

XI Accountancy D.K.Goel 2024 Edition	Ledger Practical Questions - 05	AccountsAptitude.com 
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MODERN FURNITURE HOUSE, NEW DELHI

PURCHASES BOOK

Date	Particulars	Invoice No.	L.F.	Details	Cost (₹)	Input CGST (₹)	Input SGST (₹)	Input IGST (₹)	Total (₹)
2022 Nov 03	Sachdeva Furniture Store, New Delhi 50 Chairs @ ₹2,000 each 5 Tables @ ₹10,000 each Less: Trade Discount 10% Taxable Value Add: CGST @ 6% Add: SGST @ 6%			1,00,000					
				50,000					
				1,50,000					
				15,000					
				1,35,000					
				8,100					
				8,100					
				1,51,200	1,35,000	8,100	8,100	-	1,51,200
Nov 10	Mahadeva & Co., Jaipur (Rajasthan) Furniture Less: Trade Discount 12½% Taxable Value Add: IGST @ 12%			2,00,000					
				25,000					
				1,75,000					
				21,000					
				1,96,000	1,75,000	-	-	21,000	1,96,000

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Date	Particulars	Invoice No.	L.F.	Details	Cost (₹)	Input CGST (₹)	Input SGST (₹)	Input IGST (₹)	Total (₹)
2022 Nov 18	Fashion Furniture House, Chandigarh Furniture Less: Trade Discount 15% Taxable Value Add: IGST @ 12%			2,50,000 37,500 2,12,500 25,500					
Nov 20	India Furniture House, New Delhi 100 Chairs @ ₹1,800 each Taxable Value Add: CGST @ 6% Add: SGST @ 6%			2,38,000 1,80,000 1,80,000 10,800 10,800 2,01,600	2,12,500 1,80,000	- 10,800	- 10,800	25,500 -	2,38,000 2,01,600
Nov 30	Total				7,02,500	18,900	18,900	46,500	7,86,800

LEDGERS

Dr.				PURCHASES ACCOUNT				Cr.	
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)		
2022				2022					
Nov 30	To Sundries as per Purchases Book for November, 2022		7,02,500	Nov 30	By Balance c/d		7,02,500		
	Total		7,02,500		Total		7,02,500		
Dec 01	To Balance b/d		7,02,500						

Dr.				INPUT CGST ACCOUNT				Cr.	
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)		
2022				2022					
Nov 30	To Sundries as per Purchases Book for November, 2022		18,900	Nov 30	By Balance c/d		18,900		
	Total		18,900		Total		18,900		
Dec 01	To Balance b/d		18,900						

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Dr. INPUT SGST ACCOUNT				Cr.			
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2022				2022			
Nov 30	To Sundries as per Purchases Book for November, 2022		18,900	Nov 30	By Balance c/d		18,900
	Total		18,900		Total		18,900
Dec 01	To Balance b/d		18,900				

Dr. INPUT IGST ACCOUNT				Cr.			
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2022				2022			
Nov 30	To Sundries as per Purchases Book for November, 2022		46,500	Nov 30	By Balance c/d		46,500
	Total		46,500		Total		46,500
Dec 01	To Balance b/d		46,500				

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Dr. SACHDEVA FURNITURE STORE, NEW DELHI				Cr.			
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2022 Nov 30	To Balance c/d		151,200	2022 Nov 03	By Purchases Account		135,000
				Nov 03	By Input CGST Account		8,100
				Nov 03	By Input SGST Account		8,100
	Total		151,200		Total		151,200
				Dec 01	To Balance b/d		151,200

Dr. MAHADEVA & CO., JAIPUR (RAJASTHAN)				Cr.			
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2022 Nov 30	To Balance c/d		1,96,000	2022 Nov 10	By Purchases Account		1,75,000
				Nov 10	By Input IGST Account		21,000
	Total		1,96,000		Total		1,96,000
				Dec 01	To Balance b/d		1,96,000

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Dr. FASHION FURNITURE HOUSE, CHANDIGARH				Cr.			
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2022 Nov 30	To Balance c/d		2,38,000	2022 Nov 18	By Purchases Account		2,12,500
				Nov 18	By Input IGST Account		25,500
	Total		2,38,000		Total		2,38,000
				Dec 01	To Balance b/d		2,38,000

Dr. INDIA FURNITURE HOUSE, NEW DELHI				Cr.			
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2022 Nov 30	To Balance c/d		84,000	2022 Nov 20	By Purchases Account		75,000
				Nov 20	By Input CGST Account		4,500
				Nov 20	By Input SGST Account		4,500
	Total		84,000		Total		84,000
				Dec 01	To Balance b/d		84,000