



Sumanto, Kochi

CASH BOOK

Date	Particulars	L.F.	Cash (₹)	Bank (₹)	Date	Particulars	L.F.	Cash (₹)	Bank (₹)
2023					2023				
Jan 01	To Balance b/d		1,000	14,500	Jan 02	By Cash A/c	C		10,000
Jan 01	To Advance A/c			60,000	Jan 03	By Purchases A/c			13,000
Jan 02	To Bank A/c	C	10,000		Jan 03	By Input CGST A/c			780
Jan 08	To Cheques in Hand A/c			9,800	Jan 03	By Input SGST A/c			780
Jan 20	To Bank A/c	C	3,000		Jan 04	By Wages A/c		2,500	
Jan 24	To Sales A/c (N3)		1,700		Jan 14	By Stationery A/c		1,500	
Jan 24	To Output CGST A/c(N4)		102		Jan 14	By Input CGST A/c		90	
Jan 24	To Output SGST A/c		102		Jan 14	By Input SGST A/c		90	
Jan 27	To Rakesh		18,000		Jan 16	By Purchases A/c (N1)		6,000	
Jan 28	To Cash A/c	C		15,000	Jan 16	By Input IGST A/c (N2)		720	
					Jan 19	By Shyam			3,700
					Jan 20	By Cash A/c	C		3,000
					Jan 22	By Drawings A/c			2,000
					Jan 28	By Bank A/c	C	15,000	
					Jan 28	By Purchases A/c (N5)			2,000
					Jan 28	By Input IGST A/c (N6)			240
					Jan 30	By Rent A/c			2,000
					Jan 30	By Input CGST A/c			120
					Jan 30	By Input SGST A/c			120
					Jan 31	By Balance c/d		8,004	61,560
	Total		33,904	99,300		Total		33,904	99,300
Feb 01	To Balance b/d		8,004	61,560					

Working Notes: N1 = $6,720 \times 100 / 112 = 6,000$, N2 = $6,720 \times 12 / 112 = 720$, N3 = $1,904 \times 100 / 112 = 1,700$,
N4 = $1,904 \times 6 / 112$, N5 = $2,240 \times 100 / 112 = 6,000$, N6 = $2,240 \times 12 / 112 = 240$