



Solution

**THE SAMEER TRANSPORT COMPANY**  
**TRUCK A/C**

Date	Particulars	LF	Debit Amount	Date	Particulars	LF	Credit Amount
01-04-2019	To Bank A/c		9,00,000	31-12-2019	By Depreciation A/c		1,35,000
				31-12-2019	By Balance c/d		7,65,000
			<b>9,00,000</b>				<b>9,00,000</b>
01-01-2020	To Balance b/d		7,65,000	31-12-2020	By Depreciation A/c		1,53,000
				31-12-2020	By Balance c/d		6,12,000
			<b>7,65,000</b>				<b>7,65,000</b>
01-01-2021	To Balance b/d		6,12,000	01-10-2021	By Bank A/c		56,200
01-10-2021	To Bank A/c		1,00,000	01-10-2021	By Depreciation A/c		9,180
01-10-2021	To Profit on sale of truck A/c		4,180	31-12-2021	By Depreciation A/c		1,15,160
				31-12-2021	By Balance c/d		5,35,640
			<b>7,12,000</b>				<b>7,12,000</b>
01-01-2022	To Balance b/d		5,35,640	31-12-2022	By Depreciation A/c		1,07,128
				31-12-2022	By Balance c/d		4,28,512
			<b>5,35,640</b>				<b>5,35,640</b>
01-01-2023	To Balance b/d		4,28,512				



**Working Notes**

<b>Date</b>	<b>Particulars</b>	<b>Truck-1</b>	<b>Truck -2</b>	<b>Truck -3</b>	<b>Total</b>
01-04-2019	Purchase	90,000	8,10,000		9,00,000
31-12-2019	Depreciation	-13,500	-1,21,500		-1,35,000
<b>31-12-2019</b>	<b>WDV</b>	<b>76,500</b>	<b>6,88,500</b>		<b>7,65,000</b>
31-12-2020	Depreciation	-15,300	-1,37,700		-1,53,000
<b>31-12-2020</b>	<b>WDV</b>	<b>61,200</b>	<b>5,50,800</b>		<b>6,12,000</b>
01-10-2021	Depreciation	-9,180			-9,180
01-10-2021	Sale	-56,200			-56,200
01-10-2021	Profit	4,180			4,180
01-10-2021	Purchase			1,00,000	1,00,000
31-12-2021	Depreciation		-1,10,160	-5,000	-1,15,160
<b>31-12-2021</b>	<b>WDV</b>		<b>4,40,640</b>	<b>95,000</b>	<b>5,35,640</b>
31-12-2022	Depreciation		-88,128	-19,000	-1,07,128
<b>31-12-2022</b>	<b>WDV</b>		<b>3,52,512</b>	<b>76,000</b>	<b>4,28,512</b>