

22. Record journal entries for the following transactions in the books of Anudeep of Delhi:
- Bought goods ₹ 2,00,000 from Kanta of Delhi (CGST @ 9%, SGST @ 9%)
  - Bought goods ₹ 1,00,000 for cash from Rajasthan (IGST @ 12%)
  - Sold goods ₹ 1,50,000 to Sudhir of Punjab (IGST @ 18%)
  - Paid for Railway Transport ₹ 10,000 (CGST @ 5%, SGST @ 5%)
  - Sold goods ₹ 1,20,000 to Sidhu of Delhi (CGST @ 9%, SGST @ 9%)
  - Bought Air-Condition for office use ₹ 60,000 (CGST @ 9%, SGST @ 9%)
  - Sold goods ₹ 1,50,000 for cash to Sunil to Uttar Pradesh (IGST 18%)
  - Bought Motor Cycle for business use ₹ 50,000 (CGST 14%, SGST @ 14%)
  - Paid for Broadband services ₹ 4,000 (CGST @ 9%, SGST @ 0%)
  - Bought goods ₹ 50,000 from Rajesh, Delhi (CGST @ 9%, SGST @ 9%)

20. Journalise the following transaction in the Book of M/s Beauti traders. Also post them in the ledger.

Dec. 2017	₹
1. Started business with cash	2,00,000
2. Bought office furniture	30,000
3. Paid into bank to open an current account	1,00,000
5. Purchased a computer and paid by cheque	2,50,000
6. Bought goods on credit from Ritika	60,000
8. Cash sales	30,000
9. Sold goods to Karishna on credit	25,000
12. Cash paid to Mansi on account	30,000
14. Goods returned to Ritika	2,000
15. Stationery purchased for cash	3,000
16. Paid wages	1,000
18. Goods returned by Karishna	2,000
20. Cheque given to Ritika	28,000
22. Cash received from Karishna on account	15,000
24. Insurance premium paid by cheque	4,000
26. Cheque received from Karishna	8,000
28. Rent paid by cheque	3,000
29. Purchased goods on credit from Meena Traders	20,000
30. Cash sales	14,000

Question 36. Journalise the following transactions.

2017

March	Particulars
1	Purchased a Machinery for Rs. 1,00,000 and the payment was made by issuing a cheque from Proprietor's saving bank account.
4	Received an order from Chakravarti for goods of Rs. 4,00,000 along with a cheque of 10% of the order as advance.
8	Paid cash Rs. 8,000 to Dushyant and discount allowed by him Rs. 800.
10	Goods were stolen by an employee (Sale Price Rs. 20,000; Cost Rs. 15,000).
15	Purchased stationery worth Rs. 8,000 for office use and Rs. 2,000 for personal use.
20	Manoj pays us Rs. 5,400 after deducting 10% for prompt payment.
28	Sold goods to Kuber costing Rs. 2,00,000 at 25% above cost less trade discount of 10% and cash discount of 5%. Kuber did not avail the cash discount.

Question 35. Journalise the following transactions:

- (i) Bought goods from Arun for Rs. 2,00,000 at a trade discount of 15% and cash discount of 2%. Paid 80% amount immediately.
- (ii) Purchased goods for Rs. 20,000 from X and supplied it to Y for Rs. 26,000.
- (iii) Cash withdrawn from bank Rs. 5,000 for personal use and Rs. 25,000 for office use.
- (iv) Goods destroyed by fire : Cost Price Rs. 40,000.
- (v) Provide 20% depreciation on machinery costing Rs. 50,000.
- (vi) Out of insurance paid this year, Rs. 3,000 is related to next year.
- (vii) Allow Rs. 5,000 as interest on capital and charge Rs. 1,000 as interest on drawings.
- (viii) Sohan who owed us Rs. 25,000 was declared insolvent and a cheque of 40 paise in a Rs. is received from him in full settlement.
- (ix) Paid Income Tax Rs. 10,000 by cheque.
- (x) Salary paid Rs. 80,000 and Salary Outstanding Rs. 20,000.

Question 34. Record journal book

1. Purchased a Motor Car for Rs. 3,00,000 and paid Rs. 25,000 for its repair and renewal. Entire payment is made by cheque.
2. Received Rent Rs. 5,000.
3. Goods worth Rs. 20,000 were distributed as free samples.
4. Charge depreciation on Motor Car Rs. 32,500.
5. Rent due to Landlord Rs. 10,000 and Salary due to Clerks Rs. 80,000.
6. Charge interest on Capital Rs. 20,000.
7. Rs. 5,000 due from Sanjay Gupta are bad-debts.
8. Goods worth Rs. 50,000 were destroyed by fire.
9. Cash Rs. 5,000 and goods worth Rs. 20,000 were stolen by an employee.

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