Part\_A

1. Sales A/c Dr 2000

To Furniture A/c 2000

1. Salary A/c Dr 12000

To Mr. Piyush A/C 12000

1. Drawings A/c Dr 5000

To Trade Expenses A/c 5000

1. Repair exp A/c Dr 100

To Building A/c 100

1. Commission A/c Dr 1000

To Interest Received A/c 1000

1. Typewriter A/c Dr 5200

To Office Expenses A/c 5200

1. Cash A/c Dr 18000

To Sales 18000

1. Installation exp A/c Dr 25000

To Wages A/c 25000

1. Cash A/c Dr 4750

To Ram and Co. 4750

1. Mahesh A/c Dr 6000

To Purchase 3000

To Slaes 3000

Part\_B

1. Resident and Ordinary Resident

2.

Year Index Value

2010 100000

2011 100000

2012 100000

2013 210000

2014 210000

2015 210000

Capital Gain =Sales value –(Index value + Transfer expenses)

=500000-(210000+10000)

=280000