

## Practical – III

### APRIL 2017

1.	1-4-2017	Mr. Sunil Joshi started a business with cash ₹ 18,00,000.															
2.	5-4-2017	Mr. Joshi deposit cash of ₹ 16,00,000 into HDFC Bank.															
3.	7-4-2017	Mr. Joshi purchase furniture ₹ 25,000 and Electrical Fittings ₹ 12,000 in cash.															
4.	8-4-2017	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	Mr. Joshi purchas Cell Phone ₹ 5,000 and Computer ₹ 25,000 in cash.															
6.	15-4-2017	Mr. Joshi appointed following employees. <table border="1" style="margin-left: 20px;"> <thead> <tr> <th>Name</th><th>Designation</th><th>Monthly Salary</th></tr> </thead> <tbody> <tr> <td>Mamta Sharma</td><td>Sales Executive</td><td>₹ 5,000</td></tr> <tr> <td>Rajesh Sangwan</td><td>Sales man</td><td>₹ 3,000</td></tr> <tr> <td>Manoj Rathore</td><td>Accountant</td><td>₹ 3,000</td></tr> <tr> <td>Mahendra Singh</td><td>Clerk</td><td>₹ 2,500</td></tr> </tbody> </table>	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
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 cash ₹ 10,000 into Petty Cash.															

### MAY 2017

MAY 2017												
9.	1-5-2017	<p>Petty cashier submitted the expenses statement for the month of April.</p> <ul style="list-style-type: none"><li>▪ Telephone Expenses of ₹ 500</li><li>▪ Electricity Expenses of ₹ 1,200</li><li>▪ Conveyance Expenses of ₹ 450</li><li>▪ Office Expenses of ₹ 850</li></ul>										
10.	7-5-2017	<p>Mr. Joshi paid cash of ₹ 6,700 towards salary of April month as per given below: Salary maintain using <b>cost centre</b> and <b>cost category</b></p> <table><tr><th>Name</th><th>Salary</th></tr><tr><td>Mamta Sharma</td><td>₹ 2,500</td></tr><tr><td>Rajesh Sangwan</td><td>₹ 1,500</td></tr><tr><td>Manoj Rathore</td><td>₹ 1,500</td></tr><tr><td>Mahendra Singh</td><td>₹ 1,200</td></tr></table>	Name	Salary	Mamta Sharma	₹ 2,500	Rajesh Sangwan	₹ 1,500	Manoj Rathore	₹ 1,500	Mahendra Singh	₹ 1,200
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Mamta Sharma	₹ 2,500											
Rajesh Sangwan	₹ 1,500											
Manoj Rathore	₹ 1,500											
Mahendra Singh	₹ 1,200											
11.	10-5-2017	<p>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.</p>										



12.	18-5-2017	Mr. Joshi issued a cheque of ₹ 3,000 towards office rent of April month. Rent of Office and Godown are maintaining using cost centres.
13.	25-5-2017	Mr. Joshi received a bill of ₹ 2,000 form Digital Printers towards printing office stationery.
14.	31-5-2017	Mr. Joshi withdrew cash ₹ 4,000 for personal use.

**JUNE 2017**

15.	5-6-2014	Petty cashier submitted the expenses statement for the month of May. <ul style="list-style-type: none"><li>▪ Telephone Expenses of ₹ 600</li><li>▪ Electricity Expenses of ₹ 1,100</li><li>▪ Conveyance Expenses of ₹ 400</li><li>▪ Office Expenses of ₹ 700</li></ul>										
16.	10-6-2017	Mr. Joshi paid cash of ₹ 13,500 towards salary of May month. <table><tr><th>Name</th><th>Salary</th></tr><tr><td>Mamta Sharma</td><td>₹ 5,000</td></tr><tr><td>Rajesh Sangwan</td><td>₹ 3,000</td></tr><tr><td>Manoj Rathore</td><td>₹ 3,000</td></tr><tr><td>Mahendra Singh</td><td>₹ 2,500</td></tr></table>	Name	Salary	Mamta Sharma	₹ 5,000	Rajesh Sangwan	₹ 3,000	Manoj Rathore	₹ 3,000	Mahendra Singh	₹ 2,500
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Mamta Sharma	₹ 5,000											
Rajesh Sangwan	₹ 3,000											
Manoj Rathore	₹ 3,000											
Mahendra Singh	₹ 2,500											
17.	12-6-2017	Mr. Joshi issued a cheque of ₹ 5,000 towards rent of Office and Godown for the month of May 2017.										
18.	18-6-2017	Mr. Joshi purchased stationery in cash ₹ 800.										
19.	21-6-2017	Mr. Joshi transferred cash ₹ 8,000 into Petty Cash.										
20.	26-6-2017	Mr. Joshi issued a cheque of cash ₹ 2,000 to Digital Printers.										
21.	30-6-2017	Mr. Joshi withdrew cash ₹ 5,000 for personal use.										

**JULY 2017**

22.	2-7-2017	Mr. Joshi purchased following items from <b>Nishi Trading Company Ajmer</b> (Registered) on credit. Stock are placed in <b>Jaipur</b> Godown																																										
		<table><tr><th>Name of Items</th><th>Qty</th><th>HSN Code</th><th>Rate</th><th>Amount</th><th>GST Rate</th><th>Total Value</th></tr><tr><td>AC</td><td>10</td><td>84158310</td><td>24,000</td><td>2,40,000</td><td>28%</td><td>3,07,200</td></tr><tr><td>Ceiling Fan</td><td>25</td><td>84145120</td><td>800</td><td>20,000</td><td>28%</td><td>25,600</td></tr><tr><td>Table Fan</td><td>20</td><td>84145110</td><td>1200</td><td>24,000</td><td>28%</td><td>30,720</td></tr><tr><td>Battery</td><td>10</td><td>85044010</td><td>9,000</td><td>90,000</td><td>28%</td><td>1,15,200</td></tr><tr><td colspan="6">Total</td><td>4,78,720</td></tr></table>	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%	1,15,200	Total						4,78,720
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23.	5-7-2017	Mr. Joshi issued a cheque of ₹ 5,000 towards rent of June Mpnth.																																										



24.	10-7-2014	<p>Petty cashier submitted the expenses statement for the month of June.</p> <ul style="list-style-type: none"><li>▪ Telephone Expenses of ₹ 700</li><li>▪ Electricity Expenses of ₹ 1,250</li><li>▪ Conveyance Expenses of ₹ 450</li><li>▪ Office Expenses of ₹ 850</li></ul>										
25.	15-7-2017	<p>Mr. Joshi paid cash ₹ 13,500 towards salary for the month of June. The details of salary is given below:</p> <table><tr><th>Name</th><th>Salary</th></tr><tr><td>Mamta Sharma</td><td>₹ 5,000</td></tr><tr><td>Rajesh Sangwan</td><td>₹ 3,000</td></tr><tr><td>Manoj Rathore</td><td>₹ 3,000</td></tr><tr><td>Mahendra Singh</td><td>₹ 2,500</td></tr></table>	Name	Salary	Mamta Sharma	₹ 5,000	Rajesh Sangwan	₹ 3,000	Manoj Rathore	₹ 3,000	Mahendra Singh	₹ 2,500
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26.	21-7-2017	<p>Mr. Joshi purchased following items from <b>Geeta Enterprises, Jodhpur</b> (Registered Dealer) on credit. Stocks are placed in <b>Jaipur</b> Godown</p> <p>Party's PAN is <b>AXDPR2056L</b> and GST No. : <b>08AXDPR2056L1ZU</b></p> <table><tr><th>Name of Items</th><th>HSN Code</th><th>Qty</th><th>Rate</th><th>Amount</th><th>GST Rate</th><th>Total Value</th></tr><tr><td>UPS</td><td>85041010</td><td>20</td><td>4,000</td><td>80,000</td><td>18%</td><td>94,400</td></tr><tr><td>Invertor</td><td>85044010</td><td>25</td><td>4,000</td><td>1,00,000</td><td>18%</td><td>1,18,000</td></tr><tr><td>CCTV</td><td>85258090</td><td>20</td><td>2,400</td><td>48,000</td><td>18%</td><td>56,640</td></tr><tr><td>LPG Stoves</td><td>73218910</td><td>20</td><td>1,400</td><td>28,000</td><td>18%</td><td>33,040</td></tr><tr><td colspan="6">Total</td><td>3,02,080</td></tr></table>	Name of Items	HSN Code	Qty	Rate	Amount	GST Rate	Total Value	UPS	85041010	20	4,000	80,000	18%	94,400	Invertor	85044010	25	4,000	1,00,000	18%	1,18,000	CCTV	85258090	20	2,400	48,000	18%	56,640	LPG Stoves	73218910	20	1,400	28,000	18%	33,040	Total						3,02,080
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**AUGUST 2017**

27.

2-8-2017

Mr. Joshi sold following items to **Shyam Trading Company, Jaipur** (Registered Dealer) on credit. Stocks are placed in **Jaipur** Godown  
Party's PAN is **AXXPL7485H** and GST No. : **08AXXPL7485H1ZR**

Name of Items	Qty	Rate	Amount	GST Rate	Total Value
AC	2	32,000	64,000	28%	81,920
Ceiling Fan	5	1,200	6,000	28%	7,680
Table Fan	10	1,500	15,000	28%	19,200
Battery	2	10,500	21,000	28%	26,880
Total					1,35,680



28.	5-8-2017	Mr. Joshi paid cash ₹ 13,500 towards salary for the month of July. Details of salary is as per entry No. 25																																																								
29.	10-8-2017	<p>Mr. Joshi sold following items to from <b>Arvind Traders, Jaipur</b> (Regular) on credit. All Stock items are placed in <b>Jaipur</b> Godown. Party's PAN is <b>ARCPS5241D</b> and GST No. is <b>08ARCPS5241D1ZU</b></p> <table><tr><th>Name of Items</th><th>Qty</th><th>Rate</th><th>Amount</th><th>GST Rate</th><th>Total Value</th></tr><tr><td>UPS</td><td>5</td><td>7,000</td><td>35,000</td><td>18%</td><td>41,300</td></tr><tr><td>Invertor</td><td>5</td><td>5,500</td><td>27,500</td><td>18%</td><td>32,450</td></tr><tr><td>CCTV</td><td>5</td><td>3,200</td><td>16,000</td><td>18%</td><td>18,880</td></tr><tr><td>LPG Stoves</td><td>5</td><td>1,800</td><td>9,000</td><td>18%</td><td>10,620</td></tr></table>	Name of Items	Qty	Rate	Amount	GST Rate	Total Value	UPS	5	7,000	35,000	18%	41,300	Invertor	5	5,500	27,500	18%	32,450	CCTV	5	3,200	16,000	18%	18,880	LPG Stoves	5	1,800	9,000	18%	10,620																										
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31.	18-8-2017	Mr. Joshi issued a cheque of ₹ 5,000 towards rent of Office and Godown for the month of July.																																																								
32.	20-8-2017	Mr. Joshi paid cash ₹850 towards Stationery expenses.																																																								
33.	22-8-2017	<p>Mr. Joshi purchase following items from <b>Excel Electronics, Jaipur</b> (Regular) on credit. Party's PAN is <b>ARCPS1244L</b> and GST No. is <b>08ARCPS1244L1ZU</b>. All stocks are stored at <b>Jaipur</b> godown.</p> <table><tr><th>Name of Items</th><th>HSN Code</th><th>Qty</th><th>Rate</th><th>Amount</th><th>GST Rate</th><th>Total Value</th></tr><tr><td>Atta Chakki</td><td>84378010</td><td>10</td><td>5,500</td><td>55,000</td><td>5%</td><td>57,750</td></tr><tr><td>LED Lights</td><td>94054090</td><td>20</td><td>150</td><td>3,000</td><td>12%</td><td>3,360</td></tr><tr><td>LED Lumps</td><td>94055010</td><td>15</td><td>650</td><td>9,750</td><td>12%</td><td>10,920</td></tr><tr><td>LED TV</td><td>85287211</td><td>10</td><td>12,000</td><td>1,20,000</td><td>18%</td><td>1,41,600</td></tr><tr><td>Microwave</td><td>85165000</td><td>10</td><td>6,500</td><td>65,000</td><td>28%</td><td>83,200</td></tr><tr><td>Electric Kettle</td><td>85167100</td><td>15</td><td>1,200</td><td>18,000</td><td>28%</td><td>23,040</td></tr><tr><td colspan="6">Total</td><td>219,871</td></tr></table>	Name of Items	HSN Code	Qty	Rate	Amount	GST Rate	Total 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	85287211	10	12,000	1,20,000	18%	1,41,600	Microwave	85165000	10	6,500	65,000	28%	83,200	Electric Kettle	85167100	15	1,200	18,000	28%	23,040	Total						219,871
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34.	25-8-2017	Mr. Joshi issued a cheque of ₹ 3,02,080 to Geeta Enterprises, Jodhpur in full settlement of account.																																																								



35.	28-8-2017	Mr. Joshi received a cheque of ₹ 1,03,250 from Arvind Traders, Jaipur in full settlement of bill dated 10 August, 2017.																																										
36.	30-8-2017	Mr. Joshi received a cheque of ₹ 1,35,600 from Shyam Trading Company, Jaipur in full settlement of bill dated August 02, 2017.																																										
37.	31-8-2017	Mr. Joshi transferred cash ₹ 5,000 into Petty Cash.																																										
SEPTEMBER 2017																																												
38.	3-9-2017	<p>Mr. Joshi purchased following items from <b>Shivam Electronics, New Delhi</b> (Regular Dealer) on credit. Party's PAN is <b>DAXPS0125H</b> and GST No.: <b>07DAXPS0125H1ZL</b>. Stock are placed in <b>Jodhpur</b> Godown</p> <table><tr><th>Name of Items</th><th>HSN Code</th><th>Qty</th><th>Rate</th><th>Amount</th><th>GST Rate</th><th>Total Value</th></tr><tr><td>SolarWater heater</td><td>84191910</td><td>20</td><td>12,500</td><td>2,50,000</td><td>5%</td><td>2,62,500</td></tr><tr><td>Printers</td><td>84433210</td><td>05</td><td>6,500</td><td>32,500</td><td>18%</td><td>38,350</td></tr><tr><td>Washing Machine</td><td>84798950</td><td>20</td><td>7,500</td><td>1,50,000</td><td>28%</td><td>1,92,000</td></tr><tr><td>Electric irons</td><td>85164000</td><td>30</td><td>600</td><td>18,000</td><td>28%</td><td>23,040</td></tr><tr><td>Refrigerators</td><td>84181010</td><td>20</td><td>12,000</td><td>2,40,000</td><td>28%</td><td>3,07,200</td></tr></table>	Name of Items	HSN Code	Qty	Rate	Amount	GST Rate	Total Value	SolarWater heater	84191910	20	12,500	2,50,000	5%	2,62,500	Printers	84433210	05	6,500	32,500	18%	38,350	Washing Machine	84798950	20	7,500	1,50,000	28%	1,92,000	Electric irons	85164000	30	600	18,000	28%	23,040	Refrigerators	84181010	20	12,000	2,40,000	28%	3,07,200
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39.	8-9-2014	<p>Petty cashier submitted the expenses statement for the month of June.</p> <ul style="list-style-type: none"><li>▪ Telephone Expenses of ₹ 600</li><li>▪ Electricity Expenses of ₹ 1,025</li><li>▪ Conveyance Expenses of ₹ 575</li><li>▪ Office Expenses of ₹ 900</li></ul>																																										
40.	10-9-2017	Mr. Joshi issued a cheque of ₹ 5,000 towards rent of Office and Godown for the month of August.																																										
41.	13-9-2017	Mr. Joshi paid cash ₹ 13,500 towards salary for the month of august. The details of salary is as per given entry no. 25.																																										
42.	16-9-2017	<p>Mr. Joshi sold following items to <b>Satish Electronics, Rohatak</b> (Consumer) on credit. Stocks are delivered from <b>Jodhpur</b> Godown</p> <table><tr><th>Items Name</th><th>Qty</th><th>Rate</th><th>Amount</th><th>GST</th><th>Value</th></tr><tr><td>Solar Water heater</td><td>05</td><td>17,500</td><td>87,500</td><td>5%</td><td>91,875</td></tr><tr><td>Washing Machine</td><td>10</td><td>8,800</td><td>88,000</td><td>28%</td><td>1,12,640</td></tr><tr><td>Electric irons</td><td>10</td><td>800</td><td>8,000</td><td>28%</td><td>10,240</td></tr><tr><td>Refrigerators</td><td>05</td><td>15,000</td><td>75,000</td><td>28%</td><td>96,000</td></tr></table>	Items Name	Qty	Rate	Amount	GST	Value	Solar Water heater	05	17,500	87,500	5%	91,875	Washing Machine	10	8,800	88,000	28%	1,12,640	Electric irons	10	800	8,000	28%	10,240	Refrigerators	05	15,000	75,000	28%	96,000												
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Electric Kettle	10	1,700	17,000	28%	21,760																																														
45.	24-9-2017	Mr. Joshi received a cheque of ₹ 3,10,700 from Satish Electronics, Rohatak in full settlement of bill dated 16-09-2017.																																																	
46.	27-9-2017	Mr. Joshi paid cash ₹ 900 towards stationery expenses.																																																	
47.	30-9-2017	Mr. Joshi issued a cheque of ₹ 4,78,700 to Nishi Trading Company, Ajmer in full settlement of bill dated 02-07-2017.																																																	
<b>OCTOBER 2017</b>																																																			
48.	3-10-2017	Mr. Joshi sold following items to <b>Digi World, Bharatpur</b> (Unregistered) on credit at 10% discount. Goods delivered from <b>Jaipur Godown</b>																																																	
		<table><tr><th>Name of Items</th><th>Qty</th><th>Rate</th><th>Disc.</th><th>Amount</th><th>GST Rate</th><th>Total Value</th></tr><tr><td>CCTV</td><td>15</td><td>3500</td><td>10%</td><td>47,250</td><td>18%</td><td>55,755</td></tr><tr><td>Invertor</td><td>15</td><td>6,000</td><td>10%</td><td>81,000</td><td>18%</td><td>95,580</td></tr><tr><td>UPS</td><td>15</td><td>7,500</td><td>10%</td><td>1,01,250</td><td>18%</td><td>1,19,475</td></tr><tr><td>AC</td><td>5</td><td>33,000</td><td>10%</td><td>1,48,500</td><td>28%</td><td>1,90,080</td></tr><tr><td>Battery</td><td>8</td><td>11,000</td><td>10%</td><td>79,200</td><td>28%</td><td>1,01,376</td></tr><tr><td>Ceiling Fan</td><td>20</td><td>1,300</td><td>10%</td><td>23,400</td><td>28%</td><td>29,952</td></tr></table>	Name of Items	Qty	Rate	Disc.	Amount	GST Rate	Total Value	CCTV	15	3500	10%	47,250	18%	55,755	Invertor	15	6,000	10%	81,000	18%	95,580	UPS	15	7,500	10%	1,01,250	18%	1,19,475	AC	5	33,000	10%	1,48,500	28%	1,90,080	Battery	8	11,000	10%	79,200	28%	1,01,376	Ceiling Fan	20	1,300	10%	23,400	28%	29,952
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Ceiling Fan	20	1,300	10%	23,400	28%	29,952																																													
49.	8-10-2017	Mr. Joshi issued a cheque of ₹ 5,000 towards rent of Office and Godown for the month of September.																																																	
50.	10-10-2014	Petty cashier submitted the expenses statement for september month <ul style="list-style-type: none"><li>▪ Telephone Expenses of ₹ 500</li><li>▪ Electricity Expenses of ₹ 1,150</li><li>▪ Office Expenses of ₹ 850</li></ul>																																																	
51.	15-10-2017	Mr. Joshi paid cash ₹13,500 towards salary of September month. The details of salary is as per given entry no. 25.																																																	



52.	18-10-2017	Mr. Joshi sold following items to <b>Mohan Electrolux, Bhopal</b> (Unregistered) on credit. Stocks are delivered from <b>Jodhpur</b> Godown																																				
		<table><tr><th>Name of Items</th><th>Qty</th><th>Rate</th><th>Amount</th><th>GST</th><th>Value</th></tr><tr><td>Solar Water Heater</td><td>15</td><td>17,500</td><td>2,62,500</td><td>5%</td><td>2,75,625</td></tr><tr><td>Printers</td><td>05</td><td>9,000</td><td>45,000</td><td>18%</td><td>53,100</td></tr><tr><td>Electrical Irons</td><td>15</td><td>800</td><td>12,000</td><td>28%</td><td>15,360</td></tr><tr><td>Washing Machine</td><td>10</td><td>8,800</td><td>88,000</td><td>28%</td><td>1,12,640</td></tr><tr><td>Refrigerators</td><td>10</td><td>15,000</td><td>1,50,000</td><td>28%</td><td>1,92,000</td></tr></table>	Name of Items	Qty	Rate	Amount	GST	Value	Solar Water Heater	15	17,500	2,62,500	5%	2,75,625	Printers	05	9,000	45,000	18%	53,100	Electrical Irons	15	800	12,000	28%	15,360	Washing Machine	10	8,800	88,000	28%	1,12,640	Refrigerators	10	15,000	1,50,000	28%	1,92,000
Name of Items	Qty	Rate	Amount	GST	Value																																	
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Refrigerators	10	15,000	1,50,000	28%	1,92,000																																	
53.	24-10-2017	Mr. Joshi received a cheque of ₹ 5,92,218 from Digi World, Bharatpur 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: <table><tr><th>Name</th><th>Salary</th></tr><tr><td>Mamta Sharma</td><td>₹ 4,000</td></tr><tr><td>Rajesh Sangwan</td><td>₹ 3,000</td></tr><tr><td>Manoj Rathore</td><td>₹ 2,500</td></tr><tr><td>Mahendra Singh</td><td>₹ 2,000</td></tr></table>	Name	Salary	Mamta Sharma	₹ 4,000	Rajesh Sangwan	₹ 3,000	Manoj Rathore	₹ 2,500	Mahendra Singh	₹ 2,000																										
Name	Salary																																					
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Manoj Rathore	₹ 2,500																																					
Mahendra Singh	₹ 2,000																																					
57.	8-11-2014	Petty cashier submitted the expenses statement for the month of June. <ul style="list-style-type: none"><li>▪ Telephone Expenses of ₹ 700</li><li>▪ Electricity Expenses of ₹ 1,100</li><li>▪ Conveyance Expenses of ₹ 650</li><li>▪ Office Expenses of ₹ 700</li></ul>																																				
58.	10-11-2017	Mr. Joshi sold following items to <b>Parkar Power, Jaipur</b> (Regular Dealer) on credit. All Stock delivered from <b>Jaipur</b> Godown. Party's PAN is <b>AXEPL5241D</b> and GST No. is <b>08AXEPL5241D1ZR</b> , <table><tr><th>Items Name</th><th>Qty</th><th>Rate</th><th>Amount</th><th>GST</th><th>Value</th></tr><tr><td>LPG Stoves</td><td>15</td><td>1,800</td><td>27,000</td><td>18%</td><td>31,860</td></tr><tr><td>Invertor</td><td>5</td><td>5,500</td><td>27,500</td><td>18%</td><td>32,450</td></tr><tr><td>AC</td><td>3</td><td>32,000</td><td>96,000</td><td>28%</td><td>1,22,880</td></tr><tr><td>Microwave</td><td>5</td><td>9,500</td><td>47,500</td><td>28%</td><td>60,800</td></tr></table>	Items Name	Qty	Rate	Amount	GST	Value	LPG Stoves	15	1,800	27,000	18%	31,860	Invertor	5	5,500	27,500	18%	32,450	AC	3	32,000	96,000	28%	1,22,880	Microwave	5	9,500	47,500	28%	60,800						
Items Name	Qty	Rate	Amount	GST	Value																																	
LPG Stoves	15	1,800	27,000	18%	31,860																																	
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AC	3	32,000	96,000	28%	1,22,880																																	
Microwave	5	9,500	47,500	28%	60,800																																	



59.	12-11-2017	Mr. Joshi issued a cheque of ₹ 5,000 towards rent of Office and Godown for the month of October.																																																															
60.	18-11-2017	Mr. Joshi issued a cheque of ₹ 8,23,000 to Shivam Electronics, New Delhi in full settlement of bill on dated 03-09-2017.																																																															
61.	22-11-2017	<b>Parkar Power, Jaipur</b> returns (Sales Return) following goods. Stock placed in <b>Jaipur Godown</b> Godown. <table><tr><th>Items Name</th><th>Qty</th><th>Rate</th><th>Amount</th><th>GST</th><th>Value</th></tr><tr><td>LPG Stoves</td><td>2</td><td>1,800</td><td>3,600</td><td>18%</td><td>4,248</td></tr><tr><td>Inventor</td><td>1</td><td>5,500</td><td>5,500</td><td>18%</td><td>6,490</td></tr></table>	Items Name	Qty	Rate	Amount	GST	Value	LPG Stoves	2	1,800	3,600	18%	4,248	Inventor	1	5,500	5,500	18%	6,490																																													
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LPG Stoves	2	1,800	3,600	18%	4,248																																																												
Inventor	1	5,500	5,500	18%	6,490																																																												
62.	27-11-2017	Mr. Joshi sold goods to <b>Pooja Electronics, New Delhi</b> (Composition) on credit. Stock delivered from <b>Jaipur</b> Godown. Party's PAN is <b>ASDPL7485D</b> and GST No. is <b>07ASDPL7485D1ZU</b> . <table><tr><th>Items Name</th><th>Qty</th><th>Rate</th><th>Amount</th><th>GST</th><th>Value</th></tr><tr><td>Atta Chakki</td><td>5</td><td>6,800</td><td>34,000</td><td>5%</td><td>35,700</td></tr><tr><td>LED Lights</td><td>10</td><td>250</td><td>2,500</td><td>12%</td><td>2,800</td></tr><tr><td>LED Lumps</td><td>5</td><td>850</td><td>4,250</td><td>12%</td><td>4,760</td></tr><tr><td>LED TV</td><td>5</td><td>16,000</td><td>80,000</td><td>18%</td><td>94,400</td></tr><tr><td>LPG Stove</td><td>2</td><td>1,800</td><td>3,600</td><td>18%</td><td>4,248</td></tr><tr><td>Table Fan</td><td>10</td><td>1,500</td><td>15,000</td><td>28%</td><td>19,200</td></tr><tr><td>Electric Kettle</td><td>5</td><td>1,700</td><td>8,500</td><td>28%</td><td>10,880</td></tr></table> <p>Add amount of ₹ 2000 towards <b>Packing Charges</b> in the sales bill</p>	Items Name	Qty	Rate	Amount	GST	Value	Atta Chakki	5	6,800	34,000	5%	35,700	LED Lights	10	250	2,500	12%	2,800	LED Lumps	5	850	4,250	12%	4,760	LED TV	5	16,000	80,000	18%	94,400	LPG Stove	2	1,800	3,600	18%	4,248	Table Fan	10	1,500	15,000	28%	19,200	Electric Kettle	5	1,700	8,500	28%	10,880															
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Electric Kettle	5	1,700	8,500	28%	10,880																																																												
63.	30-11-2017	Mr. Joshi purchased following items from <b>Nishi Trading Company, Ajmer</b> on 10% trade discount. Goods are placed in <b>Jaipur</b> Godown. <table><tr><th>Items Name</th><th>Qty</th><th>Rate</th><th>Disc.</th><th>Amount</th><th>GST</th><th>Value</th></tr><tr><td>Atta Chakki</td><td>20</td><td>5,500</td><td>10%</td><td>99,000</td><td>5%</td><td>1,03,950</td></tr><tr><td>LED Lights</td><td>20</td><td>150</td><td>10%</td><td>2,700</td><td>12%</td><td>3,024</td></tr><tr><td>LED Lumps</td><td>25</td><td>650</td><td>10%</td><td>14,625</td><td>12%</td><td>16,380</td></tr><tr><td>LED TV</td><td>20</td><td>12,000</td><td>10%</td><td>2,16,000</td><td>18%</td><td>2,54,880</td></tr><tr><td>LPG Stove</td><td>20</td><td>1,400</td><td>10%</td><td>25,200</td><td>18%</td><td>29,736</td></tr><tr><td>Table Fan</td><td>20</td><td>1,200</td><td>10%</td><td>21,600</td><td>28%</td><td>27,648</td></tr><tr><td>Electric Kettle</td><td>10</td><td>1,200</td><td>10%</td><td>10,800</td><td>28%</td><td>13,824</td></tr><tr><td>Battery</td><td>10</td><td>9,000</td><td>10%</td><td>81,000</td><td>28%</td><td>1,03,680</td></tr></table>	Items Name	Qty	Rate	Disc.	Amount	GST	Value	Atta Chakki	20	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	LED TV	20	12,000	10%	2,16,000	18%	2,54,880	LPG Stove	20	1,400	10%	25,200	18%	29,736	Table Fan	20	1,200	10%	21,600	28%	27,648	Electric Kettle	10	1,200	10%	10,800	28%	13,824	Battery	10	9,000	10%	81,000	28%	1,03,680
Items Name	Qty	Rate	Disc.	Amount	GST	Value																																																											
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Battery	10	9,000	10%	81,000	28%	1,03,680																																																											
DECEMBER 2017																																																																	
64.	2-12-2017	Mr. Joshi transferred cash ₹ 6,000 into Petty Cash.																																																															



65.	5-12-2014	Petty cashier submitted the expenses statement for the month of June. <ul style="list-style-type: none"><li>▪ Telephone Expenses of ₹ 600</li><li>▪ Electricity Expenses of ₹ 1,125</li><li>▪ Conveyance Expenses of ₹ 425</li><li>▪ Office Expenses of ₹ 950</li></ul>																																																						
66.	8-12-2017	Mr. Joshi issued a cheque of ₹ 5,000 towards rent of Office and Godowns for the month of November.																																																						
67.	10-12-2017	Mr. Joshi returns some goods to <b>Nishi Trading Company, Ajmer</b> . Goods are delivered from <b>Jaipur</b> Godown. <table><tr><th>Items Name</th><th>Qty</th><th>Rate</th><th>Disc.</th><th>Amount</th><th>GST</th><th>Value</th></tr><tr><td>LPG Stove</td><td>2</td><td>1,400</td><td>10%</td><td>2,520</td><td>18%</td><td>2,974</td></tr><tr><td>Table Fan</td><td>2</td><td>1,200</td><td>10%</td><td>2,160</td><td>28%</td><td>2,764</td></tr><tr><td>Electric Kettle</td><td>1</td><td>1,200</td><td>10%</td><td>1,080</td><td>28%</td><td>1,382</td></tr><tr><td>Battery</td><td>1</td><td>9,000</td><td>10%</td><td>8,100</td><td>28%</td><td>10,368</td></tr></table>	Items Name	Qty	Rate	Disc.	Amount	GST	Value	LPG Stove	2	1,400	10%	2,520	18%	2,974	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																			
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68.	14-12-2017	Mr. Joshi withdraw cash ₹ 50,000 from HDFC 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. <b>25</b> .																																																						
70.	20-12-2017	Mr. Joshi issued a cheque of ₹ 5,35,600 to Nishi Trading Company.																																																						
71.	22-12-2017	Mr. Joshi received a cheque of ₹ 2,37,200 from Parkar Power, Jaipur.																																																						
72.	24-12-2017	Mr. Joshi sold following items to <b>Parkar Power, Jaipur</b> on cash. Payment received by cheque and cheque deposit into HDFC bank. <table><tr><th>Items Name</th><th>Qty</th><th>Rate</th><th>Amount</th><th>GST</th><th>Value</th></tr><tr><td>Atta Chakki</td><td>10</td><td>7,000</td><td>70,000</td><td>5%</td><td>73,500</td></tr><tr><td>LED Lights</td><td>10</td><td>250</td><td>2,500</td><td>12%</td><td>2,800</td></tr><tr><td>LED Lumps</td><td>15</td><td>850</td><td>12,750</td><td>12%</td><td>14,280</td></tr><tr><td>LED TV</td><td>10</td><td>17,000</td><td>1,70,000</td><td>18%</td><td>2,00,600</td></tr><tr><td>LPG Stove</td><td>10</td><td>1,900</td><td>19,000</td><td>18%</td><td>22,420</td></tr><tr><td>Table Fan</td><td>10</td><td>1,600</td><td>16,000</td><td>28%</td><td>20,480</td></tr><tr><td>Electric Kettle</td><td>5</td><td>1,800</td><td>9,000</td><td>28%</td><td>11,520</td></tr><tr><td>Battery</td><td>5</td><td>11,000</td><td>55,000</td><td>28%</td><td>70,400</td></tr></table> Goods are delivered form <b>Jaipur</b> Godowns	Items Name	Qty	Rate	Amount	GST	Value	Atta Chakki	10	7,000	70,000	5%	73,500	LED Lights	10	250	2,500	12%	2,800	LED Lumps	15	850	12,750	12%	14,280	LED TV	10	17,000	1,70,000	18%	2,00,600	LPG Stove	10	1,900	19,000	18%	22,420	Table Fan	10	1,600	16,000	28%	20,480	Electric Kettle	5	1,800	9,000	28%	11,520	Battery	5	11,000	55,000	28%	70,400
Items Name	Qty	Rate	Amount	GST	Value																																																			
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Electric Kettle	5	1,800	9,000	28%	11,520																																																			
Battery	5	11,000	55,000	28%	70,400																																																			
73.	28-12-2017	Mr. Joshi received a cheque of ₹ 6,48,700 from Mohan Electrolux, Bhopal in full settlement of account.																																																						
74.	31-12-2017	Mr. Joshi received a cheque of ₹ 1,74,300 from Pooja Electronics, New Delhi in full settlement of account.																																																						



## JANUARY 2018

JANUARY 2018

75.	2-1-2018	Mr. Joshi Paid Tax (GST) of ₹ 31,000 upto December 31, 2017 including interest of ₹ 890, penalty of ₹ 4,500 and Late fee of ₹ 1,500																																																	
76.	5-1-2018	Mr. Joshi Paid Tax (GST) of ₹ 42,500 upto December 31, 2017 including interest of ₹ 11,45, penalty of ₹ 4,500 and Late fee of ₹ 1,500																																																	
77.	8-1-2018	Petty cashier submitted the expenses statement for the month of June. <div><div>▪ Telephone Expenses of ₹ 500</div><div>▪ Electricity Expenses of ₹ 1,000</div><div>▪ Conveyance Expenses of ₹ 600</div><div>▪ Office Expenses of ₹ 800</div></div>																																																	
78.	10-1-2018	Mr. Joshi issued a cheque of ₹ 5,000 towards rent of December month.																																																	
79.	15-1-2018	Mr. Joshi sold following items to <b>Sugam Trading Company, Jaipur</b> (Consumer) at 5% discount on bill amount. <table><tr><th>Items Name</th><th>Qty</th><th>Rate</th><th>Amount</th><th>Disc.</th><th>GST</th><th>Value</th></tr><tr><td>Atta Chakki</td><td>10</td><td>7,000</td><td>70,000</td><td>5%</td><td>5%</td><td>69,825</td></tr><tr><td>LED Lights</td><td>10</td><td>300</td><td>3,000</td><td>5%</td><td>12%</td><td>3,192</td></tr><tr><td>LED Lump</td><td>10</td><td>900</td><td>9,000</td><td>5%</td><td>12%</td><td>9,576</td></tr><tr><td>LED TV</td><td>10</td><td>17,000</td><td>1,70,000</td><td>5%</td><td>18%</td><td>1,90,570</td></tr><tr><td>LPG Stove</td><td>5</td><td>1,900</td><td>9,500</td><td>5%</td><td>18%</td><td>10,650</td></tr><tr><td>Table Fan</td><td>5</td><td>1,600</td><td>8,000</td><td>5%</td><td>28%</td><td>9,728</td></tr></table> <div>Goods are placed in <b>Jaipur</b> Godown.</div>	Items Name	Qty	Rate	Amount	Disc.	GST	Value	Atta Chakki	10	7,000	70,000	5%	5%	69,825	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	Table Fan	5	1,600	8,000	5%	28%	9,728
Items Name	Qty	Rate	Amount	Disc.	GST	Value																																													
Atta Chakki	10	7,000	70,000	5%	5%	69,825																																													
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LPG Stove	5	1,900	9,500	5%	18%	10,650																																													
Table Fan	5	1,600	8,000	5%	28%	9,728																																													
80.	18-1-2018	Mr. Joshi paid cash ₹ 5,800 towards employee's salary for the month of December after deducting absent. Details of salary is given below: <table><tr><th>Name</th><th>Salary</th></tr><tr><td>Mamta Sharma</td><td>₹ 2,300</td></tr><tr><td>Rajesh Sangwan</td><td>₹ 1,200</td></tr><tr><td>Manoj Rathore</td><td>₹ 1,300</td></tr><tr><td>Mahendra Singh</td><td>₹ 1,000</td></tr></table>	Name	Salary	Mamta Sharma	₹ 2,300	Rajesh Sangwan	₹ 1,200	Manoj Rathore	₹ 1,300	Mahendra Singh	₹ 1,000																																							
Name	Salary																																																		
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Manoj Rathore	₹ 1,300																																																		
Mahendra Singh	₹ 1,000																																																		
81.	20-1-2018	Mr. Joshi sold the following stock items to <b>Sai Digital World, Jaipur</b> (consumer) on cash. Goods are delivered from <b>Jodhpur</b> Godown <table><tr><th>Items Name</th><th>Qty</th><th>Rate</th><th>Amount</th><th>GST</th><th>Value</th></tr><tr><td>Electrical Irons</td><td>5</td><td>800</td><td>4,000</td><td>28%</td><td>5,120</td></tr><tr><td>Refrigerator</td><td>5</td><td>16,000</td><td>80,000</td><td>28%</td><td>1,02,400</td></tr><tr><td colspan="5">Total</td><td>1,07,520</td></tr></table>	Items Name	Qty	Rate	Amount	GST	Value	Electrical Irons	5	800	4,000	28%	5,120	Refrigerator	5	16,000	80,000	28%	1,02,400	Total					1,07,520																									
Items Name	Qty	Rate	Amount	GST	Value																																														
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Refrigerator	5	16,000	80,000	28%	1,02,400																																														
Total					1,07,520																																														



82.	23-1-2018	Mr. Joshi purchase following items from <b>Pinkcity Electronics Jodhpur</b> (unregistered) on credits. Goods are stored form <b>Jodhpur Godown</b> . <table><tr><th>Name of Items</th><th>Qty</th><th>Rate</th><th>Amount</th></tr><tr><td>AC</td><td>10</td><td>24,000</td><td>2,40,000</td></tr><tr><td>Ceiling Fan</td><td>25</td><td>800</td><td>20,000</td></tr><tr><td>Table Fan</td><td>20</td><td>1200</td><td>24,000</td></tr><tr><td>Battery</td><td>10</td><td>9,000</td><td>90,000</td></tr></table> <p><b>Note:</b> if you are purchase goods from Unregistered dealer of composi dealer, then reverse charges are applicable on the transaction.</p>	Name of Items	Qty	Rate	Amount	AC	10	24,000	2,40,000	Ceiling Fan	25	800	20,000	Table Fan	20	1200	24,000	Battery	10	9,000	90,000										
Name of Items	Qty	Rate	Amount																													
AC	10	24,000	2,40,000																													
Ceiling Fan	25	800	20,000																													
Table Fan	20	1200	24,000																													
Battery	10	9,000	90,000																													
83.	25-1-2018	Mr. Joshi adjust the tax liabilities against purchase from unregistered dealer on dated 23-01-2017, bill amount of of ₹ 3,74,000 from Pinkcity Electronics, Jodhpur.																														
84.	28-1-2018	Mr. Joshi received a cheque of ₹ 2,93,541 from Sugam Trading Company, 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	Mr. Joshi withdrew cash ₹ 10,000 from HDFC Bank for personal use.																														
<b>FEBRUARY 2018</b>																																
87.	2-2-2018	Mr. Joshi sold following items to <b>Casco Electronics, Jaipur</b> in cash on 10% trade discount. Goods are delivered from <b>Jaipur Godown</b> . <table><tr><th>Name of Items</th><th>Qty</th><th>Rate</th><th>Amount</th><th>GST Rate</th><th>Total Value</th></tr><tr><td>Battery</td><td>4</td><td>10,500</td><td>42,000</td><td>28%</td><td>57,750</td></tr><tr><td>Electric Kettle</td><td>4</td><td>1,700</td><td>6,800</td><td>28%</td><td>23,040</td></tr><tr><td>Invertor</td><td>1</td><td>5,500</td><td>5,500</td><td>18%</td><td>3,360</td></tr><tr><td>LPG Stove</td><td>3</td><td>1,800</td><td>5,400</td><td>18%</td><td>10,920</td></tr></table>	Name of Items	Qty	Rate	Amount	GST Rate	Total Value	Battery	4	10,500	42,000	28%	57,750	Electric Kettle	4	1,700	6,800	28%	23,040	Invertor	1	5,500	5,500	18%	3,360	LPG Stove	3	1,800	5,400	18%	10,920
Name of Items	Qty	Rate	Amount	GST Rate	Total Value																											
Battery	4	10,500	42,000	28%	57,750																											
Electric Kettle	4	1,700	6,800	28%	23,040																											
Invertor	1	5,500	5,500	18%	3,360																											
LPG Stove	3	1,800	5,400	18%	10,920																											
88.	5-2-2018	Mr. Joshi claim for Input Tax Credit against purchase goods from unregistered dealer on dated 23-01-2017 from Pinkcity Electronics																														
89.	8-2-2018	Mr. Joshi Paid Tax (GST) of ₹ 61,036 for the month of January 2017.																														
90.	10-2-2018	Mr. Joshi issued a cheque of ₹ 5,000 towards rent of January Month.																														
91.	12-2-2018	Mr. Joshi paid cash ₹ 300 towards mobile expenses.																														
92.	13-2-2018	Mr. Joshi deposited cash ₹ 1,50,000 into bank.																														
93.	15-2-2018	Mr. Joshi paid cash ₹ 13,500 towards salary for the month of January.																														



**MARCH 2018**



99.	5-3-2018	Mr. Joshi issued a cheque of ₹ 5,000 towards rent of February month.																																				
100.	8-3-2018	<p>Mr. Joshi returns some goods to <b>Geeta Enterprises, Jodhpur</b> Goods are delivered from <b>Jaipur Godown</b>.</p> <table><thead><tr><th>Name of Items</th><th>Qty</th><th>Rate</th><th>Amount</th><th>GST Rate</th><th>Total Value</th></tr></thead><tbody><tr><td>Atta Chakki</td><td>2</td><td>5,500</td><td>11,000</td><td>18%</td><td>2,974</td></tr><tr><td>LED Lights</td><td>5</td><td>150</td><td>750</td><td>28%</td><td>2,764</td></tr><tr><td>LED Lumps</td><td>5</td><td>650</td><td>3,250</td><td>28%</td><td>1,382</td></tr><tr><td>LPG stoves</td><td>2</td><td>1,400</td><td>2,800</td><td>28%</td><td>10,368</td></tr><tr><td colspan="5">Total</td><td>17,488</td></tr></tbody></table>	Name of Items	Qty	Rate	Amount	GST Rate	Total Value	Atta Chakki	2	5,500	11,000	18%	2,974	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
Name of Items	Qty	Rate	Amount	GST Rate	Total Value																																	
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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 <b>AXDPV7488L</b> and GST No. : <b>08AXDPV7488L1ZU</b>																																				
102.	12-3-2018	Mr. Joshi paid cash ₹ 500 towards mobile phone expenses.																																				
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. <b>25</b> .																																				
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																																				
106.	23-3-2018	<p>Mr. Joshi purchase following items to <b>Jaipur Electronics, Jaipur</b> (Composition Dealer). Party's PAN is <b>ARSPS1414M</b> and GST No.: <b>08ARSPS1414M1ZU</b></p> <table><thead><tr><th>Name of Items</th><th>Qty</th><th>Rate</th><th>Amount</th></tr></thead><tbody><tr><td>AC</td><td>10</td><td>23,000</td><td>2,30,000</td></tr><tr><td>Washing Machine</td><td>10</td><td>7,000</td><td>70,000</td></tr><tr><td>Refrigerators</td><td>10</td><td>11,000</td><td>1,10,000</td></tr><tr><td>Electric irons</td><td>20</td><td>500</td><td>10,000</td></tr><tr><td>Microwave</td><td>20</td><td>6,000</td><td>1,20,000</td></tr><tr><td>Electric kettle</td><td>20</td><td>1,100</td><td>22,000</td></tr><tr><td colspan="3">Total</td><td>162,004</td></tr></tbody></table> <p>Goods are store at <b>Jaipur</b> godown.</p>	Name of Items	Qty	Rate	Amount	AC	10	23,000	2,30,000	Washing Machine	10	7,000	70,000	Refrigerators	10	11,000	1,10,000	Electric irons	20	500	10,000	Microwave	20	6,000	1,20,000	Electric kettle	20	1,100	22,000	Total			162,004				
Name of Items	Qty	Rate	Amount																																			
AC	10	23,000	2,30,000																																			
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Microwave	20	6,000	1,20,000																																			
Electric kettle	20	1,100	22,000																																			
Total			162,004																																			



107.	25-3-2018	Mr. Joshi sold following items to <b>Star Home Appliance, Jaipur</b> against advance receipt on dated 21-02-2018																								
<table><tr><th>Items Name</th><th>Qty</th><th>Rate</th><th>Amount</th><th>GST</th><th>Value</th></tr><tr><td>Microwave</td><td>4</td><td>9,500</td><td>38,000</td><td>28%</td><td>48,640</td></tr></table>			Items Name	Qty	Rate	Amount	GST	Value	Microwave	4	9,500	38,000	28%	48,640												
Items Name	Qty	Rate	Amount	GST	Value																					
Microwave	4	9,500	38,000	28%	48,640																					
Goods are delivered from <b>Jaipur</b> 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 <b>Metro Electronics, Jaipur</b> (Consumer) in cash. All Goods are <b>Tax Expemted</b> .																								
<table><tr><th>Name of Items</th><th>Qty</th><th>Rate</th><th>Amount</th></tr><tr><td>Atta Chakki</td><td>3</td><td>7,000</td><td>21,000</td></tr><tr><td>LED Lights</td><td>5</td><td>300</td><td>1,500</td></tr><tr><td>LED Lumps</td><td>5</td><td>900</td><td>4,500</td></tr><tr><td>LPG stoves</td><td>3</td><td>1800</td><td>5,400</td></tr><tr><td colspan="3">Total</td><td>32,400</td></tr></table>			Name of Items	Qty	Rate	Amount	Atta Chakki	3	7,000	21,000	LED Lights	5	300	1,500	LED Lumps	5	900	4,500	LPG stoves	3	1800	5,400	Total			32,400
Name of Items	Qty	Rate	Amount																							
Atta Chakki	3	7,000	21,000																							
LED Lights	5	300	1,500																							
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LPG stoves	3	1800	5,400																							
Total			32,400																							
Goods are delivered from <b>Jaipur</b> godown.																										
110.	30-3-2018	Mr. Joshi purchase following items from <b>Mannu Electronics, Jaipur</b> (Composition Dealer) against advance Payment on dated 10-03-2018																								
<table><tr><th>Name of Items</th><th>Qty</th><th>Rate</th><th>Amount</th><th>GST Rate</th><th>Total Value</th></tr><tr><td>Printers</td><td>10</td><td>6,500</td><td>65,000</td><td>18%</td><td>48,640</td></tr></table>			Name of Items	Qty	Rate	Amount	GST Rate	Total Value	Printers	10	6,500	65,000	18%	48,640												
Name of Items	Qty	Rate	Amount	GST Rate	Total Value																					
Printers	10	6,500	65,000	18%	48,640																					
Goods are store at <b>Jodhpur</b> 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.																								