



Date	Particulars	L.F.	Debit Amount (₹)	Credit Amount (₹)
2023 Mar 04	Purchases A/c Input CGST A/c Input SGST A/c To Sunil Bros. (Purchased goods from Sunil Bros. recorded Input CGST & SGST)	Dr. Dr. Dr.	5,00,000 45,000 45,000	5,90,000
Mar 07	Sunil Bros. To Purchases Return A/c To Input CGST A/c To Input SGST A/c (Goods returned to Sunil Bros. proportionate Input CGST & SGST reversed)	Dr.	23,600	20,000 1,800 1,800
Mar 10	Mehta & Co. To Sales A/c To Output CGST A/c To Output SGST A/c (Sold goods to Mehta & Co. charging CGST & SGST)	Dr.	9,44,000	8,00,000 72,000 72,000
Mar 12	Sales Return A/c Output CGST A/c Output SGST A/c To Mehta & Co. (Goods returned by Mehta & Co. proportionate Output CGST & SGST reversed)	Dr. Dr. Dr.	30,000 2,700 2,700	35,400



Date	Particulars	L.F.	Debit Amount (₹)	Credit Amount (₹)
Mar 20	Drawings A/c Dr. To Purchases A/c To Input CGST A/c To Input SGST A/c (Goods withdrawn by Proprietor for personal use so Purchases & proportionate Input GST reversed)		11,800	10,000 900 900
Mar 25	Advertisement/Samples A/c Dr. To Purchases A/c To Input CGST A/c To Input SGST A/c (Goods distributed as free samples so Purchases & proportionate Input GST reversed)		5,900	5,000 450 450
Mar 26	Advertisement Expenses A/c Dr. Input CGST A/c Dr. Input SGST A/c Dr. To Bank A/c (Paid advertisement expenses by cheque recorded Input CGST & SGST)		20,000 1,800 1,800	23,600
Mar 31	Output CGST A/c Dr. To Input CGST A/c (Input CGST set-off with Output CGST)		43,650	43,650
Mar 31	Output SGST A/c Dr. To Input SGST A/c (Input SGST set-off with Output SGST)		43,650	43,650



Date	Particulars	L.F.	Debit Amount (₹)	Credit Amount (₹)
Mar 31	Output CGST A/c Dr. To Bank A/c (Output CGST paid)		25,650	25,650
Mar 31	Output SGST A/c Dr. To Bank A/c (Output SGST paid)		25,650	25,650

