


XI Accountancy NCERT Book	Special Purpose Books-II Other Books Q - 13	AccountsAptitude.com 
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**M/s GUPTA TRADERS
PURCHASES BOOK**

Date	Particulars	Invoice No.	L.F.	Details (₹)	Cost (₹)
2017 Jul 01	Rahul Traders 40 Register ₹60 each 80 Gel Pens @ ₹15 each 50 Note Books @ ₹20 each Less: Trade Discount 10%	20041		2,400 1,200 1,000 4,600 460 4,140	 4,140
Jul 15	Global Stationers 40 Ink Pads @ ₹8 each 50 Files @ ₹10 each 20 colour Books @ ₹20 each Less: Trade Discount 5%	1132		320 500 400 1,220 61 1,159	 1,159
Jul 25	Mumbai Traders 10 Paper Rim @ ₹10 per Rim 400 Drawing Sheets @ ₹3 each 20 Packet Water Colour @ ₹40 per Packet	1111		1000 1200 800 3,000	 3,000
Jul 31	Purchases A/c Dr.				8,299