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### REVALUATION ACCOUNT

Dr.		Cr.	
Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Stock A/c	10,000	By Plant A/c	14,000
To Debtors A/c	4,000	By Creditor A/c	4,500
To Gain on Revaluation transferred to Partner's Capital Accounts:			
Vidit	1,500		
Vinay	1,500		
Siya	1,500		
	4,500		
<b>Total</b>	<b>18,500</b>	<b>Total</b>	<b>18,500</b>

### VINAY'S CAPITAL ACCOUNT

Dr.		Cr.	
Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Vinay's Loan A/c	23,500	By Balance b/d	16,000
		By Revaluation A/c	1,500
		By General Reserve	6,000
<b>Total</b>	<b>23,500</b>	<b>Total</b>	<b>23,500</b>