

XI Accountancy T.S.Grewal 2024 Edition	Special Purpose Books-II Other Books Practical Problems - 12	AccountsAptitude.com 
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MANOJ, MUMBAI

RETURN OUTWARD BOOK

Date	Particulars	Debit Note No.	L.F.	Details	Value (₹)	Total (₹)
2024 Mar 05	Kanpur Leather Private Ltd., Kanpur 100 pairs of Chappals @ ₹300 per pair Less: Trade Discount @ 15%			30,000 4,500		
Mar 20	Bata Shoes Pvt. Ltd., Mumbai 100 pairs B.S.C Canvas Shoes @ ₹500 per pair Less: Trade Discount @ 15%			25,500 50,000 7,500	25,500	25,500
				42,500	42,500	42,500
Mar 31	By Return Outwards A/c Cr				68,000	



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RETURN INWARD BOOK

Date	Particulars	Credit Note No.	L.F.	Details	Value (₹)	Total (₹)
2024 Mar 01	Mathur Bros., New Delhi 5 pairs of Shoes @ ₹2,000 per pair Less: Trade Discount 10%			10,000 1,000		
Mar 12	Baluja Shoes Co, Mumbai 12 pairs of ladies chappals @ ₹4,000 per pair Less: Trade Discount 10%			9,000 48,000 4,800	9,000	9,000
				43,200	43,200	43,200
	To Return Inwards A/c	Dr.			52,200	



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Dr. RETURN OUTWARDS A/c				Cr.			
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
				2024 Mar 31	By Sundries as per Return Outwards Book for March, 2024		68,000

Dr. Kanpur Leather Private Ltd., Kanpur				Cr.			
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2024 Mar 05	To Return Outwards A/c		25,500	2024 Mar 31	By Balance c/d		25,500
			25,500				25,500

Dr. Bata Shoes Pvt. Ltd., Mumbai				Cr.			
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2024 Mar 20	To Return Outwards A/c		42,500	2024 Mar 31	By Balance c/d		42,500
			42,500				42,500

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Dr. RETURN INWARDS A/C				Cr.			
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2024 Mar 31	To Sundries as per Return Inwards Book for March, 2024		52,200				

Dr. Mathur Bros., New Delhi				Cr.			
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2024 Mar 31	To Balance c/d		9,000	2024 Mar 01	By Return Inwards A/c		9,000
			9,000				9,000

Dr. Baluja Shoes Co, Mumbai				Cr.			
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2024 Mar 31	To Balance c/d		43,200	2024 Mar 12	By Return Inwards A/c		43,200
			43,200				43,200