Practical - III

		АР	RIL 2017	Maria de la companya della companya						
1.	1-4-2017	Mr. Sunil Joshi started		sh ₹ 18.00.000						
2.	5-4-2017	Mr. Joshi deposit cash	of ₹ 16.00.000 into	HDEC Bank						
3.	7-4-2017	Mr. Joshi purchase fur cash.	miture ₹ 25,000 and	d Electrical Fittings ₹ 12,000 in						
4.	8-4-2017	Mr. Joshi issued a dissecurity for rented office	Mr. Joshi issued a cheque ₹ 25,000 to Goyal Properties towards security for rented office (₹ 3,000/month). Rent started from April 1.							
5.	10-4-2017			I Computer ₹ 25,000 in cash.						
6.	15-4-2017	Mr. Joshi appointed fo								
		Name	Designation	Monthly Salary						
		Mamta Sharma	Sales Executive	₹ 5,000						
		Rajesh Sangwan	Sales man	₹ 3,000						
		Manoj Rathore	Accountant	₹ 3,000						
		Mahendra Singh	Clerk	₹ 2,500						
7.	20-4-2017	Mr. Joshi purchased stationery in cash ₹ 1,500.								
8.	30-4-2017	Mr. Joshi transferred ca	Mr. Joshi transferred cash ₹ 10,000 into Petty Cash.							
			Y 2017							
9.	1-5-2017	Petty cashier submitted Telephone Experience Electricity Experience Conveyance Experience Office Expenses	nses of ₹ 500 ses of ₹ 1,200 penses of ₹ 450	ement for the month of April.						
10.	7-5-2017			salary of April month as per						
		Name	Salary							
		Mamta Sharma	₹ 2,500							
		Rajesh Sangwan	₹ 1,500							
		Manoj Rathore	₹ 1,500							
		Mahendra Singh	₹ 1,200							
11.	10-5-2017	Mr. Joshi issued a cheque of ₹ 30,000 towards security for rented Godown. The rent of Godown is ₹ 2,000 per month. The rent will be started from May 1, 2017.								

12.	18-5-2017	Mr. Joshi issue Rent of Office	and Go	eque of ₹ 3, down are m	aintainin	g using cost	centres).
13.	25-5-2017	Mr. Joshi recei		oill of ₹ 2,00	0 form Di	gital Printer	s toward	ls printing
14.	31-5-2017	Mr. Joshi witho		sh ₹ 4,000 f	or persor	nal use.		
	******			JNE 2017				
15.	5-6-2014	ElectriciConveysOffice E	ne Expense Expense Expense	enses of ₹ (enses of ₹ 1 enses of ₹ 1 es of ₹ 700	600 ,100 ₹ 400			
16.	10-6-2017	Mr. Joshi paid	cash c	of ₹ 13,500 t	owards s	alary of May	/ month.	
		Name		Salary				
		Mamta Shar	rma	₹ 5,000				
		Rajesh San	gwan	₹ 3,000	0			
		Manoj Rath	ore	₹ 3,00	0			
		Mahendra S	Singh	₹ 2,50	0			
17.	12-6-2017	Mr. Joshi iss Godown for th				towards r	ent of (Office ar
18.	18-6-2017	Mr. Joshi puro	chased	stationery in	n cash ₹ 8	300.		
19.	21-6-2017	Mr. Joshi tran	sferre	d cash ₹ 8,00	00 into Pe	etty Cash.		
20.	26-6-2017	Mr. Joshi issu	ied a c	heque of ca	sh ₹ 2,00	0 to Digital F	Printers.	
21.	30-6-2017	Mr. Joshi with	ndrew c	ash ₹ 5,000	for perso	onal use.		
			J	ULY 2017				
22.	2-7-2017	Mr. Joshi pu Ajmer (Regis						
		Name of Items	Qty	HSN Code	Rate	Amount	GST Rate	Total Value
		AC	10	84158310	24,000	2,40,000	28%	3,07,200
		Ceiling Fan	25	84145120	800	20,000	28%	25,600
		Table Fan	20	84145110	1200	24,000	28%	30,720
		Battery	10	85044010	9,000	90,000	28%	1,15,20
The state of the s							Total	4,78,720

24.	10-7-2014	Petty cashier submitted the expenses statement for the month of June. ■ Telephone Expenses of ₹ 700 ■ Electricity Expenses of ₹ 1,250 ■ Conveyance Expenses of ₹ 450									
			expenses	1965		(400					
25.	15-7-2017	Mr. Joshi paid details of sala	cash ₹	13,5	00 to	wards sal	ary for the	month o	f June. The		
		Name		Sa	alary						
		Mamta Shari	ma	₹	5,000						
		Rajesh Sang	sh Sangwan ₹ 3,000								
		Manoj Ratho	re	₹	3,000						
		Mahendra Si	Mahendra Singh ₹ 2,500								
26.	21-7-2017	Mr. Joshi purchased following items from Geeta Enterprises , Jodhpur (Registered Dealer) on credit. Stocks are placed in Jaipur Godown Party's PAN is AXDPR2056L and GST No. : 08AXDPR2056L1ZU									
		Name of	HSN		Qty	Rate	Amount	GST	Total		
	ani Coto Ideo	Items	Code					Rate	Value		
		UPS	850410	10	20	4,000	80,000	18%	94,400		
		Invertor	850440	10	25	4,000	1,00,000	18%	1,18,000		
mois	a leginovice)	CCTV	852580	90	20	2,400	48,000	18%	56,640		
	erren uns s	LPG Stoves	732189	10	20	1,400	28,000	18%	33,040		
	in the second		BAL INC	200 1	A 43	12441	925080	Total	3,02,080		
			ALIC	HET	2017	,					
27.	2-8-2017	Mr. Joshi solo (Registered De	following	ng it		to Shyan					
		Party's PAN is	AXXPL	748	5H an	d GST N	. : 08AXX	PL7485	H1ZR		
		Name of	Qty	Ra	ite	Amoun	GST	Total			
		Items					Rate	Value			
		AC	2		000	64,00	0 28%	81,92	0		
		Ceiling Fan	5	1,	200	6,00	0 28%	7,68	0		
		Table Fan	10	1,	500	15,00	0 28%	19,20	0		
		Battery	2	10,	500	21,00	0 28%	26,88	0		
		Total 1,35,680									

10-8-2017 15-8-2014	ElectricitConveyaOffice Ex	Qty F Compared to the Expense of th	Stock 41D ar Rate 7,000 5,500 3,200 1,800 ne expenses of ₹ 1 nses of	items are and GST No. Amount 35,000 27,500 16,000 9,000 enses states 500 1,050	placed in is 08ARC GST Rate 18% 18% 18%	Total Value 41,30 32,45 18,88 10,62	Godowr 1D1ZU 10 10 10 10 10				
EL sestricus sestricus sestricus sestricus	Items UPS Invertor CCTV LPG Stoves Petty cashier s Telephor Electricit Conveya Office Ex	5 5 5 ubmitted to the Expense ance Expense	7,000 5,500 3,200 1,800 ne experses of ₹ 1 nses of	35,000 27,500 16,000 9,000 enses states 500 1,050	18% 18% 18% 18%	Value 41,30 32,45 18,88 10,62	60 60 60				
EL sestricus sestricus sestricus sestricus	Invertor CCTV LPG Stoves Petty cashier s Telephor Electricit Conveya Office Ex	5 5 ubmitted to the Expense since Expense	5,500 3,200 1,800 ne expers of ₹ 1 nses of	27,500 16,000 9,000 enses states 500 1,050	18% 18% 18%	32,45 18,88 10,62	50 50 20				
EL sestricus sestricus sestricus sestricus	CCTV LPG Stoves Petty cashier s Telephor Electricit Conveya Office Ex	5 ubmitted to the Expense since Expense	3,200 1,800 ne expe es of ₹ 1 nses of	16,000 9,000 enses state 500 1,050	18%	18,88	80				
EL sestricus sestricus sestricus sestricus	Petty cashier s Telephor Electricit Conveya Office Ex	ubmitted to the Expense Expense Expense	1,800 ne expe es of ₹ s of ₹ 1 nses of	9,000 enses state 500 1,050	18%	10,62	0				
EL sestricus sestricus sestricus sestricus	Petty cashier s Telephor Electricit Conveya Office Ex	ubmitted to ne Expense y Expense ance Expe	ne expe es of ₹ s of ₹ 1 nses of	enses state 500 1,050							
EL sestricus sestricus sestricus sestricus	TelephorElectricitConveyaOffice Ex	ne Expens y Expense ance Expe	es of ₹ s of ₹ 1 nses of	500 1,050	ment for th	ne mont	h of July.				
10-0-2017			 Telephone Expenses of ₹ 500 Electricity Expenses of ₹ 1,050 Conveyance Expenses of ₹ 550 Office Expenses of ₹ 700 Mr. Joshi issued a cheque of ₹ 5,000 towards rent of Office and Godown for the month of July. 								
20-8-2017				ls Stationer	y expense	S.					
22-8-2017	(Regular) on o	credit. Pa	ty's PA	AN is ARC	PS1244L	and G	ST No.				
	Name of	HSN	Qty	Rate	Amount	GST	Total				
	Items	Code				Rate	Value				
	Atta Chakki	84378010	10	5,500	55,000	5%	57,750				
	LED Lights	94054090	20	150	3,000	12%	3,360				
	LED Lumps	94055010	15	650	9,750	12%	10,920				
	LED TV	8528721	10	12,000	1,20,000	18%	1,41,600				
	Microwave	85165000) 10	6,500	65,000	28%	83,200				
	Electric Kettle	8516710) 15	1,200	18,000	28%	23,040				
						Total	219,871				
		20-8-2017 Mr. Joshi paid 22-8-2017 Mr. Joshi puro (Regular) on o 08ARCPS1244 Name of Items Atta Chakki LED Lights LED Lumps LED TV Microwave Electric Kettle	20-8-2017 Mr. Joshi paid cash ₹850 22-8-2017 Mr. Joshi purchase follo (Regular) on credit. Par 08ARCPS1244L1ZU. All Name of HSN Items Code Atta Chakki 84378010 LED Lights 94054090 LED TV 85287211 Microwave 85165000 Electric Kettle 85167100	20-8-2017 Mr. Joshi paid cash ₹850 toward 22-8-2017 Mr. Joshi purchase following is (Regular) on credit. Party's Proposed Propos	20-8-2017 Mr. Joshi paid cash ₹850 towards Stationer 22-8-2017 Mr. Joshi purchase following items from (Regular) on credit. Party's PAN is ARC 08ARCPS1244L1ZU. All stocks are stored Name of HSN Qty Rate	20-8-2017 Mr. Joshi paid cash ₹850 towards Stationery expenses 22-8-2017 Mr. Joshi purchase following items from Excel Electric (Regular) on credit. Party's PAN is ARCPS1244L 08ARCPS1244L1ZU. All stocks are stored at Jaipur Name of HSN Qty Rate Amount 10 5,500 55,000 11 LED Lights 94054090 20 150 3,000 11 LED Lumps 94055010 15 650 9,750 11 LED TV 85287211 10 12,000 1,20,000 12 Microwave 85165000 10 6,500 65,000 13 Electric Kettle 85167100 15 1,200 18,000 25-8-2017 Mr. Joshi issued a cheque of ₹ 3,02,080 to Geeta En	20-8-2017 Mr. Joshi paid cash ₹850 towards Stationery expenses. 22-8-2017 Mr. Joshi purchase following items from Excel Electronic (Regular) on credit. Party's PAN is ARCPS1244L and GO8ARCPS1244L1ZU. All stocks are stored at Jaipur godown Rate Name of HSN Qty Rate Amount GST Rate				

35.	28-8-2017	Mr. Joshi received in full settlement of					vind Tra	aders, Jaipur					
36.	30-8-2017	Mr. Joshi receive Company, Jaipur ir											
37.	31-8-2017	Mr. Joshi transferre	ed cash ₹	5,000	into Pett	y Cash.							
SERVICE OF THE PERSON NAMED IN COLUMN TWO IN		SEP	TEMBER	201	7								
38.	3-9-2017	Mr. Joshi purchase Delhi (Regular Del GST No.: 07DAXP	aler) on	credit.	Party's	PAN is	DAXP	S0125H and					
		Name of											
		Items											
		SolarWater heater											
		Printers	8443 3 210	05	6,500	32,50	0 189	% 38,350					
		Washing Machine	84798950	20	7,500	1,50,00	0 289	6 1,92,000					
		Electric irons	85164000	30	600	18,00	0 289	6 23,040					
Tome		Refrigerators	84181010	20	12,000	2,40,00	0 289	6 3,07,200					
39.	8-9-2014	Petty cashier subm Telephone E Electricity Ex Conveyance Office Expen	xpenses penses o Expense	of ₹ 60 f ₹ 1,00 s of ₹ 5	0 25	ment for	the mo	nth of June.					
40.	10-9-2017	Mr. Joshi issued Godown for the mo			5,000 t	owards	rent of	f Office and					
41.	13-9-2017	Mr. Joshi paid cas The details of salar					e mont	h of august.					
42.	16-9-2017	Mr. Joshi sold for (Consumer) on cre-	A Library of the										
		Items Name	Qty	Rate	Am	ount	GST	Value					
		Solar Water heate	er 05	17,50	00 8	7,500	5%	91,875					
		Washing Machine	10	8,80	00 8	8,000	28%	1,12,640					
		Electric irons	10	80	00	8,000	28%	10,240					
		Refrigerators	05	15,00	00 7	5,000	28%	96,000					
43.	18-9-2017	Mr. Joshi withdrew cash ₹ 5,000 for personal use.											

44.	21-9-2017	Mr. Joshi sold Goods are deliv	followir	ng items om Jaip u	to Shya ı ı r Godow	n Trac	aing C	Jompai	ny, Ja	upur
		Items Name	Qty			ount	GST	Va	lue	
	1000 000	Atta Chakki	5	6,80	0 34	,000	5%	35	,700	
		LED Lights	10	22	5 2	2,250	12%	, 2	,520	
	articles and the	LED Lumps	10	85	00 8	3,500	12%	, 9	,520	
		LED TV	5	16,00	0 80	0,000	18%	94	,400	
	2010072113	Microwave	5	9,50	0 47	7,500	28%	60	,800	
	softenic Gar	Electric Kettle	10	1,70	0 17	7,000	28%	21	,760	
45.	24-9-2017	Mr. Joshi recei						Satish	Electr	onic
46.	27-9-2017	Mr. Joshi paid o	ash ₹	900 towa	ds statio	nery ex	xpens	es.		
47.	30-9-2017	Mr. Joshi issue	ed a ch	eque of	₹ 4,78,7	00 to 1	Vishi ⁻	Trading	Com	pan
	8.1 1775 10	Ajmer in full se	ttlemer	nt of bill d	ated 02-0	7-201	7.			
			ОСТС	DBER 20	17					
48.	3-10-2017	Mr. Joshi sold f on credit at 10%								tere
		Name of Items	Qty	Rate	Disc.	Amo	unt	GST Rate		tal lue
		CCTV	15	3500	10%	47	,250	18%		,755
		Invertor	15	6,000	10%	81	,000	18%	95	,580
	etho le Jeur	UPS	15	7,500	10%	1,01	,250	18%	1,19	,475
		AC	5	33,000	10%	1,48	,500	28%	1,90	,080
	e to amon b	Battery	8	11,000	10%	79	,200	28%	1,01	,376
		Ceiling Fan	20	1,300	10%	23	,400	28%	29	,952
49.	8-10-2017	Mr. Joshi issu Godown for the	ed a d	cheque of Septe	f ₹ 5,00 mber.	0 towa	ards r	rent of	Office	e an
50.	10-10-2014	Petty cashier submitted the expenses statement for september month ■ Telephone Expenses of ₹ 500 ■ Electricity Expenses of ₹ 1,150 ■ Office Expenses of ₹ 850								
51.	15-10-2017									

52.	18-10-2017	Mr. Joshi sold (Unregistered) on								
	isimus (3 o	Name of Items	Qty	1	1		GST	Value		
		Solar Water Hea	iter 15	17,50	00 2,62,	500	5%	2,75,625		
	Street Street	Printers	05	9,00	00 45,	000	18%	53,100		
		Electrical Irons	15	80	00 12,	000	28%	15,360		
		Washing Machin	e 10	8,80	800 88,000 28% 1,12,					
		Refrigerators	10	15,00						
53.	24-10-2017	Mr. Joshi received a cheque of ₹ 5,92,218 from Digi World, Bharatpu towards bill on dated 03-10-2017.								
54.	27-10-2017		Mr. Joshi received a cheque of ₹ 2,24,700 from Shyam Trading Company, Jaipur towards bill on dated 21-09-2017.							
55.	31-10-2017	Mr. Joshi issued a cheque of ₹ 3,19,870 to Excel Electronics Jaipur in full settlement of bill on dated 22-8-2017								
		NOVEMBER 2017								
56.	3-11-2017	Mr. Joshi paid cash ₹11,500 towards salary for the month of October								
		month.The details of salary is given below:								
		Name		ary						
		Mamta Sharma		,000	167,000					
		Rajesh Sangwan	₹3	000	The second					
	3/15/15/3/15	Manoj Rathore	₹2	500						
Yesex	roo gniest	Mahendra Singh	₹2	000						
57.	8-11-2014	Petty cashier submitted the expenses statement for the month of June. Telephone Expenses of ₹ 700 Electricity Expenses of ₹ 1,100 Conveyance Expenses of ₹ 650 Office Expenses of ₹ 700								
58.	10-11-2017	Mr. Joshi sold following items to Parkar Power, Jaipur (Regular Dealer) on credit. All Stock delivered from Jaipur Godown. Party's PAN is AXEPL5241D and GST No. is 08AXEPL5241D1ZR,								
		Items Name			Amount	GST	Val	ue		
		LPG Stoves	15	1,800	27,000	18%	31,	860		
		Invertor		5,500	27,500	18%	32,	450		
		AC		2,000	96,000	28%	1,22,			
		Microwave	5	9,500	47,500	28%	60,	800		

59.	12-11-2017	Mr. Joshi issue Godown for the					000 to	wards	rent of	Office and	
60.	18-11-2017	Mr. Joshi issued Delhi in full set	d a ch	eque	of ₹	8,23,0				onics, Nev	
61.	22-11-2017	Parkar Power,	Jaipu	r retu	rns (Sales	and the second second second			ods. Stock	
		Items Name	Qty				ount	GST	Valu	ie	
		LPG Stoves	2	1,	800	3	3,600	18%	4,2	248	
		Invertor	1	5,	500		5,500	18%	6,4	490	
62.	27-11-2017	on credit. Stoc	Mr. Joshi sold goods to Pooja Electronics, New Delhi (Composition on credit. Stock delivered from Jaipur Godown. Party's PAN is ASDPL7485D and GST No. is 07ASDPL7485D1ZU .								
	al restriction	Items Name		Qty	Ra	ate		ount	GST	Value	
		Atta Chakki		5	6	,800		1,000	5%	35,700	
		LED Lights		10		250		2,500	12%	2,800	
		LED Lumps				1,250	12%	4,760			
	100 mm	LED TV	0,70	5		,000		0,000	18%	94,400	
		LPG Stove		2		,800		3,600	18%	4,248	
		Table Fan		10		,500		5,000	28%	19,200	
		Electric Kettle	е	5	1	,700		3,500	28%	10,880	
		Add amount of	₹ 200	0 towa	ards	Packi	ng Cł	narges	in the sa	ales bill	
63.	30-11-2017	Mr. Joshi purch									
	10 10 10 10 10 10 10 10 10 10 10 10 10 1	Items Name	Qty	Rat	te	Disc	. Ar	nount	GST	Value	
		Atta Chakki	20	5,5	500	10%		99,000	5%	1,03,950	
		LED Lights	20		150	10%		2,700	12%	3,024	
		LED Lumps	25	(650	10%		14,625	12%	16,380	
	Fr suggest of	LED TV	20	12,0	000	10%	2,	16,000	18%	2,54,880	
	and of the	LPG Stove	20	1,4	400	10%		25,200	18%	29,736	
		Table Fan	20	1,2	200	10%		21,600	28%	27,648	
		Electric Kettle	10	1,2	200	10%		10,800	28%	13,824	
		Battery	10	9,0	000	10%		81,000	28%	1,03,680	

Mr. Joshi transferred cash ₹ 6,000 into Petty Cash.

2-12-2017

64.

65.	5-12-2014	Petty cashier su	bmitte	d the expe	enses sta	atement for	the mont	th of June.				
	17	Telephone	e Expe	nses of ₹	600							
	7 7 3 mm of 1	Electricity	Exper	ises of ₹	1,125							
		Conveyar	ice Ex	penses of	₹ 425							
CONTRACT OF		 Office Exp 	enses	of ₹ 950								
66.	8-12-2017	Mr. Joshi issue	d a c	heque of	₹ 5,00	0 towards	rent of	Office and				
		Godowns for the	mont	h of Nove	mber.		0.1.0.0.1.1.1					
67.	10-12-2017	Mr. Joshi returr	ns son	ne goods	to Nish	ni Trading	Compa	ny, Ajmer.				
		Goods are delive	ered fr	om Jaipu	r Godow	'n.						
		Items Name	Qty	Rate	Disc.	Amount	GST	Value				
		LPG Stove	2	1,400	10%	2,520	18%	2,974				
	and the second	Table Fan	2	1,200	10%	2,160	28%	2,764				
		Electric Kettle	1	1,200	10%	1,080	28%	1,382				
		Battery	1	9,000	10%	8,100	28%	10,368				
68.	14-12-2017	Mr. Joshi withdra	aw cas	h ₹ 50,00	0 from H	IDFC Bank	for Office	use				
69.	18-12-2017	Mr. Joshi paid cash of ₹ 13,500 towards salary of November month.										
			The details of salary is as per given entry no. 25 .									
70.	20-12-2017	Mr. Joshi issued	l a che	que of ₹ 5	,35,600	to Nishi Tra	ading Cor	mpany.				
71.	22-12-2017	Mr. Joshi receiv	ed a ch	neque of ₹	2,37,20	0 from Park	ar Powe	r, Jaipur.				
72.	24-12-2017	Mr. Joshi sold	follow	ing items	to Par	kar Power	, Jaipur	on cash.				
		Payment receive										
jo ma	ter without you	Items Name	Qty	Rate	Amou	unt GST	Value					
	rojed rievip si	Atta Chakki	10	7,000	70,0	000 5%	73,50	00				
		LED Lights	10	250	2,5	500 12%	2,80					
		LED Lumps	15	850	12,7	50 12%	14,28	30				
		LED TV	10	17,000	1,70,0	000 18%	2,00,60	00				
		LPG Stove	10	1,900	19,0	000 18%	22,42	20				
		Table Fan	10	1,600	16,0	000 28%	20,48	30				
30025	John W. Laub	Electric Kettle	5	1,800	9,0	000 28%	11,52	20				
	Section Section	Battery	5	11,000	55,0	000 28%	70,40	0				
		Goods are deliv	ered fo	rm Jaipu	r Godowi	ns						
73.	28-12-2017	a single of the										
		Bhopal in full se	ettleme	ent of acco	unt.							
74.	31-12-2017	Mr. Joshi receiv				0 from Pooj	a Electro	nics, New				
		Delhi in full settl	ement	of accoun	t.							

			IANII	ARY 2018	2							
75.	2-1-2018	Mr. Joshi Paid				unto Do	comber	31 2017				
75.	2-1-2010	including interes										
76.	5-1-2018	Mr. Joshi Paid	Children and the Control of the Control									
70.	3-1-2010	including interes										
77.	8-1-2018	Petty cashier sul										
	0 1 2010	Telephone										
	Company	Electricity	Expen	ses of ₹ 1	,000							
		■ Conveyan	Conveyance Expenses of ₹ 600									
		 Office Exp 										
78.	10-1-2018	Mr. Joshi issued	a chec	que of ₹ 5	,000 toward	ds rent of	Decemb	per month.				
79.	15-1-2018	Mr. Joshi sold following items to Sugam Trading Company, Jaipur										
			(Consumer) at 5% discount on bill amount.									
		Items Name	Qty	Rate	Amount	Disc.	GST	Value				
		Atta Chakki	10	7,000	70,000	5%	5%	69,825				
Minor		LED Lights	10	300	3,000	5%	12%	3,192				
		LED Lump	10	900	9,000	5%	12%	9,576				
		LED TV	10	17,000	1,70,000	5%	18%	1,90,570				
		LPG Stove	5	1,900	9,500	5%	18%	10,650				
neso		Table Fan	5	1,600	8,000	5%	28%	9,728				
- 3	and GACH of	Goods are place	ed in Ja	aipur God	lown.	u mystii s						
80.	18-1-2018	Mr. Joshi paid ca										
		December after	deduct	ing abser	nt. Details o	of salary i	s given l	pelow:				
		Name		Salary								
		Mamta Sharma		₹ 2,30								
		Rajesh Sangw	an	₹ 1,20								
		Manoj Rathore		₹ 1,30								
		Mahendra Sing	gh	₹ 1,00	0							
81.	20-1-2018	Mr. Joshi sold t	the follo	owing sto	ck items to	Sai Die	gital Wo	orld, Jaipur				
	20-1-2018 Mr. Joshi sold the following stock items to Sai Digital World, Jaipur (consumer) on cash. Goods are delivered from Jodhpur Godown											
		Items Name	Qty	Rate	Amount GST Value			ıe				
# 45 Y		Electrical Irons	5	800	4,00	0 28%	5,	120				
		Refrigerator	5	16,000	80,00	0 28%						
						Total						
1												

82.	23-1-2018	Mr. Joshi purchas (unregistred) on c						pur			
		Name of Items	Qty	Rate	Amount						
	EST WEST	AC	10	24,000	2,40,00	0					
	5.8 1 28 68	Ceiling Fan	25	800	20,00	0					
	SER FEE	Table Fan	20	1200	24,00	0					
	2896	Battery	10	9,000	90,00	0					
	Smith S C	Note: if you are placed dealer, then rever						posit			
83.	25-1-2018	Mr. Joshi adjust dealer on dated 2 Electronics, Jodhn	3-01-20								
84.	28-1-2018		r. Joshi received a cheque of ₹ 2,93,541 from Sugam Trading ompany, Jaipur in full settlement of bill on dated 15-1-2018								
85.	30-1-2018		Mr. Joshi transfer cash of ₹ 3,74,000 to Pinkcity Electronics, Jodhpur towards bill on dated 23-1-2018								
86.	31-1-2018	018 Mr. Joshi withdrew cash ₹ 10,000 from HDFC Bank for personal use.									
		F	EBRUA	RY 2018	*						
87.	2-2-2018	Mr. Joshi sold foll	owing it	ems to Ca	sco Electr	onics, J	aipur in ca	sh on			
		10% trade discou	nt. Goo	ds are deli	vered from	Jaipur (
	38 291	Name of	Qty	Rate	Amount	GST	Total				
		Items				Rate					
		Items Battery	4	10,500	42,000	Rate 28%	Value 57,750				
	15 201		4 4	10,500	42,000 6,800		Value				
	is are:	Battery				28%	Value 57,750	16.3			
	18% 21L	Battery Electric Kettle	4	1,700	6,800	28%	Value 57,750 23,040	AR S			
88.	5-2-2018	Battery Electric Kettle Invertor	4 1 3 for Inp	1,700 5,500 1,800 ut Tax Ci	6,800 5,500 5,400 redit agains	28% 28% 18% 18% st purcha	Value 57,750 23,040 3,360 10,920 ase goods	from			
88.	5-2-2018 8-2-2018	Battery Electric Kettle Invertor LPG Stove Mr. Joshi claim	4 1 3 for Inp	1,700 5,500 1,800 ut Tax Co	6,800 5,500 5,400 redit agains 2017 from F	28% 28% 18% 18% st purcha	Value 57,750 23,040 3,360 10,920 ase goods Electronics				
		Battery Electric Kettle Invertor LPG Stove Mr. Joshi claim unregistred deale Mr. Joshi Paid Ta	4 1 3 for Inpron data	1,700 5,500 1,800 ut Tax Ci ted 23-01-2	6,800 5,500 5,400 redit agains 2017 from F 36 for the m	28% 28% 18% 18% st purchapinkcity Enonth of a	Value 57,750 23,040 3,360 10,920 ase goods Electronics January 20	17.			
89.	8-2-2018	Battery Electric Kettle Invertor LPG Stove Mr. Joshi claim unregistred deale	4 1 3 for Inpron data x (GST	1,700 5,500 1,800 ut Tax Ci ed 23-01-2) of ₹ 61,0 e of ₹ 5,00	6,800 5,500 5,400 redit agains 2017 from F 36 for the m	28% 28% 18% 18% st purchapinkcity Enonth of a rent of James	Value 57,750 23,040 3,360 10,920 ase goods Electronics January 20	17.			
89. 90.	8-2-2018 10-2-2018	Battery Electric Kettle Invertor LPG Stove Mr. Joshi claim unregistred deale Mr. Joshi Paid Ta Mr. Joshi issued a Mr. Joshi paid cas Mr. Joshi deposit	4 1 3 for Inproduction of the content of the conte	1,700 5,500 1,800 ut Tax Cred 23-01-2) of ₹ 61,0 e of ₹ 5,00 0 towards ₹ 1,50,00	6,800 5,500 5,400 redit agains 2017 from F 36 for the m 00 towards i mobile expense 0 into bank	28% 28% 18% 18% st purchar Pinkcity Emonth of a	Value 57,750 23,040 3,360 10,920 ase goods Electronics January 20	17. th.			
89. 90. 91.	8-2-2018 10-2-2018 12-2-2018	Battery Electric Kettle Invertor LPG Stove Mr. Joshi claim unregistred deale Mr. Joshi Paid Ta Mr. Joshi issued a Mr. Joshi paid cas	4 1 3 for Inproduction of the content of the conte	1,700 5,500 1,800 ut Tax Cred 23-01-2) of ₹ 61,0 e of ₹ 5,00 0 towards ₹ 1,50,00	6,800 5,500 5,400 redit agains 2017 from F 36 for the m 00 towards i mobile expense 0 into bank	28% 28% 18% 18% st purchar Pinkcity Emonth of a	Value 57,750 23,040 3,360 10,920 ase goods Electronics January 20	17. th.			

94.	18-2-2018	Mr. Joshi sold f									
		credit at 10 % o	discour		1			1			
		Items Name	Qty	Rate		Dis.	Amount		Value		
		AC	10	33,0	-	10%					
		Battery	10	11,0	00	10%	99,000	28%	1,26,720		
		Ceiling Fan	15	1,3	00	10%	17,550	28%	22,464		
		Table Fan	10	1,6	00	10%	14,400	28%	18,432		
95.	21-2-2018 25-2-2018	Mr. Rahul Choudhary received a cheque ₹ 48,640 in Advance from Star Home Appliance, Jaipur (Composition Dealer) towards purchas goods from next month (March 2018). Party's PAN is AVPPV8808 and GST No.: 08AVPPV8808M1ZU. Mr. Joshi purchased following items from Geeta Enterprises, Jodhp									
	37034.3		tems Name								
		Atta Chakki		20		,500	1,10,000	5%	1,15,500		
		Solar Water h	eater	20	12	,500	2,50,000	5%	2,62,500		
		LED Lights		25		150	3,750	12%	4,200		
		LED Lumps		25		650	16,250	12%	18,200		
		UPS		15		,000	60,000	18%	70,800		
		Invertor		15		,000	60,000	18%	70,800		
		CCTV		20		,400	48,000	18%	56,640		
		LPG stoves		20		,400	28,000	18%	33,040		
		Cooler		15	1	,200	18,000	18%	21,240		
97.	28-2-2018	Mr. Joshi paid	cash ₹	800 fo	r ele	ectricity	expenses	of Janua	ry month.		
				RCH 2							
98.	1-3-2018	Shyam Tradir goods. Retiurn							rn) following		
		Items Name	Qty	Rate	Rate Disc.		Amount	GST	Value		
		AC	1	33,0	00	10%	29,700	28%	38,016		
		Battery	2	11,0	00	10%	19,800	28%	25,344		
		Ceiling Fan	2	1,3	00	10%	2,340	28%	2,996		
		Total 66,356						1 66,356			

99.	5-3-2018	Mr. Joshi issue	d a che	que of ₹	5,000 towar	ds rent o	f February mo	onth.			
100.	8-3-2018	Mr. Joshi returns some goods to Geeta Enterprises, Jodhpur Goods are delivered from Jaipur Godown.									
		Name of Items	Qty	Rate	Amount	GST Rate	Total Value				
		Atta Chakki	2	5,500	11,000	18%	2,974				
Series !		LED Lights	5	150	750	28%	2,764				
		LED Lumps	5	650	3,250	28%	1,382				
		LPG stoves	2	1,400	2,800	28%	10,368				
						Total	17,488				
101.	10-3-2018	Mr. Rahul Choudhary issued a cheque ₹ 65,000 in Advance to Mannu Electronics (Composition Dealer) for purchase 10 Printers @6500/Nos. Party's PAN is AXDPV7488L and GST No.: 08AXDPV7488L1ZU									
102.	12-3-2018	Mr. Joshi paid c	ash₹5	500 towar	ds mobile p	hone exp	enses.				
103.	15-3-2018	Mr. Joshi paid cash ₹ 13,500 towards salary for the month of February The details of salary is as per given entry no. 25.									
104.	18-3-2018	Mr. Joshi issue a cheque of ₹ 6,33,500 from Geeta Enterprises Jodhpur in full settlement of bill on dated 25-2-2018 and 8-3-2018									
105.	21-3-2018	Mr. Joshi received a cheque of ₹ 4,81,400 from Shyam Trading Company in full settlement of bill on dated 18-2-2018 and 1-3-2018									
		Mr. Joshi purchase following items to Jaipur Electronics, Jaipur (Composition Dealer). Party's PAN is ARSPS1414M and GST No.: 08ARSPS1414M1ZU									
106.	23-3-2018	(Composition I	Dealer)	•				Jaipu			
106.	23-3-2018	(Composition I	Dealer) IM1ZU	•			4M and GST	Jaipu			
106.	23-3-2018	(Composition 08ARSPS1414	Dealer) IM1ZU	. Party's	PAN is AF	RSPS141	4M and GST	Jaipu			
106.	23-3-2018	(Composition 08ARSPS1414	Dealer) IM1ZU ns	. Party's	PAN is AF	Amou	4M and GST	Jaipu			
106.	23-3-2018	(Composition 08ARSPS1414 Name of Item AC	Dealer) IM1ZU ns	. Party's Qty 10	Rate 23,000	Amou 2,30,0	4M and GST nt 00 00	Jaipu			
106.	23-3-2018	(Composition 108ARSPS1414 Name of Item AC Washing Mac	Dealer) IM1ZU ns	Qty 10 10	Rate 23,000 7,000	Amou 2,30,0 70,0	4M and GST nt 00 00 00	Jaipu			
106.	23-3-2018	(Composition 08ARSPS1414 Name of Item AC Washing Mac Refrigerators	Dealer) IM1ZU ns	Qty 10 10 10	Rate 23,000 7,000 11,000	Amou 2,30,0 70,0 1,10,0	4M and GST nt 00 00 00 00	Jaipu			
106.	23-3-2018	(Composition 108ARSPS1414 Name of Item AC Washing Mac Refrigerators Electric irons	Dealer) IM1ZU IS	Oty 10 10 20	Rate 23,000 7,000 11,000 500	Amou 2,30,0 70,0 1,10,0	4M and GST nt 00 00 00 00 00	Jaipu			

107.	25-3-2018	Mr. Joshi sold following items to Star Home Appliance , Jaipur against advance receipt on dated 21-02-2018								
		Items Name	Qty	Rat	e An	nount	GST	Value		
		Microwave	4	9,50	00 38	3,000	28%	48,640		
		Goods are delivered from Jaipur godown								
108.	26-3-2018	Mr. Joshi claim for Input Tax Credit against Advance Receipt on dated 21-02-2018 from Star Home Appliance, Jaipur								
109.	28-3-2018	Mr. Joshi sold following items to Metro Electronics, Jaipur (Consumer) in cash. All Goods are Tax Experted.								
		Name of Item	s	Qty	Rate	Amo	unt			
ueras i		Atta Chakki	At a u	3	7,000	21	,000			
	POVT 488E.523 PECSES PROPER OF FEE	LED Lights		5	300	1	1,500			
		LED Lumps	ED Lumps 5 900 4,500							
		LPG stoves		3	1800	5,400				
LYSBU)				Total		32,400				
		Goods are delivered from Jaipur godown.								
110.	30-3-2018	Mr. Joshi purchase following items from Mannu Electronics, Jaipur (Composition Dealer) against advance Payment on dated 10-03-2018								
	Caning the S	Name of Items	Qty	Rat	e An	nount	GST Rate		1.007	
		Printers	10	6,50	0 6	5,000	18%	48,640		
		Goods are store at Jodhpur godown								
111.	31-3-2018	Mr. Joshi Paid Tax (GST) of ₹ 79,655 for the month of February and March 2018 including interest of ₹ 965, penalty of ₹ 3,000 and Late fee of ₹ 1,500.								