



**ARVIND**  
**TRIAL BALANCE as on 31st March, 2024**

<b>Heads of Accounts</b>	<b>L.F.</b>	<b>Dr. Balance (Rs.)</b>	<b>Cr. Balance (Rs.)</b>
Cash		2,000	
Capital			80,000
Purchases		85,000	
Sales			1,08,400
Purchases Return			6,000
Sales Return		4,000	
Transportation		1,800	
Discount Allowed		500	
Printing		5,000	
Sundry Debtors		70,000	
Input CGST A/C		2,500	
Input SGST A/C		2,500	
Input IGST A/c		4,000	
Sundry Creditors			40,000
Investment		8,000	
Plant and Machinery		15,000	
Building		20,000	
Furniture		6,000	
Electricity		700	
Postage		400	
Drawings		8,000	
Salaries		6,000	
Travelling Expenses		2,000	
Output CGST A/C			1,500
Output SGST A/C			1,500



<b>Heads of Accounts</b>	<b>L.F.</b>	<b>Dr. Balance (Rs.)</b>	<b>Cr. Balance (Rs.)</b>
Output IGST A/c			6,000
<b>Total</b>		<b>2,43,400</b>	<b>2,43,400</b>

