KARUNAKARAN & SONS CHENNAI (TAMILNADU)

SALES BOOK

Date	Particulars	Invoice No.	L.F.	Details	Sale Value (₹)	Output CGST (₹)	Output SGST (₹)	Output IGST (₹)	Total (₹)
2022 Dec 05	M/s Banwari Lal & Sons, Chennai Goods Less: Trade Discount @ 10% Taxable Value Add: CGST @ 9% Add: SGST @ 9%			2,00,000 20,000 1,80,000 16,200 16,200 **2,12,400**	**1,80,000**	**16,200**	**16,200**	**-**	**2,12,400**
Dec 10	M/s Kanti Bhai & Sons, Bengaluru (Karnataka) 75 Electric Fans @ ₹4,000 each 20 Room Coolers @ ₹10,000 each Less: Trade Discount @ 8% Taxable Value Add: IGST @ 18%			3,00,000 2,00,000 5,00,000 40,000 4,60,000 82,800 **5,42,800**	**4,60,000**	**-**	**-**	**82,800**	**5,42,800**

Date	Particulars	Invoice No.	L.F.	Details	Sale Value (₹)	Output CGST (₹)	Output SGST (₹)	Output IGST (₹)	Total (₹)
2022 Dec 16	Mahindra & Co., Kochi (Kerala) Goods Less: Trade Discount @ 5% Taxable Value Add: IGST @ 18%			1,20,000 6,000 1,14,000 20,520 **1,34,520**	**1,14,000**	**-**	**-**	**20,520**	**1,34,520**
Dec 31	**Total**				**7,54,000**	**16,200**	**16,200**	**1,03,320**	**8,89,720**

LEDGERS

Dr. **SALES ACCOUNT** Cr.

Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2022				2022			
Dec 31	To Balance c/d		7,54,000	Dec 31	By Sundries as per Sales Book for December, 2022		7,54,000
	Total		**7,54,000**		**Total**		**7,54,000**
				2023			
				Jan 01	By Balance b/d		7,54,000

Dr. **OUTPUT CGST ACCOUNT** Cr.

Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2022				2022			
Dec 31	To Balance c/d		16,200	Dec 31	By Sundries as per Sales Book for December, 2022		16,200
	Total		16,200		**Total**		16,200
				2023			
				Jan 01	By Balance b/d		16,200

Dr. **OUTPUT SGST ACCOUNT** Cr.

Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2022				2022			
Dec 31	To Balance c/d		16,200	Dec 31	By Sundries as per Sales Book for December, 2022		16,200
	Total		16,200		**Total**		16,200
				2023			
				Jan 01	By Balance b/d		16,200

Dr. **OUTPUT IGST ACCOUNT** Cr.

Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2022				2022			
Dec 31	To Balance c/d		1,03,320	Dec 31	By Sundries as per Sales Book for December, 2022		1,03,320
	Total		**1,03,320**		**Total**		**1,03,320**
				2023			
				Jan 01	By Balance b/d		1,03,320

Dr. **M/S BANWARI LAL & SONS, CHENNAI** Cr.

Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2022				2022			
Dec 05	To Sales Account		1,80,000	Dec 31	By Balance c/d		2,12,400
Dec 05	To Output CGST Account		16,200				
Dec 05	To Output SGST Account		16,200				
	Total		**2,12,400**		**Total**		**2,12,400**
2023							
Jan 01	To Balance b/d		2,12,400				

Dr. **M/S KANTI BHAI & SONS, BENGALURU (KARNATAKA)** Cr.

Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2022				2022			
Dec 10	To Sales Account		1,75,000	Dec 31	By Balance c/d		1,96,000
Dec 10	To Output IGST Account		21,000				
	Total		**1,96,000**		**Total**		**1,96,000**
2023							
Jan 01	To Balance b/d		1,96,000				

Dr. **MAHINDRA & CO., KOCHI (KERALA)** Cr.

Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2022				2022			
Dec 16	To Sales Account		1,14,000	Dec 31	By Balance c/d		1,34,520
Dec 16	To Output IGST Account		20,520				
	Total		**1,34,520**		**Total**		**1,34,520**
2023							
Jan 01	To Balance b/d		1,34,520				