



Profit, Loss, Discount, Value Added Tax (VAT) Ex 13.1 Q15

**Answer :**

$$S.P \text{ of } 90 \text{ ball pens} = \text{Rs. } 160$$

$$\text{Loss} = 20\%$$

$$\text{Therefore, C.P} = SP \left( \frac{100}{100 - \text{Loss \%}} \right)$$

$$CP = \frac{100}{100-20} \times 160$$

$$= \frac{16000}{80}$$

$$= \text{Rs. } 200$$

Now,

$$S.P \text{ of } 90 \text{ ball pens} = \text{Rs. } 96$$

$$\text{Profit} = 20\%$$

$$C.P = SP \left( \frac{100}{100 + \text{Profit \%}} \right)$$

$$CP = \frac{100}{100+20} \times 96$$

$$= \frac{9600}{120}$$

$$= \text{Rs. } 80$$

Rs. 200 is the C.P of 90 ball pens.

$$\text{Therefore, Rs. } 80 \text{ is the C.P of } = \frac{90 \times 80}{200} = 36 \text{ ball pens}$$

Thus, 36 ball pens should be sold at Rs. 96 to earn a profit of 20%.

Profit, Loss, Discount, Value Added Tax (VAT) Ex 13.1 Q16

**Answer :**

Let the C.P of the article be Rs.  $x$ .

$$\text{Original S.P} = x + \frac{25}{100} x$$

$$= \text{Rs. } \frac{5x}{4}$$

If he purchased it at 20% less,

$$C.P = x - \frac{20}{100} x$$

$$= \text{Rs. } \frac{4x}{5}$$

He sold the article at Rs 36.75 less.

$$\text{So, the selling price} = \text{Rs. } \frac{5x}{4} - 36.75$$

Given that he would have gained 30% selling at that price.

$$\text{Therefore, gain \%} = \frac{S.P - C.P}{C.P} \times 100$$

$$S.P - C.P = \frac{5x}{4} - 36.75 - \frac{4x}{5}$$

$$= \frac{5x}{4} - \frac{4x}{5} - 36.75$$

$$= \frac{25x - 16x}{20} - 36.75$$

$$= \frac{9x}{20} - 36.75$$

$$\text{So, gain \%} = \frac{S.P - C.P}{C.P} \times 100$$

$$30 = \frac{\frac{9x}{20} - 36.75}{\frac{4x}{5}} \times 100$$

$$= \left( \frac{9x}{20} - 36.75 \right) \times \frac{5}{4x} \times 100$$

$$= \frac{9x-735}{16x} \times 100$$

$$30 = \frac{9x-735}{16x} \times 100$$

$$\frac{225x-18375}{4x} = 30$$

$$225x - 18375 = 120x$$

$$105x = 18375$$

$$x = \frac{18375}{105}$$

$$= 175$$

So, *the cost price of the article is Rs. 175.*

\*\*\*\*\* END \*\*\*\*\*