Tally Prime Exercise Note PDF



Repa	ir Comp	any	
List of Companies			
Data Path/Name	Number		Period
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• * * * * * * * * * * •	(48000)		
ABC - No Accounting Allocation	(70002)		1-Apr-10 to 31-Mar-11
ABC- Cost Category MisMatch	(70001)		1-Apr-08 to 31-Mar-09
ABC- Unit of Measurement MisMatch	(70003)		1-Apr-08 to 31-Mar-09
ABC-Voucher Total MisMatch		Migration Required	1-Apr-09 to 31-Mar-10
Ganeshji Traders		Repair Required	1-Apr-18 to 31-Mar-20
Incorrect Ledger Selected in the Bank Allocation Screen			1-Apr-15 to 31-Mar-16
Media Worldwide Limited (From 1-Apr-2013)		Migration Required	1-Apr-13 to 31-Mar-18
National Enterprises - (from 1-Sep-20)	(10010)		1-Sep-20 to 31-Aug-21
Parent Belongs to Different Category	(70008)		1-Apr-15 to 31-Mar-16
The Kothari Wheels Workshop 2015-16 - (From 1-Apr-2016)	(30001)		1-Apr-16 to 31-Mar-18

1	1-10-2020	Lalit Kumar Gupta started a business with cash Rs.1600000.							
2	5-10-2020	Mr. Gupta deposit c	ash of Rs.13000	000 in to HDFC Bank.					
3	7-10-2020	Mr. Gupta issued a	cheque for p	urchase following fixed					
		assets.							
		Assets	Value	Rate of Depreciation					
		Furniture	25000	10%					
		Electrical Fitting	12000	10%					
		Computer	25000	20%					
		Cell Phone	5000	20%					
4	9-10-2020	Mr. Gupta issued	a cheque of	Rs.25000 to Mishra					
		Properties towards	s security for	rented office (Rent					
		Rs.3000/month). Re	nt started from	October 1.					
5	10-10-2020	Mr. Gupta issued a	cheque of Rs.30	0000 to Singh Properties					
		towards security	for rente	ed Godown (Rent					
		Rs.2000/month). Re	nt started from	October 1.					
6	15-10-2020	Mr. Gupta appointe	d following emp	oloyees.					
		Name	Designation	Monthly Salary					
		Mamta Sharma	Sales Executive	Rs.5000					
		Rajesh Sangwan	Sales man	Rs.3000					
		Manoj Rathore	Accountant	Rs.3000					
		Mahendra Singh	Mahendra Singh Clerk Rs.2500						
7	20-10-2020	Mr. Gupta purchase	· · · · · · · · · · · · · · · · · · ·						
8	28-10-2020	Mr. Gupta transferr	ed cash Rs.1000	00 in to Petty Cash.					
9	30-10-2020	Mr. Gupta withdrew	v cash Rs.4000 f	or personal use.					

Day Book For 1-Oct-20

Date Particulars	Vch Type	Vch No.	DebitAmount	Page 1 Credit Amount
mandrense, international contraction of the entire and an entire an entire and an entire an entire and an entire and an entire and an entire and an entire a	OTTO A STATE OF	1.5.59039945795 #100000000	Inwards Qty	Outwards Qty
1-Oct-20 Cash HDFC Bank	Contra	1	13,00,000.00	13,00,000.00
1-Oct-20 Cash Petty Cash	Contra	2	10,000.00	10,000.00
I-Oct-20 Furniture Electrical Fitting Computer Cell Phone HDFC Bank	Payment	1	25,000.00 12,000.00 25,000.00 5,000.00	67,000.00
I-Oct-20 Security Deposit HDFC Bank	Payment	2	25,000.00	25,000.00
1-Oct-20 Security Deposit HDFC Bank	Payment	3	30,000.00	30,000.00
1-Oct-20 Stationary Expenses Cash	Payment	4	1,500.00	1,500.00
1-Oct-20 Withdrawal Cash	Payment	5	4,000.00	4,000.00
1-Oct-20 Lalit Kumar Gupta Cash	Receipt	1	16,00,000.00	16,00,000.00

1-Apr-20 to 1-Oct-20

	Closing Ba	lance
	Debit	Credit
Capital Account	4,000.00	16,00,000.00
Lalit Kumar Gupta	25	16,00,000.00
Withdrawal	4,000.00	
Fixed Assets	67,000.00	
Cell Phone	5,000.00	
Computer	25,000.00	
Electrical Fitting	12,000.00	
Furniture	25,000.00	
Current Assets	15,27,500.00	
Deposits (Asset)	55,000.00	
Cash-in-Hand	2,94,500.00	
Bank Accounts	11,78,000.00	
Indirect Expenses	1,500.00	
Stationary Expenses	1,500.00	
Grand Total	16,00,000.00	16,00,000.00

10	1-11-2020	Petty cashier submitted the expenses statement for the								
		month of October.								
		Telephone Ex	pense	s of Rs.500,	, Electri	city Expe	nses o	f Rs.1200		
		Conveyance E	xpens	ses of Rs.45	0, Office	e Expense	es of R	s.850		
11	5-11-2020	Mr. Gupta pa	aid ca	sh of Rs.67	700 tow	ards sal	ary of	October		
		month (15 da	ays). T	he details	of salar	y is give	n belo	W.		
		Mamta Sharn	na Rs.:	2500, Rajes	h Sangv	van Rs.15	00			
		Manoj Rathoi	e Rs.1	L 500, M ahe	ndra Sii	ngh Rs.12	.00			
		Salary of employ	y will b	e maintain us	ing cost c	enter and	cost ca	tegory.		
12	6-11-2020	Mr. Gupta	issued	d a chequ	e of F	ks.5000.	This	included		
		Rs.3000 tow	ards c	office rent	and Rs.	2000 to	wards	godown		
		rent of Octob								
		Rent of office, go								
13	15-11-2020	Mr. Gupta pı			•			_		
		Company Luc	cknow	<u>/ (09AAPCI</u>	D5724T	1ZU) on	credit.			
		Item	Qty	HSN Code	Rate	Amount	GST Rate	Total Value		
		AC	10	84158310	24000	240000	28%	307200		
		Ceiling Fan	25	84145120	800	20000	28%	25600		
		Table Fan	20	84145110	1200	24000	28%	30720		
		Battery 10 85044010 9000 90000 28% 115200								
		Total 478720								
		All Stock iten	ns are	placed in I	Nirmal	Nagar G	odowi	า		

14	24-11-2020	Mr. Gupta	Mr. Gupta purchased following items from Geeta								
		Enterprises L	Enterprises Lucknow (09AABCD8524T1ZU) on credit.								
		Item	Item Qty HSN Code Rate Amount GST Total								
							Rate	Value			
		UPS	20	85041010	4000	80000	18%	94400			
		Invertor	25	85044010	4000	100000	18%	118000			
		CCTV	20	85258090	2400	48000	18%	56640			
		LPG Stoves	20	73218910	1400	28000	18%	33040			
			Total 302080								
		All Stock item	All Stock items are placed in Nirmal Nagar Godown.								
15	29-11-2020	Mr. Gupta wi	ithdre	w cash Rs.	4500 1	for perso	nal use	2.			

Day Book For 1-Nov-20

Date Particulars	Vch Type	Vch No.	Debit Amount	Page 1 Credit Amount
			Inwards Qty	Outwards Qty
1-Nov-20 Telephone Expenses	Payment	6	500.00	
Electricity Expenses Conveyance Expenses			1,200.00 450.00	
Office Expenses			850.00	
Petty Cash			000.00	3,000.00
1-Nov-20 Salary Expenses	Payment	7	6,700.00	
Cash	5050.TX (\$7005484)		55.50000000000	6,700.00
1-Nov-20 Rent Expenses	Payment	8	5,000.00	
HDFC Bank				5,000.00
1-Nov-20 Withdrawal	Payment	9	4,500.00	
Cash				4,500.00
1-Nov-20 Khaisha Trading Company	Purchase	1		4,78,720.00
Purchase			3,74,000.00	
Cgst			52,360.00	
Sgst			52,360.00	
1-Nov-20 Geeta Enterprises	Purchase	2		3,02,080.00
Purchase			2,56,000.00	
Cgst			23,040.00	
Sgst			23,040.00	

Stock Summary 1-Apr-20 to 1-Nov-20

Page 1 Particulars Closing Balance Rate Quantity Value AC 10 nos 24,000.00 2,40,000.00 Battery 10 nos 9,000.00 90,000.00 CCTV 20 nos 2,400.00 48,000.00 Ceiling Fan 25 nos 800.00 20,000.00 Invertor 25 nos 4,000.00 1,00,000.00 LPG Stoves 20 nos 1,400.00 28,000.00 Table Fan 20 nos 1,200.00 24,000.00 **UPS** 20 nos 4,000.00 80,000.00 **Grand Total** 150 nos 6,30,000.00

1-Apr-20 to 1-Nov-20

	Closing Ba	lance
	Debit	Credit
Capital Account	8,500.00	16,00,000.00
Lalit Kumar Gupta	N	16,00,000.00
Withdrawal	8,500.00	
Current Liabilities	1,50,800.00	7,80,800.00
Duties & Taxes	1,50,800.00	
Sundry Creditors		7,80,800.00
Fixed Assets	67,000.00	
Cell Phone	5,000.00	
Computer	25,000.00	
Electrical Fitting	12,000.00	
Furniture	25,000.00	
Current Assets	15,08,300.00	
Opening Stock	•	
Deposits (Asset)	55,000.00	
Cash-in-Hand	2,80,300.00	
Bank Accounts	11,73,000.00	
Purchase Accounts	6,30,000.00	
Purchase	6,30,000.00	
Indirect Expenses	16,200.00	
Conveyance Expenses	450.00	
Electricity Expenses	1,200.00	
Office Expenses	850.00	
Rent Expenses	5,000.00	
Salary Expenses	6,700.00	
Stationary Expenses	1,500.00	
Telephone Expenses	500.00	
Grand Total	23,80,800.00	23,80,800.00

Balance Sheet

1-Apr-20 to 1-Nov-20

Liabilities	as at 1-	Nov-20	Assets	as at 1-	Nov-20
Capital Account		15,91,500.00	Fixed Assets		67,000.00
Lalit Kumar Gupta	16,00,000.00		Cell Phone	5,000.00	
Withdrawal	(-)8,500.00		Computer	25,000.00	
	S. — <u>AMPRES — 14.</u>		Electrical Fitting	12,000.00	
Loans (Liability)			Furniture	25,000.00	
Current Liabilities		6,30,000.00	Current Assets		21,38,300.00
Duties & Taxes	(-)1,50,800.00		Closing Stock	6,30,000.00	2000, 1841111 200000 01200000
Sundry Creditors	7,80,800.00		Deposits (Asset)	55,000.00	
	337		Cash-in-Hand	2,80,300.00	
			Bank Accounts	11,73,000.00	
			Profit & Loss A/c		16,200.00
			Opening Balance		
			Current Period	16,200.00	
Total		22,21,500.00	Total		22,21,500.00

1-12-2020													
Telephone Expenses of Rs.600, Electricity Expenses of Rs.700	16	1-12-2020	•	·									
S-12-2020 Mr. Gupta paid cash of Rs.13500 towards salary of November month. The details of salary is given below. Mamta Sharma Rs.5000, Rajesh Sangwan Rs.3000 Manoj Rathore Rs.3000, Mahendra Singh Rs.2500													
17 5-12-2020 Mr. Gupta paid cash of Rs.13500 towards salary of November month. The details of salary is given below. Mamta Sharma Rs.5000, Rajesh Sangwan Rs.3000 Manoj Rathore Rs.3000, Mahendra Singh Rs.2500 18 6-12-2020 Mr. Gupta issued a cheque of Rs.5000. This included Rs.3000 towards office rent and Rs.2000 towards godown rent of November month. 19 8-12-2020 Mr. Gupta sold following items to Shyam Trading Company, Lakhimpur Kheri (09AVBCD8556T1ZU) on credit. 10													
November month. The details of salary is given below. Mamta Sharma Rs.5000, Rajesh Sangwan Rs.3000 Manoj Rathore Rs.3000, Mahendra Singh Rs.2500	17	5-12-2020											
Manoj Rathore Rs.3000, Mahendra Singh Rs.2500			November mo	onth.	The de	tails of s	alary is gi	ven below.					
Mr. Gupta issued a cheque of Rs.5000. This included Rs.3000 towards office rent and Rs.2000 towards godown rent of November month. 19			Mamta Sharma	a Rs.5	5000, Ra	ajesh San	gwan Rs.3	3000					
Rs.3000 towards office rent and Rs.2000 towards godown rent of November month.			Manoj Rathore	Rs.3	000, M	ahendra :	Singh Rs.2	2500					
Rent of November month.	18	6-12-2020	Mr. Gupta is	ssued	a ch	eque of	Rs.5000	. This inclu	uded				
19			Rs.3000 towa	rds o	ffice re	ent and F	Rs.2000 to	owards god	lown				
Lakhimpur Kheri (09AVBCD8556T1ZU) on credit.			rent of Noven	nber	month.	•							
Item	19	8-12-2020	Mr. Gupta sol	d foll	owing i	tems to	Shyam Tr	ading Comp	any,				
AC			Lakhimpur Kh	eri (0		D8556T1	1	1					
Ceiling Fan 5 1200 6000 28% 7680 Table Fan 10 1500 15000 28% 19200 Battery 2 10500 21000 28% 26880 Total 135680 Total 136880 Total				-									
Table Fan 10 1500 15000 28% 19200 Battery 2 10500 21000 28% 26880 Total 135680 Total 135680													
Battery 2 10500 21000 28% 26880													
Total 135680 20 13-12-2020 Mr. Gupta transferred cash Rs.5000 in to Petty Cash.				+									
13-12-2020 Mr. Gupta transferred cash Rs.5000 in to Petty Cash.			Buttery		10300	21000							
16-12-2020	20	13-12-2020	Mr. Gupta tra	nsfer	red cas	sh Rs.500							
Lakhimpur Kheri (09AABCD8545T1ZU) on credit. Item		+	•						ders,				
Item Qty Rate Amount GST Rate Total Value			•			•			,				
Invertor 5 5500 27500 18% 32450 CCTV 5 3200 16000 18% 18880 LPG Stoves 5 1800 9000 18% 10620 Total 103250 22 18-12-2020 Mr. Gupta received a cheque of Rs.135600 from Shyam Trading Company, in full settlement of bill dated December 8, 2020. 23 19-12-2020 Mr. Gupta received a cheque of Rs.103000 from Arvind Traders, in full settlement of bill dated December 16, 2020. 24 20-12-2020 Mr. Gupta issued a cheque of Rs.302000 to Geeta Enterprises, in full settlement of account. 25 21-12-2020 Mr. Gupta withdrew cash Rs.3500 for personal use. 26 21-12-2020 Mr. Gupta issued a cheque of Rs.478720 to Khalsha Trading				1	1								
CCTV 5 3200 16000 18% 18880 LPG Stoves 5 1800 9000 18% 10620 Total 103250 22 18-12-2020 Mr. Gupta received a cheque of Rs.135600 from Shyam Trading Company, in full settlement of bill dated December 8, 2020. 23 19-12-2020 Mr. Gupta received a cheque of Rs.103000 from Arvind Traders, in full settlement of bill dated December 16, 2020. 24 20-12-2020 Mr. Gupta issued a cheque of Rs.302000 to Geeta Enterprises, in full settlement of account. 25 21-12-2020 Mr. Gupta withdrew cash Rs.3500 for personal use. 26 21-12-2020 Mr. Gupta issued a cheque of Rs.478720 to Khalsha Trading			UPS	5	700	35000	18%	41300					
LPG Stoves 5 1800 9000 18% 10620 Total 103250 22 18-12-2020 Mr. Gupta received a cheque of Rs.135600 from Shyam Trading Company, in full settlement of bill dated December 8, 2020. 23 19-12-2020 Mr. Gupta received a cheque of Rs.103000 from Arvind Traders, in full settlement of bill dated December 16, 2020. 24 20-12-2020 Mr. Gupta issued a cheque of Rs.302000 to Geeta Enterprises, in full settlement of account. 25 21-12-2020 Mr. Gupta withdrew cash Rs.3500 for personal use. 26 21-12-2020 Mr. Gupta issued a cheque of Rs.478720 to Khalsha Trading				+	1								
18-12-2020 Mr. Gupta received a cheque of Rs.135600 from Shyam Trading Company, in full settlement of bill dated December 8, 2020. 19-12-2020 Mr. Gupta received a cheque of Rs.103000 from Arvind Traders, in full settlement of bill dated December 16, 2020. 24 20-12-2020 Mr. Gupta issued a cheque of Rs.302000 to Geeta Enterprises, in full settlement of account. 25 21-12-2020 Mr. Gupta withdrew cash Rs.3500 for personal use. 26 21-12-2020 Mr. Gupta issued a cheque of Rs.478720 to Khalsha Trading					+								
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Trading Company, in full settlement of bill dated December 8, 2020. 19-12-2020 Mr. Gupta received a cheque of Rs.103000 from Arvind Traders, in full settlement of bill dated December 16, 2020. Mr. Gupta issued a cheque of Rs.302000 to Geeta Enterprises, in full settlement of account. Traders in full settlement of account. Mr. Gupta withdrew cash Rs.3500 for personal use. Mr. Gupta issued a cheque of Rs.478720 to Khalsha Trading	22	18-12-2020	Mr. Gunta re	coive	nd a ch	ogue of			wam				
 8, 2020. 19-12-2020 Mr. Gupta received a cheque of Rs.103000 from Arvind Traders, in full settlement of bill dated December 16, 2020. 24 20-12-2020 Mr. Gupta issued a cheque of Rs.302000 to Geeta Enterprises, in full settlement of account. 25 21-12-2020 Mr. Gupta withdrew cash Rs.3500 for personal use. 26 21-12-2020 Mr. Gupta issued a cheque of Rs.478720 to Khalsha Trading 	22	10-12-2020	·			•			•				
Traders, in full settlement of bill dated December 16, 2020. 24 20-12-2020 Mr. Gupta issued a cheque of Rs.302000 to Geeta Enterprises, in full settlement of account. 25 21-12-2020 Mr. Gupta withdrew cash Rs.3500 for personal use. 26 21-12-2020 Mr. Gupta issued a cheque of Rs.478720 to Khalsha Trading			8, 2020.										
 24 20-12-2020 Mr. Gupta issued a cheque of Rs.302000 to Geeta Enterprises, in full settlement of account. 25 21-12-2020 Mr. Gupta withdrew cash Rs.3500 for personal use. 26 21-12-2020 Mr. Gupta issued a cheque of Rs.478720 to Khalsha Trading 	23	19-12-2020	Mr. Gupta re	ceive	ed a ch	eque of	Rs.1030	00 from Ai	rvind				
Enterprises, in full settlement of account. 25 21-12-2020 Mr. Gupta withdrew cash Rs.3500 for personal use. 26 21-12-2020 Mr. Gupta issued a cheque of Rs.478720 to Khalsha Trading			Traders, in ful	l sett	lement	of bill d	ated Dece	ember 16, 2	2020.				
 25 21-12-2020 Mr. Gupta withdrew cash Rs.3500 for personal use. 26 21-12-2020 Mr. Gupta issued a cheque of Rs.478720 to Khalsha Trading 	24	20-12-2020	Mr. Gupta i	ssue	d a cl	heque c	of Rs.302	2000 to G	eeta				
26 21-12-2020 Mr. Gupta issued a cheque of Rs.478720 to Khalsha Trading			Enterprises, ir	n full	settlen	nent of a	ccount.						
	25	21-12-2020	Mr. Gupta wit	hdre	w cash	Rs.3500	for perso	nal use.					
Company.	26	21-12-2020	Mr. Gupta issu	ued a	chequ	e of Rs.4	78720 to	Khalsha Tra	ding				
			Company.										

27	22-12-2020	Mr. Gupta pu	rchae	sed fo	allowi	ng item	s from A	ARC I	Flectronics
	22 12 2020	Lucknow (09A				_		(DC)	Licetionics
		Item	Qty		Code	Rate	Amount	GS	T Total
			,					Rat	
		Atta Chakki	10	8437	78010	5500	55000	59	% 57750
		LED Lights	20	9405	54090	150	3000	129	% 3360
		LED Lumps	15	9405	55010	650	9750	129	% 10920
		LED TV	10	8528	37211	12000	120000	189	% 141600
		Microwave	10	8516	55000	6500	65000	289	% 83200
		Electric Kettle	15	8516	57100	1200	18000	289	% 23040
								Tota	al 319870
		All Stock item	s are	plac	ed in I	Nirmal	Nagar G	odo	wn.
28	23-12-2020	Mr. Gupta	purc	hase	d fol	lowing	items	fror	n Shivam
		Electronics Ne	ew D	elhi (07DA	XPS012	5H1ZL) c	n cr	edit.
		Item	Qty	HSN	Code	Rate	Amount	GST	
		Solar Water	20	0/10	1010	12500	250000	Rat	-
		heater	Water 20 84191910 12500 25					59	
		Printers	5	8443	33210	6500	32500	189	% 38350
		Washing Machine	20	8479	98950	7500	150000	289	% 192000
		Electric irons	30	8516	54000	600	18000	289	% 23040
		Refrigerators	20	8418	31010	12000	240000	289	% 307200
								Tota	al 823090
		All Stock item	s are	plac	ed in I	Nirmal	Nagar G	odo	wn.
29	24-12-2020	Mr. Gupta s	old	follo	wing	items	to Satis	sh E	Electronics,
		Haryana (Con	sume	er) or	n cred	it.			
		Item		Qty	Rate	Amou	nt GST R	ate	Total Value
		Solar Water he	ater	5	17500	8750	00	5%	91875
		Washing Mach	ine	10	8800	8800	00 2	8%	112640
		Electric irons		10	800	800	00 2	8%	10240
		Refrigerators		5	15000	7500	00 2	8%	96000
							To	tal	310755
30	26-12-2020	Mr. Gupta re	ceiv	ed a	cheq	ue of F	Rs.31070	00 fr	om Satish
		Electronics, ir	า full	sett	lemer	nt of bi	ll dated	Dec	ember 24,
		2020.							
31	28-12-2020	Mr. Gupta issu	ued a	che	que of	Rs.319	800 to A	BC E	lectronics.
		in full settlem			-				
32	30-12-2020	Mr. Gupta pu	rchas	sed st	tation	ary iten	ns in cas	h Rs	.2500.

Day Book For 1-Dec-20

Date Particulars	Vch Type	Vch No.	Dobit Amount	Page 1 Credit Amount
Date Particulars	varrype	VCII NO.		Outwards Qty
-Dec-20 Cash	Contra	3		5,000.00
Petty Cash	contra		5,000.00	
-Dec-20 Telephone Expenses	Payment	10	600.00	
Electricity Expenses Conveyance Expenses			1,100.00 400.00	
Office Expenses			700.00	
Petty Cash			700.00	2,800.00
-Dec-20 Salary Expenses	Payment	11	13,500.00	
Cash				13,500.00
-Dec-20 Rent Expenses	Payment	12	5,000.00	
HDFC Bank	- /			5,000.00
-Dec-20 Geeta Enterprises HDFC Bank	Payment	13	3,02,080.00	3,02,000.00
Discount Received				80.00
-Dec-20 Withdrawal	Payment	14	3,500.00	
Cash				3,500.00
-Dec-20 Khalsha Trading Company	Payment	15	4,78,720.00	
HDFC Bank				4,78,720.00
-Dec-20 ABC Electronics HDFC Bank	Payment	16	3,19,870.00	
Discount Received				3,19,800.00 70.00
-Dec-20 Stationary Expenses	Payment	17	2,500.00	
Cash	and any most		2,000,00	2,500.00
-Dec-20 Shyam Trading Company	Receipt	2		1,35,680.00
HDFC Bank			1,35,600.00	
Discount Expenses			80.00	
-Dec-20 Arvind Traders HDFC Bank	Receipt	3	4 02 000 00	1,03,250.00
Discount Expenses			1,03,000.00 250.00	
-Dec-20 Satish Electronics	Receipt	4		3,10,755.00
HDFC Bank	, incompr		3,10,700.00	
Discount Expenses			55.00	
-Dec-20 Shyam Trading Company	Sales	1	1,35,680.00	
Sales CGST				1,06,000.00 14,840.00
SGST				14,840.00
-Dec-20 Arvind Traders	Sales	2	1,03,250.00	
Sales				87,500.00
CGST SGST				7,875.00 7,875.00
-Dec-20 Satish Electronics	Sales	3	3,10,755.00	554 5 (5)(5)(5)(5)(5)
Sales	Suics	-	3,10,733.00	2,58,500.00
IGST				52,255.00
-Dec-20 ABC Electronics	Purchase	3		3,19,870.00
Purchase CGST			2,70,750.00 24,560.00	
SGST			24,560.00	
			50.000000000000000000000000000000000000	
-Dec-20 Shivam Electronics	Purchase	4		8,23,090.00
Purchase			6,90,500.00	
IGST			1,32,590.00	

1-Apr-20 to 1-Dec-20

)	Closing Ba	lance
	Debit	Credit
Capital Account	12,000.00	16,00,000.00
Lalit Kumar Gupta	-13.	16,00,000.00
Withdrawal	12,000.00	21 15
Current Liabilities	2,34,825.00	8,23,090.00
Duties & Taxes	2,34,825.00	
Sundry Creditors		8,23,090.00
Fixed Assets	67,000.00	
Cell Phone	5,000.00	
Computer	25,000.00	
Electrical Fitting	12,000.00	
Furniture	25,000.00	
Current Assets	9,29,780.00	
Opening Stock Deposits (Asset)	55,000.00	
Sundry Debtors	1) NA 42 C 200 C	
Cash-in-Hand	2,58,000.00	
Bank Accounts	6,16,780.00	
Sales Accounts		4,52,000.00
Sales		4,52,000.00
Purchase Accounts	15,91,250.00	
Purchase	15,91,250.00	
Indirect Incomes		150.00
Discount Received	_	150.00
Indirect Expenses	40,385.00	
Conveyance Expenses	850.00	
Discount Expenses	385.00	
Electricity Expenses	2,300.00	
Office Expenses	1,550.00	
Rent Expenses	10,000.00	
Salary Expenses	20,200.00	
Stationary Expenses	4,000.00	
Telephone Expenses	1,100.00	
Grand Total	28,75,240.00	28,75,240.00

Balance Sheet

1-Apr-20 to 1-Dec-20

Liabilities	as at 1-	Dec-20	Assets	as at 1-	Dec-20
Capital Account		15,88,000.00	Fixed Assets		67,000.00
Lalit Kumar Gupta	16,00,000.00	38 32	Cell Phone	5,000.00	
Withdrawal .	(-)12,000.00		Computer	25,000.00	
	2000 - 20 - 2 0		Electrical Fitting	12,000.00	
Loans (Liability)			Furniture	25,000.00	
Current Liabilities		5,88,265.00	Current Assets		21,76,530.00
Duties & Taxes	(-)2,34,825.00	NAMES OF STREET	Closing Stock	12,46,750.00	
Sundry Creditors	8,23,090.00		Deposits (Asset)	55,000.00	
	第		Cash-in-Hand	2,58,000.00	
Profit & Loss A/c		67,265.00	Bank Accounts	6,16,780.00	
Opening Balance					
Current Period	67,265.00				
Total		22,43,530.00	Total		22,43,530.00

Stock Summary

1-Apr-20 to 1-Dec-20

			Page 1
Particulars	C	losing Baland	ce
	Quantity	Rate	Value
AC	8 nos	24,000.00	1,92,000.00
Atta Chakki	10 nos	5,500.00	55,000.00
Battery	8 nos	9,000.00	72,000.00
CCTV	15 nos	2,400.00	36,000.00
Ceiling Fan	20 nos	800.00	16,000.00
Electric Irons	20 nos	600.00	12,000.00
Electric Kettle	15 nos	1,200.00	18,000.00
Invertor	20 nos	4,000.00	80,000.00
LED Lights	20 nos	150.00	3,000.00
LED Lumps	15 nos	650.00	9,750.00
LED TV	10 nos	12,000.00	1,20,000.00
LPG Stoves	15 nos	1,400.00	21,000.00
Microwave	10 nos	6,500.00	65,000.00
Printers	5 nos	6,500.00	32,500.00
Refrigerators	15 nos	12,000.00	1,80,000.00
Solar Waater Heater	15 nos	12,500.00	1,87,500.00
Table Fan	10 nos	1,200.00	12,000.00
UPS	15 nos	4,000.00	60,000.00
Washing Machine	10 nos	7,500.00	75,000.00
Grand Total	256 nos		12,46,750.00

33	1-1-2021	Petty cashier submitted the expenses statement for the										
		month of December.										
		Telephone Exp	Telephone Expenses of Rs.700, Electricity Expenses of Rs.1300									
		Conveyance Ex	pens	es of Rs	.550, Off	ice Expen	ses of Rs.90	0				
34	5-1-2021	Mr. Gupta p	paid	cash d	of Rs.13	500 tow	ards salar	y of				
		December mo	nth.									
35	6-1-2021	Mr. Gupta is	suec	d a che	eque of	Rs.5000	. This inclu	ıded				
		Rs.3000 towa	rds c	office re	ent and F	Rs.2000 to	owards god	own				
		rent of Decem	nber	month.			_					
36	7-1-2021	Mr. Gupta sol	d fol	lowing	items to	Shyam Tı	rading Com	pany				
		on credit.		J		•						
		Item	Qty	Rate	Amount	GST Rate	Total Value					
		Atta Chakki	5	6800	34000	5%	35700					
		LED Lights	10	225	2250	12%	2520					
		LED Lumps	10	850	8500	12%	9520					
		LED TV	5	16000	80000	18%	94400					
		Microwave	5	9500	47500	28%	60800					
		Electric Kettle	10	1700	17000	28%	21760					
						Total	224700					

37	8-1-2021	Mr. Gupta sold following items to (Unregistered Dealer) on credit.							V	Vorld,	Gola
		Item	Qty	Rate	Disc.	Amou	ınt (SST Rat	Δ.	Total Va	مبياد
		CCTV	15	3500	10%	472		189			755
		Invertor	15	6000	10%	810		189	•		580
		UPS	15	7500	10%	1012		189		119	
		AC	-	33000	10%	1485		289		190	
		Battery		11000	10%	792	-	289	_	101376	
		Ceiling Fan	20	1300	10%	234		289			952
						ı	ı	Tota		592	218
38	10-1-2021	Mr. Gupta	sold	follo	wing	items	s to	Satis	sh	Electr	onics,
		Haryana (C	onsun	ner) oı	า cred	lit.					
		Item		Qty	Rate	Am	ount	GST R	ate	Total	Value
		Solar Water	heate	r 15	1750	0 262	2500		5%	27	5625
		Washing Ma	achine	10	880	0 88	3000	2	8%	11	2640
		Electric iron	S	15	80	0 12	2000	2	8%	1	.5360
		Refrigerator	S	10	1500	0 150	0000	2	8%	19	2000
		Printers		5	900	0 45	000	1	8%	5	3100
								To	tal	64	8725
39	10-1-2021	Mr. Gupta s	sold fo	llowir	ng iter	ns to	Parka	ar Pov	ver	, Lakhi	mpur
		Kheri (09A	ABCD6	585T1	LZU) c	n cre	dit.				
		Item	Qty	Rat	te /	Amount	t G	ST Rate	9	Total V	'alue
		LPG Stoves	15	18	300	2700	0	189	%	3	1860
		Invertor	5	55	500	2750	0	189	%	3	2450
		AC	3	320	000	9600	0	289	%	12	2880
		Microwave	5	95	500	4750	0	289	%	6	0800
								Tota	al	24	7990
40	18-1-2021	Parkar Pow	er ret	urns (Sales	returr	ı) fol	lowing	g go	oods.	
		Item	Qty	/ Rat	e A	mount	G	ST Rate	:	Total V	alue
		LPG Stoves	2	180	00	3600)	189	6		4248
		Invertor	1	550	00	5500)	189	6		6490
								Tota			.0738
41	20-1-2021	Mr. Gupta	sold	good	s to	Pooja	Elec	ctroni	CS,	New	Delhi
		(07ASDPL7	485D1	.ZU) o	n cred	dit. (Pa	ackin	g Cha	rge	es Rs.2	000).
		Item	Qt	y Rat	e Ar	nount	GST	Rate	Tota	al Value	
		Atta Chakki	5	68	00 3	34000		5%		35700	
		LED Lights	10	2.	50	2500		12%		2800	
		LED Lumps	5	8.	50	4250		12%		4760	
		LED TV	5	160	00 8	30000		18%		94400	
		LPG Stove	2	18	00	3600		18%		4248	
		Table Fan	10	15	00 1	L5000		28%		19200	
		Electric Kett	le 5	17	00	8500		28%		10880	
							T	otal		171988	

42	22-1-2021	Mr. Gupta pu	Mr. Gupta purchased following items from Khalsha Trading								
		Company.									
		Item	Qty	Rate	Disc.	Amount	GST	•	Tota	al	
							Rate		Valu	ıe	
		Atta Chakki	20	5500	10%	99000	5	5%	103	3950	
		LED Lights	20	150	10%	2700		2%	3	3024	
		LED Lumps	25	650	10%	14625		2%		5380	
		LED TV	20	12000	10%	216000		8%		1880	
		LPG Stove	20	1400	10%	25200		8%		9736	
		Table Fan	20	1200	10%	21600		8%		7648	
		Electric	10	1200	10%	10800	28	8%	13	3824	
		Kettle									
		Battery	10	9000	10%	81000		8%		3680	
							To			3122	
43	24-1-2021	_	retur	ns sa	me g	goods t	o Kha	alsh	a Tra	ding	
		Company.			<u></u>		007.0	.			
		Item	Qty	Rate	Disc.	Amount	GST Ra		Total V		
		LPG Stove Table Fan	2	1400	10%	2520		3%		2974	
		Electric Kettle	1	1200 1200	10% 10%	2160 1080		3% 3%		2764 L382	
			1	9000	10%	8100		3%		0368	
		Battery	Т	9000	10%	9100	20	0/0	10	1300	
1							Tot	tal	17	7/100	
44	25-1-2021	Mr. Gupta s	old ·	followi	ng ite	ems to	Tot Parkar			7488 and	
44	25-1-2021	Mr. Gupta s			•	ems to					
44	25-1-2021	Mr. Gupta so payment rece	ived		•		Parkar	r P			
44	25-1-2021	payment rece		by che	que.	unt GST	Parkar	r P	ower,		
44	25-1-2021	payment rece	ived Qty	by che	que. Amo 700	unt GST	Parkar	r P	ower,		
44	25-1-2021	payment rece Item Atta Chakki	Qty 10	by che Rate 7000	que. Amo 700	unt GST 000	Parkar	r P	ower, I Value 73500		
44	25-1-2021	payment rece Item Atta Chakki LED Lights	Qty 10	7000 250	700 25 127	unt GST 000 500 750	Parkar Rate T 5% 12%	r P	ower, Value 73500 2800		
44	25-1-2021	payment rece Item Atta Chakki LED Lights LED Lumps	Qty 10 10 15	7000 250 850	que. Amo 700 25 127	unt GST 000 500 750	Parkar Rate T	r P	Ower, Value 73500 2800 14280		
44	25-1-2021	payment rece Item Atta Chakki LED Lights LED Lumps LED TV	10 10 15 10	by che Rate 7000 250 850 17000	que. Amo 700 25 127 1700 190	unt GST 000 500 750 000	Parkar Rate T	r P	Ower, Value 73500 2800 14280 00600		
44	25-1-2021	payment rece Item Atta Chakki LED Lights LED Lumps LED TV LPG Stove	10 10 15 10	by che Rate 7000 250 850 17000 1900	que. Amo 700 25 127 1700 190 160	unt GST 000 500 750 000 000	Parkar Rate T 5% 12% 12% 18%	otal	Ower, Value 73500 2800 14280 00600 22420		
44	25-1-2021	payment rece Item Atta Chakki LED Lights LED Lumps LED TV LPG Stove Table Fan	10 10 15 10 10	850 17000 1900 1600	que. Amo 700 25 127 1700 190 160 90	unt GST 000 500 750 000 000 000	Parkar Rate T	r Protal	Ower, 73500 2800 14280 00600 22420 20480		
44	25-1-2021	payment rece Item Atta Chakki LED Lights LED Lumps LED TV LPG Stove Table Fan Electric Kettle	10 10 15 10 10 10 5	by che Rate 7000 250 850 17000 1900 1600 1800	que. Amo 700 25 127 1700 190 160 90	unt GST 000 500 750 000 000 000 000	Parkar Rate T 5% 12% 12% 18% 18% 28%	otal	Ower, 73500 2800 14280 00600 22420 20480 11520		
44	25-1-2021 26-1-2021	payment rece Item Atta Chakki LED Lights LED Lumps LED TV LPG Stove Table Fan Electric Kettle	10 10 15 10 10 10 5 5	850 17000 1900 1800 11000	1700 190 160 90	unt GST 000 750 000 000 000 000 T	Parkar Rate T	otal	Ower, 73500 2800 14280 00600 22420 20480 11520 70400 16000	and	
		payment rece Item Atta Chakki LED Lights LED Lumps LED TV LPG Stove Table Fan Electric Kettle Battery	10 10 15 10 10 10 5 5	850 17000 1900 1800 11000 d a che	que. Amo 700 25 127 1700 190 160 90 550	unt GST 000 750 000 000 000 000 T f Rs.5922	Parkar Rate T 5% 12% 18% 18% 28% 28% 218 fro	otal	ower, 73500 2800 14280 00600 22420 20480 11520 70400 16000 Digi W	and	
45	26-1-2021	payment rece Item Atta Chakki LED Lights LED Lumps LED TV LPG Stove Table Fan Electric Kettle Battery Mr. Gupta rec	10 10 15 10 10 10 5 5	850 17000 1900 1800 11000 d a che	que. Amo 700 25 127 1700 190 160 90 550	unt GST 000 750 000 000 000 000 T f Rs.5922	Parkar Rate T 5% 12% 18% 18% 28% 28% 218 fro	otal	ower, 73500 2800 14280 00600 22420 20480 11520 70400 16000 Digi W	and	
45	26-1-2021	payment rece Item Atta Chakki LED Lights LED Lumps LED TV LPG Stove Table Fan Electric Kettle Battery Mr. Gupta rec Mr. Gupta rec	10 10 10 10 10 10 5 5	by che Rate 7000 250 850 17000 1900 1600 11000 d a che ed a ci	1700 190 160 90 550 que o	unt GST 000	Parkar Rate T 5% 12% 12% 18% 28% 28% 28% 6otal 218 fro	otal 2 4 pom	ower, 73500 2800 14280 00600 22420 20480 11520 70400 Digi W om Pa	orld.	
45 46	26-1-2021 26-1-2021	payment rece Item Atta Chakki LED Lights LED Lumps LED TV LPG Stove Table Fan Electric Kettle Battery Mr. Gupta rec Mr. Gupta rec Power.	10 10 10 10 10 10 5 5	by che Rate 7000 250 850 17000 1900 1600 11000 d a che ed a ci	1700 190 160 90 550 que o	unt GST 000	Parkar Rate T 5% 12% 12% 18% 28% 28% 28% 6otal 218 fro	otal 2 4 pom	ower, 73500 2800 14280 00600 22420 20480 11520 70400 Digi W om Pa	orld.	
45 46	26-1-2021 26-1-2021	payment rece Item Atta Chakki LED Lights LED Lumps LED TV LPG Stove Table Fan Electric Kettle Battery Mr. Gupta rec Power. Mr. Gupta rec Power.	Qty 10 10 15 10 10 5 5 eeivee	by che Rate 7000 250 850 17000 1600 1800 11000 d a che ed a co	1700 190 160 90 160 90 160 90 160 90 160 90 160	unt GST 000 750 000 000 000 TRS.5922 e of Rs.6	Parkar Rate T 5%	20 4 20 fr	ower, 73500 2800 14280 00600 22420 20480 11520 70400 Digi W om Pa	orld. arkar	

49	28-1-2021	Mr. Gupta received a cheque of Rs.224700 from Shyam						
		Trading Company.						
50	29-1-2021	Mr. Gupta issued a cheque of Rs.535635 to Khalsha Trading						
		Company.						
51	29-1-2021	Mr. Gupta issued a cheque of Rs.823090 to Shivam						
		Electronics.						
52	30-1-2021	Mr. Gupta withdrew cash Rs.6000 for personal use.						

Stock Summary

1-Apr-20 to 1-Jan-21

Particulars	C	losing Balanc	e Page 1
STREET, STREET	Quantity	Rate	Value
Atta Chakki	10 nos	5,133.33	51,333.33
Battery	4 nos	8,573.69	34,294.74
Electric Irons	5 nos	600.00	3,000.00
Electric Kettle	4 nos	1,155.00	4,620.00
Invertor	1 nos	4,000.00	4,000.00
LED Lights	10 nos	142.50	1,425.00
LED Lumps	10 nos	609.38	6,093.75
LED TV	10 nos	11,200.00	1,12,000.00
LPG Stoves	8 nos	1,333.68	10,669.47
Refrigerators	5 nos	12,000.00	60,000.00
Table Fan	8 nos	1,143.16	9,145.26
Grand Total	75 nos		2,96,581.55

Day Book For 1-Jan-21

Date Destinutor	MA T	\/_L	Dakis A	Page 1
Date Particulars	Vch Type	Vch No.		Credit Amount Outwards Qty
1-Jan-21 Telephone Expenses Electricity Expenses Conveyance Expenses Office Expenses	Payment	18	700.00 1,300.00 550.00 900.00	
Petty Cash		40	40 500 00	3,450.00
1-Jan-21 Salary Expenses Cash	Payment	19	13,500.00	13,500.00
1-Jan-21 Rent Expenses HDFC Bank	Payment	20	5,000.00	5,000.00
1-Jan-21 Khalsha Trading Company HDFC Bank	Payment	21	5,35,635.00	5,35,635.00
1-Jan-21 Shivam Electronics HDFC Bank	Payment	22	8,23,090.00	8,23,090.00
1-Jan-21 Withdrawal Cash	Payment	23	6,000.00	
1-Jan-21 Digi World	Receipt	5		5,92,218.00
HDFC Bank			5,92,218.00	
1-Jan-21 Parkar Power HDFC Bank	Receipt	6	6,53,252.00	6,53,252.00
1-Jan-21 Pooja Electronics HDFC Bank	Receipt	7	1,74,315.00	1,74,315.00
1-Jan-21 Satish Electronics HDFC Bank	Receipt	8	6,48,725.00	6,48,725.00
1-Jan-21 Shyam Trading Company HDFC Bank	Receipt	9	2,24,700.00	2,24,700.00
1-Jan-21 Parkar Power Sales CGST SGST	Credit Note	1	9,100.00 819.00 819.00	10,738.00
1-Jan-21 Khaisha Trading Company Purchase CGST SGST	Debit Note	1	17,488.00	13,860.00 1,814.00 1,814.00
1-Jan-21 Shyam Trading Company Sales CGST SGST	Sales	4	2,24,700.00	1,89,250.00 17,725.00 17,725.00
1-Jan-21 Digi World Sales CGST SGST	Sales	5	5,92,218.00	4,80,600.00 55,809.00 55,809.00
1-Jan-21 Satish Electronics Sales IGST	Sales	6	6,48,725.00	
1-Jan-21 Parkar Power Sales CGST SGST	Sales	7	2,47,990.00	1,98,000.00 24,995.00 24,995.00
1-Jan-21 Pooja Electronics Sales Packing Charges IGST	Sales	8	1,74,315.00	1,47,850.00 2,000.00 24,465.00
1-Jan-21 Parkar Power Sales CGST SGST	Sales	9	4,16,000.00	
1-Jan-21 Khalsha Trading Company Purchase CGST SGST	Pur chase	5	4,70,925.00 41,099.00 41,099.00	

1-Apr-20 to 1-Jan-21

	Closing Ba	lance
	Debit	Credit
Capital Account	18,000.00	16,00,000.00
Lalit Kumar Gupta	32 TII *	16,00,000.00
Withdrawal	18,000.00	
Current Liabilities		59,465.00
Duties & Taxes	5 7 -	59,465.00
Sundry Creditors		
Fixed Assets	67,000.00	
Cell Phone	5,000.00	
Computer	25,000.00	
Electrical Fitting	12,000.00	
Furniture	25,000.00	
Current Assets	18,36,315.00	
Opening Stock	55 000 00	
Deposits (Asset)	55,000.00	
Sundry Debtors Cash-in-Hand	2,35,050.00	
Bank Accounts	15,46,265.00	
KI BU TV III PRI	15,40,205.00	
Sales Accounts		23,70,350.00
Sales		23,70,350.00
Purchase Accounts	20,48,315.00	
Purchase	20, 48, 315.00	
Indirect Incomes		2,150.00
Discount Received	* 	150.00
Packing Charges		2,000.00
Indirect Expenses	62,335.00	
Conveyance Expenses	1,400.00	
Discount Expenses	385.00	
Electricity Expenses	3,600.00	
Office Expenses	2,450.00	
Rent Expenses	15,000.00	
Salary Expenses	33,700.00	
Stationary Expenses	4,000.00	
Telephone Expenses	1,800.00	
Grand Total	40,31,965.00	40,31,965.00

53	1-2-2021	Petty cashier submitted the expenses statement for the month of January.
		Telephone Expenses of Rs.800, Electricity Expenses of Rs.1400
		Conveyance Expenses of Rs.550, Office Expenses of Rs.1100
54	5-2-2021	Mr. Gupta paid cash of Rs.13500 towards salary of January
		month.
55	6-2-2021	Mr. Gupta issued a cheque of Rs.5000. This included
		Rs.3000 towards office rent and Rs.2000 towards godown
		rent of January month.

56	7-2-2021	Mr. Gupta paid Tax (CGST, SGST) of Rs.31000 by cheque, including interest of Rs.890, penalty, of Rs.4500 and late fee of Rs.1500.									
57	7-2-2021	Mr. Gupta paid Tax (IGST) of Rs.42500 by cheque, including									
		interest of Rs.1145, penalty, of Rs.4500 and late fee of									
		Rs.1500.									
58	8-2-2021	•	Mr. Gupta sold following items to Shyam Trading Company								
			at 5% discount of bill amount on credit.								
		Item	Qty	Rate		ount	GST F		Total '		
		Atta Chakki	10	7000		0000		5%		9825	
		LED Lights	10	300	1	000		12%		3192	
		LED Lumps	10	900		0000		12%		9576	
		LED TV LPG Stove	10 5	17000		0000		18%		.0650	
		Table Fan	5	1900 1600	1	3000		18% 28%		9728	
		Table Fall	<u> </u>	1000		000		otal		3541	
59	9-2-2021	Mr. Gupta s	nld:	followi	nø it	ems		1		1	Gola
	3 2 2021	(consumer)			יי פיי		10 5	ar Diş	5 Cai	vvoria	, dola
		Item		ty Ra	te /	Amou	nt G	ST Rat	e To	tal Valu	ıe
		Electrical Iro		· • +	00	400		289		512	
		Refrigerator	5		-	8000		289		10240	
			I	·	L .		l	Tota	al	10752	20
60	12-2-2021	Mr. Gupta	pu	rchase	fol	lowir	ng g	goods	fro	m Pi	inkcity
		Electronics I	Lakhi	impur k	(heri	i (Uni	regist	tered	l) on	credit.	•
		Item	Qty	Rate	Amo	unt			•		
		AC	10	24000	240	000					
		Ceiling Fan	25	800	20	000					
		Table Fan	20	1200	24	000					
		Battery	10	9000		000					
				Total	374						
61	13-2-2021	Mr. Gupta a	adjus	st the t	ax li	abilit	ies a	gains	st pu	rchase	from
		unregistere	d de	ealer, l	illic	amoı	unt	of R	s. 37	74000	from
		Pinkcity Elec	ctron	ics.							
62	14-2-2021	Mr. Gupta	solo	d follo	wing	ite	ms t	o Ca	asco	Electi	ronics,
		Lakhimpur k	(heri	on cre	dit.						
		Item	(Qty R	ate	Amo	ount	GST	Rate	Total	Value
		Battery	4)500	1	2000		28%		53760
		Electric Kettl			.700		5800		28%		8704
		Invertor	-		5500		5500		18%		6490
		LPG Stoves	[]	3 1	.800	_ 5	5400		18%		6372
]	Γotal		75326

63	15-2-2021	Mr. Gupta	Mr. Gupta claim for Input Tax Credit against purchase goods					
		from unreg	from unregistered dealer from Pinkcity Electronics.					
64	16-2-2021	Mr. Gupta	Ar. Gupta paid Tax (CGST, SGST) of Rs.61036 by cheque.					
65	18-2-2021	•	•	•				ng Company
		on credit.			U	,		
		Item	Qty	Rate	Disc.	Amount	GST Rate	Total Value
		AC	10	33000	10%	297000	28%	380160
		Battery	10	11000	10%	99000	28%	126720
		Ceiling Fan	15	1300	10%	17550	28%	22464
		Table Fan	10	1600	10%	14400	28%	18432
							Total	547776
66	21-2-2021	Mr. Gupta r	receiv	ed a ch	neque	Rs.48640) in advan	ce from Star
		Home App	liance	e Lakh	impur	Kheri	(Composit	ion Dealer)
		towards Pu	urcha	se goo	ds (N	1icrowav	e) from	next month
		(March 202	21),					
		(09AABCD5	486T	1ZU).				
67	25-2-2021	Mr. Gupta	a pu	rchase	d fol	llowing	items f	rom Geeta
		Enterprises	•			_		
		Item		Qty	Rate	Amoun	t GST Rate	Total Value
		Atta Chakki		20	5500	110000	5%	115500
		Solar Water	heate	r 20	12500	250000	5%	262500
		LED Lights		25	150	3750	12%	4200
		LED Lumps		25	650	16250	12%	18200
		UPS		15	4000	_		+
		Invertor		15	4000	60000	18%	70800
		CCTV		20	2400			+ 1
		LPG Stoves		20	1400			+
		Cooler		15	1200	18000	ı	+
		Total 652920						
							-	
68	27-2-2021	Mr. Gupta					•	use.

Day Book

or	1-Feb-21	

Date	Particulars	Vch Type	Vch No.	DebitAmount	Page 1 Credit Amount
	30 - 20 - 27 - 27 (37 (37) 2 - 47 (- 137)	19090x4-5 /I EF	Decreoff Set 3		Outwards Qty
1-Feb-21	Cash etty Cash	Contra	4	4,000.00	4,000.00
1-Feb-21 El Co	Telephone Expenses ectricity Expenses onveyance Expenses ffice Expenses	Payment	24	800.00 1,400.00 550.00 1,100.00	
	etty Cash	5/8/80/19 PM PM	None	500000000000000000000000000000000000000	3,850.00
	Salary Expenses ash	Payment	25	13,500.00	13,500.00
	Rent Expenses DFC Bank	Payment	26	5,000.00	5,000.00
In Po La	CGST GST terest enality ate Fee DFC Bank	Payment	27	12,055.00 12,055.00 890.00 4,500.00 1,500.00	
Po La	IGST terest enality ate Fee DFC Bank	Payment	28	35,355.00 1,145.00 4,500.00 1,500.00	
100	CGST GST DFC Bank	Payment	29	30,518.00 30,518.00	
CARL TOTAL TOTAL	Withdrawal ash	Payment	30	5,000.00	5,000.00
	Star Home Appliance DFC Bank	Receipt	10	48,640.00	48,640.00
C	Tax on Reverce Charges GST GST	Journal	1	1,04,720.00	52,360.00 52,360.00
5.37	CGST GST ax on Reverce Charges	Journal	2	52,360.00 52,360.00	
C	Tax on Advance Receipt GST GST	Journal	3	10,640.00	5,320.00 5,320.00
Si Ti Ci	Shyam Trading Company ales ade Discount Expenses GST GST	Sales	10	2,93,541.00	2,69,500.00 (-)13,475.00 18,758.00 18,758.00
C	Cash ales GST GST	Sales	11	1,07,520.00	84,000.00 11,760.00 11,760.00
S	Casco Electronics ales GST GST	Sales	12	75,326.00	59,700.00 7,813.00 7,813.00
S	Shyam Trading Company ales GST GST	Sales	13	5,47,776.00	4,27,950.00 59,913.00 59,913.00
	Pinkcity Electronics urchase	Pur chase	6	3,74,000.00	3,74,000.00
P	Geeta Enterprises urchase GST GST	Pur chase	7	5,94,000.00 29,460.00 29,460.00	

Stock Summary

1-Apr-20 to 1-Feb-21

	-Apr-20 to 14 eb-21		Page 1
Particulars	CI	losing Balanc	е
	Quantity	Rate	Value
Atta Chakki	20 nos	5,280.00	1,05,600.00
CCTV	20 nos	2,400.00	48,000.00
Ceiling Fan	10 nos	800.00	8,000.00
Cooler	15 nos	1,200.00	18,000.00
Invertor	15 nos	4,000.00	60,000.00
LED Lights	25 nos	145.38	3,634.62
LED Lumps	25 nos	625.00	15,625.00
LPG Stoves	20 nos	1,356.55	27,131.03
Solar Waater Heater	20 nos	12,500.00	2,50,000.00
Table Fan	13 nos	1,162.76	15,115.86
UPS	15 nos	4,000.00	60,000.00
Grand Total	198 nos		6,11,106.51

Trial Balance

1-Apr-20 to 1-Feb-21

Opening Stock 55,000.00 Deposits (Asset) 55,000.00 Sundry Debtors 9,16,643.00 48,640.00 Cash-in-Hand 3,20,220.00 Bank Accounts 14,55,369.00 32,11,500.00 Bank Accounts 10,640.00 32,11,500.00 32,11,500.00 32,11,500.00 Purchase 30,16,315.00 32,11,500.00			Page 1
Capital Account 23,000.00 16,00,000.00 Lailt Kumar Gupta Withdrawal 23,000.00 16,00,000.00 Current Liabilities 11,14,092.00 87,172.00 Duties & Taxes 87,172.00 87,172.00 Sundry Creditors 5,000.00 10,26,920.00 Fixed Assets 67,000.00 10,26,920.00 Cell Phone 5,000.00 2,000.00 Computer 25,000.00 2,000.00 Flumiture 25,000.00 48,640.00 Opening Stock 27,57,872.00 48,640.00 Opening Stock 55,000.00 48,640.00 Deposits (Asset) 55,000.00 48,640.00 Sundry Debtors 9,16,643.00 48,640.00 Cash-in-Hand 3,202.00 3,211,500.00 Bank Accounts 10,640.00 32,11,500.00 Sales Accounts 30,16,315.00 32,11,500.00 Sales Accounts 30,16,315.00 32,11,500.00 Purchase 30,16,315.00 32,11,500.00 Indirect Expenses 1,950.00 2,000.00			
Lalit Kumar Gupta Withdrawal 16,00,000.00 Current Liabilities 11,14,092.00 Duties & Taxes 87,172.00 Sundry Creditors 10,26,920.00 Fixed Assets 67,000.00 Cell Phone 5,000.00 Computer 25,000.00 Electrical Fitting 12,000.00 Furniture 25,000.00 Current Assets 27,57,872.00 48,640.00 Opening Stock 55,000.00 Deposits (Asset) 55,000.00 48,640.00 Sundry Debtors 9,16,643.00 48,640.00 Cash-in-Hand 3,20,220.00 32,11,500.00 Bank Accounts 14,55,369.00 7,500.00 Tax on Advance Receipt 10,640.00 32,11,500.00 Sales 30,16,315.00 32,11,500.00 Purchase Accounts 30,16,315.00 7,150.00 Purchase Accounts 30,16,315.00 7,500.00 Discount Received 1,500.00 150.00 Packing Charges 1,950.00 1,500.00 Indirect Expenses 1,950.00 </th <th></th> <th>Debit</th> <th>Credit</th>		Debit	Credit
Withdrawal 23,000.00 Current Liabilities 11,14,092.00 Duties & Taxes 87,172.00 Sundry Creditors 67,000.00 Fixed Assets 67,000.00 Ceil Phone 5,000.00 Computer 25,000.00 Electrical Fitting 12,000.00 Furniture 25,000.00 Current Assets 27,57,872.00 48,640.00 Opening Stock 55,000.00 20,000.00 Sundry Debtors 9,16,643.00 48,640.00 Cash-in-Hand 3,20,220.00 48,640.00 Bank Accounts 1,65,369.00 7 Tax on Advance Receipt 10,640.00 32,11,500.00 Sales 30,16,315.00 32,11,500.00 Purchase 30,16,315.00 32,11,500.00 Purchase 30,16,315.00 32,11,500.00 Indirect Incomes 2,150.00 Discount Received 1,50.00 Packing Charges 1,50.00 Indirect Expenses 1,50.00 Conveyance Expenses 1,50.00 <	Capital Account	23,000.00	
Current Liabilities 11,14,092.00 Duties & Taxes 87,172.00 Sundry Creditors 10,26,920.00 Fixed Assets 67,000.00 Cell Phone 5,000.00 Computer 25,000.00 Electrical Fitting 12,000.00 Furniture 25,000.00 Current Assets 27,57,872.00 48,640.00 Opening Stock 55,000.00 Deposits (Asset) 55,000.00 Sundry Debtors 9,16,643.00 48,640.00 Cash-in-Hand 3,20,220.00 32,11,500.00 Bank Accounts 14,55,369.00 32,11,500.00 Tax on Advance Receipt 10,640.00 32,11,500.00 Purchase Accounts 30,16,315.00 32,11,500.00 Purchase 30,16,315.00 2,000.00 Indirect Incomes 2,150.00 2,000.00 Discount Received 1,950.00 2,000.00 Packing Charges 1,950.00 2,000.00 Indirect Expenses 1,950.00 2,000.00 Conveyance Expenses 5,000.00	Lalit Kumar Gupta		16,00,000.00
Duties & Taxes 87,172.00 Sundry Creditors 10,26,920.00 Fixed Assets 67,000.00 Cell Phone 5,000.00 Computer 25,000.00 Electrical Fitting 12,000.00 Furniture 25,000.00 Current Assets 27,57,872.00 48,640.00 Opening Stock 55,000.00 48,640.00 Deposits (Asset) 55,000.00 48,640.00 Sundry Debtors 9,16,643.00 48,640.00 Cash-in-Hand 3,20,220.00 48,640.00 Bank Accounts 14,55,369.00 32,11,500.00 Tax on Advance Receipt 10,640.00 32,11,500.00 Sales Accounts 30,16,315.00 32,11,500.00 Purchase Accounts 30,16,315.00 32,11,500.00 Purchase Accounts 30,16,315.00 2,000.00 Purchase Accounts 30,16,315.00 2,000.00 Discount Received 1,950.00 2,000.00 Indirect Expenses 1,950.00 2,000.00 Indirect Expenses 3,950.00 2,000.00<	Withdrawal	23,000.00	
Sundry Creditors	Current Liabilities		11,14,092.00
Fixed Assets 67,000.00 Computer 5,000.00 Computer 25,000.00 Computer 48,640.00 Comp	Duties & Taxes	_	87,172.00
Cell Phone 5,000.00 Computer 25,000.00 Electrical Fitting 12,000.00 Furniture 25,000.00 Current Assets 27,57,872.00 48,640.00 Opening Stock 55,000.00 48,640.00 Deposits (Asset) 55,000.00 48,640.00 Sundry Debtors 9,16,643.00 48,640.00 Cash-in-Hand 3,20,220.00 32,215.00 Bank Accounts 10,640.00 32,11,500.00 Sales 30,16,315.00 32,11,500.00 Purchase Accounts 30,16,315.00 32,11,500.00 Purchase Accounts 30,16,315.00 32,11,500.00 Indirect Incomes 2,150.00 2,000.00 Discount Received 150.00 2,000.00 Packing Charges 1,21,95.00 2,000.00 Conveyance Expenses 3,85.00 2,000.00 Indirect Expenses 3,85.00 2,000.00 Interest 2,035.00 2,000.00 Late Fee 3,000.00 3,000.00 Office Expenses 3	Sundry Creditors		10,26,920.00
Computer 25,000.00 Electrical Fitting 12,000.00 Furniture 25,000.00 Current Assets 27,57,872.00 48,640.00 Opening Stock 55,000.00 Deposits (Asset) 55,000.00 48,640.00 Sundry Debtors 9,16,643.00 48,640.00 Cash-in-Hand 3,20,220.00 48,640.00 Bank Accounts 14,55,369.00 32,11,500.00 Tax on Advance Receipt 10,640.00 32,11,500.00 Sales Accounts 30,16,315.00 32,11,500.00 Purchase Accounts 30,16,315.00 2,150.00 Purchase 30,16,315.00 150.00 Purchase 30,16,315.00 2,000.00 Indirect Incomes 2,150.00 2,000.00 Discount Received 2,000.00 2,000.00 Packing Charges 1,950.00 2,000.00 Indirect Expenses 1,950.00 2,000.00 Conveyance Expenses 1,950.00 2,000.00 Discount Expenses 5,000.00 3,000.00 3,000.00 <	Fixed Assets	67,000.00	
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Electrical Fitting Furniture	Computer		
Furniture 25,000.00 Current Assets 27,57,872.00 48,640.00 Opening Stock 55,000.00 Sundry Debtors 9,16,643.00 48,640.00 Sundry Debtors 9,16,643.00 48,640.00 48,640.00 Cash-in-Hand 3,20,220.00 48,640.00 Bank Accounts 10,640.00 32,11,500.00 Sales 30,16,315.00 32,11,500.00 Purchase 30,16,315.00 32,11,500.00 Purchase 30,16,315.00 2,150.00 Indirect Incomes 2,150.00 2,000.00 Discount Received 1,50.00 2,000.00 Packing Charges 1,950.00 2,000.00 Indirect Expenses 1,950.00 2,000.00 Discount Expenses 3,850.00 2,000.00 Discount Expenses 5,000.00 1,000.00 Interest 2,000.00 2,000.00 Interest 2,000.00 3,000.00 Corresponses 3,550.00 3,000.00 Penality 9,000.00 4,000.00 <th< td=""><td></td><td>12,000.00</td><td></td></th<>		12,000.00	
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Sundry Debtors 9,16,643.00 48,640.00 Cash-in-Hand 3,20,220.00 14,55,369.00 Bank Accounts 10,640.00 32,11,500.00 Sales Accounts 30,16,315.00 32,11,500.00 Sales Accounts 30,16,315.00 2,150.00 Purchase 30,16,315.00 2,150.00 Indirect Incomes 2,150.00 2,000.00 Discount Received 150.00 2,000.00 Packing Charges 1,12,195.00 2,000.00 Indirect Expenses 1,950.00 2,000.00 Discount Expenses 3,855.00 2,000.00 Electricity Expenses 5,000.00 6,000.00 Interest 2,035.00 2,035.00 Late Fee 3,000.00 3,550.00 Office Expenses 3,550.00 9,000.00 Rent Expenses 20,000.00 3,550.00 Penality 9,000.00 3,550.00 Rent Expenses 47,200.00 3,550.00 Stationary Expenses 4,000.00 1,700.00 Trade Discount Expenses 13,475.00		55 000 00	
Cash-in-Hand Bank Accounts Tax on Advance Receipt 3,20,220.00 14,55,369.00 14,55,369.00 10,640.00 Sales Accounts Sales 32,11,500.00 32,11,500.00 32,11,500.00 Purchase Accounts Purchase 30,16,315.00 2,11,500.00 32,11,500.00 Indirect Incomes Discount Received Packing Charges 1,50.00 2,000.00 2,000.00 Indirect Expenses 1,950.00 2,000.00 Conveyance Expenses 1,950.00 2,000.00 1,12,195.00 2,000.00 1,12,195.00 2,000.00 1,12,195.00 2,000.00 2,00			49 640 00
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Indirect Incomes 2,150.00 Discount Received Packing Charges 150.00 Indirect Expenses 1,12,195.00 Conveyance Expenses 1,950.00 Discount Expenses 385.00 Electricity Expenses 5,000.00 Interest 2,035.00 Late Fee 3,000.00 Office Expenses 3,550.00 Penality 9,000.00 Rent Expenses 20,000.00 Salary Expenses 47,200.00 Stationary Expenses 4,000.00 Telephone Expenses 2,600.00 Trade Discount Expenses 13,475.00			
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Packing Charges 2,000.00 Indirect Expenses 1,12,195.00 Conveyance Expenses 1,950.00 Discount Expenses 385.00 Electricity Expenses 5,000.00 Interest 2,035.00 Late Fee 3,000.00 Office Expenses 3,550.00 Penality 9,000.00 Rent Expenses 20,000.00 Salary Expenses 47,200.00 Stationary Expenses 4,000.00 Telephone Expenses 2,600.00 Trade Discount Expenses 13,475.00			
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Conveyance Expenses 1,950.00 Discount Expenses 385.00 Electricity Expenses 5,000.00 Interest 2,035.00 Late Fee 3,000.00 Office Expenses 3,550.00 Penality 9,000.00 Rent Expenses 20,000.00 Salary Expenses 47,200.00 Stationary Expenses 4,000.00 Telephone Expenses 2,600.00 Trade Discount Expenses 13,475.00	Packing Charges		2,000.00
Discount Expenses 385.00 Electricity Expenses 5,000.00 Interest 2,035.00 Late Fee 3,000.00 Office Expenses 3,550.00 Penality 9,000.00 Rent Expenses 20,000.00 Salary Expenses 47,200.00 Stationary Expenses 4,000.00 Telephone Expenses 2,600.00 Trade Discount Expenses 13,475.00	Indirect Expenses		
Electricity Expenses 5,000.00 Interest 2,035.00 Late Fee 3,000.00 Office Expenses 3,550.00 Penality 9,000.00 Rent Expenses 20,000.00 Salary Expenses 47,200.00 Stationary Expenses 4,000.00 Telephone Expenses 2,600.00 Trade Discount Expenses 13,475.00	Conveyance Expenses	1,950.00	
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Late Fee 3,000.00 Office Expenses 3,550.00 Penality 9,000.00 Rent Expenses 20,000.00 Salary Expenses 47,200.00 Stationary Expenses 4,000.00 Telephone Expenses 2,600.00 Trade Discount Expenses 13,475.00	Electricity Expenses	5,000.00	
Office Expenses 3,550.00 Penality 9,000.00 Rent Expenses 20,000.00 Salary Expenses 47,200.00 Stationary Expenses 4,000.00 Telephone Expenses 2,600.00 Trade Discount Expenses 13,475.00	Interest	2,035.00	
Penality 9,000.00 Rent Expenses 20,000.00 Salary Expenses 47,200.00 Stationary Expenses 4,000.00 Telephone Expenses 2,600.00 Trade Discount Expenses 13,475.00		3,000.00	
Rent Expenses 20,000.00 Salary Expenses 47,200.00 Stationary Expenses 4,000.00 Telephone Expenses 2,600.00 Trade Discount Expenses 13,475.00		3,550.00	
Salary Expenses 47,200.00 Stationary Expenses 4,000.00 Telephone Expenses 2,600.00 Trade Discount Expenses 13,475.00	Penality	9,000.00	
Stationary Expenses 4,000.00 Telephone Expenses 2,600.00 Trade Discount Expenses 13,475.00			
Telephone Expenses 2,600.00 Trade Discount Expenses 13,475.00		47,200.00	
Trade Discount Expenses 13,475.00	Stationary Expenses	4,000.00	
Secretary contains the control of th			
Grand Total 59,76,382.00 59,76,382.00	Trade Discount Expenses	13,475.00	
	Grand Total	59,76,382.00	59,76,382.00

				_					
70	1-3-2021	1	Petty cashier submitted the expenses statement for the						
		month of Fe	ebrua	ary.					
		Telephone E	xpen	ses of	Rs. 700 ,	Electrici	ty Expen	ses of	Rs.1200
		Conveyance	Ехре	enses o	f Rs.60	0, Office	Expenses	of Rs	.850
71	5-3-2021	Mr. Gupta p month.	oaid (cash of	Rs.135	500 towa	rds salaı	y of F	ebruary
72	6-3-2021	Mr. Gupta	issu	ied a	chequ	e of Rs	.5000.	Γhis i	ncluded
		Rs.3000 tov	vard	s office	e rent a	and Rs.2	000 tow	ards	godown
		rent of Febi							
73	7-3-2021	Mr. Gupta				ue of F	Rs.75326	fron	1 Casco
		Electronics.							
74	8-3-2021	Mr. Gupta	issu	ied a	chequ	e of R	374000) to	Pinkcity
		Electronics.			•				•
75	9-3-2021	Shyam Trac	ding	Compa	any re	turn (Sa	les Retu	rn) fo	ollowing
		goods.							
		Item	Qty	Rate	Disc.	Amount	GST Rate		l Value
		AC	1	33000	10%	29700	28%		38016
		Battery	2	11000	+	19800	28%	_	25344
		Ceiling Fan	2	1300	10%	2340	28% Total	_	2996
76	10.2.2021	Mr. Cuntar	otur	nc com	0.000	ds to Cod			66356
76	10-3-2021	Mr. Gupta r	Qty	Rate	Amoun			Prise: Value	>.
		Atta Chakki	2	5500	1100			1550	
		LED Lights		150	75		2%	840	
		LED Lumps	5	650	325		!%	3640	
		LPG Stoves	2	1400	280	0 18	3%	3304	
				•		Tot	al 1	9334	
77	10-3-2021	Mr. Gupta i	ssue	d a che	eque R	s.65000	in advar	nce to	Mannu
		electronics	(Cor	npositi	on Dea	aler) for	purchas	e 10	printers
		@6500/Nos	s. (09)AXDP\	/7488L	.1ZU)			
78	12-3-2021	Mr. Gupta	rece	ived a	chequ	ie of Rs	.774961	from	Shyam
		Trading Cor			•				-
79	16-3-2021	Mr. Gupta	-	•	cheq	ue of I	Rs.63358	36 to	Geeta
		Enterprises							

80	23-3-2021	Mr. Gupta pu	Mr. Gupta purchase following items to Lmp Electronics,						
		Lakhimpur Khe	eri (C	Compos	ition D	ealer) o	n crec	lit.	_
		Item	1		Qty	Rate	Į.	Amount	
		AC			10	2300	0	230000	
		Washing Machi	ine		10	700	0	70000	
		Refrigerators			10	1100	0	110000	
		Electric Irons			20	50	0	10000	
		Microwave			20	600	0	120000	
		Electric kettle			20	110	0	22000	
						Tota	al	562000	
81	25-3-2021	Mr. Gupta so	ld fo	llowing	g items	s to Sta	r Hon	ne Applia	ance
		Lakhimpur Khe	eri ag	gainst a	dvance	e receipt	on 2:	1-2-2021	•
		Item	Qty	Rate	Amou	nt GST	Rate	Total Va	lue
		Microwave	4	9500	380	000	28%	48	640
82	26-3-2021	Mr. Gupta cl	aim	for inp	out Ta	x Credit	agai	nst Adv	ance
		receipt on dat	ed 2	1-2-202	1 from	n Star Ho	me A	ppliance	
83	30-3-2021	Mr. Gupta	purcl	hased	follow	ing ite	ns f	rom Ma	annu
		electronics (Co	ompo	osition I	Dealer) against	adva	nce Payn	nent
		on dated 10-3	-202	1.				•	
		Item		Qty		Rate		Amount	
		Printers 10 6500 65000							
84	30-3-2021	Mr. Gupta Paid Tax (GST) of Rs.79655 including interest of							
		Rs.965, penalt	y of	Rs.3000	and la	ate fee R	s.150	0.	
85	30-3-2021	Mr. Gupta wit	hdre	w cash	Rs.450	00 for pe	rsona	l use.	

Balance Sheet

1-Apr-20 to 1-Mar-21

Liabilities	as at 1-	Mar-21	Assets	as at 1-	Mar-21
Capital Account		15,72,500.00	Fixed Assets		67,000.00
Lalit Kumar Gupta	16,00,000.00	1,9990,1990,1990,1990	Cell Phone	5,000.00	
Withdrawal	(-)27,500.00		Computer	25,000.00	
	-		Electrical Fitting	12,000.00	
Loans (Liability)			Furniture	25,000.00	
Current Liabilities		5,62,000.00	Current Assets		27,62,865.57
Sundry Creditors	5,62,000.00		Closing Stock	12,60,580.57	45 ASS
825	-3-		Deposits (Asset)	55,000.00	
Profit & Loss A/c		6,95,365.57	Cash-in-Hand	2,98,870.00	
Opening Balance		83 SEC	Bank Accounts	11,48,415.00	
Current Period	6,95,365.57				
Total		28,29,865.57	Total		28,29,865.57

1-Apr-20 to 1-Mar-21

	S 3000 gr 300	Page 1
	Closing Ba	
to to a stranger residence of the stranger of	Debit	Credit
Capital Account	27,500.00	16,00,000.00
Lalit Kumar Gupta		16,00,000.00
Withdrawal	27,500.00	
Current Liabilities		5,62,000.00
Duties & Taxes	CV.	374 - 375
Sundry Creditors		5,62,000.00
Fixed Assets	67,000.00	
Cell Phone	5,000.00	
Computer	25,000.00	
Electrical Fitting	12,000.00	
Furniture	25,000.00	
Current Assets	15,02,285.00	
Opening Stock		
Deposits (Asset)	55,000.00	
Sundry Debtors		
Cash-in-Hand	2,98,870.00	
Bank Accounts	11,48,415.00	
Sales Accounts	<u></u>	31,97,660.00
Sales		31,97,660.00
Purchase Accounts	36,25,515.00	
Purchase	36, 25, 515.00	
Indirect Incomes		2,150.00
Discount Received	<u>≅</u>	150.00
Packing Charges		2,000.00
Indirect Expenses	1,39,510.00	
Conveyance Expenses	2,550.00	
Discount Expenses	385.00	
Electricity Expenses	6,200.00	
Interest	3,000.00	
Late Fee	4,500.00	
Office Expenses	4,400.00	
Penality	12,000.00	
Rent Expenses	25,000.00	
Salary Expenses	60,700.00	
Stationary Expenses	4,000.00	
Telephone Expenses	3,300.00	
Trade Discount Expenses	13,475.00	
Grand Total	53,61,810.00	53,61,810.00

Day Book For 1-Mar-21

					Page 1
Date Parti	iculars	Vch Type	Vch No.		Credit Amount Outwards Qty
Conveya Office Ex	y Expenses nce Expenses xpenses	Payment	31	700.00 1,200.00 600.00 850.00	
Petty Cas 1-Mar-21 Salary		Payment	32	13,500.00	
Cash 1-Mar-21 Rent E		Payment	33	5,000.00	
HDFC Bai 1-Mar-21 Pinkcit	y Electronics	Payment	34	3,74,000.00	
HDFC Ba 1-Mar-21 Mann u		Payment	35	65,000.00	3,74,000.00
HDFC Bar 1-Mar-21 Geeta		Payment	36	6,33,586.00	65,000.00
HDFC Ba					6,33,586.00
1-Mar-21 CGST SGST Interest Penality Late Fee		Payment	37	37,095.00 37,095.00 965.00 3,000.00 1,500.00	
HDFC Ba 1-Mar-21 Withdi		Payment	38	4,500.00	79,655.00
Cash	arai -	ruyment	30	4,300.00	4,500.00
1-Mar-21 Casco HDFC Ba		Receipt	11	75,326.00	75,326.00
1-Mar-21 Shyam T HDFC Ba		Receipt	12	7,74,961.00	7,74,961.00
1-Mar-21 CGST SGST Tax on A	dvance Receipt	Journal	4	5,320.00 5,320.00	
1-Mar-21 Shyam I Sales CGST SGST		Credit Note	2	51,840.00 7,258.00 7,258.00	
1-Mar-21 Geeta Purchas CGST SGST		Debit Note	2	19,334.00	17,800.00 767.00 767.00
1-Mar-21 Star Ho Sales CGST SGST	ome Appliance	Sales	14	48,640.00	38,000.00 5,320.00 5,320.00
1-Mar-21 Lmp E Purchas		Purchase	8	5,62,000.00	5,62,000.00
1-Mar-21 Mann u Purchase		Purchase	9	65,000.00	65,000.00

Profit & Loss A/c

1-Apr-20 to 1-Mar-21

Particulars	1-Apr-20 to	1-Mar-21	Particulars	1-Apr-20 to	1-Mar-21
Opening Stock			Sales Accounts		31,97,660.00
AC			Sales	31,97,660.00	
Atta Chakki					
Battery			Closing Stock		12,60,580.57
CCTV			AC	2,60,333.33	,,,
Ceiling Fan			Atta Chakki	94,875.00	
Cooler			Battery	17,441.38	
Electric Irons			CCTV	48,000.00	
Electric Kettle			Ceiling Fan	9,600.00	
Invertor			Cooler	18,000.00	
LED Lights			Electric Irons	11,200.00	
LED Lumps			Electric Kettle	22,600.00	
LPG Stoves			Invertor	60,000.00	
Microwave			LED Lights	2,900.00	
Printers			LED Lumps	12,458.33	
Refrigerators			LPG Stoves	24,390.00	
Solar Waater Heater			Microwave	98,666.67	
Table Fan			Printers	65,000.00	
UPS			Refrigerators	1,16,666.67	
Washing Machine			Solar Waater Heater	2,50,000.00	
vvasning wacnine	38		Table Fan	15,115.86	
Purchase Accounts		36,25,515.00	C-7002-3-03	60,000.00	
Purchase Accounts	36,25,515.00	30,23,313.00	Washing Machine	73,333.33	
Purchase	30,23,313.00		wasning macrine	73,333.33	
Gross Profit c/o		8,32,725.57			
	<u>a-</u>	44,58,240.57		<u>a-</u>	44,58,240.57
Indirect Expenses		1,39,510.00	Gross Profit b/f		8,32,725.57
Conveyance Expenses	2,550.00				
Discount Expenses	385.00		Indirect Incomes		2,150.00
Electricity Expenses	6,200.00		Discount Received	150.00	
Interest	3,000.00		Packing Charges	2,000.00	
Late Fee	4,500.00		5293	10 N	
Office Expenses	4,400.00				
Penality	12,000.00				
Rent Expenses	25,000.00				
Salary Expenses	60,700.00				
Stationary Expenses	4,000.00				
Telephone Expenses	3,300.00				
Trade Discount Expenses	13,475.00				
Nett Profit		6,95,365.57			
Total		8,34,875.57	Total		8,34,875.57

Stock Summary 1-Apr-20 to 1-Mar-21

			Page 1		
Particulars	Closing Balance				
	Quantity	Rate	Value		
AC	11 nos	23,666.67	2,60,333.33		
Atta Chakki	18 nos	5,270.83	94,875.00		
Battery	2 nos	8,720.69	17,441.38		
CCTV	20 nos	2,400.00	48,000.00		
Ceiling Fan	12 nos	800.00	9,600.00		
Cooler	15 nos	1,200.00	18,000.00		
Electric Irons	20 nos	560.00	11,200.00		
Electric Kettle	20 nos	1,130.00	22,600.00		
Invertor	15 nos	4,000.00	60,000.00		
LED Lights	20 nos	145.00	2,900.00		
LED Lumps	20 nos	622.92	12,458.33		
LPG Stoves	18 nos	1,355.00	24,390.00		
Microwave	16 nos	6,166.67	98,666.67		
Printers	10 nos	6,500.00	65,000.00		
Refrigerators	10 nos	11,666.67	1,16,666.67		
Solar Waater Heater	20 nos	12,500.00	2,50,000.00		
Table Fan	13 nos	1,162.76	15,115.86		
UPS	15 nos	4,000.00	60,000.00		

10 nos

285 nos

7,333.33

73,333.33

12,60,580.57

Washing Machine

Grand Total