



Date	Particulars	L.F.	Debit Amount (₹)	Credit Amount (₹)
	(i) Purchases A/c Dr. Input CGST A/c Dr. Input SGST A/c Dr. To Discount Received A/c To Nanak Bros. To Cash/Bank A/c (Purchased goods from Nanak Bros. on trade & cash discount making 25% payment, recorded Input CGST & SGST)		3,60,000 32,157 32,157	2,700 3,18,600 1,03,014
	(ii) Bank A/c Dr. Kumar & Sons Dr. Discount Allowed A/c Dr. To Sales A/c To Output CGST A/c To Output SGST A/c (Sold goods to Kumar & Sons allowing trade & cash discount received 60% payment, charged CGST & SGST)		1,07,616 75,520 4,800	1,60,000 13,968 13,968
	(iii) Bank A/c Dr. Discount Allowed A/c (40000*5%) Dr. To Gopi Chand (38000*100/95) (Amount received from Gopi Chand allowed 5% cash discount)		38,000 2,000	40,000



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	(iv) Rent A/c Input CGST A/c Input SGST A/c To Bank A/c (Paid rent by cheque recorded Input CGST & SGST)	Dr. Dr. Dr.	20,000 1,800 1,800	23,600
	(v) Salaries A/c To Bank A/c (Paid salaries by cheque)	Dr.	50,000	50,000
	(vi) Advertisement Expenses A/c To Purchases A/c To Input CGST A/c To Input SGST A/c (Goods distributed as free samples so Purchases & proportionate Input GST reversed)	Dr.	11,800	10,000 900 900
	(vii) Bad Debts A/c To Chanderkant (The amount due from Chanderkant turned bad-debts)	Dr.	5,000	5,000
	(viii) Cash/Bank A/c To Capital A/c (Capital introduced by Proprietor)	Dr.	15,000	15,000