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**BOOKS OF AJANTA LIMITED**  
**JOURNAL**

<b>Date</b>	<b>Particulars</b>	<b>L.F.</b>	<b>Debit (Rs.)</b>	<b>Credit (Rs.)</b>
	Bank A/c <span style="float: right;">Dr.</span> To Equity Share Application A/c (Application money received on 6,00,000 shares)		18,00,000	18,00,000
	Equity Share application A/c <span style="float: right;">Dr.</span> To Equity Share Capital A/c To Equity Share Allotment A/c (Application money transferred to share capital A/c, excess money received adjusted towards allotment)		18,00,000	15,00,000 3,00,000
	Equity Share Allotment A/c. <span style="float: right;">Dr.</span> To Equity Share Capital To Securities Premium /Securities Premium Reserve A/c (Amount due on allotment)		25,00,000	20,00,000 5,00,000
	Bank A/c <span style="float: right;">Dr.</span> Calls in arrears A/c <span style="float: right;">Dr.</span> To Equity Share Allotment A/c (Allotment money received, except on 1,000 shares)		21,95,600 4,400	22,00,000

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<b>Date</b>	<b>Particulars</b>	<b>L.F.</b>	<b>Debit (Rs.)</b>	<b>Credit (Rs.)</b>
	Equity Share First and Final call A/c <span style="float: right;">Dr.</span> To Equity share Capital A/c (Amount due on First and final call)		15,00,000	15,00,000
	Bank A/c <span style="float: right;">Dr.</span> Calls in arrears A/c <span style="float: right;">Dr.</span> To Equity Share First call A/c (First call money received, except on 1,000 shares)		14,97,000 3,000	15,00,000
	Equity share capital <span style="float: right;">Dr.</span> Securities Premium / Securities Premium Reserve A/c <span style="float: right;">Dr.</span> To Share Forfeiture A/c To Calls in Arrears A/c (1,000 shares forfeited for non-payment of allotment and first call)		10,000 1,000	3,600 7,400

