



JOURNAL

Date	Particulars	L.F.	Debit Amount (₹)	Credit Amount (₹)
2023 Mar 01	Dr. Cash A/c Dr. Computer A/c Dr. Furniture A/c To Capital A/c (Business started with cash and assets computer and furniture)		30,000 15,000 20,000	65,000
Mar 02	Bank A/c To Cash A/c (Cash deposited into bank)	Dr.	20,000	20,000
Mar 03	Purchases A/c Input CGST A/c Input SGST A/c To Mohan Bros. (Goods purchased from Mohan Bros., Lucknow with CGST and SGST @ 9% each)	Dr. Dr. Dr.	7,000 630 630	8,260
Mar 04	Goyal Bros. To Sales A/c To Output CGST A/c To Output SGST A/c (Goods sold to Goyal Bros., Kanpur charged CGST and SGST @ 9% each)	Dr.	7,080	6,000 540 540



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Mar 05	Computer A/c Dr. Input CGST A/c Dr. Input SGST A/c Dr. To Bank A/c (Purchased computer with CGST and SGST @ 9% each)		20,000 1,800 1,800	23,600
Mar 07	Cash A/c Dr. To Sales A/c To Output CGST A/c To Output SGST A/c (Goods sold on cash charged CGST and SGST @ 9% each)		11,800	10,000 900 900
Mar 10	Bank A/c Dr. To Goyal Bros. (Cheque received from Goyal Bros. and deposited in bank)		7,080	7,080
Mar 11	Mohan Bros. Dr. To Bank A/c To Discount Received A/c (Payment made to Mohan Bros. by cheque and discount received)		7,000	6,700 300
Mar 13	Cash A/c Dr. To Mahesh (Cash received from Mahesh as advance against sales)		1,000	1,000



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Mar 15	Bank A/c To Interest A/c (Interest received from bank)	Dr.	400	400
Mar 20	Goyal Bros. To Bank A/c (Cheque received from Goyal Bros. got dishonoured)	Dr.	7,080	7,080
Mar 22	Rent A/c Input CGST A/c Input SGST A/c To Bank A/c (Rent paid by cheque and Input CGST and Input SGST recorded)	Dr. Dr. Dr.	600 54 54	708

