



Date	Particulars	L.F.	Debit Amount (₹)	Credit Amount (₹)
2022 Jun 10	Purchases A/c Dr. Input CGST A/c Dr. Input SGST A/c Dr. To Discount Received A/c To Bank A/c (Purchased goods via cheque on trade & cash discount recorded Input CGST & SGST)		1,50,000 12,960 12,960	6,000 1,69,920
Jun 25	Bank A/c Dr. Discount Allowed A/c Dr. To Sales A/c To Output CGST A/c To Output SGST A/c (Sold goods via cheque allowing trade & cash discount charged CGST & SGST)		3,46,920 6,000	3,00,000 26,460 26,460