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Session 2022-23  
Main Zone-3, Set-1

Q-18\*



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**BOOKS OF .....**  
**JOURNAL**

<b>Date</b>	<b>Particulars</b>	<b>L.F.</b>	<b>Debit (Rs.)</b>	<b>Credit (Rs.)</b>
	Share Capital A/c To Forfeited Shares A/c To Calls- in Arrears A/c (4,000 shares forfeited for non-payment of Rs. 7 per share)	Dr.	40,000	12,000 28,000
	Bank A/c Forfeited Shares A/c To Share Capital A/c (2,000 forfeited shares reissued)	Dr. Dr.	18,000 2,000	20,000
	Forfeited Shares A/c To Capital Reserve A/c (Gain on reissue of shares transferred to Capital Reserve)	Dr.	4,000	4,000