



<b>Date</b>	<b>Particulars</b>	<b>L.F.</b>	<b>Debit Amount (₹)</b>	<b>Credit Amount (₹)</b>
2024 Mar 04	Purchases A/c Input CGST A/c Input SGST A/c To Mehta Bros. (Purchased goods from Mehta Bros recorded Input CGST & SGST)	Dr. Dr. Dr.	5,00,000 45,000 45,000	5,90,000
Mar 10	Munjal & Co. To Sales A/c To Output CGST A/c To Output SGST A/c (Sold goods to Munjal & Co. charging CGST & SGST)	Dr.	9,44,000	8,00,000 72,000 72,000
Mar 15	Advertisement Expenses A/c Input CGST A/c Input SGST A/c To Bank A/c (Paid for advertisement expenses recorded Input CGST & SGST)	Dr. Dr. Dr.	40,000 3,600 3,600	47,200
Mar 18	Furniture A/c Input CGST A/c Input SGST A/c To Bank A/c (Purchased furniture via cheque recorded Input CGST & SGST)	Dr. Dr. Dr.	50,000 4,500 4,500	59,000



<b>Date</b>	<b>Particulars</b>	<b>L.F.</b>	<b>Debit Amount (₹)</b>	<b>Credit Amount (₹)</b>
Mar 25	Printing & Stationery A/c Input CGST A/c Input SGST A/c To Cash/Bank A/c (Purchased printing & Stationery recorded Input CGST & SGST)	Dr. Dr. Dr.	8,000 720 720	9,440
Mar 31	Output CGST A/c To Input CGST A/c (Input CGST set-off with Output CGST)	Dr.	53,820	53,820
Mar 31	Output SGST A/c To Input SGST A/c (Input SGST set-off with Output SGST)	Dr.	53,820	53,820
Mar 31	Output CGST A/c To Bank A/c (Output CGST paid)	Dr.	18,180	18,180
Mar 31	Output SGST A/c To Bank A/c (Output SGST paid)	Dr.	18,180	18,180