



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(1) Machinery A/c Dr. To Purchases A/c (Machinery purchased wrongly debited to Purchases A/c earlier now rectified)		5,000	5,000
	(2) Legal Charges A/c Dr. To Mohan Kapoor (Legal Charges paid to Sh. Mohan Kapoor wrongly debited to his personal account earlier now rectified)		700	700
	(3) Machinery A/c Dr. To Escort Company (Amount paid to Escorts Company for Machinery purchased wrongly debited to Escorts Company account earlier now rectified)		10,000	10,000
	(4) Office Equipment (Typewriter) A/c Dr. To Purchases A/c (Typewriter purchased wrongly passed through purchase book earlier now rectified)		6,000	6,000



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
(5)	Drawings A/c Dr. To General Expenses A/c (Amount paid for the purchase of a Motor Cycle for proprietor wrongly charged to General Expenses A/c earlier now rectified)		20,000	20,000
(6)	Plant & Machinery (Gas Engine) A/c Dr. To Purchases A/c (Amount paid for purchase of 'Gas engine wrongly debited to Purchases A/c earlier now rectified)		15,000	15,000
(7)	Ram Dr. To Shyam (Cash paid to Ram wrongly debited to Shyam earlier now rectified)		400	400