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RAHUL, BENGALURU

PURCHASES BOOK

| Date | Particulars | Invoice No. | L.F. | Details | Cost (₹) | Total |
|---------------|--|-------------|------|---------------|-----------------|---------------|
| 2024 Jan 1 | M/s. Uma Dutt, Mumbai: 1,000 Registers @ ₹80 each 50 Reams Paper @ ₹250 per ream Less: Trade Discount 25% | | | 80,000 | | |
| | | | | 12,500 | | |
| | | | | 92,500 | | |
| | | | | 23,125 | | |
| | | | | 69,375 | 69,375 | 69,375 |
| Jan 8 | BILT, Delhi: 100 Reams Ruled Paper @ ₹600 per ream Less: Trade Discount 15% | | | 60,000 | | |
| | | | | 9,000 | | |
| | | | | 51,000 | 51,000 | 51,000 |
| Jan 25 | Hari Ram, Delhi: 1,000 pens @ ₹10 each Less: Trade Discount 15% | | | 10,000 | | |
| | | | | 1,500 | | |
| | | | | 8,500 | 8,500 | 8,500 |
| Jan 31 | Purchases A/c | | | | 1,28,875 | |
| | Dr. | | | | | |

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SALES BOOK

| Date | Particulars | Invoice No. | L.F. | Details | Sale Value (₹) | Total (₹) |
|----------------|---|-------------|------|--|-------------------|---------------|
| 2024 Jan 02 | Shri Dayal, Bengaluru 250 Registers @ ₹85 each 5 Reams paper @ ₹300 per ream | | | 21,250 1,500 | | |
| | | | | 22,750 | 22,750 | 22,750 |
| Jan 12 | Gupta Bros., Delhi 250 Registers @ ₹85 each 50 Reams Ruled Paper @ ₹700 per ream Less: Trade Discount @ 5% | | | 21,250 35,000 56,250 2,813 | | |
| Jan 18 | Ram Saran Das: 20 copies Double Entry Book Keeping @ ₹85 each | | | 53,437 1,700 | 53,437 | 53,437 |
| Jan 31 | Rishi Kumar, Bengaluru: 300 Registers @ ₹90 each 50 Reams Ruled Paper @ ₹700 per ream 20 Reams Paper @ ₹300 per ream Less: Trade Discount @ 10% | | | 1,700 27,000 35,000 6,000 68,000 6,800 | 1,700 | 1,700 |
| | | | | 61,200 | 61,200 | 61,200 |
| Jan 31 | Sales A/c | | Cr. | | 1,39,087 | |