



**KAMAL  
PURCHASES BOOK**

<b>Date</b>	<b>Particulars</b>	<b>Invoice No.</b>	<b>L.F.</b>	<b>Details</b>	<b>Cost</b>	<b>Freight</b>	<b>Total (₹)</b>
2024 Apr 01	Videocon India Ltd., Kolkata 30 Colour TVs @ ₹15,000 each Less: Trade Discount 10%			4,50,000 45,000			
	Add: Freight			4,05,000 2,000			
				<b>4,07,000</b>	<b>4,05,000</b>	<b>2,000</b>	<b>4,07,000</b>
Apr 15	Sony India Ltd., Guwahati 10 Colour TVs @ ₹20,000 each Less: Trade Discount 10%			2,00,000 20,000			
				<b>1,80,000</b>	<b>1,80,000</b>	-	<b>1,80,000</b>
Apr 20	Music India Ltd., Delhi 10 Music Systems @ ₹10,000 each Less: Trade Discount 15%			1,00,000 15,000			
				<b>85,000</b>	<b>85,000</b>	-	<b>85,000</b>
Apr 30	Videocon India Ltd., Kolkata 5 Washing Machines @ ₹15,000 each Less: Trade Discount 20%			75,000 15,000			
	Add: Freight			60,000 1,000			
				<b>61,000</b>	<b>60,000</b>	<b>1,000</b>	<b>61,000</b>
<b>Apr 30</b>	<b>Total</b>				<b>7,30,000</b>	<b>3,000</b>	<b>7,33,000</b>

**LEDGER**

Dr.				<b>PURCHASES A/C</b>				Cr.			
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)				
2024 Apr 30	To Sundries as per Purchases Book for April, 2024		7,30,000								

Dr.				<b>FREIGHT A/C</b>				Cr.			
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)				
2024 Apr 30	To Sundries as per Purchases Book for April, 2024		3,000								

Dr.				<b>VIDEOCON INDIA LTD., KOLKATA</b>				Cr.			
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)				
2024 Apr 30	To Balance c/d		4,68,000	2024 Apr 01	By Purchases A/c		4,05,000				
				Apr 01	By Freight A/c		2,000				
				Apr 30	By Purchases A/c		60,000				
				Apr 30	By Freight A/c		1,000				
			<b>4,68,000</b>				<b>4,68,000</b>				

Dr. **SONY INDIA LTD., GUWAHATI** Cr.

Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2024 Apr 30	To Balance c/d		1,80,000	2024 Apr 15	By Purchases A/c		1,80,000
			<b>1,80,000</b>				<b>1,80,000</b>

Dr. **MUSIC INDIA LTD., DELHI** Cr.

Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2024 Apr 30	To Balance c/d		85,000	2024 Apr 20	By Purchases A/c		85,000
			<b>85,000</b>				<b>85,000</b>

