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:

	P	urchases	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			53,000					
	50 bags of Rice Basmati @ Rs 500 per bag			25,000					
				78,000					
	<i>Less</i> : 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			60,000					
	20 tins Banaspati Oil @ Rs 900 per tin			18,000					
				78,000					
	<i>Less</i> : 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			12,000					
	40 bags Oats @ Rs 25 per bag			1,000					
				13,000					
	<i>Less</i> : 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:

Purchased from M/s. Birla Mills, Kolkata:
100 pieces long cloth @ 800 each
50 pieces shirting @ 500 each
CGST and SGST payable @ 6% each
Purchased for cash from M/s. Ambika Mills, Ahmedabad:
50 pieces muslin @ 1,000 each
IGST payable @ 12%
Purchased from M/s. Arvind Mills, Ahmedabad:
20 pieces coating @ 2,000 each
10 pieces shirting @ 500 each
IGST payable @ 12%
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 Ver	ma 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

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, <i>less</i> Trade Discount @ 10% <i>plus</i> IGST @ 12%. Freight charges 2,000.
April 15	Purchased from Sony India Ltd., Guwahati:
	10 colour T.Vs @ 20,000 each <i>less</i> Trade Discount @ 10% <i>plus</i> CGST and SGST @ 6% each.
April 20	Purchased from Music India Ltd., Delhi:
	10 music systems @ 10,000 each <i>less</i> Trade Discount @ 15% <i>plus</i> IGST @ 12%.
April 30	Purchased from Videocon India Ltd., Kolkata:
	5 washing machines @ 15,000 each <i>less</i> Trade Discount @ 20%, <i>plus</i> 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			4,50,000						
	<i>Less</i> : 10% T.D.			45,000						
				4,05,000						
	Add:IGST @ 12%			48,600						
	Add:Freight Charges			2,000	4 05 000			40.000	0.000	4 55 000
				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			2,00,000						
	<i>Less</i> : 10% T.D.			20,000						
				1,80,000						
	Add: CGST @ 6%			10,800						
	Add: SGST @ 6%			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			1,00,000						
	<i>Less</i> : 15% T.D.			15,000						
				85,000						
	Add: IGST @ 12%			10,200	05 000			10.000		05 000
Amilioo				95,200	85,000	-	-	10,200		95,200
April 30	Videocon India Ltd., Kolkata			75 000						
	5 Washing Machines @ 15,000 each			75,000						
	<i>Less</i> : 20% T.D.			15,000						
	Add: IGST @ 12%			60,000 7,200						
	Add: Freight Charges			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	IE	Amount
Dale	Faiticulais	0.1 .	()	Date	Fatticulars	5.1 .	()
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				

Videcon 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.

						Cr.
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
	Particulars	Particulars J.F.	Particulars J.F. Amount ()	Particulars J.F. () Date () 2019 April 15 April 15	Particulars J.F. Date Particulars () 2019 April 15 Purchases April 15 Input CGST	Particulars J.F. () Date Particulars J.F. () 2019 April 15 Purchases April 15 Input CGST

Music India Ltd.

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

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	ate 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

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.

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

Date	Particulars	L.F.	Details ()	Cost ()	Input IGST ()	Input CGST ()	Input SGST ()	Packing and Other Charges ()	Total ()
2019									
April 08	Subodh Brothers, Delhi								
	5 chests of tea @ 7,000 per chest		35,000						
	Less: 10% Trade Discount		(3,500)						
			31,500						
	Add: 12% IGST		3,780						
	Add: Packing and Other Charges		500						
			35,780	31,500	3,780	-	-	500	35,780
April 20	Siliguri Tea Agency, Siliguri								
	15 Boxes Tea @ 600 per Box		9,000						
	Less: 10% Trade Discount		(900)						
			8,100						
	Add: 6% SGST		486						
	<i>Add</i> : 6% CGST		486						
	Add: Packing and Other Charges								
			00050						
			9,122	8,100	-	486	486	50	9,122
April 30				39,600	3,780	486	486	550	44,902

Purchases Books

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							

•	Subodh BrotheRs Siliguri Tea Agency	500 50		

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

Subodh Brothers

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.											
	Date	Date Particulars		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							

	<i>Less</i> : Trade Discount @ 5% Charged CGST and SGST @ 6% each							
April 15	Sold to M/s. Ideal Furniture House, Darjeeling: 10 Sofa sets @ 75,000 each							
	5 Almirahs @ 3,000 each 25 Office Tables @ 4,000 each							
	Less: Trade Discount @ 10%							
	Charged CGST and SGST @ 6% each							

Sales Book of Hema Traders, Kolkata

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			1,50,000					
	40 Tables @ 2,000per table			80,000					
	Less: 5% Trade Discount			2,30,000					
				(11,500)					
	<i>Add</i> : 12% IGST			2,18,500					
	Add. 12% IGS1			<u>26,220</u>					
				2,44,720	2,18,500	26,220			2,44,720
April 10	M/s. Ajit Singh & Sons, Kolkata			<u>2,44,720</u>	2,10,300	20,220	-	-	2,44,720
	150 Desks @ 1,000 per desk			1,50,000					
	160 Chairs @ 1,500 per chair.			2,40,000					
				3,90,000					
	Less: 5% Trade Discount			(19,500)					
				3,70,500					
	Add: 6% CGST 6% SGST			22,230					
	0% 3031			<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,			<u>+,1+,000</u>	0,70,000		22,200	22,200	4,14,000
1	Darjeeling								
	10 Sofa sets @ 75,000 each			7,50,000					
	5 Almirahs @ each 3,000 each			15,000					
	25 Office Tables @ 4,000 each			1,00,000					
	Less: 10% Trade Discount			8,65,000					
	Less. 10% Trade Discount			<u>(86,500)</u> 7,78,500					
	Add: 6% CGST			46,710					
	6% SGST			<u>46,710</u>					
				8,71,920	7,78,500		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.

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.	•											
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.	Dr.										
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 April 15	M/s. Ajit Singh & Sons M/s. Ideal Furniture House		22,230 46,710

	Output SGST Account												
Dr.	Dr.												
Date	Particulars	J.F.	Amount	Date	Particulars	J.F.	Amount ()						
				2019 April 10 April 15	M/s. Ajit Singh & Sons M/s. Ideal Furniture House		22,230 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								

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

Date Particulars Invoice No. L.F. Details () Sale () Output (GST			IICHASES	DUUK						
2018 July 01 W/s Stationery Mart, Delhi 10 reams white paper @ Rs.300 per ream 3,000 Image: state st	Date	Particulars		L.F.		Value	IGST	CGST	SGST	
July 01 M/s Stationery Mart, Delhi 10 reams white paper @ Rs.300 per ream 3,000 - I <td< th=""><th></th><th></th><th></th><th></th><th></th><th>()</th><th>()</th><th>()</th><th>()</th><th></th></td<>						()	()	()	()	
10 reams white paper @ Rs.300 per ream 3,000 Image: space s										
Add: 6% CGST 6% SGST 180 180 180 180 180 180 180 3,360 July 02 M/s Puran Chand & Company, Chandigarh 6 dozens of pens @ Rs.200 per dozen Add: 12% IGST 1,200 1,200 1,44 - - 1,344 July 25 M/s Rahim & Co., Varanasi 10 Drawing Boards @ Rs.500 per piece Add: 12% IGST - 5,000 - 600 - - 1,344 July 30 M/s Kay Cee & Co., Delhi 4 Portable Study Tables @ Rs.5,000 per table 20,000 5,000 600 - - - 5,600 Add: 6% CGST 6% SGST 1,200 1,200 20,000 - 1,200 1,200 22,400	July 01	M/s Stationery Mart, Delhi								
3,360 3,000 - 180 3,360 July 02 M/s Puran Chand & Company, Chandigarh 3,360 3,000 - 180 180 3,360 July 02 M/s Puran Chand & Company, Chandigarh 1,200 1,200 - 1,80 180 3,360 July 25 M/s Rahim & Co., Varanasi 1,200 144 - - 1,344 July 25 M/s Rahim & Co., Varanasi 10 Drawing Boards @ Rs.500 per piece 5,000 600 5,000 600 - - 1,344 July 30 M/s Kay Cee & Co., Delhi 20,000 5,000 600 - - - 5,600 Add: 6% CGST 6% SGST 1,200 22,400 20,000 - 1,200 1,200 22,400		10 reams white paper @ Rs.300 per ream			3,000					
3,360 3,000 - 180 3,360 July 02 M/s Puran Chand & Company, Chandigarh 3,360 3,000 - 180 180 3,360 July 02 M/s Puran Chand & Company, Chandigarh 1,200 1,200 - 1,80 180 3,360 July 25 M/s Rahim & Co., Varanasi 1,200 144 - - 1,344 July 25 M/s Rahim & Co., Varanasi 10 Drawing Boards @ Rs.500 per piece 5,000 600 5,000 600 - - 1,344 July 30 M/s Kay Cee & Co., Delhi 20,000 5,000 600 - - - 5,600 Add: 6% CGST 6% SGST 1,200 22,400 20,000 - 1,200 1,200 22,400		Add: 6% CGST			180					
July 02 M/s Puran Chand & Company, Chandigarh 6 dozens of pens @ Rs.200 per dozen Add: 12% IGST 3,360 3,000 - 180 180 3,360 July 25 M/s Rahim & Co., Varanasi 10 Drawing Boards @ Rs.500 per piece Add: 12% IGST 1,200 144 - - 1,344 July 30 M/s Kay Cee & Co., Delhi 4 Portable Study Tables @ Rs.5,000 per table 5,000 600 - - 5,600 Add: 6% CGST 6% SGST 1,200 1,200 - 1,200 1,200 22,400 20,000 - 1,200 1,200 22,400		6% SGST			180					
6 dozens of pens @ Rs.200 per dozen 1,200 1,44 - - 1,344 July 25 M/s Rahim & Co.,Varanasi 10 Drawing Boards @ Rs.500 per piece 5,000 5,000 - - 1,344 July 30 M/s Kay Cee & Co., Delhi 4 Portable Study Tables @ Rs.5,000 per table 20,000 5,000 600 - - 5,600 Add: 6% CGST 6% SGST 1,200 1,200 22,400 20,000 - 1,200 1,200 22,400						3,000	-	180	180	3,360
6 dozens of pens @ Rs.200 per dozen 1,200 1,44 - - 1,344 July 25 M/s Rahim & Co.,Varanasi 10 Drawing Boards @ Rs.500 per piece 5,000 5,000 - - 1,344 July 30 M/s Kay Cee & Co., Delhi 4 Portable Study Tables @ Rs.5,000 per table 20,000 5,000 600 - - 5,600 Add: 6% CGST 6% SGST 1,200 1,200 22,400 20,000 - 1,200 1,200 22,400										
6 dozens of pens @ Rs.200 per dozen 1,200 1,44 - - 1,344 July 25 M/s Rahim & Co.,Varanasi 10 Drawing Boards @ Rs.500 per piece 5,000 5,000 - - 1,344 July 30 M/s Kay Cee & Co., Delhi 4 Portable Study Tables @ Rs.5,000 per table 20,000 5,000 600 - - 5,600 Add: 6% CGST 6% SGST 1,200 1,200 22,400 20,000 - 1,200 1,200 22,400	July 02	M/s Puran Chand & Company Chandigarh								
Add: 12% IGST 144 July 25 M/s Rahim & Co., Varanasi 10 Drawing Boards @ Rs.500 per piece Add: 12% IGST 10 Drawing Boards @ Rs.500 per piece Add: 12% IGST M/s Kay Cee & Co., Delhi 4 Portable Study Tables @ Rs.5,000 per table Add: 6% CGST 6% SGST 1,200 1,200 20,000 1,200 1,200 20,000	oury of				1 200					
July 25 M/s Rahim & Co., Varanasi 10 Drawing Boards @ Rs.500 per piece Add: 12% IGST July 30 M/s Kay Cee & Co., Delhi 4 Portable Study Tables @ Rs.5,000 per table Add: 6% CGST 6% SGST 1,200 1,200 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 10 Drawing Boards @ Rs.500 per piece 5,000 600 5,000 6% SGST 20,000 20,000 1,200 1,200 1,200 1,200 1,200 22,400 20,000										
July 25 M/s Rahim & Co., Varanasi 10 Drawing Boards @ Rs.500 per piece Add: 12% IGST July 30 M/s Kay Cee & Co., Delhi 4 Portable Study Tables @ Rs.5,000 per table Add: 6% CGST 6% SGST 1,200 22,400 20,000 - 1,200 1,200 22,400 20,000		Add. 12 % 1631				1 200	111			1 944
10 Drawing Boards @ Rs.500 per piece 5,000 600 - - 5,600 July 30 M/s Kay Cee & Co., Delhi 5,000 per table 20,000 600 - - 5,600 Add: 6% CGST 6% SGST 1,200 1,200 1,200 1,200 1,200 1,200 1,200 22,400 20,000 - 1,200 1,200 22,400 20,000 - 1,200 1,200 22,400 20,000 - 1,200 1,200 22,400					<u>1,344</u>	1,200	144	-	-	1,344
10 Drawing Boards @ Rs.500 per piece 5,000 600 - - 5,600 July 30 M/s Kay Cee & Co., Delhi 5,000 per table 20,000 600 - - 5,600 Add: 6% CGST 6% SGST 1,200 1,200 1,200 1,200 1,200 1,200 1,200 22,400 20,000 - 1,200 1,200 22,400 20,000 - 1,200 1,200 22,400 20,000 - 1,200 1,200 22,400	July 25	M/s Bahim & Co. Varanasi								
Add: 12% IGST 600 July 30 M/s Kay Cee & Co., Delhi 4 Portable Study Tables @ Rs.5,000 per table 20,000 Add: 6% CGST 1,200 6% SGST 22,400 20,000 - 1,200 1,200 22,400 20,000	· · · · · · · · · · · · · · · · · · ·	,			5.000					
July 30 M/s Kay Cee & Co., Delhi 4 Portable Study Tables @ Rs.5,000 per table 5,600 5,000 600 - - 5,600 Add: 6% CGST 6% SGST 1,200 1,200 - 1,200 - 1,200 - 1,200 22,400 20,000 - 1,200 22,400 22,400 20,000 - 1,200 1,200 22,400										
July 30 M/s Kay Cee & Co., Delhi 4 Portable Study Tables @ Rs.5,000 per table 20,000 20,000 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 22,400 20,000 - 1,200 1,200 22,400 20,000 - 1,200 1,200 22,400 20,000 - 1,200 1,200 22,400 20,000 - 1,200 1,200 22,400 20,000 - 1,200 1,200 22,400 20,000 - 1,200 1,200 22,400 20,000 - 1,200 1,200 22,400 20,000 - 1,200 1,200 22,400						5 000	600	_	_	5 600
4 Portable Study Tables @ Rs.5,000 per table 20,000 Add: 6% CGST 1,200 6% SGST 22,400 22,400 20,000	July 30	M/s Kay Cee & Co. Delbi			0,000	5,000	000			0,000
Add: 6% CGST 1,200 6% SGST 1,200 22,400 20,000 - 1,200	July JU	-			20,000					
6% SGST 1,200 22,400 20,000 - 1,200 1,200 22,400					20,000					
6% SGST 1,200 22,400 20,000 - 1,200 1,200 22,400		Add: 6% CGST			1,200					
22,400 20,000 - 1,200 1,200 22,400		6% SGST								
July 31 29,200 744 1,380 1,380 32,704						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
				2018 July 31	Sundries of Sales as per Sales Book for the month of July		29,200

M/s Stationery Mart, Delhi											
Dr.											
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.					5		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	Sales		5,000				
July 20	Output IGST		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	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 ()
				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	Sales		20,000				
July 30	Output CGST		1,200				
July 30	Output SGST		1,200				

Question:7

From the following particulars, prepare Sales Book of Gupta & Co., Kolkata who deals in furniture:

2019	
	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	L.F.	Details	Sales	Output	Output	Output	Total		
		No.		()	Value	IGST	CGST	SGST	()		
					()	()	()	()			
2019											
Jan.05	Hari & Co., Kolkata										
	20 Chairs@ Rs 1,000 per			20,000							
	chair										
	10 Tables @ Rs 1,100 per			11,000							
	table										
				31,000							
	<i>Add</i> : 6% CGST			1,860							
	6% SGST			1,860							
				34,720	31,000		1,860	1,860	34,720		
Jan.10	M/s. Sharma & Co., Delhi										
	5 Almirahas @ Rs. 5,000			25,000							
	each										
	5 Stools @ Rs. 1,000 each			5,000							
				30,000							
	Add: 12% IGST			<u>3,600</u>							
				<u>33,600</u>	30,000	3,600			33,600		
Jan.	M/s. Sohan Lal & Brothers,										
25	Kolkata										
	5 Tables @ Rs 2,500 each			12,500							
	1 Revolving Chair @ Rs.			<u>5,000</u>							
	5,000 each										
				17,500							
	<i>Add</i> : 6% CGST			1,050							
	6% SGST			<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 Book of Gupta & Co., Kolkata

Sales Account											
Date	Particulars	J.F.	Amount	Date	Particulars	J.F.	Amount ()				
				2019							

		Jan 31	Sundries as per the Sales Book	78,500	
			Book		

Hari & Co., Kolkata

Dr.	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.	Dr. Ci										
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.									
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.													
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 ()
					M/s. Hari & Co. M/s. Sohan Lal Brothres		1,860 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:

Jan. 1Bought 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. 2Sold to Shri Dayal, Bengaluru: 250 Registers @ 85 each 5 Reams paper @ 300 per ream Charged CGST and SGST @ 2.5% eachJan. 8Bought from BILT, Delhi: 100 Reams Ruled Paper @ 600 per ream Less: Trade Discount 15% Plus IGST @ 5%
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%
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. 2Sold to Shri Dayal, Bengaluru: 250 Registers @ 85 each 5 Reams paper @ 300 per ream Charged CGST and SGST @ 2.5% eachJan. 8Bought from BILT, Delhi: 100 Reams Ruled Paper @ 600 per ream Less: Trade Discount 15%
 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%
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%
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%
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%
Jan. 8 Bought from BILT, Delhi: 100 Reams Ruled Paper @ 600 per ream <i>Less</i> : Trade Discount 15%
100 Reams Ruled Paper @ 600 per ream <i>Less</i> : Trade Discount 15%
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
<i>Less</i> : Trade Discount 10%, charged CGST and SGST @ 2.5% each

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			80,000			
	50 Reams Paper@ Rs. 250per			12,500			
	ream						
				92,500			
	<i>Less</i> : 10% T.D.			23,125			
				69,375			
	Add: IGST @ 5%			3,469			
				72,844	69,375	3,469	72,844
				,	,	-,	, -
Jan. 08	BILT, Delhi						
	100 Reams Ruled Paper @			60,000			
	Rs. 600 per ream						
	<i>Less</i> : 15% T.D.			9,000			
				51,000			
	Add: IGST @ 5%			2,550			
					54 000	0.550	50 550
				53,550	51,000	2,550	53,550
Jan. 25	Hari Ram, Delhi						
	1,000 Pens @ Rs. 10 each			10,000			
	<i>Less</i> : 15% T.D.			1,500			
				8,500			
	Add: IGST @ 5%			425	0 500	405	0.005
				8,925	8,500	425	8,925

Jan. 31			1,28,875	6,444	1,35,319

		Sales Bo	ok of	Rahul, Be	engaluru				
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			21,250					
	5 Reams Paper @ Rs. 300 per ream			1,500					
				22,750					
	Add: 2.5% CGST			569					
	2.5% SGST			569					
				<u>23,888</u>	22,750	-	569	569	23,888
Jan. 12	M/s.Gupta Bros., Delhi								
	250 Registers @ Rs. 85 each			21,250					
	50 Reams Ruled Paper @ Rs. 700 per ream			35,000					
				56,250					
	Less: 5% Trade Discount			(2,812)					
				53,438					
	Add: 5% IGST			<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			27,000					
	50 Reams Ruled Paper @ Rs. 700 per ream			35,000					
	20 Reams Paper @ Rs. 300 per ream			<u>6,000</u>					
				68,000					
	Less: 10% Trade Discount			<u>6,800</u>					
	Add: 2.5% CGST			61,200 1,530					
	2.5% SGST			1,530 <u>1,530</u>					
	2.0700001			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%

Books of Aruna Stores Purchases Beturn Book

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

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	1:

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 <u>300</u> <u>5,600</u>	5,000	300	300	-	5,600
April 08	Sohan Brothers, Meerut <i>Add</i> : 12% IGST			10,000 <u>1,200</u> <u>11,200</u>	10,000	-	-	1,200	11,200
April 17	Mahesh Brothers <i>Add</i> : 6% CGST 6% SGST			2,000 120 <u>120</u> 2 240	2,000	120	120		2 240
April 30				<u>2,240</u>	2,000 17,000	420	420	1,200	2,240 19,040
F					,000	120	120	.,_00	

Question:11

Prepare Sales Return Book of Shiv Shankar, Delhi from the following transactions and post them into Ledger:

2019	
	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	n 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			40,000					
	Add: 9% CGST			3,600					
	9% SGST			<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			30,000					
	Add: 18% IGST			<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					

	<i>Add</i> : 6% CGST 6% SGST	4,800 <u>4,800</u> <u>89,600</u>	80,000	4,800	4,800	-	89,600
July 02	Ramesh & Sons, Noida 2 Ricoh Printers sold @ Rs. 10,000 each	20,000					
	Add: 12% IGST	<u>2,400</u> <u>22,400</u>	20,000	-	-	2,400	22,400
July 25	Dinesh, Chandigarh						
	10 HP Desktop sold @ Rs. 20,000 each	2,00,000					
	Add:12% IGST	<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

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			10,000					
	Less: 10% Trade Discount			(1,000)					
	<i>Add</i> : 18% IGST			9,000 <u>1,620</u> <u>10,620</u>	9,000	-	-	1,620	10,620
March 12	Baluja Shoes Co., Delhi 12 pairs of Ladies Chappals @ Rs 4,000 per pair			48,000					
	Less: 10% Trade Discount			(4,800)					
				43,200					

ĺ		<i>Add</i> : 9% CGST 9% SGST		3,888 <u>3,888</u>					
				<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 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			30,000					
	Less: 15% Trade Discount			(4,500)					
				25,500					
	Add: 18% IGST			<u>4,590</u>					
				<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			50,000					
	Less: 15% Trade Discount			<u>(7,500)</u>					
				42,500					
	Add: 9% CGST			3,825					
	9% SGST			<u>3,825</u>					
				50,150	42,500	3,825	3,825	-	50,150
	Return Outward A/c Cr.				68,000	3,825	3,825	4,590	80,240