



Solution

**Chandra Limited  
Machine A/c**

Date	Particulars	LF	Debit Amount	Date	Particulars	LF	Credit Amount
01-07-2019	To Bank A/c		8,000	31-03-2020	By Depreciation A/c (9 months)		863
01-07-2019	To Bank A/c		3,500	31-03-2020	By Balance c/d		10,637
			<b>11,500</b>				<b>11,500</b>
01-04-2020	To Balance b/d		10,637	31-03-2021	By Depreciation A/c		1,150
			<b>10,637</b>	31-03-2021	By Balance c/d		9,487
01-04-2021	To Balance b/d		9,487	31-03-2022	By Depreciation A/c		1,150
			<b>9,487</b>	31-03-2022	By Balance c/d		8,337
01-04-2022	To Balance b/d		8,337	30-09-2022	By Depreciation A/c (6 months)		575
			<b>8,337</b>	30-09-2022	By Bank A/c		6,500
				30-09-2022	By Loss on Sale of Machinery A/c		1,262
							<b>8,337</b>