

VERMA BROS.
PURCHASES BOOK

Date	Particulars	Invoice No.	L.F.	Details	Cost (₹)
2024 Jan 03	M/s. Birla Mills, Kolkata: 100 pieces long cloth @ ₹800 each 50 pieces shirting @ ₹500 each			80,000 25,000 1,05,000	1,05,000
Jan 15	M/s. Arvind Mills, Ahmedabad: 20 pieces coating @ ₹2,000 each 10 pieces shirting @ ₹500 each			40,000 5,000 45,000	45,000
Jan 31	Purchases A/c Dr.				1,50,000



Dr.	PURCHASES A/C						Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2024 Jan 31	To Sundries as per Purchases Book for January, 2024		7,30,000				

Dr.	M/S BIRLA MILLS., Kolkata						Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2024 Jan 31	To Balance c/d		1,05,000	2024 Jan 03	By Purchases A/c		1,05,000
			1,05,000				1,05,000

Dr.	M/S. ARVIND MILLS, Ahmedabad						Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2024 Jan 31	To Balance c/d		45,000	2024 Jan 15	By Purchases A/c		45,000
			45,000				45,000