



**MODERN SHOES, KOLKATA (WEST BENGAL)**

**RETURN OUTWARDS BOOK**

<b>Date</b>	<b>Particulars</b>	<b>Debit Note No.</b>	<b>L.F.</b>	<b>Details</b>	<b>Value (₹)</b>	<b>Input CGST (₹)</b>	<b>Input SGST (₹)</b>	<b>Input IGST (₹)</b>	<b>Total (₹)</b>
2023 Jan 03	Bata Shoe Co., Kolkata 50 pairs @ ₹600 per pair Less: Trade Discount @ 20% Taxable value Add: 6% CGST Add: 6% SGST			30,000 6,000 24,000 1,440 1,440					
				<b>26,880</b>	<b>24,000</b>	<b>1,440</b>	<b>1,440</b>	<b>-</b>	<b>26,880</b>
Jan 15	Baluja Shoe Co., Kolkata 20 pairs of ladies chappals @ ₹500 per pair Less: Trade Discount @ 15% Taxable value Add: 6% CGST Add: 6% SGST			10,000 1,500 8,500 510 510					
				<b>9,520</b>	<b>8,500</b>	<b>510</b>	<b>510</b>	<b>-</b>	<b>9,520</b>



<b>Date</b>	<b>Particulars</b>	<b>Debit Note No.</b>	<b>L.F.</b>	<b>Details</b>	<b>Value (₹)</b>	<b>Input CGST (₹)</b>	<b>Input SGST (₹)</b>	<b>Input IGST (₹)</b>	<b>Total (₹)</b>
Jan 31	Liberty Shoe Co., Ranchi (Jharkhand) Shoes Add: 12% IGST			5,000 600					
				<b>5,600</b>	<b>5,000</b>	-	-	<b>600</b>	<b>5,600</b>
	<b>Total</b>				<b>37,500</b>	<b>1,950</b>	<b>1,950</b>	<b>600</b>	<b>42,000</b>





**RETURN INWARDS BOOK**

<b>Date</b>	<b>Particulars</b>	<b>Credit Note No.</b>	<b>L.F.</b>	<b>Details</b>	<b>Value</b> (₹)	<b>Output CGST</b> (₹)	<b>Output SGST</b> (₹)	<b>Output IGST</b> (₹)	<b>Total</b> (₹)
Jan 10	Guru Nanak & Co., Kolkata 10 pairs of Shoes @ ₹1,200 per pair Less: Trade Discount @ 10% Taxable Value Add: CGST @ 6% Add: SGST @ 6%			12,000 1,200 10,800 648 648	10,800	648	648	-	12,096
Jan 22	Partap Footwear Co., Patna (Bihar) 50 pairs of Shoes @ ₹1,400 per pair Less: Trade Discount @ 5% Taxable Value Add: IGST @ 12%			70,000 3,500 66,500 7,980	66,500	-	-	7,980	74,480



<b>Date</b>	<b>Particulars</b>	<b>Credit Note No.</b>	<b>L.F.</b>	<b>Details</b>	<b>Value (₹)</b>	<b>Output CGST (₹)</b>	<b>Output SGST (₹)</b>	<b>Output IGST (₹)</b>	<b>Total (₹)</b>
Jan 27	Manoj Shoe Co., Kolkata 20 pairs of Sandals @ ₹1,000 per pair Add: CGST @ 6% Add: SGST @ 6%			20,000					
				1,200					
				1,200					
				<b>22,400</b>	<b>20,000</b>	<b>1,200</b>	<b>1,200</b>	<b>-</b>	<b>22,400</b>
					<b>97,300</b>	<b>1,848</b>	<b>1,848</b>	<b>7,980</b>	<b>1,08,976</b>

