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| **PARTICULAR** | **DR** | **CR** |
| **Capital** |  | **350000** |
| **Cash** | **100000** |  |
| **Indian bank** | **300000** |  |
| **Loan liability** | **150000** |  |
| **Bank O/d** |  | **48000** |
| **Furniture** | **30000** |  |
| **Good will** | **15000** |  |
| **Bills payable** |  | **200000** |
| **Land & building** | **50000** |  |
| **Bills receivable** | **130000** |  |
| **Bank deposit** | **100000** |  |
| **SUNDRY CREDITORS: Mr. WIN INDIA Was Rs.5000 Bill.No.Ac75 Mr. COOL DREAM Was Rs.7000 Bill.No.AG085** | | |
| **SUNDRY DEBTORS:: Mr. FIVE STAR Ltd Rs.15000 Bill.NoAG076 Mr. LION MARK Ltd Rs.20000** | | |

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| **Date** | **Transactions** |
| **01-Apr** | **Paid Telephone Charge Rs.2000 By Cheque [Vodafone] Ch.No.25131** |
| **02-Apr** | **Amount Paid To Mr. Win India Was Rs.5000 Against Bill. No. AC075. Ch.No. 25132** |
| **03-Apr** | **Commission Received By Cheque Rs.10000 Ch.No.75461** |
| **04-Apr** | **4 Month Salary Rs.10000 By Cheque Paid Ch.No.25133** |
| **05-Apr** | **Amount Received M/r.Five Star Rs.15000 By Cheque Discount allowed Rs.750.Ch.No.42678** |
| **06-Apr** | **Dividend Received Rs.29000 By Cheque .Ch.No.13555** |
| **10-Apr** | **Paid Rent By Cheque Rs.4500 .Ch.No.25134** |
| **11-Apr/td>** | **Amount Paid To Mr. Cool Dream Rs.7000 by Cheque Discount Received Rs.700 Ch.No.25135** |
| **15-Apr** | **Electric Charge Paid Cheque .Rs.1500 Ch.No.25136** |
| **16-Apr** | **Interest Received By Cheque Rs.2000 Ch.No.41596** |
| **17-Apr** | **Amount Received Mr. Lion Mark Was Rs.19000 Discount Allowed Rs.1000 By Cheque Ch.No.89576** |
| **19-Apr** | **Received Branch Income Rs. 25000 by Cheque .Ch.No. 89156** |
| **20-Apr** | **Paid Trade Expenses By Cheque Rs.2500 Ch.No.25137** |
| **25-Apr** | **Paid To General Expenses Rs.6000 Ch.No.25138** |
| **26-Apr** | **Received House Rent Rs.3000 Ch.No.695472** |
| **27-Apr** | **With Draw From Bank Rs.7000 Ch.No.25139** |
| **30-Apr** | **Deposit To Bank Rs.9000** |

