



Dr.

CASH BOOK

Cr.

Date	Particulars	L.F.	Cash (₹)	Date	Particulars	L.F.	Cash (₹)
2022				2022			
Dec-01	To Balance b/d		25,000	Dec-09	By Som Pal		4,900
Dec-01	To Sales A/c		40,000	Dec-20	By Purchases A/c		20,000
Dec-01	To Output CGST A/c		2,400	Dec-20	By Input CGST A/c		1,200
Dec-01	To Output SGST A/c		2,400	Dec-20	By Input SGST A/c		1,200
Dec-04	To Y		4,000	Dec-21	By Cartage A/c		1,000
Dec-12	To Vijay Kumar		7,800	Dec-21	By Input CGST A/c		60
Dec-25	To Mohan		500	Dec-21	By Input SGST A/c		60
Dec-27	To Mahabir		7,500	Dec-23	By Dharamvir		1,880
Dec-29	To Bhushan		3,900	Dec-31	By Lalit		2,700
				Dec-31	By Balance c/d		60,500
	Total		93,500		Total		93,500