



11(A)

Dr.					Cr.				
CASH BOOK									
Date	Particulars	L.F.	Cash (₹)	Bank (₹)	Date	Particulars	L.F.	Cash (₹)	Bank (₹)
2018					2018				
Jan-01	To Balance b/d		2,200	50,000	Jan-03	By Purchases A/c			60,000
Jan-04	To Sales A/c			34,000	Jan-03	By Input CGST A/c			3,600
Jan-04	To Output IGST A/c			4,080	Jan-03	By Input SGST A/c			3,600
Jan-13	To Pawan			700	Jan-10	By Drawings A/c		100	
Jan-20	To Cash A/c	C		1,850	Jan-16	By Pawan			700
					Jan-20	By Bank A/c	C	1,850	
					Jan-20	By Balance c/d		250	22,730
	Total		2,200	90,630		Total		2,200	90,630





11(B)

Dr.					Cr.				
CASH BOOK									
Date	Particulars	L.F.	Cash (₹)	Bank (₹)	Date	Particulars	L.F.	Cash (₹)	Bank (₹)
2022 Dec-01	To Capital A/c		50,000		2022 Dec-02	By Bank A/c	C	29,000	
Dec-02	To Cash A/c	C		29,000	Dec-05	By Drawings A/c			240
Dec-03	To Raja & Co.			800	Dec-10	By Purchases A/c			1,00,000
Dec-12	To Sales A/c			1,20,000	Dec-10	By Input IGST A/c			18,000
Dec-12	To Output IGST A/c			21,600	Dec-29	By Rent A/c			1,000
Dec-30	To Cash A/c	C		20,550	Dec-30	By Bank A/c	C	20,550	
					Dec-31	By Balance c/d		450	72,710
	Total		50,000	1,91,950		Total		50,000	1,91,950