



**ARUNA STORES, KOLKATA
PURCHASES RETURN BOOK**

Date	Particulars	Debit Note No.	L.F.	Details	Value (₹)	Total (₹)
2024 Jan 10	Sohan & Sons, Kolkata Less: Trade Discount @ 10%			12,500 1,250		
				11,250	11,250	11,250
Jan 25	Ram & Co., Delhi			5,000		
				5,000	5,000	5,000
Jan 31	By Purchases Return A/c	Cr			16,250	



Dr.	PURCHASES RETURN A/c						Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
				2024 Jan 31	By Sundries as per Purchases Return Book for January, 2024		16,250

Dr.	SOHAN & SONS, KOLKATA						Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2024 Jan 10	To Purchases Return A/c		11,250	2024 Jan 31	By Balance c/d		11,250
			11,250				11,250

Dr.	RAM & CO., DELHI						Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2024 Jan 25	To Purchases Return A/c		5,000	2024 Jan 31	By Balance c/d		5,000
			5,000				5,000