



RAJ COMPUTERS, DELHI

SALES RETURN BOOK

Date	Particulars	Credit Note No.	L.F.	Details	Value (₹)	Output CGST (₹)	Output SGST (₹)	Output IGST (₹)	Total (₹)
2023 Jul 01	Sohan & Sons, Delhi 2 Laptops HP @ 40,000 each Add: 6% CGST Add: 6% SGST			80,000 4,800 4,800 89,600	80,000	4,800	4,800		89,600
Jul 02	Ramesh & Sons, Noida 2 'Ricoh' printers @ ₹10,000 each Add: 12% IGST			20,000 2,400 22,400	20,000			2,400	22,400
Jul 25	Dinesh, Chandigarh 10 HP Desktops @ ₹20,000 each Add: 12% IGST			2,00,000 24,000 2,24,000	2,00,000			24,000	2,24,000
Jul 31	Total				3,00,000	4,800	4,800	26,400	3,36,000



LEDGER

Dr.				SALES RETURN A/C				Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)	
2023 Jul 31	To Sundries as per Sales Return Book for July, 2023		3,36,000					

Dr.				OUTPUT CGST A/C				Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)	
2023 Jul 31	To Sundries as per Sales Return Book for July, 2023		4,800					

Dr.				OUTPUT SGST A/C				Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)	
2023 Jul 31	To Sundries as per Sales Return Book for July, 2023		4,800					



Dr.				OUTPUT IGST A/C				Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)	
2023 Jul 31	To Sundries as per Sales Return Book for July, 2023		26,400					

Dr.				SOHAN & SONS, DELHI				Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)	
2023 Jul 31	To Balance c/d		89,600	2023 Jul 01	By Sales Return A/c		89,600	
			89,600				89,600	

Dr.				RAMESH & SONS, NOIDA				Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)	
2023 Jul 31	To Balance c/d		22,400	2023 Jul 02	By Sales Return A/c		22,400	
			22,400				22,400	

Dr.				DINESH, CHANDIGARH				Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)	
2023 Jul 31	To Balance c/d		2,24,000	2023 Jul 25	By Sales Return A/c		2,24,000	
			2,24,000				2,24,000	