



**Sunil Soren (Jharkhand)**

<b>Date</b>	<b>Particulars</b>	<b>L.F.</b>	<b>Debit Amount (₹)</b>	<b>Credit Amount (₹)</b>
2023 Mar 01	Mahesh Chandra (Bihar) Dr. To Sales A/c To Output IGST A/c (Goods sold to Mahesh Chandra, Bihar)		1,12,000	1,00,000 12,000

**Mahesh Chandra (Bihar)**

<b>Date</b>	<b>Particulars</b>	<b>L.F.</b>	<b>Debit Amount (₹)</b>	<b>Credit Amount (₹)</b>
2023 Mar-01	Purchases A/c Dr. Input IGST A/c Dr. To Sunil Soren (Jharkhand) (Goods purchased from Sunil Soren, Jharkhand)		1,00,000 12,000	1,12,000
Mar-01	Deepak Patnaik (Odisha) Dr. To Sales A/c To Output IGST A/c (Goods sold to Deepak Patnaik, Odisha)		1,68,000	1,50,000 18,000



**Deepak Patnaik (Odisha)**

<b>Date</b>	<b>Particulars</b>	<b>L.F.</b>	<b>Debit Amount (₹)</b>	<b>Credit Amount (₹)</b>
2023 Mar-01	Purchases A/c Input IGST A/c To Mahesh Chandra (Bihar) (Goods purchased from Mahesh Chandra, Bihar)	Dr. Dr.	1,50,000 18,000	1,68,000
Mar-05	Suresh Yadav (Odisha) To Sales A/c To Output CGST A/c To Output SGST A/c (Goods sold to Suresh Yadav, Odisha)	Dr.	2,01,600	1,80,000 10,800 10,800

**Suresh Yadav (Odisha)**

<b>Date</b>	<b>Particulars</b>	<b>L.F.</b>	<b>Debit Amount (₹)</b>	<b>Credit Amount (₹)</b>
2023 Mar-05	Purchases A/c Input CGST A/c Input SGST A/c To Deepak Patnaik (Odisha) (Goods purchased from Deepak Patnaik, Odisha)	Dr. Dr. Dr.	1,80,000 10,800 10,800	1,90,800
Mar-10	Ravi Chakravarti (West Bengal) To Sales A/c To Output IGST A/c (Goods sold to Ravi Chakravarti, West Bengal)	Dr.	2,80,000	2,50,000 30,000



**Ravi Chakravarti (West Bengal)**

<b>Date</b>	<b>Particulars</b>	<b>L.F.</b>	<b>Debit Amount (₹)</b>	<b>Credit Amount (₹)</b>
2023 Mar-10	Purchases A/c Input IGST A/c To Suresh Yadav (Odisha) (Goods purchased from Suresh Yadav, Odisha)	Dr. Dr.	2,50,000 30,000	2,80,000
Mar-14	Sanjay Diwedi (West Bengal) To Sales A/c (2,50,000*140%) To Output CGST A/c To Output SGST A/c (Goods sold to Sanjay Diwedi, West Bengal)	Dr.	3,92,000	3,50,000 21,000 21,000

**Sanjay Diwedi (West Bengal)**

<b>Date</b>	<b>Particulars</b>	<b>L.F.</b>	<b>Debit Amount (₹)</b>	<b>Credit Amount (₹)</b>
2023 Mar-14	Purchases A/c Input CGST A/c Input SGST A/c To Ravi Chakravarti (West Bengal) (Goods purchased from Ravi Chakravarti, West Bengal)	Dr. Dr. Dr.	3,50,000 21,000 21,000	3,92,000