XI Accountancy D.K.Goel 2024 Edition	Accounting for Goods and Services Tax (GST) Practical Questions - 04	AccountsAptitude.com	ACCOUNTS APTITUDE
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Date	Particulars		L.F.	<b>Debit Amount</b>	<b>Credit Amount</b>
				(₹)	(₹)
2022					
Jun 10	Purchases A/c	Dr.		1,50,000	
	Input CGST A/c	Dr.		12,960	
	Input SGST A/c	Dr.		12,960	
	To Discount Received A/c				6,000
	To Bank A/c				1,69,920
	(Purchased goods via cheque on trade & cash				
	discount recorded Input CGST & SGST)				
Jun 25	Bank A/c	Dr.		3,46,920	
	Discount Allowed A/c	Dr.		6,000	
	To Sales A/c				3,00,000
	To Output CGST A/c				26,460
	To Output SGST A/c				26,460
	(Sold goods via cheque allowing trade & cash				
	discount charged CGST & SGST)				
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APTITUDE