



DARSHAN TRADERS


PURCHASES BOOK

| Date | Particulars | Invoice No. | L.F. | Details | Cost (₹) | Input CGST (₹) | Input SGST (₹) | Input IGST (₹) | Total (₹) |
|----------------|--|-------------|------|-----------------------------------|---------------|----------------------|----------------------|----------------------|---------------|
| 2023 Mar 05 | Charat Ram Electric Co. 25 Table Fans @ ₹600 each 20 Ceiling Fans @ ₹800 each | | | 15,000 16,000 31,000 | 31,000 | - | - | - | 31,000 |
| Mar 16 | Sri Ram & Sons 10 Electric Irons @ ₹180 each Less: Trade Discount 10% | | | 1,800 180 1,620 | 1,620 | - | - | - | 1,620 |
| | | | | | | | | | |
| | Total | | | | 32,620 | - | - | - | 32,620 |



SALES BOOK

| Date | Particulars | Invoice No. | L.F. | Details | Sale Value (₹) | Output CGST (₹) | Output SGST (₹) | Output IGST (₹) | Total (₹) |
|----------------|--|-------------|------|--|----------------|-----------------|-----------------|-----------------|---------------|
| 2023 Mar 01 | Chandra Light House 50 Tubelights @ ₹60 each Less: Trade Discount @ 20% 20 Heaters @ ₹120 Less: Trade Discount @ 25% | | | 3,000 (600) 2,400 (600) 4,200 | 4,200 | - | - | - | 4,200 |
| Mar 10 | Chaudhry & Sons 80 Dozen Bulbs @ ₹90 per Dozen | | | 7,200 7,200 | 7,200 | - | - | - | 7,200 |
| | Total | | | | 11,400 | - | - | - | 11,400 |

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| XI Accountancy D.K.Goel 2024 Edition | Special Purpose Books-II Other Books Practical Questions - 15 | AccountsAptitude.com  |
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PURCHASE RETURN BOOK

| Date | Particulars | Debit Note No. | L.F. | Details | Value (₹) | Input CGST (₹) | Input SGST (₹) | Input IGST (₹) | Total (₹) |
|----------------|--|----------------|------|------------|--------------|-------------------|-------------------|-------------------|--------------|
| 2023 Mar 25 | Sri Ram & Sons 2 Electric Irons @ ₹180 each Less: Trade Discount @ 10% | | | 360 | | | | | |
| | | | | 36 | | | | | |
| | | | | 324 | 324 | - | - | - | 324 |
| | Total | | | | 324 | - | - | - | 324 |

SALE RETURN BOOK

| Date | Particulars | Credit Note No. | L.F. | Details | Value (₹) | Output CGST (₹) | Output SGST (₹) | Output IGST (₹) | Total (₹) |
|--------|---|-----------------|------|------------|--------------|--------------------|--------------------|--------------------|--------------|
| Mar 20 | Chandra Light House 5 Tubelights @ ₹60 each Less: Trade Discount @ 20% | | | 300 | | | | | |
| | | | | 60 | | | | | |
| | | | | 240 | 240 | - | - | - | 240 |
| | Total | | | | 240 | - | - | - | 240 |