

Special Purpose Books II- Other Books

Question:1

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

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

Solution:

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			53,000 25,000 78,000 Less: 10% T.D. 7,800 70,200 Add: CGST @ 6% 4,212 Add: SGST @ 6% 4,212 78,624	70,200	4,212	4,212	—	78,624
May 03	M/s Kanodia Oil Mills, Delhi 40 tins Oil @ Rs 1,500 per tin 20 tins Banaspati Oil @ Rs 900 per tin			60,000 18,000 78,000 Less: 5% T.D. 3,900 74,100 Add: CGST @ 6% 4,446 Add: SGST @ 6% 4,446 82,992	74,100	4,446	4,446	—	82,992
May 03	M/s Gupta Bros., Hapur 25 bags gram @ Rs 480 per bag 40 bags Oats @ Rs 25 per bag			12,000 1,000 13,000 Less: 5% T.D. 650 12,350 Add: IGST @ 12% 1,482 13,832	12,350	—	—	1,482	13,832
					1,56,650	8,658	8,658	1,482	1,75,448

Question: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.

Solution:

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 50 pieces shirting @ Rs 500 each			80,000 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 10 pieces shirting @ Rs.500 each			40,000 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

Question: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.

Solution:

Purchases Book of Kamal, Guwahati

Date	Particulars	Invoice No.	L.F.	Details	Cost	Input CGST	Input SGST	Input IGST	Freight Charges	Total
2019 April 01	Videocon India Ltd., Kolkata 30 Color T.Vs. @ Rs.15,000 each <i>Less: 10% T.D.</i> <i>Add:IGST @ 12%</i> <i>Add:Freight Charges</i>			4,50,000 45,000 4,05,000 48,600 2,000 4,55,600	4,05,000	—	—	48,600	2,000	4,55,600
April 15	Sony India Ltd., Guwahati 10 Color T.Vs. @ Rs.20,000 each <i>Less: 10% T.D.</i> <i>Add: CGST @ 6%</i> <i>Add: SGST @ 6%</i>			2,00,000 20,000 1,80,000 10,800 10,800 2,01,600	1,80,000	10,800	10,800	—	—	2,01,600
April 20	Music India Ltd., Delhi 10 Music Systems @ Rs.10,000 each <i>Less: 15% T.D.</i> <i>Add: IGST @ 12%</i>			1,00,000 15,000 85,000 10,200 95,200	85,000	—	—	10,200		95,200
April 30	Videocon India Ltd., Kolkata 5 Washing Machines @ 15,000 each <i>Less: 20% T.D.</i> <i>Add: IGST @ 12%</i> <i>Add: Freight Charges</i>			75,000 15,000 60,000 7,200 1,000 68,200	60,000		—	7,200	1,000	68,200
April 30					7,30,000	10,800	10,800	66,000	3,000	8,20,600

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	Videocon India Ltd.		2,000				
April 30	Videocon India Ltd.		1,000				

Videocon India Ltd.

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

Soni India Ltd.

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

Music India Ltd.

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

Input IGST Account

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

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

Input IGST Account

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

Question:4

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

2019	
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April 8	Purchased on credit from Subodh Brothers, Delhi: 5 chests of tea @ 7,000 per chest at a Trade Discount of 10% <i>plus</i> 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% <i>plus</i> 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% <i>plus</i> 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% <i>plus</i> 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% <i>plus</i> CGST and SGST @ 6% each for household consumption of proprietor.

Solution:

**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 <i>Less:</i> 10% Trade Discount <i>Add:</i> 12% IGST <i>Add:</i> Packing and Other Charges		35,000 (3,500) 31,500 3,780 500 35,780	31,500	3,780	-	-	500	35,780
April 20	Siliguri Tea Agency, Siliguri 15 Boxes Tea @ 600 per Box <i>Less:</i> 10% Trade Discount <i>Add:</i> 6% SGST <i>Add:</i> 6% CGST <i>Add:</i> Packing and Other Charges		9,000 (900) 8,100 486 486 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				

Question: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

April 15	Less: Trade Discount @ 5% Charged CGST and SGST @ 6% each 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
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Solution:

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 <u>2,30,000</u> (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 <u>3,90,000</u> (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 <u>8,65,000</u> (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 April 01	Sales Output IGST		2,18,500 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

Question:6

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

2018	
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

Solution:

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 ()
2018									
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				<u>29,200</u>	29,200	744	1,380	1,380	32,704

Sales Account

Dr.				Cr.			
Date	Particulars	J.F.	Amount ()	Date	Particulars	J.F.	Amount ()
				2018 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 ()
2018 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 ()
2018 July 02 July 02	Sales Output IGST		1,200 144				

M/s Rahim & Co., Varanasi

Dr.

Cr.

Date	Particulars	J.F.	Amount ()	Date	Particulars	J.F.	Amount ()
2018 July 20 July 20	Sales Output IGST		5,000 600				

Output IGST Account

Dr.

Cr.

Date	Particulars	J.F.	Amount ()	Date	Particulars	J.F.	Amount ()
				2018 July 02 July 20	M/s Puran Chand & Co., Chandigarh M/s Rahim & Co., Varanasi		144 600

Output CGST Account

Dr.

Cr.

Date	Particulars	J.F.	Amount ()	Date	Particulars	J.F.	Amount ()
				2018 July 01 July 30	M/s Stationery Mart, Delhi M/s Kay Cee & Co., Delhi		180 1,200

Output SGST Account

Dr.

Cr.

Date	Particulars	J.F.	Amount ()	Date	Particulars	J.F.	Amount ()
				2018 July 01 July 01	M/s Stationery Mart, Delhi M/s Kay Cee & Co., Delhi		180 1,200

M/s Kay Cee & Co., Delhi

Dr.

Cr.

Date	Particulars	J.F.	Amount ()	Date	Particulars	J.F.	Amount ()
2018 July 30 July 30 July 30	Sales Output CGST Output SGST		20,000 1,200 1,200				

Question: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.

Solution:

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			20,000 11,000					
	Add: 6% CGST 6% SGST			31,000 1,860 1,860					
				<u>34,720</u>	31,000		1,860	1,860	34,720
Jan.10	M/s. Sharma & Co., Delhi 5 Almirahas @ Rs. 5,000 each 5 Stools @ Rs. 1,000 each			25,000 5,000					
	Add: 12% IGST			30,000 3,600					
				<u>33,600</u>	30,000	3,600			33,600
Jan. 25	M/s. Sohan Lal & Brothers, Kolkata 5 Tables @ Rs 2,500 each 1 Revolving Chair @ Rs. 5,000 each			12,500 5,000					
	Add: 6% CGST 6% SGST			17,500 1,050 1,050					
				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
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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/sSharma & 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 Brothres		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 Brothres		1,050

Question: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 <i>Less:</i> Trade Discount 25% <i>Plus:</i> 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 <i>Less:</i> Trade Discount 15% <i>Plus</i> IGST @ 5%
Jan. 12	Sold to Gupta Bros., Delhi: 250 Registers @ 85 each 50 Reams Ruled Paper @ 700 per ream <i>Less:</i> 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 <i>Less:</i> Trade Discount 15% <i>Plus</i> 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 <i>Less:</i> Trade Discount 10%, charged CGST and SGST @ 2.5% each

Solution:

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 <i>Less:</i> 10% T.D. <i>Add:</i> IGST @ 5%			80,000 12,500 92,500 23,125 69,375 3,469 <u>72,844</u>	69,375	3,469	72,844
Jan. 08	BILT, Delhi 100 Reams Ruled Paper @ Rs. 600 per ream <i>Less:</i> 15% T.D. <i>Add:</i> IGST @ 5%			60,000 9,000 51,000 2,550 <u>53,550</u>	51,000	2,550	53,550
Jan. 25	Hari Ram, Delhi 1,000 Pens @ Rs. 10 each <i>Less:</i> 15% T.D. <i>Add:</i> IGST @ 5%			10,000 1,500 8,500 425 <u>8,925</u>	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, Bengalur 250 Registers @ Rs. 85 each 5 Reams Paper @ Rs. 300 per ream <i>Add: 2.5% CGST</i> <i>2.5% SGST</i>			21,250 1,500 <hr/> 22,750 569 569 <hr/> <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 <i>Less: 5% Trade Discount</i> <i>Add: 5% IGST</i>			21,250 35,000 <hr/> 56,250 (2,812) <hr/> 53,438 <u>2,672</u> <u>56,110</u>	53,438	2,672	-	-	56,110
Jan. 18	Ram Saran Das 20 copies Double Entry Book Keeping @ Rs. 85 each			1,700	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 <i>Less: 10% Trade Discount</i> <i>Add: 2.5% CGST</i> <i>2.5% SGST</i>			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

Question: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%

Solution:

Books of Aruna Stores Purchases Return Book

[illegible]

Question: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 <i>plus</i> CGST and SGST @ 6% each
April 8	Returned goods to Sohan Brothers, Meerut purchased for 10,000 <i>plus</i> IGST @ 12%
April 17	Returned goods to Mahesh Brothers of 2,000 <i>plus</i> CGST and SGST @ 6% each

Solution:

Books of Kamla Stores
Purchases Return Book

[illegible]

Question: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 <i>plus</i> CGST and SGST @ 9% each
Feb. 20	Sohan Singh & Co. Dehradun returned: 3 Washing Machines Videocon sold @ 10,000 each <i>plus</i> IGST @ 18%

Solution:**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 <i>Add:</i> 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 <i>Add:</i> 18% IGST			30,000 <u>5,400</u> <u>35,400</u>	30,000	-	-	5,400	35,400
Feb. 28					70,000	3,600	3,600	5,400	82,600

Question:12

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

2018	
July 1	Sohan & Sons returned 2 Laptops HP sold @ 40,000 each <i>plus</i> CGST and SGST @ 6% each
July 2	Ramesh & Sons, Noida returned 2 'Ricoh' printers sold @ 10,000 each <i>plus</i> IGST @ 12%
July 25	Dinesh, Chandigarh returned 10 HP Desktops sold @ 20,000 each <i>plus</i> IGST @ 12% for delayed supply
July 26	Computer Mouse returned by Ravi, Delhi sold to him for cash 2,000 <i>plus</i> CGST and SGST @ 6% each

Write up the Ledger Accounts.

Solution:**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.)
2018 July 01	Sohan & Sons, Delhi 2 Laptops HP sold @ Rs. 40,000 each			80,000					

	Add: 6% CGST 6% SGST			4,800 <u>4,800</u> 89,600	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> 22,400	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> 2,24,000	2,00,000	-	-	24,000	2,24,000
July 31					3,00,000	4,800	4,800	26,400	3,36,000

Question: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

Solution:

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 <u>1,620</u> 10,620	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			48,000 (4,800) 43,200					

