



**Solution**

<b>Date</b>	<b>Particulars</b>	<b>LF</b>	<b>Debit Amount (₹)</b>	<b>Credit Amount (₹)</b>
	(i) Sales A/c (600-200) Dr. To Suspense A/c (600-200) (Error in totalling the Sales Book rectified)		400	400
	(ii) Sales A/c Dr. To Return Outwards/Purchases Return A/c (Goods returned, by mistake recorded in the Sales Book earlier, now rectified).		10,000	10,000
	(iii) Riya Dr. To Expenses A/c (Cheque received from Riya got dishonoured and by mistake debited Expenses Account earlier, now rectified)		8,000	8,000