trade Discount Add: 18% IGST			10,000 (1,000) 9,000 1,620 <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 Less: 10% Trade Discount Add: 9% CGST 9% SGST			48,000 (4,800) 43,200 3,888 3,888 <u>50,976</u>	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 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
				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 31	By Sundries as per the Return Inwards Book		3,888				

Output SGST A/c

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

Output IGST A/c

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



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 <u>30,090</u>	25,500	-	-	4,590	30,090
March 20	Bata Shoes Pvt. Ltd., Mumbai 100 pairs B.S.C Canvas Shoes @ Rs 500 per pair Less: 15% Trade Discount Add: 9% CGST 9% SGST			50,000 (7,500) 42,500 3,825 <u>3,825</u> 50,150	42,500	3,825	3,825	-	50,150
	Return Outward A/c	Cr.			68,000	3,825	3,825	4,590	80,240



Returns Outward Account

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

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				

Input CGST A/c

Dr.

Cr.

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

Input SGST A/c

Dr.

Cr.

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

Input 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.

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 Dr. 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				
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 Dr. 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 Dr. 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 Add: 12% IGST			15,000 1,800 <u>16,800</u>	15,000	-	-	1,800	16,800
Jan.02	Dina Nath, Lucknow Add: 6% CGST 6% SGST			10,000 600 600 <u>11,200</u>	10,000	600	600	-	11,200
Jan.04	Zakir Hussain, Lucknow Add: 6% CGST 6% SGST			5,000 300 300 <u>5,600</u>	5,000	300	300	-	5,600
Jan.10	Raja Ram Less: 5% Trade Discount			5,000 250 4,750 285 285 <u>5,320</u>	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			8,000 480 480 <u>8,960</u>	8,000	480	480	-	8,960
Jan.02	Mangal, Kolkata Add: 12% IGST			50,000 6,000 <u>56,000</u>	50,000	-	-	6,000	56,000
Jan.09	Raghunath, Delhi Less: 10% Trade Discount Add: 12% IGST			10,000 1,000 9,000 1,080 <u>10,080</u>	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 Add: 12% IGST			1,000 <u>120</u> 1,120	1,000	-	-	120	1,120
Jan.05	Zakir Hussain, Lucknow Add: 6% CGST 6% SGST			500 30 <u>30</u> 560	500	30	30	-	560
Jan.31					1,500	30	30	120	1,680

Purchases 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> 5,600	5,000	-	-	600	5,600
Jan.07	Hari Ram, Kanpur (UP) Add: 6% CGST 6% SGST			500 30 <u>30</u> 560	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 75 metres Velvet @ Rs 150 per metre Add: 12% IGST			40,000 11,250 <u>51,250</u> 6,150 <u>57,400</u>	51,250	-	-	6,150
April 22	Man Mohan Lal, Varanasi Shirting Cloth Saris Less: 10% Trade Discount Add: 12% IGST			10,000 60,000 <u>70,000</u> 7,000 63,000 7,560 <u>70,560</u>	63,000	-	-	7,560
April 30					1,14,250	-	-	13,710



Sales Book

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



Purchases Account

Dr.

Cr.

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

Ramprasad, Chennai

Dr.

Cr.

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

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

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				



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	Sales		32,000				
April 23	Output IGST		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.

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

Output IGST Account

Dr.

Cr.

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



Output CGST 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

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 Water Coolers @ ₹ 6,000 each 5 Pedestal Fans @ ₹ 2,000 each			60,000 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 5 Crompton Water Coolers @ ₹ 7,000 each 2 Pedestal Fans @ ₹ 2,500 each			35,000 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 10 Wall Fans @ ₹ 1,500 each Less: 25% T.D. Add: CGST @ 6% Add: SGST @ 6%			1,75,000 15,000 1,90,000 47,500 1,42,500 8,550 8,550 1,59,600	1,42,500	8,550	8,550	—	1,59,600	
Jan 20	Sethi & Co., Delhi 20 Toasters @ ₹ 800 each Add: CGST @ 6% Add: SGST @ 6%			16,000 960 960 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 each Less: 25% T.D. Add: CGST @ 6% Add: SGST @ 6%			14,000 3,500 10,500 630 630 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 Add: IGST @ 12% each			7,000					
				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 (₹)
2019 March 01	To Balance b/d		15,400	82,500	2019 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	C	21,295	
March 31	To Cash A/c	C		21,295	March 31	By Balance c/d		825	1,49,475
			22,120	1,79,920				22,120	1,79,920

Purchases Book

Date	Particulars	Invoice No.	L.F.	Details (₹)	Cost (₹)	Input CGST (₹)	Input SGST (₹)	Input IGST (₹)	Total (₹)
2019 Mar 25	Samanta, Delhi Add: 12% IGST			5,000					
				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 Add: Output IGST @12%			10,000					
				1,200					
				11,200	10,000	—	—	1,200	11,200
Mar 31					10,000	—	—	1,200	11,200



Sales Return Book

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

Stock Account

Dr.

Cr.

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

Plant and Machinery Account

Dr.

Cr.

Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019 March 01	To Balance b/d		4,40,000	2019 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 March 01	To Balance b/d		27,500	2019 March 09	By Bank A/c		26,125
				March 09	By Discount Allowed A/c		1,375
			27,500				27,500



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

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

Wages Account

Dr.

Cr.

Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019 March 07	To Cash A/c		440	2019 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 March 09	To Rajesh		1,375	2019 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 March 31	To Balance c/d		1,250	2019 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

Dr.

Cr.

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



Corporation Tax Account

Dr.

Cr.

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

Dr.

Cr.

Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019 March 31	To Balance c/d		16,000	2019 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



Output CGST Account

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

Output IGST Account

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

Machinery Account

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



Input CGST Account

Dr.

Cr.

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

Input SGST Account

Dr.

Cr.

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

Purchases Account

Dr.

Cr.

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

Sales Return Account

Dr.

Cr.

Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019 March 31	To Sundries from Sales Return Book		2,000	2019 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	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	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 1	Bought goods for cash*	₹ 5,000
	Purchased from Hari, Lucknow*: 5 Laptops @ ₹ 35,000 each 5 Desktops @ ₹ 25,000 each Less: Trade Discount 15%	
March 2	Purchased computer & printer from M/s. Computer Mart against cash for office use*	20,000
March 5	Deposited into bank	15,000
March 7	Sold goods to Shri Ramesh Chand, Kanpur*:	
	2 Laptops @ ₹ 32,000 each 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 March 01	To Capital A/c		50,000		2019 March 01	By Purchases A/c		5,000	
March 05	To Cash A/c	C		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	C	17,000		March 02	By Input CGST		1,200	
March 23	To Sales A/c		9,000		March 02	By Input SGST		1,200	
March 23	To Output CGST		540		March 05	By Bank A/c	C	15,000	
March 23	To Output SGST		540		March 20	By Cash A/c	C		17,000
March 30	To Cash A/c	C		5,000	March 21	By Shyam Lal		16,500	
					March 25	By Salary A/c		2,500	
					March 28	By Rent A/c		1,500	
					March 28	By Input CGST		90	
					March 28	By Input SGST		90	
					March 30	By Bank A/c		5,000	
					March 31	By Drawing A/c		500	
					March 31	By Balance c/d		7,900	1,27,440
			77,080	1,44,440				77,080	1,44,440



Purchases Book

Date	Particulars	Invoice No.	L.F.	Details (₹)	Cost (₹)	Input CGST (₹)	Input SGST (₹)	Input IGST (₹)	Total (₹)
2019 Mar 01	Hari, Lucknow 5 laptops @ ₹ 35,000 each 5 Desktop @ ₹ 25,000 each			1,75,000 1,25,000 3,00,000 45,000 Less: Trade Discount@15% 2,55,000 15,300 15,300 2,85,600					
	Add: 6% CGST 6% SGST				2,55,000	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 15,000 1,800 16,800					
	Add: 12% IGST				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 @ ₹ 32,000 each 2 Desktop @ ₹ 32,000 each Add: 6% CGST 6% SGST			64,000 48,000 1,12,000 6,720 6,720 <u>1,25,440</u>	1,12,000	6,720	6,720	—	1,25,440
Mar 15	Jagdish, Kolkata 2 Laptops @ ₹ 35,000 each 2 Desktops @ ₹ 25,000 each Less: 5% TD Add: 12% IGST			70,000 50,000 1,20,000 6,000 1,14,000 13,680 <u>1,27,680</u>	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 March 31	To Balance b/d		50,000	2019 March 01	By Cash A/c		50,000
			<u>50,000</u>				<u>50,000</u>

Purchases Account

Dr.				Cr.			
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019 March 01	To Cash A/c		5,000	2019 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				
			<u>2,95,000</u>				<u>2,95,000</u>

Hari

Dr.

Cr.

Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019 March 31	To Balance c/d		2,85,600	2019 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 March 01	To Cash A/c		300	2019 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.

Cr.

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

Output CGST Account

Dr.

Cr.

Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019 March 31	To Balance c/d		7,260	2019 March 7	By Shri Ramesh Chand		6,720
				March 23	By Cash A/c		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 March 07	To Sales A/c		1,12,000	2019 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

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	2019 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

Shyam Lal

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

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

Salary Account

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

Trial Balance As on 30th April 2019

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

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 01	To Capital A/c		30,000	70,000	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	C		3,500	July 10	By Drawings		2,500	
July 31	To T. Rana		12,850		July 17	By D. Seth			9,000
					July 25	By Bank A/c	C	3,500	
					July 31	By Wages A/c		480	
					July 31	By Balance c/d		56,666	52,100
			68,146	73,500				68,146	73,500



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% Add: 6% CGST 6% SGST			10,000	9,000	540	540	—	10,080
				1,000					
				9,000					
				540					
July 05	D. Seth, Patna Add: 12% IGST			540	20,000	—	—	2,400	22,400
				10,080					
				20,000					
				2,400					
July 09	M. Dey, Kolkata Less: Trade Discount @ 5% Add: 12% IGST			22,400	14,250	—	—	1,710	15,960
				15,000					
				750					
				14,250					
July 14	D. Seth, Patna Add: 12% IGST			1,710	12,000	—	—	1,440	13,440
				15,960					
				12,000					
				1,440					
July 20	M. Dey, Kolkata Add: 12% IGST			13,440	6,000	—	—	720	6,720
				6,000					
				720					
July 31				6,720	61,250	540	540	6,270	68,600

Sales Book

Date	Particulars	Invoice No.	L.F.	Details (₹)	Value (₹)	Output CGST (₹)	Output SGST (₹)	Output IGST (₹)	Total (₹)
2019 July 02	R.Mukherjee, Kolkata Add: 12% IGST			5,000 600 5,600	5,000	—	—	600	5,600
July 08	D.Das, Kolkata Less: 5% T.D. Add: 12% IGST			10,000 500 9,500 1,140 10,640	9,500	—	—	1,140	10,640
July 09	R.Mukherjee, Kolkata Add: 12% IGST			12,000 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 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
July 25	M. Dey, Kolkata			4,000					
	Less: Trade Discount @ 5%			200					
				3,800					
	Add: 12% IGST			456					
				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					
				3,192	2,850	—	—	342	3,192
July 31					4,850	—	—	582	5,432



Capital Account

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

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
			840	July 31	By Balance c/d		528
							840

Input SGST Account

Dr.				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	2019 July 04 July 28 July 31	By S. Raj By Drawings A/c By Balance c/d		162 150 528
			840				840

Output CGST Account

Dr.				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 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

R. Mukherjee

Dr.				Cr.			
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	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
			19,040				19,040



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

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

Sales Account

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

Discount Received Account

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

Output IGST Account

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
			4,380	July 17	By D. Das		1,200
							4,380



Drawings Account

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

D. Das

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

M. Dey

Dr.				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
			22,680	July 20	By Input IGST A/c		720
							22,680



Discount Allowed Account

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

Input IGST Account

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

D. Seth

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

Purchases Return Account

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



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.				Cr.			
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2019 July 31	To Cash A/c		480	2019 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	Purchases		63,750	
3	Purchases Return			6,500
4	R. Mukherjee		7,800	
5	Input CGST		528	
6	Input SGST		528	
7	Input IGST		5,814	
8	Output CGST			2,298
9	Output SGST			2,298
10	Output IGST			3,798
11	D. Seth			26,340
12	S. Das		18,648	
13	M. Dey			18,424
14	Sales			74,800
15	Sales Return		4,850	
16	Discount Allowed		900	
17	Bad Debts		12,850	
18	Discount Received			756
19	Cash		56,666	
20	Bank		52,100	
21	Computer		5,000	
22	Wages		480	
23	Drawings		5,300	
			2,35,214	2,35,214

