

	<p>b) At the point of sale or performance of service. c) After the expiry of credit period allowed to debtors. d) After the money collected from the customers. Ans: b</p>							
11	<p>State the accounting concept/ convention involved when purchase of pen is treated as expense. Ans: Materiality concept.</p>	1						
12	<p>State one difference between Cash bases and Accrual bases of accounting on the basis of Legal position.</p> <table border="1"> <thead> <tr> <th>Basis</th> <th>Cash bases</th> <th>Accrual bases</th> </tr> </thead> <tbody> <tr> <td>Legal position</td> <td>Not recognized by the Companies Act 2013</td> <td>Recognized by the companies Act 2013</td> </tr> </tbody> </table>	Basis	Cash bases	Accrual bases	Legal position	Not recognized by the Companies Act 2013	Recognized by the companies Act 2013	1
Basis	Cash bases	Accrual bases						
Legal position	Not recognized by the Companies Act 2013	Recognized by the companies Act 2013						
13	<p>Cash Memo is a source voucher for _____ purchaser of goods. Ans. Cash</p>	1						
14	<p>Accrual Bases of accounting recognizes a) Outstanding and Prepaid expenses b) accrued incomes and Income received in advance c) Both (a) and (b) d) None of the above Ans: c</p>	1						
15	<p>What is an Invoice? Ans. Invoice is source document prepared by the seller of goods on credit.</p>	1						
16	<p>Mohan's bank reconciliation statement shows cheques deposited but not credited by bank of ₹.3,800 and cheques issued but not presented by suppliers of ₹.3,500. His bank balance as per Cash Book is ₹.25,000. Balance as per pass book statement is a) ₹.25,000 b) ₹.24,700 c) ₹.25,300 d) ₹.32,300 Ans: b</p>	1						
17	<p>Define a cheque. Ans: It is written document drawn upon a specified banker and payable on demand.</p>	1						
18	<p>The term amortization is used to write off _____ a) Fixed Assets b) Intangible Assets c) Tangible Assets d) Wasting Assets Ans: b</p>	1						
19	<p>State two errors committed in Cash Book which are considered while preparing Bank Reconciliation Statement. Ans: a) Overcasting or undercasting of bank column of the Cash Book. b) Wrong amount recorded in bank column of Cash Book.</p>	1						
20	<p>The loss on sale of an asset is debited to _____ Ans: Profit & loss a/c</p>	1						
21	<p>Explain the three Fundamental accounting assumptions or concepts. Ans: a) Going concern assumptions b) Consistency assumption</p>	3						

c) Accrual assumption

OR

Explain any three Accounting principles.

Ans:

- a) Accounting Entity or Business Entity Principle
- b) Money Measurement Principle
- c) Accounting Period Principle

From the following particulars, prepare a Petty Cash Book for the month of January 2018 :

- Jan 1 Drew for petty cash ₹.5,000
- Jan 3 Paid for postage ₹.300
- Jan 5 Paid for telephone bill ₹.400 plus CGST and SGST @ 6% each.
- Jan 8 Paid for cartage ₹.140
- Jan 9 Paid for postage ₹.200
- Jan 12 Paid for sundries ₹.100
- Jan 27 Paid for stationery ₹.300 plus IGST @ 12% each

Petty Cash Book

Rec	Date	In v	Particulars	Payment	Postage	Telep	Cartage	stationery	Misc	CGST	SGST	IGST
	2018											
5,000	Jan 1		To cash									
	Jan 3		By postage	300	300							
	Jan 5		By Tele	400		400						
			By In CGST	24						24		
			By In SGST	24							24	
			By cartage	140			140					
			By postage	200	200							
			By sund	100					100			
			By Stationery	300				300				
			By In IGST	36								36

				1524	500	400	140	300	100	24	24	36
			By Bal c/d	3476								
5000				5000								
3476			To Bal b/d									
1524			To Cash									

23 Define Accounting. Explain any three limitations of accounting.
 Ans: According to the American Institute of Certified Public Accountants “ Accounting is the art of recording, classifying and summarizing in a significant manner and in terms of money; transactions and events which are, in part at least, of a financial character and interpreting the results thereof.”
 Limitations:
 a) Accounting is not fully exact
 b) Unrealistic information
 c) Accounting ignores the qualitative elements.

OR

Discuss in brief the Qualitative characteristics of Accounting information.
 Ans:
 a) Reliability
 b) Relevance
 c) Understandability
 d) Comparability

24 Pass the Journal entries for the following transactions:
 a) Purchased goods to Veera for ₹.80,000 plus IGST @ 18% at 10% trade discount and 3% cash discount. Half the amount paid at the time of purchase.
 b) Kiran is declared insolvent. Received from his Official Receiver 75paise in a rupee on debt of ₹.50,000.
 3) Bricks, cements etc for ₹.3,00,000 and Timber for ₹.4,00,000 purchased for construction of building. Payment was made by cheque.
 4) Salaries due to a staff ₹.50,000.

In the books of _____
 Journal entries

Date	Particulars	I/f	Dr	Cr
1	Purchase a/c Dr Input IGST a/c Dr To Cash a/c To Discount recd a/c To Veera a/c (Being goods purchased)		72,000 12,960	41,206 1,274 42,480
2	Cash a/c Dr Bad debts a/c Dr To Kiran a/c (Being Kiran declared insolvent)		37,500 12,500	50,000

	3	Building a/c Dr To Bank a/c (Being bricks, cement etc purchased for construction of a Building)		7,00,000		7,00,000																																																																																										
	4	Salary a/c Dr To salary outstanding a/c (Salary due)		50,000		50,000																																																																																										
25	<p>From the following transactions prepare Mr.Suryakants Ledger a/c: 2019 March 1: Owed money to Mr.Suryakant ₹.1,00,000 March 4: Bought goods from Mr.Suryakant ₹.50,000 @ 10% trade discount plus 12% IGST. March 10 Returned goods to Mr.Suryakant ₹. 10,000 list price. March 15 Paid to Mr. Suryakant by cheque in full settlement and discount received @ 10 %.</p> <p style="text-align: center;">Suryakant's a/c</p> <table border="1"> <thead> <tr> <th>Date</th> <th>Particulars</th> <th>JF</th> <th>Amount</th> <th>Date</th> <th>Particulars</th> <th>JF</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>2019</td> <td></td> <td></td> <td></td> <td>2019</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Mar 10</td> <td>To Pur ret a/c</td> <td></td> <td>9,000</td> <td>Mar 1</td> <td>By bal b/d</td> <td></td> <td>1,00,000</td> </tr> <tr> <td></td> <td>To Input IGST a/c</td> <td></td> <td>1,080</td> <td>Mar 4</td> <td>By Purchase a/c</td> <td></td> <td>45,000</td> </tr> <tr> <td>Mar 15</td> <td>To Bank a/c</td> <td></td> <td>1,26,288</td> <td>Mar 4</td> <td>By Input IGST a/c</td> <td></td> <td>5,400</td> </tr> <tr> <td></td> <td>To Dis recd a/c</td> <td></td> <td>14,032</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>1,50,400</td> <td></td> <td></td> <td></td> <td>1,50,400</td> </tr> </tbody> </table>							Date	Particulars	JF	Amount	Date	Particulars	JF	Amount	2019				2019				Mar 10	To Pur ret a/c		9,000	Mar 1	By bal b/d		1,00,000		To Input IGST a/c		1,080	Mar 4	By Purchase a/c		45,000	Mar 15	To Bank a/c		1,26,288	Mar 4	By Input IGST a/c		5,400		To Dis recd a/c		14,032								1,50,400				1,50,400	4																																
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			1,50,400				1,50,400																																																																																									
26	<p>Prepare a Double Column Cash Book with Cash and Bank Column from the following information: 2019 Jan 1 Cash in hand ₹.6,000 , Bank Balance (Cr) ₹.42,000 Jan 3 Discounted a 3 month bill for ₹.60,000 at 12%p.a. Jan 8 Cash sales ₹.50,400 including IGST @ 12% Jan 15 Honoured our own acceptance ₹.36,000 by bank Jan 25 Salary paid by cheque ₹.52,000 plus CGST and SGST @ 6%each. Jan 28 Deposited into bank ₹.15,000 Jan 31 Deposited in excess of ₹.6,000 into bank</p> <p style="text-align: center;">Cash Book</p> <table border="1"> <thead> <tr> <th>Date</th> <th>Particulars</th> <th>Cash</th> <th>Bank</th> <th>Date</th> <th>Particulars</th> <th>Cash</th> <th>Bank</th> </tr> </thead> <tbody> <tr> <td>2015</td> <td></td> <td></td> <td></td> <td>2015</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Jan1</td> <td>To Bal b/d</td> <td>6000</td> <td></td> <td>Jan1</td> <td>By Bal b/d</td> <td></td> <td>42000</td> </tr> <tr> <td>Jan3</td> <td>To B/E a/c</td> <td></td> <td>58200</td> <td>Jan15</td> <td>By B/P a/c</td> <td></td> <td>36000</td> </tr> <tr> <td>Jan8</td> <td>To Sales a/c</td> <td>45000</td> <td></td> <td>Jan 25</td> <td>By Salary a/c</td> <td></td> <td>52000</td> </tr> <tr> <td></td> <td>To output IGST</td> <td>5400</td> <td></td> <td></td> <td>By Input CGST</td> <td></td> <td>3120</td> </tr> <tr> <td>Jan28</td> <td>To Cash a/c</td> <td></td> <td>15000</td> <td></td> <td>By Input CGST</td> <td></td> <td>3120</td> </tr> <tr> <td>Jan 31</td> <td>To Cash a/c</td> <td></td> <td>35400</td> <td>Jan 28</td> <td>By Bank a/c</td> <td>15000</td> <td></td> </tr> <tr> <td>Jan 31</td> <td>To Bal c/d</td> <td></td> <td>27640</td> <td></td> <td>By Bank a/c</td> <td>35400</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>Jan 31</td> <td>By Bal c/d</td> <td>6000</td> <td></td> </tr> <tr> <td></td> <td></td> <td>56400</td> <td>136240</td> <td></td> <td></td> <td>56400</td> <td>136240</td> </tr> </tbody> </table>							Date	Particulars	Cash	Bank	Date	Particulars	Cash	Bank	2015				2015				Jan1	To Bal b/d	6000		Jan1	By Bal b/d		42000	Jan3	To B/E a/c		58200	Jan15	By B/P a/c		36000	Jan8	To Sales a/c	45000		Jan 25	By Salary a/c		52000		To output IGST	5400			By Input CGST		3120	Jan28	To Cash a/c		15000		By Input CGST		3120	Jan 31	To Cash a/c		35400	Jan 28	By Bank a/c	15000		Jan 31	To Bal c/d		27640		By Bank a/c	35400						Jan 31	By Bal c/d	6000				56400	136240			56400	136240	4
Date	Particulars	Cash	Bank	Date	Particulars	Cash	Bank																																																																																									
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		56400	136240			56400	136240																																																																																									
27	<p>From the following information, prepare a Trial Balance of M/s Parul Ltd. for the year ended 31st March 2019: Building ₹.6,00,000; Bank overdraft ₹.1,00,000; Capital ₹.7,36,000; Sales ₹.10,40,000 Machinery ₹.1,70,000; Creditors ₹.5,00,000; Furniture ₹.56,000; Debtors ₹.6,00,000</p>							4																																																																																								

Return outwards ₹.26,000; Purchases ₹.10,00,000; Bad Debts ₹.28,000; Cash ₹.4,000; Discount received ₹.30,000; Interest received ₹.26,000, Reserve ₹. 2,00,000; Motor vehicle ₹. 2,00,000

Trial Balance as on _____

Name of the account	Dr	Cr
Building	6,00,000	
Bank overdraft		1,00,000
Capital		7,36,000
Sales		10,40,000
Machinery	1,70,000	
Creditors		5,00,000
Furniture	56,000	
Debtors	6,00,000	
Return outwards		26,000
Purchases	10,00,000	
Bad debts	28,000	
Cash	4,000	
Discount received		30,000
Interest received		26,000
Reserve		2,00,000
Motor Vehicle	2,00,000	
	26,58,000	26,58,000

Show an Accounting Equation for the following transactions:

- Mohan commenced business with cash ₹.1,00,000 and ₹.2,00,000 by cheque; goods ₹.1,20,000; machinery ₹.2,00,000 and Loan ₹.1,00,000.
- 1/3rd of the above goods sold at a profit of 10% on cost and half the payment is received in cash.
- Depreciation on machinery provided 10%.
- Rent outstanding ₹.2,000
- Bought refrigerator for personal use ₹.5,000.
- Accrued interest ₹.500

Ans:

	cash	bank	goods	machinery	Debtors	Acc int =	Rent o/s	loan	Capital
a)	100000	200000	120000	200000				100000	520000
b)	22000		(40000)		22000				4000
NE	122000	200000	80000	200000	22000			100000	524000
c)				(20000)					(20000)
NE	122000	200000	80000	180000	22000			100000	504000
d)							2000		(2000)
NE	122000	200000	80000	180000	22000		2000	100000	502000
e)	(5000)								(5000)
NE	117000	200000	80000	180000	22000		2000	100000	497000
f)						500			500
NE	117000	200000	80000	180000	22000	500	2000	100000	497500
						=			

The Cash Book of Rohan showed an overdraft balance of ₹. 60,000 on 30th September 2018 with his bank. On investigation it was found that:

- Receipts Side of Cash book was undercast by ₹. 40,000

- 2) A cheque of ₹.24,000 received from his customer and deposited into his bank was dishonoured and debited by bank before 30th September 2018, but no entry for dishonor was passed in Cash Book.
- 3) Bank had debited ₹. 5,600 as interest on overdraft up to 30th September, 2018 but no entry was passed in Cash book.
- 4) Cheque issued amounting to ₹. 28,000 had not been presented for payment to the Bank upto 30th September 2018.
- 5) Cheques amounting to ₹. 20,000 entered in the Receipts side of the Cash book and deposited into the Bank have not been credited by Bank upto 30th September, 2018.
- 6) A cheque for ₹. 12,000 drawn by another customer of the Bank of similar nature had been debited to the account of Rohan in error.
- Prepare an Amended Cash Book and Bank Reconciliation Statement as on 30th September, 2018.

Ans:

Amended Cash Book as on 30th September 2018

Date	Particulars	Jf	Amt	Date	Particulars	JF	Amt
	To Undercast		40,000		By bal b/d		60,000
	To bal c/d		49,600		By dishonour		24,000
					By int on o/d		5600
			89,600				89,600

BRS as on 30th sept 2018

Particulars	Plus	Minus
Overdraft bal as per CB		49,600
Cheques issued but not presented	28,000	
Cheques deposited but not credited		20,000
Wrong entry		12,000
	28,000	81,600
Overdraft bal as per PB	53,600	
	81,600	81,600

Following are the balances as on 1st April 2015:

Machinery a/c ₹. 2,50,000

Provision for Depreciation ₹. 58,000

Depreciation is charged on machinery at 20% p.a. by Diminishing Balance Method. A piece of machinery purchased on 1st April 2013 for ₹. 50,000 was sold on 1st October 2015 for ₹. 30,000. Prepare Machinery a/c, Machinery Disposal a/c and Provision for depreciation a/c for the year ended 31st March 2016.

Ans: Machinery a/c ₹. 2,00,000

Provision for Depreciation a/c ₹. 72,000

Machinery a/c

Date	Particulars	LF	Amount	Date	Particulars	LF	Amount
15-16				15-16			
Ap 1	To Bal b/d		250000	Oct 1	By Mach disposal a/c		50000
				Mar 31	By Bal c/d		200000
			250000				250000

Provision for Depreciation a/c

Date	Particulars	LF	Amount	Date	Particulars	LF	Amount
15-16				15-16			
Oct 1	To Mach disposal a/c		21200	Ap 1	By bal b/d		58000
Mar 31	To Bal c/d		72000	Mar 31	By dep a/c		35200
			93200				93200

Machinery Disposal a/c

Date	Particulars	LF	Amount	Date	Particulars	LF	Amount
15-16				15-16			
Oct 1	To Mach a/c		50000	Oct 1	By prov of dep b/d		21200
Oct 1	To P & L a/c		1200	Oct 1	By Bank a/c		30000
			51,200				51,200

OR

Following balances appear in the books of Deepali, as on 1st April 2018:

Machinery a/c ₹. 4,00,000

Provision for depreciation a/c ₹. 1,55,000

On 1st July, 2018 machinery which was purchased on 1st April 2015 for ₹. 60,000 was sold for ₹. 25,000 and on the same date machinery was purchased for ₹. 16,000. The firm charges depreciation @15%p.a. on fixed instalment method and closes its books on 31st March every year. Prepare Machinery a/c, Machinery disposal a/c and provision for depreciation a/c for the year 2018-2019.

Ans: Machinery a/c ₹. 3,56,000

Provision for depreciation a/c ₹. 1,80,800

Machinery a/c

Date	Particulars	LF	Amount	Date	Particulars	LF	Amount
18-19				18-19			
Ap 1	To Bal b/d		400000	July 1	By Mach disposal a/c		60000
July 1	To Cash a/c		16000	Mar 31	By Bal c/d		356000
			416000				416000

Provision for Depreciation a/c

Date	Particulars	LF	Amount	Date	Particulars	LF	Amount
18-19				18-19			
July 1	To Mach disposal a/c		29250	Ap 1	By bal b/d		155000
Mar 31	To Bal c/d		180800	Mar 31	By dep a/c		55050
			210050				210050

Machinery Disposal a/c

Date	Particulars	LF	Amount	Date	Particulars	LF	Amount
18-19				18-19			
July 1	To Mach a/c		60000	July 1	By prov of dep b/d		29250
				July 1	By Bank a/c		25000
				July 1	To P & L a/c		5750
			60000				60000

31. From the following transactions of the month of April, 2019, prepare the Proper Subsidiary books of Jindal & Co. Delhi a saree dealer, post them into the ledger.

2019

April 1 Started Business with cash ₹.1,00,000

April 2 Deposited into bank ₹.25,000

April 2 Purchased on credit from Goyal Mills, Surat 250 polyester sarees @ ₹.600 each.

April 3 Purchased on credit from Bansal & Co., 2 typewriters @ ₹.2,100 each.

April 5 Sold on credit to Goyal & Co., 500 polyester sarees @ ₹.750 each.

April 10 Sold for cash to Garg & Co., Punjab 200 Kota sarees @ ₹. 300 each.

April 12 Returned to Goyal mills, Surat 50 polyester sarees @ ₹. 600 each.

April 22 Goyal & Co. became insolvent and paid only 80 paise in a rupee in full and final settlement.

April 24 Rent due to landlord, Ram ₹.600.

Ans:

Balances in Cash book(dr) ₹.435000

Bank (dr) ₹.25,000
 Purchase (dr) ₹.150000
 Purchase return (cr) ₹.30000
 Goyal & Co (cr) ₹.120000
 Bad debts (dr) ₹.75000
 Typewriter (dr) ₹.4200
 Bansal & Co (cr) ₹. 4200
 Rent (dr) ₹.600
 Rent o/s (cr) ₹.600
 Capital a/c (cr) 100000
 Sales a/c (cr) 435000

OR

Enter the following transactions in to proper Subsidiary books, post them into the ledger.

2019

- Jan 01 Mahapatra started business with cash ₹.1,80,000
 Jan 04 Goods purchased from Tara for ₹. 22,400
 Jan 05 Goods purchased for cash ₹.30,000
 Jan 08 Goods sold to Naman ₹.12,000 less 10% trade discount.
 Jan 18 Furniture purchased for office use ₹.5,600
 Jan 20 Naman returned goods of ₹.2,000 list price.
 Jan 25 Rent due to landlord ₹.5,000
 Jan 30 Sold goods for cash ₹.10,000
 Jan 31 Salary paid ₹.5,000

Ans:

Balances in Cash book(dr) ₹.1,49,400
 Purchase (dr) ₹.52400
 Capital(cr) ₹.180000
 Tara (cr) ₹.22400
 Naman(dr) ₹.9000
 Sales (cr) ₹.20800
 Furniture(dr) ₹.5600
 Sales return(dr) ₹.1800
 Rent (dr) ₹.5000
 Rent o/s (cr) ₹.5000
 Salary (dr) ₹.5000

32. Record the following transactions of Heena Garments, Assam into Purchase book and Sales Return book.
 2019

- April 1 Purchased Readymade shirts from Monty of Delhi of the list price of ₹.80,000 less 10% trade discount plus IGST @ 12%.
 April 3 Sold Ladies dresses for cash ₹.10,000
 April 5 Sold Readymade pants to M/s Mintu, Assam for ₹.20,000 less trade discount 10% charged CGST and SGST @ 6% each.
 April 10 Purchased Readymade dresses for children from Naina Ltd. Assam for ₹.30,000 less 15% trade discount plus CGST and SGST @ 6 % each. .
 April 12 Sold to M/s. Minal ltd. 100 Sarees @ ₹.2,000 each less trade discount @ 10%.
 April 15 M/s Mintu returned the Readymade pants to us for ₹. 2,000 gross price.
 April 20 Returned to Naina Ltd. Assam Readymade dresses for children of ₹.5,000 invoice price.
 April 25 M/s Minal Ltd. returned 10 Sarees @ ₹.2,000 each gross price.
 April 27 Purchased from M/s Moncy, Goa 200 skirts @ ₹.500 each at IGST @ 12%.

Ans:

Purchase book

Date	Particulars	Vn	LF	Details	Cost	Input CGST	Input SGST	Input IGST	Total
2019									
Apr1	Monty Delhi Less 10% TD			80000 8000					

	Add: Input IGST			72000 8640 80640	72000			8640	80640
Ap 10	Naina Ltd. Less: 15% TD Add: Input CGST Input SGST			30000 4500 25500 1530 1530 28560	25500	1530	1530		28560
Ap 27	M/s Mency Add: Input IGST			100000 12000 112000	100000			12000	112000
					197500	1530	1530	20640	221200

SALES RETURN BOOK

Date	Particulars	Cr	LF	Details	sale	output CGST	Output SGST	Output IGST	Total
Ap 15	M/s Mintu Less: TD 10% Add: 6% CGST 6% SGST			2000 200 1800 108 108 2016	1800	108	108		2016
Ap 25	M/s Minal Ltd Less : 10 % TD			20000 2000 18000	18000				18000
					19800	108	108		20016

OR

Record the following transactions of Hemant Ltd, Delhi into Sales book and Purchase Return book. 2019

January 1 Purchased from M/s Linsu of Delhi

50 Registers @ ₹.300 less 10% trade discount plus CGST and SGST @ 6% each..

January 5 Sold to M/s Nahum of Amritsar

100 gross registers @ ₹.50 per dozen. Less 10% trade discount plus IGST @ 12%.

January 10 Returned to M/s Linsu 5 Registers @ ₹.300 list price.

January 7 Sold 20 dozen exercise books @ ₹.60 each to M/s Mathur, Haryana @ 15 % trade discount plus IGST @ 12%.

January 10 Returned 12 Registers @ ₹.300 list price to M/s Linsu.

January 15 Sold stationery for cash ₹.1,000.

January 20 Sold 5 Computer printer to M/s Leena @ ₹. 2,000 each.

January 22 Sold 50 A4 note books @ ₹.50 each to M/s Liya , Maharashtra plus IGST @ 12 %.

January 25 Returned 25 Registers @ ₹.100 each to M/s Pritty

Ans:

SALES BOOK

Date	Particulars	Vn	LF	Details	Sale Value	Output CGST	Output SGST	Output IGST	Total
2019 Jan 5	M/s Nahum 1200 @ ₹.50 Less : TD 10% Add: Output IGST			60000 6000 54000 6480 60480	54000			6480	60480
Jan 7	M/s Mathur 240 @ ₹.60 Less: 15% TD			14400 2160					

	Add: IGST 12%			12240 1469 13709	12240			1469	13709
Jan 22	M/s Liya 50@ ₹.50 Add: IGST 12%			2500 300 2800	2500			300	2800
					68740			8249	76989

PURCHASE RETURN BOOK

Date	Particulars	dR	LF	Details	Cost	Input CGST	Input SGST	Input IGST	Total
2019 Jan 10	M/s Linsu Less : 10% TD Add: CGST SGST			1500 150 1350 81 81 1512	1350	81	81		1512
Jan 12	M/s Linsu 12@ 300 Less: TD 10% Add: CGST SGST			3600 360 3240 194 194 3628	3240	194	194		3628
Jan 25	M/s Pritty			2500					2500
					4590	275	275		7640