



Solution

Plant A/c

Date	Particulars	LF	Debit Amount	Date	Particulars	LF	Credit Amount
01-07-20	To Bank A/c		5,00,000	31-03-21	By Balance c/d		8,00,000
01-09-20	To Bank A/c		3,00,000				
			<b>8,00,000</b>				<b>8,00,000</b>
01-04-21	To Balance b/d		8,00,000	31-03-22	By Balance c/d		8,00,000
			<b>8,00,000</b>				<b>8,00,000</b>
01-04-22	To Balance b/d		8,00,000	31-12-22	By Bank A/c		2,15,000
31-12-22	To Bank A/c		6,00,000	31-12-22	By Loss on sale of Plant A/c		74,000
				31-03-23	By Provision for Depreciation A/c		2,11,000
				31-03-23	By Balance c/d		9,00,000
			<b>14,00,000</b>				<b>14,00,000</b>
01-04-23	To Balance b/d		9,00,000				



**Depreciation A/c**

<b>Date</b>	<b>Particulars</b>	<b>LF</b>	<b>Debit Amount</b>	<b>Date</b>	<b>Particulars</b>	<b>LF</b>	<b>Credit Amount</b>
31-03-21	To Provision for Depreciation A/c		1,10,000	31-03-21	By Profit & Loss A/c		1,10,000
			<b>1,10,000</b>				<b>1,10,000</b>
31-03-22	To Provision for Depreciation A/c		1,38,000	31-03-22	By Profit & Loss A/c		1,38,000
			<b>1,38,000</b>				<b>1,38,000</b>
31-12-22	To Provision for Depreciation A/c		51,000	31-03-23	By Profit & Loss A/c		1,23,400
31-03-23	To Provision for Depreciation A/c		72,400				
			<b>1,23,400</b>				<b>1,23,400</b>





**Provision for Depreciation A/c**

Date	Particulars	LF	Debit Amount	Date	Particulars	LF	Credit Amount
31-03-21	To Balance c/d		1,10,000	31-03-21	By Depreciation A/c		1,10,000
			<b>1,10,000</b>				<b>1,10,000</b>
31-03-22	To Balance c/d		2,48,000	01-04-21	By Balance b/d		1,10,000
			<b>2,48,000</b>	31-03-22	By Depreciation A/c		1,38,000
							<b>2,48,000</b>
31-12-22	To Plant A/c		2,11,000	01-04-22	By Balance b/d		2,48,000
31-03-23	To Balance c/d		1,60,400	31-12-22	By Depreciation A/c		51,000
			<b>3,71,400</b>	31-03-23	By Depreciation A/c		72,400
							<b>3,71,400</b>
				01-04-23	By Balance b/d		1,60,400





**Working Note**

<b>Date</b>	<b>Particulars</b>	<b>Plant-1</b>	<b>Plant-2</b>	<b>Plant-3</b>	<b>Total</b>
01-07-2020	Purchase	5,00,000			5,00,000
01-09-2020	Purchase		3,00,000		3,00,000
31-03-2021	Depreciation	-75,000	-35,000		-1,10,000
<b>31-03-2021</b>	<b>WDV</b>	<b>4,25,000</b>	<b>2,65,000</b>		<b>6,90,000</b>
31-03-2022	Depreciation	-85,000	-53,000		-1,38,000
<b>31-03-2022</b>	<b>WDV</b>	<b>3,40,000</b>	<b>2,12,000</b>		<b>5,52,000</b>
31-12-2022	Depreciation	-51,000			-51,000
31-12-2022	Sale	-2,15,000			-2,15,000
31-12-2022	Loss	-74,000			-74,000
31-12-2022	Purchase			6,00,000	6,00,000
31-03-2023	Depreciation		-42,400	-30,000	-72,400
<b>31-03-2023</b>	<b>WDV</b>		<b>1,69,600</b>	<b>5,70,000</b>	<b>7,39,600</b>