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JOURNAL

Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
	Anshul's Capital A/c Dr. Chander's Capital A/c Dr. To Babita's Capital A/c (Chander's share of Goodwill debited to the amounts of continuing partners in their gaining ratio)		9,000 21,000	30,000

Working Notes:

Gaining ratio is 3:7

Given Chander's share in goodwill compensation = 21,000

Babita's share in goodwill compensation = $21,000 \times \frac{10}{7} = 30,000$

Anshul's share in goodwill compensation = $30,000 \times \frac{3}{10} = 9,000$