



MARUTINANDAN STORES

Date	Particulars	L.F.	Debit (₹)	Credit (₹)
2023 Jan. 10	Purchases Account Dr. To Ghanshyam (Goods purchased on credit from Ghanshyam)		42,500	42,500
13	Ghanshyam Dr. To Purchases Return Account (Goods returned to Ghanshyam)		1,700	1,700
15	Ghanshyam Dr. To Cash Account To Discount Received Account (Cash paid to Ghanshyam & discount received)		40,800	40,000 800
20	Purchases Account Dr. To Raghu (Goods purchased on credit from Raghu)		54,000	54,000
22	Raghu Dr. To Purchases Return Account (Goods returned to Raghu)		4,500	4,500
25	Raghu Dr. To Cash Account To Discount Received Account (Cash paid to Raghu & discount received)		49,500	49,000 500
	Total		1,93,000	1,93,000