

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			1,50,000		
	40 Tables @ ₹2,000 per table.			80,000		
				2,30,000		
	Less: Trade Discount @ 5%			11,500		
				2,18,500	2,18,500	2,18,500
Apr 10	M/s. Ajit Singh & Sons, Kolkata					
	150 Desks @ ₹1,000 per desk	1		1,50,000		
	160 Chairs @ ₹1,500 per chair			2,40,000		
		T V		3,90,000		
	Less: Trade Discount @ 5%			19,500	2 72 722	2 72 722
				3,70,000	3,70,500	3,70,500
A 1	M/s. Ideal Furniture House, Darjeeling					
Apr 15	, 3			7 50 000		
	10 Sofa sets @ ₹75,000 each 5 Almirahs @ ₹3,000 each			7,50,000 15,000		
	25 Round Tables @ ₹4,000 each	TUDE		1,00,000		
	25 Roulid Tables (# NT,000 Cacil			8,65,000		
	Less: Trade Discount @ 10%			86,500		
	Dess. Hade Discoulit (a) 1070			7,78,500	7,78,500	7,78,500
	*	No.		1,10,000	1,10,000	1,10,000
Apr 30	Sales A/c Cr.	+ *			13,67,500	

XI Accountancy						
T.S.Grewal						
2024 Edition						

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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				2024				
Apr 01	To Sales A/c		2,18,500	Apr 30	By	y 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 Particulars Particulars Particulars	J.F.	Amount (₹)
2024			7077	2024			
Apr 10	To Sales A/c		3,70,500	Apr 30	By Balance c/d		3,70,500
			3,70,500				3,70,500
	4		1 2 2 1				

Dr. M/S. IDEAL FURNITURE HOUSE, DARJEELING Cr.

Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2024			1	2024	*		
Apr 15	To Sales A/c		7,78,500	Apr 30	By Balance c/d		7,78,500
			7,78,500				7,78,500