Solution

Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(i) Purchases A/c Dr. To Suspense A/c (Error in totalling the Purchase Book rectified)		1,000	1,000

	(ii) Anu Prakash Dr.
	       To Sales A/c
	       To Purchases A/c
	(Credit sale to Anu Prakash by mistake recorded in Purchases Book earlier now rectified)
			14,000	7,000
				7,000

	(iii) Rahul Dr. To Sales A/c (Credit sale to Rahul recorded short by ₹6,300 by mistake earlier now rectified)		6,300	6,300