



**KAMAL, GUWAHATI**  
**PURCHASES BOOK**

<b>Date</b>	<b>Particulars</b>	<b>Invoice No.</b>	<b>L.F.</b>	<b>Details</b>	<b>Cost (₹)</b>	<b>Input CGST (₹)</b>	<b>Input SGST (₹)</b>	<b>Input IGST (₹)</b>	<b>Total (₹)</b>
2023 Apr 01	Videocon India Ltd., Kolkata 30 Colour TVs @ ₹15,000 each Less: Trade Discount 10% Taxable Value Add: IGST @ 12%			4,50,000 45,000 4,05,000 48,600 <b>4,53,600</b>	<b>4,05,000</b>			<b>48,600</b>	<b>4,53,600</b>
Apr 15	Sony India Ltd., Guwahati 10 Colour TVs @ ₹20,000 each Less: Trade Discount 10% Taxable Value Add: CGST @ 6% Add: CGST @ 6%			2,00,000 20,000 1,80,000 10,800 10,800 <b>2,01,600</b>	<b>1,80,000</b>	<b>10,800</b>	<b>10,800</b>		<b>2,01,600</b>



Date	Particulars	Invoice No.	L.F.	Details	Cost (₹)	Input CGST (₹)	Input SGST (₹)	Input IGST (₹)	Total (₹)
2023 Apr 20	Music India Ltd., Delhi 10 Music Systems @ ₹10,000 each Less: Trade Discount 15% Taxable Value Add: IGST @ 12%			1,00,000  15,000  85,000 10,200					
				<b>95,200</b>	<b>85,000</b>			<b>10,200</b>	<b>95,200</b>
Apr 30	Videocon India Ltd., Kolkata 5 Washing Machines @ ₹15,000 each Less: Trade Discount 20% Taxable Value Add: IGST @ 12%			75,000  15,000  60,000 7,200 <b>67,200</b>				<b>7,200</b>	<b>67,200</b>
<b>Apr 30</b>	<b>Total</b>				<b>7,30,000</b>	<b>10,800</b>	<b>10,800</b>	<b>66,000</b>	<b>8,17,600</b>



**LEDGER**

Dr.				PURCHASES A/C				Cr.	
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)		
2023 Apr 30	To Sundries as per Purchases Book for April, 2023		7,30,000						

Dr.				INPUT CGST A/C				Cr.	
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)		
2023 Apr 30	To Sundries as per Purchases Book for April, 2023		10,800						

Dr.				INPUT SGST A/C				Cr.	
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)		
2023 Apr 30	To Sundries as per Purchases Book for April, 2023		10,800						

Dr.	<b>INPUT IGST A/C</b>						Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2023 Apr 30	To Sundries as per Purchases Book for April, 2023		66,000				

Dr.	<b>VIDEOCON INDIA LTD., KOLKATA</b>						Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2023 Apr 30	To Balance c/d		5,20,800	2023 Apr 01	By Purchases A/c		4,05,000
				Apr 01	By Input IGST A/c		48,600
				Apr 30	By Purchases A/c		60,000
				Apr 30	By Input IGST A/c		7,200
			<b>5,20,800</b>				<b>5,20,800</b>

Dr.	<b>SONY INDIA LTD., GUWAHATI</b>						Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2023 Apr 30	To Balance c/d		2,01,600	2023 Apr 15	By Purchases A/c		1,80,000
				Apr 15	By Input CGST A/c		10,800
				Apr 15	By Input CGST A/c		10,800
			<b>2,01,600</b>				<b>2,01,600</b>



Dr.

**MUSIC INDIA LTD., DELHI**

Cr.

<b>Date</b>	<b>Particulars</b>	<b>J.F.</b>	<b>Amount (₹)</b>	<b>Date</b>	<b>Particulars</b>	<b>J.F.</b>	<b>Amount (₹)</b>
2023 Apr 30	To Balance c/d		95,200	2023 Apr 20 Apr 20	By Purchases A/c By Input IGST A/c		85,000 10,200
			<b>95,200</b>				<b>95,200</b>

