



**GUPTA & CO., KOLKATA**

**SALES BOOK**

<b>Date</b>	<b>Particulars</b>	<b>Invoice No.</b>	<b>L.F.</b>	<b>Details</b>	<b>Sale Value (₹)</b>	<b>Output CGST (₹)</b>	<b>Output SGST (₹)</b>	<b>Output IGST (₹)</b>	<b>Total (₹)</b>
2023 Jan 05	Hari & Co., Kolkata 10 Tables @ ₹1,100 each 20 Chairs @ ₹1,000 each Taxable Value Add: CGST @ 6% Add: SGST @ 6%			11,000					
				20,000					
				31,000					
				1,860					
				<b>34,720</b>	<b>31,000</b>	<b>1,860</b>	<b>1,860</b>	<b>34,720</b>	
Jan 10	M/s Sharma & Co., Delhi 5 Almirahs @ ₹5,000 each 5 Stools @ ₹1,000 each Taxable Value Add: IGST @ 12%			25,000					
				5,000					
				30,000					
				3,600					
				<b>33,600</b>	<b>30,000</b>		<b>3,600</b>	<b>33,600</b>	



Date	Particulars	Invoice No.	L.F.	Details	Sale Value (₹)	Output CGST (₹)	Output SGST (₹)	Output IGST (₹)	Total (₹)
2023 Jan 25	Sohan Lal & Bros., Kolkata 5 Tables @ ₹2,500 each 1 Revolving Chair @₹ 5,000 Taxable Value Add: CGST @ 6% Add: SGST @ 6%			12,500					
				5,000					
				17,500					
				1,050					
				1,050					
				<b>19,600</b>	<b>17,500</b>	<b>1,050</b>	<b>1,050</b>		<b>19,600</b>
<b>Jan 31</b>	<b>Total</b>				<b>78,500</b>	<b>2,910</b>	<b>2,910</b>	<b>3,600</b>	<b>87,920</b>





**LEDGER**

Dr.				SALES A/C				Cr.	
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)		
				2023 Jan 31	By Sundries as per Sales Book for January, 2023		78,500		

Dr.				OUTPUT CGST A/C				Cr.	
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)		
				2023 Jan 31	By Sundries as per Sales Book for January, 2023		2,910		

Dr.				OUTPUT SGST A/C				Cr.	
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)		
				2023 Jan 31	By Sundries as per Sales Book for January, 2023		2,910		



Dr.				OUTPUT IGST A/C				Cr.			
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)				
				2023 Jan 31	By Sundries as per Sales Book for January, 2023		3,600				

Dr.				HARI & CO., KOLKATA				Cr.			
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)				
2023 Jan 05	To Sales A/c		31,000	2023 Jan 31	By Balance c/d		34,720				
Jan 05	To Output CGST A/c		1,860								
Jan 05	To Output SGST A/c		1,860								
			<b>34,720</b>				<b>34,720</b>				

Dr.				SHARMA & CO., DELHI				Cr.			
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)				
2023 Jan 10	To Sales A/c		30,000	2023 Jan 31	By Balance c/d		33,600				
Jan 10	To Output IGST A/c		3,600								
			<b>33,600</b>				<b>33,600</b>				



Dr.

**SOHAN LAL & BROS., KOLKATA**

Cr.

Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2023				2023			
Jan 25	To Sales A/c		17,500	Jan 31	By Balance c/d		19,600
Jan 25	To Output CGST A/c		1,050				
Jan 25	To Output SGST A/c		1,050				
			<b>19,600</b>				<b>19,600</b>

