



JOURNAL

Date	Particulars	L.F.	Debit Amount (₹)	Credit Amount (₹)
	(i) Drawings A/c Dr. To Purchases A/c To Input CGST A/c To Input SGST A/c (Goods withdrawn for personal use so Purchases, Input CGST & Input SGST reversed)		5,600	5,000 300 300
	(ii) Bad Debts A/c Dr. To Sohan (Amount due from Sohan became bad debts)		2,000	2,000
	(iii) Loss of Goods by Fire A/c Dr. To Purchases A/c To Input IGST A/c (Goods lost by fire so Purchases & Input IGST reversed)		6,720	6,000 720
	(iv) Machinery A/c Dr. To Cash A/c (Wages paid for installation of machine)		4,000	4,000
	(v) Cash A/c Dr. Discount Allowed A/c (18,000x5%) Dr. To Sales A/c (20,000x90%=18,000) To Output IGST A/c (Goods sold on cash inter-state at 10% trade discount and allowed 5% cash discount)		19,152 900	18,000 2,052



Date	Particulars	L.F.	Debit Amount (₹)	Credit Amount (₹)
	(vi) Cash A/c Dr. To Bad Debts Recovered A/c (Amount recovered from Ramesh written off earlier as bad debts)		2,000	2,000
	(vii) Charity A/c Dr. To Purchases A/c To Input CGST A/c To Input SGST A/c (Goods given as charity hence Purchases as well as Input CGST & SGST reversed)		1,120	1,000 60 60
	(viii) Cash A/c Dr. Discount Allowed A/c To Ramesh (Cash received from Ramesh and allowed him discount)		9,750 250	10,000
	(ix) Advance Rent A/c Dr. Input CGST A/c Dr. Input SGST A/c Dr. To Cash A/c (Rent paid in advance Input CGST and Input SGST recorded)		4,000 240 240	4,480