



<b>Date</b>	<b>Particulars</b>	<b>L.F.</b>	<b>Debit Amount (₹)</b>	<b>Credit Amount (₹)</b>
1	Saurabh Dr. Discount Allowed A/c Dr. To Sales A/c (1,00,000x90%) To Output CGST A/c To Output SGST A/c (Sold goods to Saurabh charging CGST & SGST)		95,760 4,500	90,000 5,130 5,130
2	Machinery A/c Dr. Input CGST A/c Dr. Input SGST A/c Dr. To Jalaj Machine Tools (Kolkatta) (Purchased machinery from Jalaj Machine Tools & recorded Input CGST & SGST)		5,00,000 30,000 30,000	5,60,000
3	Electricity Expenses A/c Dr. Drawings A/c Dr. To Bank A/c (Paid electricity expenses for office and proprietor residence by cheque)		7,000 3,000	10,000
4	Bank A/c Dr. Bad Debts A/c Dr. To Mukesh (Out of Rs. 50,000 due from Mohan received Rs. 25,000 & balance could not be recovered due to his insolvency)		25,000 25,000	50,000