



GURMAN
TRIAL BALANCE as on 31st March, 2024

Heads of Accounts	L.F.	Dr. Balance (Rs.)	Cr. Balance (Rs.)
Capital Accounts			2,25,000
Furniture and Fittings		6,400	
Motor Car		62,500	
Buildings		1,75,000	
Total Debtors		38,000	
Total Creditors			25,000
Bad Debts		1,250	
Stock (1st April, 2023)		34,600	
Purchases		54,750	
Input IGST A/C		3,000	
Output CGST A/C			1,500
Sales			1,54,500
Bank (Cr. Balance)			28,500
Purchases Return			1,250
Commission (Cr.)			3,750
Sales Return		2,000	
Advertisement		2,500	
Interest Account (Dr.)		1,180	
Cash Balance		6,500	
Insurance and Taxes		12,500	
Salaries		40,820	
Output SGST A/C			1,500
Total		4,41,000	4,41,000