



Solution

Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(i) Suspense A/c Dr. To Return Outwards/Purchases Return A/c (Purchases Return Book total omitted to be credited to Purchases Return A/c earlier, now rectified)		400	400
	(ii) Building A/c Dr. To Suspense A/c (Legal expense of ₹5,100 for the newly acquired Building wrongly debited Building A/c by ₹1,500 earlier, now rectified).		3,600	3,600
	(iii) Rajat Dr. To Suspense A/c (Sale of ₹6,540 to Rajat wrongly credited to his account earlier, now rectified)		13,080	13,080



Suspense A/c

Date	Particulars	LF	Debit Amount	Date	Particulars	LF	Credit Amount
	To Return Outwards/ Purchases Return A/c		17,080		By Balance b/d		13,080
					By Building A/c		400
					By Rajat		3,600
	Total		17,080		Total		17,080

