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**BOOKS OF DISHA LIMITED**

**JOURNAL**

<b>Date</b>	<b>Particulars</b>	<b>L.F.</b>	<b>Debit (Rs.)</b>	<b>Credit (Rs.)</b>
(i)	Share Capital A/c <span style="float: right;">Dr.</span> Securities Premium Reserve A/c <span style="float: right;">Dr.</span> To Forfeited Shares A/c To Calls in arrears A/c (500 shares forfeited for non-payment of allotment and 1st call)		45,000 5,000	25,000 25,000
(ii)	Bank A/c <span style="float: right;">Dr.</span> Forfeited Shares A/c <span style="float: right;">Dr.</span> To Share capital A/c (300 shares reissued @ ₹80, fully paid up)		24,000 6,000	30,000
(iii)	Forfeited Shares A/c <span style="float: right;">Dr.</span> To Capital Reserve A/c <span style="float: right;">Dr.</span> (Gain on reissue of 300 shares transferred to capital reserve)		9,000	9,000