

XI Accountancy D.K.Goel 2024 Edition	Ledger Practical Questions - 07	AccountsAptitude.com 
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MODERN FURNITURE HOUSE, UDAIPUR (RAJASTHAN)

RETURN OUTWARD BOOK

Date	Particulars	Debit Note No.	L.F.	Details	Value (₹)	Input CGST (₹)	Input SGST (₹)	Input IGST (₹)	Total (₹)
2022 Nov 07	Sachdeva Furniture Store, Ahmedabad (Gujarat) 5 Chairs @ ₹2,000 each 1 Table for ₹15,000 Less: 10% Trade Discount Taxable value Add: IGST @12%			10,000 15,000 25,000 2,500 22,500 2,700 25,200	 22,500	 -	 -	 2,700	 25,200
Nov 22	India Furniture House, Jodhpur (Rajasthan) 8 Chairs @ ₹1,500 each Add: CGST @6% Add: SGST @6%			12,000 720 720 13,440	 12,000	 720	 720	 -	 13,440

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Date	Particulars	Debit Note No.	L.F.	Details	Value (₹)	Input CGST (₹)	Input SGST (₹)	Input IGST (₹)	Total (₹)
Nov 24	Arora & Co., Jaipur (Rajasthan) 1 Dining Table Add: CGST @6% Add: SGST @6%			50,000 3,000 3,000					
Nov 28	Delhi Furniture Shop, Ahmedabad (Gujarat) Allowance for Invoice correction Add: IGST @12%			56,000 16,000 1,920 17,920	50,000 16,000	3,000 -	3,000 -	- 1,920	56,000 17,920
Nov 30	Total				1,00,500	3,720	3,720	4,620	1,12,560

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Dr.				RETURN OUTWARDS ACCOUNT				Cr.	
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)		
2022 Nov 30	To Balance c/d		1,00,500	2022 Nov 30	By Sundries as per Return Outwards Book for November, 2022		1,00,500		
	Total		1,00,500		Total		1,00,500		
				Dec 01	By Balance b/d		1,00,500		

Dr.				INPUT CGST ACCOUNT				Cr.	
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)		
2022 Nov 30	To Balance c/d		3,720	2022 Nov 30	By Sundries as per Return Outwards Book for November, 2022		3,720		
	Total		3,720		Total		3,720		
				Dec 01	By Balance b/d		3,720		

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Dr. INPUT SGST ACCOUNT				Cr.			
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2022 Nov 30	To Balance c/d		3,720	2022 Nov 30	By Sundries as per Return Outwards Book for November, 2022		3,720
	Total		3,720		Total		3,720
				Dec 01	By Balance b/d		3,720

Dr. INPUT IGST ACCOUNT				Cr.			
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2022 Nov 30	To Balance c/d		4,620	2022 Nov 30	By Sundries as per Return Outwards Book for November, 2022		4,620
	Total		4,620		Total		4,620
				Dec 01	By Balance b/d		4,620

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Dr. **SACHDEVA FURNITURE STORE, AHMEDABAD (GUJARAT)** Cr.

Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2022				2022			
Nov 07	To Return Outward Account		22,500	Nov 30	By Balance c/d		25,200
Nov 07	To Input CGST Account		2,700				
	Total		25,200		Total		25,200
Dec 01	To Balance b/d		25,200				

Dr. **INDIA FURNITURE HOUSE, JODHPUR (RAJASTHAN)** Cr.

Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2022				2022			
Nov 22	To Return Outward Account		12,000	Nov 30	By Balance c/d		13,440
Nov 22	To Input CGST Account		720				
Nov 22	To Input SGST Account		720				
	Total		13,440		Total		13,440
Dec 01	To Balance b/d		13,440				

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Dr. ARORA & CO., JAIPUR (RAJASTHAN)				Cr.			
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2022				2022			
Nov 24	To Return Outward Account		50,000	Nov 30	By Balance c/d		56,000
Nov 24	To Input CGST Account		3,000				
Nov 24	To Input SGST Account		3,000				
	Total		56,000		Total		56,000
Dec 01	To Balance b/d		56,000				

Dr. DELHI FURNITURE SHOP, AHMEDABAD (GUJARAT)				Cr.			
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2022				2022			
Nov 28	To Return Outward Account		16,000	Nov 30	By Balance c/d		17,920
Nov 28	To Input IGST Account		1,920				
	Total		17,920		Total		17,920
Dec 01	To Balance b/d		17,920				