



**CASH BOOK**

Dr.

Cr.

Date	Particulars	L.F.	Cash (₹)	Bank (₹)	Date	Particulars	L.F.	Cash (₹)	Bank (₹)
2023					2023				
Jan-01	To Balance b/d		12,400		Jan-01	By Balance b/d			38,000
Jan-05	To Bank A/c	C	20,000		Jan-05	By Cash A/c	C		20,000
Jan-24	To Charu			2,30,000	Jan-14	By Raghuraj & Sons			30,240
Jan-25	To Sales A/c		9,000		Jan-15	By Gursharan Bros.		30,000	10,000
Jan-27	To Cash A/c	C		5,000	Jan-16	By Wages A/c		500	
					Jan-25	By Dinesh			21,000
					Jan-27	By Bank A/c	C	5,000	
					Jan-30	By Salary A/c			15,000
					Jan-30	By Incidental expenses A/c			50
					Jan-30	By Interest A/c			1,200
					Jan-31	By Balance c/d		5,900	99,510
			<b>41,400</b>	<b>2,35,000</b>				<b>41,400</b>	<b>2,35,000</b>







<b>Date</b>	<b>Particulars</b>	<b>L.F</b>	<b>Debit (₹)</b>	<b>Credit (₹)</b>
Jan-25	Bills Receivables A/c To Dinesh (B/R received from Dinesh) Dr.		1,50,000	1,50,000
Jan-25	Dinesh To Discount Received A/c (Being the discount received) Dr.		400	400
	<b>Total</b>		<b>9,11,800</b>	<b>9,11,800</b>





**PURCHASES BOOK**

<b>Date</b>	<b>Particulars</b>	<b>Invoice No.</b>	<b>L.F.</b>	<b>Details</b>	<b>Cost (₹)</b>	<b>Input CGST (₹)</b>	<b>Input SGST (₹)</b>	<b>Input IGST (₹)</b>	<b>Total (₹)</b>
2023 Jan-03	Raghuraj & Sons 80 electric kettles @ ₹300 each 40 electric irons @ ₹420 each			24,000  16,800  40,800					
	Less: Trade Discount 20%			8,160					
				<b>32,640</b>	<b>32,640</b>	-	-	-	<b>32,640</b>
Jan-20	Dinesh 10 Washing Machines @ ₹16,000 each 4 Vacuum cleaners @ ₹6,000 each			1,60,000  24,000  1,84,000					
	Less: Trade Discount 15%			27,600					
				<b>1,56,400</b>	<b>1,56,400</b>	-	-	-	<b>1,56,400</b>
	<b>Total</b>				<b>1,89,040</b>	-	-	-	<b>1,89,040</b>



**SALES BOOK**

Date	Particulars	Invoice No.	L.F.	Details	Sale Value (₹)	Output CGST (₹)	Output SGST (₹)	Output IGST (₹)	Total (₹)
2023 Jan-22	Charu 200 electric shavers @ ₹250 each 400 toasters @ ₹150 each 450 heaters @ ₹200 each  Less: Trade Discount @ 10%			50,000 60,000 90,000 2,00,000 20,000 <b>1,80,000</b>	<b>1,80,000</b>	-	-	-	<b>1,80,000</b>
	<b>Total</b>				<b>1,80,000</b>	-	-	-	<b>1,80,000</b>



**PURCHASE RETURN 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-12	<b>Raghuraj &amp; Sons</b> 10 electric kettles @ ₹300 each Less: Trade Discount @ 20%			3,000					
				600					
				<b>2,400</b>	<b>2,400</b>	-	-	-	<b>2,400</b>
	<b>Total</b>				<b>2,400</b>	-	-	-	<b>2,400</b>

