



GURMAN TRADERS
SALES BOOK

Date	Particulars	Invoice No.	L.F.	Details	Sale Value (₹)	Total (₹)
2024 Apr 01	M/s. Gupta Furniture House, Delhi 100 Chairs @ ₹1,500 per chair 40 Tables @ ₹2,000 per table. Less: Trade Discount @ 5%			1,50,000 80,000 2,30,000 11,500		
Apr 10	M/s. Ajit Singh & Sons, Kolkata 150 Desks @ ₹1,000 per desk 160 Chairs @ ₹1,500 per chair Less: Trade Discount @ 5%			2,18,500 1,50,000 2,40,000 3,90,000 19,500	2,18,500	2,18,500
Apr 15	M/s. Ideal Furniture House, Darjeeling 10 Sofa sets @ ₹75,000 each 5 Almirahs @ ₹3,000 each 25 Round Tables @ ₹4,000 each Less: Trade Discount @ 10%			3,70,000 7,50,000 15,000 1,00,000 8,65,000 86,500	3,70,500	3,70,500
Apr 30	Sales A/c Cr.			7,78,500	7,78,500	7,78,500
					13,67,500	

Dr.	SALES A/c						Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
				2024 Apr 30	By Sundries as per Sales Book for April, 2024		13,67,500

Dr.	M/S. GUPTA FURNITURE HOUSE, DELHI						Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2024 Apr 01	To Sales A/c		2,18,500	2024 Apr 30	By Balance c/d		2,18,500
			2,18,500				2,18,500

Dr.	M/S. AJIT SINGH & SONS, KOLKATA						Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2024 Apr 10	To Sales A/c		3,70,500	2024 Apr 30	By Balance c/d		3,70,500
			3,70,500				3,70,500

Dr.	M/S. IDEAL FURNITURE HOUSE, DARJEELING						Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2024 Apr 15	To Sales A/c		7,78,500	2024 Apr 30	By Balance c/d		7,78,500
			7,78,500				7,78,500