

XI Accountancy D.K.Goel 2024 Edition	Ledger Practical Questions - 08	AccountsAptitude.com 
---	--	---

M/S KANITKAR & CO. OF MUMBAI (MAHARASHTRA)

RETURN INWARD BOOK

Date	Particulars	Credit Note No.	L.F.	Details	Value (₹)	Output CGST (₹)	Output SGST (₹)	Output IGST (₹)	Total (₹)
2023 Jan 05	Giriraj & Co., Pune (Maharashtra) Goods Less: Trade Discount @ 10% Taxable value Add: CGST @ 2.5% Add: SGST @ 2.5%			40,000 4,000 36,000 900 900 37,800	36,000	900	900	-	37,800
Jan 10	Shah Brothers, Jaipur (Rajasthan) Goods Add: IGST @ 5%			30,000 1,500 31,500	30,000	-	-	1,500	31,500
Jan 16	Jai Singh & Co., Mathura (U.P) Allowance for Invoice mistake Add: IGST @ 5%			10,000 500 10,500	10,000	-	-	500	10,500

XI Accountancy D.K.Goel 2024 Edition	Ledger Practical Questions - 08	AccountsAptitude.com 
---	--	---

Date	Particulars	Credit Note No.	L.F.	Details	Value (₹)	Output CGST (₹)	Output SGST (₹)	Output IGST (₹)	Total (₹)
Jan 20	Gopalsons, Mumbai Goods Add: CGST @ 2.5% Add: SGST @ 2.5%			20,000 500 500 21,000	20,000	500	500	-	21,000
Jan 31	Total				96,000	1,400	1,400	2,000	1,00,800



LEDGERS

Dr.				RETURN INWARD ACCOUNT				Cr.	
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)		
2023				2023					
Jan 31	To Sundries as per Return Inward Book for January, 2023		96,000	Jan 31	By Balance c/d		96,000		
	Total		96,000		Total		96,000		
Feb 01	To Balance b/d		96,000						

Dr.				OUTPUT CGST ACCOUNT				Cr.	
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)		
2023				2023					
Jan 31	To Sundries as per Return Inward Book for January, 2023		1,400	Jan 31	By Balance c/d		1,400		
	Total		1,400		Total		1,400		
Feb 01	To Balance b/d		1,400						

XI Accountancy D.K.Goel 2024 Edition	Ledger Practical Questions - 08	AccountsAptitude.com 
---	--	---

Dr.

OUTPUT SGST ACCOUNT

Cr.

Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2023				2023			
Jan 31	To Sundries as per Return Inward Book for January, 2023		1,400	Jan 31	By Balance c/d		1,400
	Total		1,400		Total		1,400
Feb 01	To Balance b/d		1,400				

Dr.

OUTPUT IGST ACCOUNT

Cr.

Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2023				2023			
Jan 31	To Sundries as per Return Inward Book for January, 2023		2,000	Jan 31	By Balance c/d		2,000
	Total		2,000		Total		2,000
Feb 01	To Balance b/d		2,000				

XI Accountancy D.K.Goel 2024 Edition	Ledger Practical Questions - 08	AccountsAptitude.com 
---	--	---

Dr. GIRIRAJ & CO., PUNE (MAHARASHTRA)				Cr.			
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2023 Jan 31	To Balance c/d		37,800	2023 Jan 05	By Return Inward Account		36,000
				Jan 05	By Output CGST Account		900
				Jan 05	By Output SGST Account		900
	Total		37,800		Total		37,800
				Feb 01	To Balance b/d		37,800

Dr. SHAH BROTHERS, JAIPUR (RAJASTHAN)				Cr.			
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2023 Jan 31	To Balance c/d		31,500	2023 Jan 10	By Return Inward Account		30,000
				Jan 10	By Output IGST Account		1,500
	Total		31,500		Total		31,500
				Feb 01	To Balance b/d		31,500

XI Accountancy D.K.Goel 2024 Edition	Ledger Practical Questions - 08	AccountsAptitude.com 
---	--	---

Dr. JAI SINGH & CO., MATHURA (U.P)				Cr.			
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2023 Jan 31	To Balance c/d		10,500	2023 Jan 16	By Return Inward Account		10,000
				Jan 16	By Output IGST Account		500
	Total		10,500		Total		10,500
				Feb 01	To Balance b/d		10,500

Dr. GOPALSONS, MUMBAI				Cr.			
Date	Particulars	JF	Amount (₹)	Date	Particulars	JF	Amount (₹)
2023 Jan 31	To Balance c/d		21,000	2023 Jan 20	By Return Inward Account		20,000
				Jan 20	By Output CGST Account		500
				Jan 20	By Output SGST Account		500
	Total		21,000		Total		21,000
				Feb 01	To Balance b/d		21,000