

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

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

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

INVOICE

Case Study 4 GSTIN/UIN: 07ARCPS7755L1ZR State Name : Delhi, Code : 07 E-Mail : pr9077158@gmail.com		Invoice No. 2		Dated 1-Jul-25		Supplier Invoice No. & Date. 		Other References 	
Consignee (Ship to) Case Study 4 GSTIN/UIN : 07ARCPS7755L1ZR State Name : Delhi, Code : 07									
Supplier (Bill from) Vintron System Banglore GSTIN/UIN : 29BAOPK0366L1ZU State Name : Karnataka, Code : 29									
SI No.	Description of Goods	Quantity	Rate	per	Amount				
1	Motherboard (Intel)	50 nos	3,200.00	nos	1,60,000.00				
2	Motherboard (AMD)	50 nos	2,500.00	nos	1,25,000.00				
3	Motherboard (VIA)	50 nos	2,200.00	nos	1,10,000.00				
4	Processor (Intel)	50 nos	3,500.00	nos	1,75,000.00				
5	Processor (AMD)	50 nos	3,000.00	nos	1,50,000.00				
6	Processor (VIA)	50 nos	2,500.00	nos	1,25,000.00				
					8,45,000.00				
					1,52,100.00				
<i>IGST</i>									
Total		300 nos			₹ 9,97,100.00				
Amount Chargeable (in words) <i>E. & O.E</i> INR Nine Lakh Ninety Seven Thousand One Hundred Only									
Company's GSTIN/UIN : 29BAOPK0366L1ZU									
					for Vintron System				
					Authorised Signatory				

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Balance Sheet
1-Apr-25 to 1-Sep-25

Liabilities		as at 1-Sep-25	Assets		as at 1-Sep-25
Capital Account		20,00,000.00	Current Liabilities		1,54,600.00
Mr. Dheeraj Kumar	7,00,000.00		Duties & Taxes	1,54,600.00	
Mr. Madan Lal Sharma	8,00,000.00				
Mr. Vikas Verma	5,00,000.00		Fixed Assets		1,02,000.00
			Assembling Table	15,000.00	
Loans (Liability)			Computer	25,000.00	
			Electric Equipment	12,000.00	
Profit & Loss A/c		1,91,603.33	Electric Fittings	15,000.00	
Opening Balance			Furniture and Fixture	25,000.00	
Current Period	1,91,603.33		Voltage Meter	10,000.00	
			Current Assets		19,35,003.33
			Closing Stock	10,37,103.33	
			Deposits (Asset)	70,000.00	
			Cash-in-Hand	1,70,550.00	
			Bank Accounts	6,57,350.00	
Total		21,91,603.33	Total		21,91,603.33

Tax Invoice

Case Study 4 GSTIN/UIN: 07ARCP57755L1ZR State Name : Delhi, Code : 07 E-Mail : pr9077158@gmail.com		Invoice No.		Dated		
		2		2-Aug-25		
		Delivery Note		Mode/Terms of Payment		
		Reference No. & Date.		Other References		
Consignee (Ship to) Cash State Name : Delhi, Code : 07		Buyer's Order No.		Dated		
		Dispatch Doc No.		Delivery Note Date		
		Dispatched through		Destination		
		Terms of Delivery				
Buyer (Bill to) Cash State Name : Delhi, Code : 07						
SI No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	Computer - Intel	85283030	5 nos	23,000.00	nos	1,15,000.00
2	Computer AMD	85283030	5 nos	20,000.00	nos	1,00,000.00
3	Computer - VIA	85283030	5 nos	19,000.00	nos	95,000.00
						3,10,000.00
	CGST					27,900.00
	SGST					27,900.00
	Total		15 nos			₹ 3,65,800.00
Amount Chargeable (in words)						E. & O.E
INR Three Lakh Sixty Five Thousand Eight Hundred Only						
HSN/SAC		Taxable Value	CGST		SGST/UTGST	
			Rate	Amount	Rate	Amount
85283030		3,10,000.00	9%	27,900.00	9%	27,900.00
Total		3,10,000.00		27,900.00		27,900.00
						55,800.00
Tax Amount (in words) : INR Fifty Five Thousand Eight Hundred Only						
Declaration			for Case Study 4			
We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.			Authorised Signatory			

This is a Computer Generated Invoice

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Day Book
For 1-Sep-25

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

Case Study 4

State Name : Delhi, Code : 07

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Payment Voucher

No. : 10

Dated : 1-Sep-25

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

Receiver's Signature:

Authorised Signatory

Item Estimates
Under Group: Finished Goods
BoM Type: Default
1-Apr-25 to 1-Sep-25

Particulars	Qty	Cost	Amount
Computer AMD	1 nos	15,575.00/nos	15,575.00
Cabinet	1 nos	650.00/nos	650.00
Motherboard (AMD)	1 nos	2,500.00/nos	2,500.00
Processor (AMD)	1 nos	3,000.00/nos	3,000.00
RAM	1 nos	750.00/nos	750.00
HDD	1 nos	3,500.00/nos	3,500.00
DVD-ROM	1 nos	800.00/nos	800.00
Key-Board	1 nos	200.00/nos	200.00
Mouse	1 nos	175.00/nos	175.00
Moniter	1 nos	4,000.00/nos	4,000.00
Computer - Intel	1 nos	16,775.00/nos	16,775.00
Cabinet	1 nos	650.00/nos	650.00
Motherboard (Intel)	1 nos	3,200.00/nos	3,200.00
Processor (Intel)	1 nos	3,500.00/nos	3,500.00
RAM	1 nos	750.00/nos	750.00
HDD	1 nos	3,500.00/nos	3,500.00
DVD-ROM	1 nos	800.00/nos	800.00
Key-Board	1 nos	200.00/nos	200.00
Mouse	1 nos	175.00/nos	175.00
Moniter	1 nos	4,000.00/nos	4,000.00
Computer - VIA	1 nos	14,775.00/nos	14,775.00
Motherboard (VIA)	1 nos	2,200.00/nos	2,200.00
Processor (VIA)	1 nos	2,500.00/nos	2,500.00
RAM	1 nos	750.00/nos	750.00
HDD	1 nos	3,500.00/nos	3,500.00
DVD-ROM	1 nos	800.00/nos	800.00
Key-Board	1 nos	200.00/nos	200.00
Mouse	1 nos	175.00/nos	175.00
Moniter	1 nos	4,000.00/nos	4,000.00
Cabinet	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
Account :	
Salary Exp	12,500.00
Through :	
ICICI	
Amount (in words) :	
INR Twelve Thousand Five Hundred Only	
	₹ 12,500.00

Receiver's Signature:

Authorised Signatory

Stock Ageing Analysis

Under Group: Raw Material

1-Apr-25 to 1-Sep-25

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Particulars	Total	(< 45 days)		45 to 90 days	
	Quantity	Quantity	Value	Quantity	Value
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
Grand Total	500 nos			500 nos	8,61,750.00

Stock Ageing Analysis

Under Group: Raw Material

1-Apr-25 to 1-Sep-25

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