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<html>
<head>
<title>Practice</title>
</head>
<h1>INVOICE</h1>
<body>
<table border="2" cellspacing="30"CELLPADDING=20>
<tr >
  <th>ITEM</th>
  <th>QUANTITY</th>
  <th>@</th>
  <th>PRICE</th>
</tr>
<tr>
  <td align="center">Books</td>
  <td align="center">20</td>
  <td align="center">Tarun</td>
  <td align="center">400</td>
</tr>
<tr>
  <td align="center">Pens</td>
  <td align="center">80</td>
  <td align="center">Payal</td>
  <td align="center">90</td>
</tr>
<tr>
  <td align="center">Pencils</td>
  <td align="center">60</td>
  <td align="center">Avni</td>
  <td align="center">50</td>
</tr>
<tr >
  <td colspan='3'align="center">SUB-TOTAL</td>
  <td align="center">610.98</td>
</tr>
<tr>
  <td colspan='2' align="center">TAX</td>
  <td align="center">7%</td>
  <td align="center">42.76</td>
</tr>
<tr >
  <td colspan='3'align="center">TOTAL</td>
  <td align="center">653.64</td>
</tr>
</table>

</body>

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</html>