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JOURNAL

Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
	Sundry Assets A/c Dr.		10,00,000	
	Goodwill A/c Dr.		60,000	
	To Sundry Liabilities A/c			1,70,000
	To Healthy World ltd.			8,90,000
	(Being assets and liability taken over)			
	Healthy World Ltd. Dr.		8,90,000	
	Loss on issue of Debentures A/c Dr.		80,000	
	To 8% Debentures A/c			8,00,000
	To Securities Premium Reserve A/c			40,000
	To Premium on redemption of Debentures A/c			80,000
	To Bank A/c			50,000
	(Being Purchase consideration discharged by issue of Debentures and in Cash)			