

**Case Study 4**  
E-Mail : pr9077158@gmail.com

**Trial Balance**  
1-Apr-25 to 1-Sep-25

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<b>Particulars</b>	<b>Closing Balance</b>	
	Debit	Credit
<b>Capital Account</b>		<b>20,00,000.00</b>
Mr. Dheeraj Kumar		7,00,000.00
Mr. Madan Lal Sharma		8,00,000.00
Mr. Vikas Verma		5,00,000.00
<b>Current Liabilities</b>	<b>1,54,600.00</b>	
Duties & Taxes	1,54,600.00	
Sundry Creditors		
<b>Fixed Assets</b>	<b>1,02,000.00</b>	
Assembling Table	15,000.00	
Computer	25,000.00	
Electric Equipment	12,000.00	
Electric Fittings	15,000.00	
Furniture and Fixture	25,000.00	
Voltage Meter	10,000.00	
<b>Current Assets</b>	<b>8,97,900.00</b>	
Opening Stock		
Deposits (Asset)	70,000.00	
Sundry Debtors		
Cash-in-Hand	1,70,550.00	
Bank Accounts	6,57,350.00	
<b>Sales Accounts</b>		<b>9,20,000.00</b>
Sales		9,20,000.00
<b>Purchase Accounts</b>	<b>16,60,500.00</b>	
Purchase	16,60,500.00	
<b>Direct Expenses</b>	<b>50,000.00</b>	
Wages	50,000.00	
<b>Indirect Expenses</b>	<b>55,000.00</b>	
Reimbursement	20,000.00	
Rent Exp	10,000.00	
Salary Exp	25,000.00	
<b>Grand Total</b>	<b>29,20,000.00</b>	<b>29,20,000.00</b>

# INVOICE

<b>Case Study 4</b> GSTIN/UIN: 07ARCP7755L1ZR State Name : Delhi, Code : 07 E-Mail : pr9077158@gmail.com	Invoice No.	Dated
	<b>2</b>	<b>1-Jul-25</b>
	Supplier Invoice No. & Date.	Other References

  

Consignee (Ship to)
<b>Case Study 4</b>
GSTIN/UIN : 07ARCP7755L1ZR
State Name : Delhi, Code : 07

  

Supplier (Bill from)
<b>Vintron System</b>
Banglore
GSTIN/UIN : 29BAOPK0366L1ZU
State Name : Karnataka, Code : 29

Sl No.	Description of Goods	Quantity	Rate	per	Amount
1	<b>Motherboard (Intel)</b>	<b>50 nos</b>	3,200.00	nos	<b>1,60,000.00</b>
2	<b>Motherboard (AMD)</b>	<b>50 nos</b>	2,500.00	nos	<b>1,25,000.00</b>
3	<b>Motherboard (VIA)</b>	<b>50 nos</b>	2,200.00	nos	<b>1,10,000.00</b>
4	<b>Processor (Intel)</b>	<b>50 nos</b>	3,500.00	nos	<b>1,75,000.00</b>
5	<b>Processor (AMD)</b>	<b>50 nos</b>	3,000.00	nos	<b>1,50,000.00</b>
6	<b>Processor (VIA)</b>	<b>50 nos</b>	2,500.00	nos	<b>1,25,000.00</b>
					<hr/> <b>8,45,000.00</b>
					<b>1,52,100.00</b>
		Total	<b>300 nos</b>		<b>₹ 9,97,100.00</b>

Amount Chargeable (in words)

E. & O.E

**INR Nine Lakh Ninety Seven Thousand One Hundred  
Only**

Company's GSTIN/UIN : **29BAOPK0366L1ZU**

for Vintron System

Authorised Signatory

**Case Study 4**  
 E-Mail : pr9077158@gmail.com

**Balance Sheet**

1-Apr-25 to 1-Sep-25

<b>Liabilities</b>	as at 1-Sep-25	<b>Assets</b>	as at 1-Sep-25
<b>Capital Account</b>			
<i>Mr. Dheeraj Kumar</i>	7,00,000.00	<b>Current Liabilities</b>	<b>1,54,600.00</b>
<i>Mr. Madan Lal Sharma</i>	8,00,000.00	Duties & Taxes	<u>1,54,600.00</u>
<i>Mr. Vikas Verma</i>	<u>5,00,000.00</u>		
<b>Loans (Liability)</b>		<b>Fixed Assets</b>	<b>1,02,000.00</b>
<b>Profit &amp; Loss A/c</b>		<i>Assembling Table</i>	15,000.00
<i>Opening Balance</i>		<i>Computer</i>	25,000.00
<i>Current Period</i>	1,91,603.33	<i>Electric Equipment</i>	12,000.00
		<i>Electric Fittings</i>	15,000.00
		<i>Furniture and Fixture</i>	25,000.00
		<i>Voltage Meter</i>	<u>10,000.00</u>
		<b>Current Assets</b>	<b>19,35,003.33</b>
		<i>Closing Stock</i>	10,37,103.33
		<i>Deposits (Asset)</i>	70,000.00
		<i>Cash-in-Hand</i>	1,70,550.00
		<i>Bank Accounts</i>	<u>6,57,350.00</u>
<b>Total</b>	<b>21,91,603.33</b>	<b>Total</b>	<b>21,91,603.33</b>

# Tax Invoice

<b>Case Study 4</b> GSTIN/UIN: 07ARCP7755L1ZR State Name : Delhi, Code : 07 E-Mail : pr9077158@gmail.com		Invoice No.		Dated			
		<b>2</b>		<b>2-Aug-25</b>			
		Delivery Note		Mode/Terms of Payment			
Reference No. & Date.		Other References					
Consignee (Ship to)		Buyer's Order No.		Dated			
<b>Cash</b>							
State Name : Delhi, Code : 07		Dispatch Doc No.		Delivery Note Date			
		Dispatched through		Destination			
		Terms of Delivery					
Buyer (Bill to)							
<b>Cash</b>							
State Name : Delhi, Code : 07							
Sl No.	Description of Goods	HSN/SAC	Quantity	Rate per	Amount		
1	<b>Computer - Intel</b>	85283030	<b>5 nos</b>	23,000.00 nos	<b>1,15,000.00</b>		
2	<b>Computer AMD</b>	85283030	<b>5 nos</b>	20,000.00 nos	<b>1,00,000.00</b>		
3	<b>Computer - VIA</b>	85283030	<b>5 nos</b>	19,000.00 nos	<b>95,000.00</b>		
					<b>3,10,000.00</b>		
		<b>CGST</b>			<b>27,900.00</b>		
		<b>SGST</b>			<b>27,900.00</b>		
	Total		<b>15 nos</b>		<b>₹ 3,65,800.00</b>		
Amount Chargeable (in words) <span style="float: right;"><i>E. &amp; O.E</i></span>							
<b>INR Three Lakh Sixty Five Thousand Eight Hundred Only</b>							
HSN/SAC	Taxable Value	CGST		SGST/UTGST		Total Tax Amount	
		Rate	Amount	Rate	Amount		
85283030	3,10,000.00	9%	27,900.00	9%	27,900.00	55,800.00	
	<b>Total</b>	<b>3,10,000.00</b>		<b>27,900.00</b>		<b>27,900.00</b>	<b>55,800.00</b>
Tax Amount (in words) : <b>INR Fifty Five Thousand Eight Hundred Only</b>							
<u>Declaration</u> We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.		<b>for Case Study 4</b>					
		Authorised Signatory					

This is a Computer Generated Invoice

**Case Study 4**  
E-Mail : pr9077158@gmail.com

**Day Book**

For 1-Sep-25

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Date	Particulars	Vch Type	Vch No.	<b>Debit Amount</b>		<b>Credit Amount</b>	
				Inwards Qty	Outwards Qty		
1-Sep-25	<b>SGST</b> <b>CGST</b> <b>Cash</b>	<b>Payment</b>	10	<b>9,155.00</b> <b>9,155.00</b>			<b>18,310.00</b>
1-Sep-25	<b>Rent Exp</b> <b>ICICI</b>	<b>Payment</b>	11		<b>5,000.00</b>		<b>5,000.00</b>
1-Sep-25	<b>Salary Exp</b> <b>ICICI</b>	<b>Payment</b>	12		<b>12,500.00</b>		<b>12,500.00</b>
1-Sep-25	<b>Reimbursement</b> <b>Cash</b>	<b>Payment</b>	13		<b>10,000.00</b>		<b>10,000.00</b>
1-Sep-25	<b>Sharma Job Worker</b> <b>ICICI</b>	<b>Payment</b>	14		<b>52,500.00</b>		<b>52,500.00</b>
1-Sep-25	<b>Vintron System</b> <b>ICICI</b>	<b>Payment</b>	15		<b>4,97,100.00</b>		<b>4,97,100.00</b>
1-Sep-25	<b>Sharma Job Worker</b> <b>Wages</b> <b>SGST</b> <b>CGST</b>	<b>Purchase</b>	4				<b>52,500.00</b>
					<b>50,000.00</b> <b>1,250.00</b> <b>1,250.00</b>		
1-Sep-25	<b>Screw</b> <b>Packing Materials</b>	<b>Physical Stock</b>	1		4.20 kg 90.00 kg		

**Case Study 4**

State Name : Delhi, Code : 07  
E-Mail : pr9077158@gmail.com

**Payment Voucher**

No. : 10

Dated : 1-Sep-25

Particulars	Amount
<b>Account :</b>	
SGST	<b>9,155.00</b>
CGST	<b>9,155.00</b>
<b>Through :</b>	
Cash	
<b>Amount (in words) :</b>	
INR Eighteen Thousand Three Hundred Ten Only	<b>₹ 18,310.00</b>

Receiver's Signature:

Authorised Signatory

**Case Study 4**  
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**Item Estimates**

Under Group: Finished Goods

BoM Type: Default

1-Apr-25 to 1-Sep-25

Page 1

Particulars	Qty	Cost	Amount
<b>Computer AMD</b>			
Cabinet	1 nos	15,575.00/nos	<b>15,575.00</b>
Motherboard (AMD)	1 nos	650.00/nos	650.00
Processor (AMD)	1 nos	2,500.00/nos	2,500.00
RAM	1 nos	3,000.00/nos	3,000.00
HDD	1 nos	750.00/nos	750.00
DVD-ROM	1 nos	3,500.00/nos	3,500.00
Key-Board	1 nos	800.00/nos	800.00
Mouse	1 nos	200.00/nos	200.00
Moniter	1 nos	175.00/nos	175.00
	1 nos	4,000.00/nos	4,000.00
<b>Computer - Intel</b>			
Cabinet	1 nos	16,775.00/nos	<b>16,775.00</b>
Motherboard (Intel)	1 nos	650.00/nos	650.00
Processor (Intel)	1 nos	3,200.00/nos	3,200.00
RAM	1 nos	3,500.00/nos	3,500.00
HDD	1 nos	750.00/nos	750.00
DVD-ROM	1 nos	3,500.00/nos	3,500.00
Key-Board	1 nos	800.00/nos	800.00
Mouse	1 nos	200.00/nos	200.00
Moniter	1 nos	175.00/nos	175.00
	1 nos	4,000.00/nos	4,000.00
<b>Computer - VIA</b>			
Motherboard (VIA)	1 nos	14,775.00/nos	<b>14,775.00</b>
Processor (VIA)	1 nos	2,200.00/nos	2,200.00
RAM	1 nos	2,500.00/nos	2,500.00
HDD	1 nos	750.00/nos	750.00
DVD-ROM	1 nos	3,500.00/nos	3,500.00
Key-Board	1 nos	800.00/nos	800.00
Mouse	1 nos	200.00/nos	200.00
Moniter	1 nos	175.00/nos	175.00
Cabinet	1 nos	4,000.00/nos	4,000.00
	1 nos	650.00/nos	650.00

**Case Study 4**

State Name : Delhi, Code : 07  
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**Payment Voucher**

No. : 12

Dated : 1-Sep-25

Particulars	Amount
<b>Account :</b> Salary Exp	<b>12,500.00</b>
<b>Through :</b> ICICI	
<b>Amount (in words) :</b> INR Twelve Thousand Five Hundred Only	<b>₹ 12,500.00</b>

Receiver's Signature:

Authorised Signatory

**Stock Ageing Analysis**

Under Group: Raw Material

1-Apr-25 to 1-Sep-25

Page 1 (A)

<b>Particulars</b>	<b>Total</b>	<b>(&lt; 45 days )</b>		<b>45 to 90 days</b>	
	<b>Quantity</b>	<b>Quantity</b>	<b>Value</b>	<b>Quantity</b>	<b>Value</b>
Cabinet	50 nos			50 nos	32,500.00
DVD-ROM	50 nos			50 nos	40,000.00
HDD	50 nos			50 nos	1,75,000.00
Key-Board	50 nos			50 nos	10,000.00
Motherboard (AMD)	35 nos			35 nos	87,500.00
Motherboard (Intel)	30 nos			30 nos	96,000.00
Motherboard (VIA)	35 nos			35 nos	77,000.00
Mouse	50 nos			50 nos	8,750.00
Processor (AMD)	35 nos			35 nos	1,05,000.00
Processor (Intel)	30 nos			30 nos	1,05,000.00
Processor (VIA)	35 nos			35 nos	87,500.00
RAM	50 nos			50 nos	37,500.00
<b>Grand Total</b>	<b>500 nos</b>			<b>500 nos</b>	<b>8,61,750.00</b>

**Stock Ageing Analysis**

Under Group: Raw Material

1-Apr-25 to 1-Sep-25

Page 1 (B)

<b>Particulars</b>	90 to 180 days		(> 180 days )		<b>Negative Stock Quantity</b>
	Quantity	Value	Quantity	Value	
<b>Cabinet</b>					
DVD-ROM					
HDD					
<b>Key-Board</b>					
Motherboard (AMD)					
Motherboard (Intel)					
Motherboard (VIA)					
<b>Mouse</b>					
Processor (AMD)					
Processor (Intel)					
Processor (VIA)					
<b>RAM</b>					
<b>Grand Total</b>					