|  |  |  |  |
| --- | --- | --- | --- |
| Particular | Amount | Particular | Amount |
| Purchase | 100000 | Capital | 300000 |
| Furniture | 30000 | Investment | 10000 |
| Cash | 70000 | Bank | 200000 |
| Debtors | 4000 | Sales return | 10000 |
| Carriage inward | 9000 | Wages | 50000 |
| Audit fee | 1000 | Insurance | 8000 |
| Drawing | 3000 | Stock | 2000 |
| Bank o/d | 31000 | Creditor | 50000 |
| Provision | 22000 | Bills payable | 10000 |
| Sales | 115000 | Interest received | 6000 |
| Secured loan | 15000 | Return outward | 50000 |
| Commission received | 5000 | Machinery | 107000 |

**Transaction during the period**:

**Apr 01** purchased goods from Kaiya enterprises, tamilnadu with supplier invoice 158

Scientific calculator 150 no's rs.750 **(GST rate 12% hsn code 84703000**)

CPU 80 nos rs. 7000 (**GST rate 18% hsn code 847141100**)

Mouse 50 nos rs. 500 (**GST rate 18% hsn code 84716060**)

Printer 60 nos rs. 6000 (**GST rate 18% hsn code 847220**)

**Apr 05** purchase goods from nathiya& co, Gujarat with supplier invoice 256

Hard disk 90 nos rs. 3000 (GST rate 18% hsn code 84717020)

Keyboard 160 nos rs. 3000 (GST rate 18%, hsn code 8471)

Lenovo laptop 90 nos rs. 48000 (GST rate 18%, hsn code 8471)