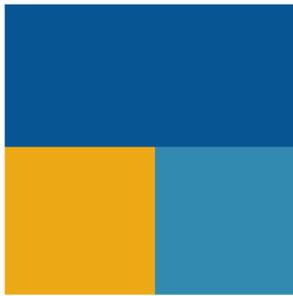


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| December 2020 | ----- 6 |
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| March 2021 | ----- 20 |

October 2020

| 1 | 1-10-2020 | Lalit Kumar Gupta started a business with cash Rs.1600000. | | | | | | | | | | | | | | | |
|----------------|------------|---|-----------------|----------------------|----------------------|--------------|-----------------|---------|--------------------|-----------|---------|---------------|------------|---------|----------------|-------|---------|
| 2 | 5-10-2020 | Mr. Gupta deposit cash of Rs.1300000 in to HDFC Bank. | | | | | | | | | | | | | | | |
| 3 | 7-10-2020 | Mr. Gupta issued a cheque for purchase following fixed assets. | | | | | | | | | | | | | | | |
| | | <table border="1"> <thead> <tr> <th>Assets</th> <th>Value</th> <th>Rate of Depreciation</th> </tr> </thead> <tbody> <tr> <td>Furniture</td> <td>25000</td> <td>10%</td> </tr> <tr> <td>Electrical Fitting</td> <td>12000</td> <td>10%</td> </tr> <tr> <td>Computer</td> <td>25000</td> <td>20%</td> </tr> <tr> <td>Cell Phone</td> <td>5000</td> <td>20%</td> </tr> </tbody> </table> | Assets | Value | Rate of Depreciation | Furniture | 25000 | 10% | Electrical Fitting | 12000 | 10% | Computer | 25000 | 20% | Cell Phone | 5000 | 20% |
| | | Assets | Value | Rate of Depreciation | | | | | | | | | | | | | |
| | | Furniture | 25000 | 10% | | | | | | | | | | | | | |
| | | Electrical Fitting | 12000 | 10% | | | | | | | | | | | | | |
| Computer | 25000 | 20% | | | | | | | | | | | | | | | |
| Cell Phone | 5000 | 20% | | | | | | | | | | | | | | | |
| 4 | 9-10-2020 | Mr. Gupta issued a cheque of Rs.25000 to Mishra Properties towards security for rented office (Rent Rs.3000/month). Rent started from October 1. | | | | | | | | | | | | | | | |
| 5 | 10-10-2020 | Mr. Gupta issued a cheque of Rs.30000 to Singh Properties towards security for rented Godown (Rent Rs.2000/month). Rent started from October 1. | | | | | | | | | | | | | | | |
| 6 | 15-10-2020 | Mr. Gupta appointed following employees. | | | | | | | | | | | | | | | |
| | | <table border="1"> <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>Rs.5000</td> </tr> <tr> <td>Rajesh Sangwan</td> <td>Sales man</td> <td>Rs.3000</td> </tr> <tr> <td>Manoj Rathore</td> <td>Accountant</td> <td>Rs.3000</td> </tr> <tr> <td>Mahendra Singh</td> <td>Clerk</td> <td>Rs.2500</td> </tr> </tbody> </table> | Name | Designation | Monthly Salary | Mamta Sharma | Sales Executive | Rs.5000 | Rajesh Sangwan | Sales man | Rs.3000 | Manoj Rathore | Accountant | Rs.3000 | Mahendra Singh | Clerk | Rs.2500 |
| | | Name | Designation | Monthly Salary | | | | | | | | | | | | | |
| | | Mamta Sharma | Sales Executive | Rs.5000 | | | | | | | | | | | | | |
| | | Rajesh Sangwan | Sales man | Rs.3000 | | | | | | | | | | | | | |
| Manoj Rathore | Accountant | Rs.3000 | | | | | | | | | | | | | | | |
| Mahendra Singh | Clerk | Rs.2500 | | | | | | | | | | | | | | | |
| 7 | 20-10-2020 | Mr. Gupta purchased stationary in cash Rs.1500. | | | | | | | | | | | | | | | |
| 8 | 28-10-2020 | Mr. Gupta transferred cash Rs.10000 in to Petty Cash. | | | | | | | | | | | | | | | |
| 9 | 30-10-2020 | Mr. Gupta withdrew cash Rs.4000 for personal use. | | | | | | | | | | | | | | | |

Day Book

For 1-Oct-20

Page 1

| Date | Particulars | Vch Type | Vch No. | Debit Amount | | Credit Amount | |
|----------|--|----------|---------|---|--------------|---------------|-----------|
| | | | | Inwards Qty | Outwards Qty | | |
| 1-Oct-20 | Cash HDFC Bank | Contra | 1 | 13,00,000.00 | | 13,00,000.00 | |
| 1-Oct-20 | Cash Petty Cash | Contra | 2 | 10,000.00 | | | 10,000.00 |
| 1-Oct-20 | Furniture Electrical Fitting Computer Cell Phone HDFC Bank | Payment | 1 | 25,000.00 12,000.00 25,000.00 5,000.00 | | | 67,000.00 |
| 1-Oct-20 | Security Deposit HDFC Bank | Payment | 2 | 25,000.00 | | | 25,000.00 |
| 1-Oct-20 | Security Deposit HDFC Bank | Payment | 3 | 30,000.00 | | | 30,000.00 |
| 1-Oct-20 | Stationary Expenses Cash | Payment | 4 | 1,500.00 | | | 1,500.00 |
| 1-Oct-20 | Withdrawal Cash | Payment | 5 | 4,000.00 | | | 4,000.00 |
| 1-Oct-20 | Lalit Kumar Gupta Cash | Receipt | 1 | | | 16,00,000.00 | |

Trial Balance
 1-Apr-20 to 1-Oct-20

| | Closing Balance | |
|--------------------------|---------------------|---------------------|
| | Debit | Credit |
| Capital Account | 4,000.00 | 16,00,000.00 |
| Lalit Kumar Gupta | | 16,00,000.00 |
| Withdrawal | 4,000.00 | |
| Fixed Assets | 67,000.00 | |
| Cell Phone | 5,000.00 | |
| Computer | 25,000.00 | |
| Electrical Fitting | 12,000.00 | |
| Furniture | 25,000.00 | |
| Current Assets | 15,27,500.00 | |
| Deposits (Asset) | 55,000.00 | |
| Cash-in-Hand | 2,94,500.00 | |
| Bank Accounts | 11,78,000.00 | |
| Indirect Expenses | 1,500.00 | |
| Stationary Expenses | 1,500.00 | |
| Grand Total | 16,00,000.00 | 16,00,000.00 |

| November 2020 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|----------------------|------------|---|-------|--------|----------|---------------|--------|----------|-------------|----|----|----------|-------|--------|-----|--------|-------------|----|----------|-----|-------|-----|-------|-----------|----|----------|------|-------|-----|-------|---------|----|----------|------|-------|-----|--------|--------------|--|--|--|--|--|---------------|
| 10 | 1-11-2020 | Petty cashier submitted the expenses statement for the month of October. Telephone Expenses of Rs.500, Electricity Expenses of Rs.1200 Conveyance Expenses of Rs.450, Office Expenses of Rs.850 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 | 5-11-2020 | Mr. Gupta paid cash of Rs.6700 towards salary of October month (15 days). The details of salary is given below. Mamta Sharma Rs.2500, Rajesh Sangwan Rs.1500 Manoj Rathore Rs.1500, Mahendra Singh Rs.1200 Salary of employ will be maintain using cost center and cost category . | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12 | 6-11-2020 | Mr. Gupta issued a cheque of Rs.5000. This included Rs.3000 towards office rent and Rs.2000 towards godown rent of October month. Rent of office, godown will be maintain using cost center and cost category . | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 13 | 15-11-2020 | Mr. Gupta purchased following items from Khalsha trading Company Lucknow (09AAPCD5724T1ZU) on credit. <table border="1" style="width: 100%; margin-top: 10px;"> <thead> <tr> <th>Item</th> <th>Qty</th> <th>HSN Code</th> <th>Rate</th> <th>Amount</th> <th>GST Rate</th> <th>Total Value</th> </tr> </thead> <tbody> <tr> <td>AC</td> <td>10</td> <td>84158310</td> <td>24000</td> <td>240000</td> <td>28%</td> <td>307200</td> </tr> <tr> <td>Ceiling Fan</td> <td>25</td> <td>84145120</td> <td>800</td> <td>20000</td> <td>28%</td> <td>25600</td> </tr> <tr> <td>Table Fan</td> <td>20</td> <td>84145110</td> <td>1200</td> <td>24000</td> <td>28%</td> <td>30720</td> </tr> <tr> <td>Battery</td> <td>10</td> <td>85044010</td> <td>9000</td> <td>90000</td> <td>28%</td> <td>115200</td> </tr> <tr> <td align="right" colspan="6">Total</td> <td>478720</td> </tr> </tbody> </table> All Stock items are placed in Nirmal Nagar Godown. | Item | Qty | HSN Code | Rate | Amount | GST Rate | Total Value | AC | 10 | 84158310 | 24000 | 240000 | 28% | 307200 | Ceiling Fan | 25 | 84145120 | 800 | 20000 | 28% | 25600 | Table Fan | 20 | 84145110 | 1200 | 24000 | 28% | 30720 | Battery | 10 | 85044010 | 9000 | 90000 | 28% | 115200 | Total | | | | | | 478720 |
| Item | Qty | HSN Code | Rate | Amount | GST Rate | Total Value | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| AC | 10 | 84158310 | 24000 | 240000 | 28% | 307200 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Ceiling Fan | 25 | 84145120 | 800 | 20000 | 28% | 25600 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Table Fan | 20 | 84145110 | 1200 | 24000 | 28% | 30720 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Battery | 10 | 85044010 | 9000 | 90000 | 28% | 115200 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | | | | | | 478720 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| 14 | 24-11-2020 | Mr. Gupta purchased following items from Geeta Enterprises Lucknow (09AABCD8524T1ZU) on credit. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|------------|---|------|--------|----------|---------------|--------|----------|-------------|-----|----|----------|------|-------|-----|-------|----------|----|----------|------|--------|-----|--------|------|----|----------|------|-------|-----|-------|------------|----|----------|------|-------|-----|-------|--------------|--|--|--|--|--|---------------|
| <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 20%;">Item</th> <th style="width: 10%;">Qty</th> <th style="width: 15%;">HSN Code</th> <th style="width: 10%;">Rate</th> <th style="width: 10%;">Amount</th> <th style="width: 10%;">GST Rate</th> <th style="width: 10%;">Total Value</th> </tr> </thead> <tbody> <tr> <td>UPS</td> <td style="text-align: center;">20</td> <td style="text-align: center;">85041010</td> <td style="text-align: center;">4000</td> <td style="text-align: center;">80000</td> <td style="text-align: center;">18%</td> <td style="text-align: center;">94400</td> </tr> <tr> <td>Invertor</td> <td style="text-align: center;">25</td> <td style="text-align: center;">85044010</td> <td style="text-align: center;">4000</td> <td style="text-align: center;">100000</td> <td style="text-align: center;">18%</td> <td style="text-align: center;">118000</td> </tr> <tr> <td>CCTV</td> <td style="text-align: center;">20</td> <td style="text-align: center;">85258090</td> <td style="text-align: center;">2400</td> <td style="text-align: center;">48000</td> <td style="text-align: center;">18%</td> <td style="text-align: center;">56640</td> </tr> <tr> <td>LPG Stoves</td> <td style="text-align: center;">20</td> <td style="text-align: center;">73218910</td> <td style="text-align: center;">1400</td> <td style="text-align: center;">28000</td> <td style="text-align: center;">18%</td> <td style="text-align: center;">33040</td> </tr> <tr> <td colspan="6" style="text-align: right;">Total</td> <td style="text-align: center;">302080</td> </tr> </tbody> </table> | | | Item | Qty | HSN Code | Rate | Amount | GST Rate | Total Value | UPS | 20 | 85041010 | 4000 | 80000 | 18% | 94400 | Invertor | 25 | 85044010 | 4000 | 100000 | 18% | 118000 | CCTV | 20 | 85258090 | 2400 | 48000 | 18% | 56640 | LPG Stoves | 20 | 73218910 | 1400 | 28000 | 18% | 33040 | Total | | | | | | 302080 |
| Item | Qty | HSN Code | Rate | Amount | GST Rate | Total Value | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| UPS | 20 | 85041010 | 4000 | 80000 | 18% | 94400 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Invertor | 25 | 85044010 | 4000 | 100000 | 18% | 118000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CCTV | 20 | 85258090 | 2400 | 48000 | 18% | 56640 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LPG Stoves | 20 | 73218910 | 1400 | 28000 | 18% | 33040 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | | | | | | 302080 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| All Stock items are placed in Nirmal Nagar Godown. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 15 | 29-11-2020 | Mr. Gupta withdrew cash Rs.4500 for personal use. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Day Book

For 1-Nov-20

Page 1

| Date | Particulars | Vch Type | Vch No. | Debit Amount | | Credit Amount | |
|----------|------------------------|----------|---------|--------------|-----|---------------|-------------|
| | | | | Inwards | Qty | Outwards | Qty |
| 1-Nov-20 | Telephone Expenses | Payment | 6 | 500.00 | | | |
| | Electricity Expenses | | | 1,200.00 | | | |
| | Conveyance Expenses | | | 450.00 | | | |
| | Office Expenses | | | 850.00 | | | |
| | Petty Cash | | | | | | 3,000.00 |
| 1-Nov-20 | Salary Expenses | Payment | 7 | 6,700.00 | | | |
| | Cash | | | | | | 6,700.00 |
| 1-Nov-20 | Rent Expenses | Payment | 8 | 5,000.00 | | | |
| | HDFC Bank | | | | | | 5,000.00 |
| 1-Nov-20 | Withdrawal | Payment | 9 | 4,500.00 | | | |
| | Cash | | | | | | 4,500.00 |
| 1-Nov-20 | Khalsa Trading Company | Purchase | 1 | | | | 4,78,720.00 |
| | Purchase | | | 3,74,000.00 | | | |
| | Cgst | | | 52,360.00 | | | |
| | Sgst | | | 52,360.00 | | | |
| 1-Nov-20 | Geeta Enterprises | Purchase | 2 | | | | 3,02,080.00 |
| | Purchase | | | 2,56,000.00 | | | |
| | Cgst | | | 23,040.00 | | | |
| | Sgst | | | 23,040.00 | | | |

Stock Summary

1-Apr-20 to 1-Nov-20

Page 1

| Particulars | Closing Balance | | |
|--------------------|-----------------|-----------|--------------------|
| | Quantity | Rate | Value |
| AC | 10 nos | 24,000.00 | 2,40,000.00 |
| Battery | 10 nos | 9,000.00 | 90,000.00 |
| CCTV | 20 nos | 2,400.00 | 48,000.00 |
| Ceiling Fan | 25 nos | 800.00 | 20,000.00 |
| Invertor | 25 nos | 4,000.00 | 1,00,000.00 |
| LPG Stoves | 20 nos | 1,400.00 | 28,000.00 |
| Table Fan | 20 nos | 1,200.00 | 24,000.00 |
| UPS | 20 nos | 4,000.00 | 80,000.00 |
| Grand Total | 150 nos | | 6,30,000.00 |

Trial Balance
 1-Apr-20 to 1-Nov-20

Page 1

| | Closing Balance | |
|-----------------------------|---------------------|---------------------|
| | Debit | Credit |
| Capital Account | 8,500.00 | 16,00,000.00 |
| <i>Lalit Kumar Gupta</i> | | 16,00,000.00 |
| <i>Withdrawal</i> | 8,500.00 | |
| Current Liabilities | 1,50,800.00 | 7,80,800.00 |
| Duties & Taxes | 1,50,800.00 | |
| Sundry Creditors | | 7,80,800.00 |
| Fixed Assets | 67,000.00 | |
| <i>Cell Phone</i> | 5,000.00 | |
| <i>Computer</i> | 25,000.00 | |
| <i>Electrical Fitting</i> | 12,000.00 | |
| <i>Furniture</i> | 25,000.00 | |
| Current Assets | 15,08,300.00 | |
| <i>Opening Stock</i> | | |
| Deposits (Asset) | 55,000.00 | |
| Cash-in-Hand | 2,80,300.00 | |
| Bank Accounts | 11,73,000.00 | |
| Purchase Accounts | 6,30,000.00 | |
| <i>Purchase</i> | 6,30,000.00 | |
| Indirect Expenses | 16,200.00 | |
| <i>Conveyance Expenses</i> | 450.00 | |
| <i>Electricity Expenses</i> | 1,200.00 | |
| <i>Office Expenses</i> | 850.00 | |
| <i>Rent Expenses</i> | 5,000.00 | |
| <i>Salary Expenses</i> | 6,700.00 | |
| <i>Stationary Expenses</i> | 1,500.00 | |
| <i>Telephone Expenses</i> | 500.00 | |
| Grand Total | 23,80,800.00 | 23,80,800.00 |

Balance Sheet

1-Apr-20 to 1-Nov-20

| Liabilities | | as at 1-Nov-20 | Assets | | as at 1-Nov-20 |
|----------------------------|--------------------|---------------------|------------------------------|---------------------|---------------------|
| Capital Account | | 15,91,500.00 | Fixed Assets | | 67,000.00 |
| <i>Lalit Kumar Gupta</i> | 16,00,000.00 | | <i>Cell Phone</i> | 5,000.00 | |
| <i>Withdrawal</i> | <u>(-)8,500.00</u> | | <i>Computer</i> | 25,000.00 | |
| Loans (Liability) | | | <i>Electrical Fitting</i> | 12,000.00 | |
| Current Liabilities | | 6,30,000.00 | <i>Furniture</i> | <u>25,000.00</u> | |
| Duties & Taxes | (-)1,50,800.00 | | Current Assets | | 21,38,300.00 |
| Sundry Creditors | <u>7,80,800.00</u> | | <i>Closing Stock</i> | 6,30,000.00 | |
| | | | Deposits (Asset) | 55,000.00 | |
| | | | Cash-in-Hand | 2,80,300.00 | |
| | | | Bank Accounts | <u>11,73,000.00</u> | |
| | | | Profit & Loss A/c | | 16,200.00 |
| | | | <i>Opening Balance</i> | | |
| | | | <i>Current Period</i> | <u>16,200.00</u> | |
| Total | | 22,21,500.00 | Total | | 22,21,500.00 |

December 2020

| 16 | 1-12-2020 | <p>Petty cashier submitted the expenses statement for the month of November.</p> <p>Telephone Expenses of Rs.600, Electricity Expenses of Rs.1100 Conveyance Expenses of Rs.400, Office Expenses of Rs.700</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--------------|------------|--|--------|----------|---------------|--------|----------|-------------|-----|---|-------|-------|-----|-------|-------------|---|------|-------|-----|-------|-----------|----|------|-------|-----|-------|------------|---|-------|-------|-----|-------|--------------|--|--|--|--|---------------|
| 17 | 5-12-2020 | <p>Mr. Gupta paid cash of Rs.13500 towards salary of November month. The details of salary is given below.</p> <p>Mamta Sharma Rs.5000, Rajesh Sangwan Rs.3000 Manoj Rathore Rs.3000, Mahendra Singh Rs.2500</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 18 | 6-12-2020 | <p>Mr. Gupta issued a cheque of Rs.5000. This included Rs.3000 towards office rent and Rs.2000 towards godown rent of November month.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 19 | 8-12-2020 | <p>Mr. Gupta sold following items to Shyam Trading Company, Lakhimpur Kheri (09AVBCD8556T1ZU) on credit.</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <thead> <tr> <th style="width: 20%;">Item</th> <th style="width: 10%;">Qty</th> <th style="width: 10%;">Rate</th> <th style="width: 15%;">Amount</th> <th style="width: 10%;">GST Rate</th> <th style="width: 15%;">Total Value</th> </tr> </thead> <tbody> <tr> <td>AC</td> <td style="text-align: center;">2</td> <td style="text-align: right;">32000</td> <td style="text-align: right;">64000</td> <td style="text-align: center;">28%</td> <td style="text-align: right;">81920</td> </tr> <tr> <td>Ceiling Fan</td> <td style="text-align: center;">5</td> <td style="text-align: right;">1200</td> <td style="text-align: right;">6000</td> <td style="text-align: center;">28%</td> <td style="text-align: right;">7680</td> </tr> <tr> <td>Table Fan</td> <td style="text-align: center;">10</td> <td style="text-align: right;">1500</td> <td style="text-align: right;">15000</td> <td style="text-align: center;">28%</td> <td style="text-align: right;">19200</td> </tr> <tr> <td>Battery</td> <td style="text-align: center;">2</td> <td style="text-align: right;">10500</td> <td style="text-align: right;">21000</td> <td style="text-align: center;">28%</td> <td style="text-align: right;">26880</td> </tr> <tr> <td colspan="5" style="text-align: right;">Total</td> <td style="text-align: right;">135680</td> </tr> </tbody> </table> | Item | Qty | Rate | Amount | GST Rate | Total Value | AC | 2 | 32000 | 64000 | 28% | 81920 | Ceiling Fan | 5 | 1200 | 6000 | 28% | 7680 | Table Fan | 10 | 1500 | 15000 | 28% | 19200 | Battery | 2 | 10500 | 21000 | 28% | 26880 | Total | | | | | 135680 |
| Item | Qty | Rate | Amount | GST Rate | Total Value | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| AC | 2 | 32000 | 64000 | 28% | 81920 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Ceiling Fan | 5 | 1200 | 6000 | 28% | 7680 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Table Fan | 10 | 1500 | 15000 | 28% | 19200 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Battery | 2 | 10500 | 21000 | 28% | 26880 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | | | | | 135680 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 20 | 13-12-2020 | <p>Mr. Gupta transferred cash Rs.5000 in to Petty Cash.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 21 | 16-12-2020 | <p>Mr. Gupta sold following items to Arvind Traders, Lakhimpur Kheri (09AABCD8545T1ZU) on credit.</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <thead> <tr> <th style="width: 20%;">Item</th> <th style="width: 10%;">Qty</th> <th style="width: 10%;">Rate</th> <th style="width: 15%;">Amount</th> <th style="width: 10%;">GST Rate</th> <th style="width: 15%;">Total Value</th> </tr> </thead> <tbody> <tr> <td>UPS</td> <td style="text-align: center;">5</td> <td style="text-align: right;">700</td> <td style="text-align: right;">35000</td> <td style="text-align: center;">18%</td> <td style="text-align: right;">41300</td> </tr> <tr> <td>Invertor</td> <td style="text-align: center;">5</td> <td style="text-align: right;">5500</td> <td style="text-align: right;">27500</td> <td style="text-align: center;">18%</td> <td style="text-align: right;">32450</td> </tr> <tr> <td>CCTV</td> <td style="text-align: center;">5</td> <td style="text-align: right;">3200</td> <td style="text-align: right;">16000</td> <td style="text-align: center;">18%</td> <td style="text-align: right;">18880</td> </tr> <tr> <td>LPG Stoves</td> <td style="text-align: center;">5</td> <td style="text-align: right;">1800</td> <td style="text-align: right;">9000</td> <td style="text-align: center;">18%</td> <td style="text-align: right;">10620</td> </tr> <tr> <td colspan="5" style="text-align: right;">Total</td> <td style="text-align: right;">103250</td> </tr> </tbody> </table> | Item | Qty | Rate | Amount | GST Rate | Total Value | UPS | 5 | 700 | 35000 | 18% | 41300 | Invertor | 5 | 5500 | 27500 | 18% | 32450 | CCTV | 5 | 3200 | 16000 | 18% | 18880 | LPG Stoves | 5 | 1800 | 9000 | 18% | 10620 | Total | | | | | 103250 |
| Item | Qty | Rate | Amount | GST Rate | Total Value | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| UPS | 5 | 700 | 35000 | 18% | 41300 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Invertor | 5 | 5500 | 27500 | 18% | 32450 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CCTV | 5 | 3200 | 16000 | 18% | 18880 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LPG Stoves | 5 | 1800 | 9000 | 18% | 10620 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | | | | | 103250 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 22 | 18-12-2020 | <p>Mr. Gupta received a cheque of Rs.135600 from Shyam Trading Company, in full settlement of bill dated December 8, 2020.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 23 | 19-12-2020 | <p>Mr. Gupta received a cheque of Rs.103000 from Arvind Traders, in full settlement of bill dated December 16, 2020.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 24 | 20-12-2020 | <p>Mr. Gupta issued a cheque of Rs.302000 to Geeta Enterprises, in full settlement of account.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 25 | 21-12-2020 | <p>Mr. Gupta withdrew cash Rs.3500 for personal use.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 26 | 21-12-2020 | <p>Mr. Gupta issued a cheque of Rs.478720 to Khalsha Trading Company.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| 27 | 22-12-2020 | <p>Mr. Gupta purchased following items from ABC Electronics Lucknow (09AHHCD6524T1ZU) on credit.</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-bottom: 5px;"> <thead> <tr> <th style="width: 25%;">Item</th> <th style="width: 10%;">Qty</th> <th style="width: 15%;">HSN Code</th> <th style="width: 10%;">Rate</th> <th style="width: 10%;">Amount</th> <th style="width: 10%;">GST Rate</th> <th style="width: 10%;">Total Value</th> </tr> </thead> <tbody> <tr> <td>Atta Chakki</td> <td style="text-align: center;">10</td> <td style="text-align: center;">84378010</td> <td style="text-align: center;">5500</td> <td style="text-align: center;">55000</td> <td style="text-align: center;">5%</td> <td style="text-align: center;">57750</td> </tr> <tr> <td>LED Lights</td> <td style="text-align: center;">20</td> <td style="text-align: center;">94054090</td> <td style="text-align: center;">150</td> <td style="text-align: center;">3000</td> <td style="text-align: center;">12%</td> <td style="text-align: center;">3360</td> </tr> <tr> <td>LED Lumps</td> <td style="text-align: center;">15</td> <td style="text-align: center;">94055010</td> <td style="text-align: center;">650</td> <td style="text-align: center;">9750</td> <td style="text-align: center;">12%</td> <td style="text-align: center;">10920</td> </tr> <tr> <td>LED TV</td> <td style="text-align: center;">10</td> <td style="text-align: center;">85287211</td> <td style="text-align: center;">12000</td> <td style="text-align: center;">120000</td> <td style="text-align: center;">18%</td> <td style="text-align: center;">141600</td> </tr> <tr> <td>Microwave</td> <td style="text-align: center;">10</td> <td style="text-align: center;">85165000</td> <td style="text-align: center;">6500</td> <td style="text-align: center;">65000</td> <td style="text-align: center;">28%</td> <td style="text-align: center;">83200</td> </tr> <tr> <td>Electric Kettle</td> <td style="text-align: center;">15</td> <td style="text-align: center;">85167100</td> <td style="text-align: center;">1200</td> <td style="text-align: center;">18000</td> <td style="text-align: center;">28%</td> <td style="text-align: center;">23040</td> </tr> <tr> <td colspan="6" style="text-align: right;">Total</td> <td style="text-align: center;">319870</td> </tr> </tbody> </table> <p>All Stock items are placed in Nirmal Nagar Godown.</p> | Item | Qty | HSN Code | Rate | Amount | GST Rate | Total Value | Atta Chakki | 10 | 84378010 | 5500 | 55000 | 5% | 57750 | LED Lights | 20 | 94054090 | 150 | 3000 | 12% | 3360 | LED Lumps | 15 | 94055010 | 650 | 9750 | 12% | 10920 | LED TV | 10 | 85287211 | 12000 | 120000 | 18% | 141600 | Microwave | 10 | 85165000 | 6500 | 65000 | 28% | 83200 | Electric Kettle | 15 | 85167100 | 1200 | 18000 | 28% | 23040 | Total | | | | | | 319870 |
|--------------------|------------|--|--------|----------|---------------|---------------|----------|-------------|--------------------|--------------------|-------|----------|-------|--------|-----------------|--------|------------|-------|----------|--------|----------------|-----|-------|-----------------|-----|----------|---------------|--------|-------|--------|----------------|-------|--------------|-------|--------|-----|--------|---------------|----|----------|-------|--------|-----|--------|-----------------|----|----------|------|-------|-----|---------------|--------------|--|--|--|--|--|---------------|
| Item | Qty | HSN Code | Rate | Amount | GST Rate | Total Value | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Atta Chakki | 10 | 84378010 | 5500 | 55000 | 5% | 57750 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LED Lights | 20 | 94054090 | 150 | 3000 | 12% | 3360 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LED Lumps | 15 | 94055010 | 650 | 9750 | 12% | 10920 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LED TV | 10 | 85287211 | 12000 | 120000 | 18% | 141600 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Microwave | 10 | 85165000 | 6500 | 65000 | 28% | 83200 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Electric Kettle | 15 | 85167100 | 1200 | 18000 | 28% | 23040 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | | | | | | 319870 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 28 | 23-12-2020 | <p>Mr. Gupta purchased following items from Shivam Electronics New Delhi (07DAXPS0125H1ZL) on credit.</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-bottom: 5px;"> <thead> <tr> <th style="width: 25%;">Item</th> <th style="width: 10%;">Qty</th> <th style="width: 15%;">HSN Code</th> <th style="width: 10%;">Rate</th> <th style="width: 10%;">Amount</th> <th style="width: 10%;">GST Rate</th> <th style="width: 10%;">Total Value</th> </tr> </thead> <tbody> <tr> <td>Solar Water heater</td> <td style="text-align: center;">20</td> <td style="text-align: center;">84191910</td> <td style="text-align: center;">12500</td> <td style="text-align: center;">250000</td> <td style="text-align: center;">5%</td> <td style="text-align: center;">262500</td> </tr> <tr> <td>Printers</td> <td style="text-align: center;">5</td> <td style="text-align: center;">84433210</td> <td style="text-align: center;">6500</td> <td style="text-align: center;">32500</td> <td style="text-align: center;">18%</td> <td style="text-align: center;">38350</td> </tr> <tr> <td>Washing Machine</td> <td style="text-align: center;">20</td> <td style="text-align: center;">84798950</td> <td style="text-align: center;">7500</td> <td style="text-align: center;">150000</td> <td style="text-align: center;">28%</td> <td style="text-align: center;">192000</td> </tr> <tr> <td>Electric irons</td> <td style="text-align: center;">30</td> <td style="text-align: center;">85164000</td> <td style="text-align: center;">600</td> <td style="text-align: center;">18000</td> <td style="text-align: center;">28%</td> <td style="text-align: center;">23040</td> </tr> <tr> <td>Refrigerators</td> <td style="text-align: center;">20</td> <td style="text-align: center;">84181010</td> <td style="text-align: center;">12000</td> <td style="text-align: center;">240000</td> <td style="text-align: center;">28%</td> <td style="text-align: center;">307200</td> </tr> <tr> <td colspan="6" style="text-align: right;">Total</td> <td style="text-align: center;">823090</td> </tr> </tbody> </table> <p>All Stock items are placed in Nirmal Nagar Godown.</p> | Item | Qty | HSN Code | Rate | Amount | GST Rate | Total Value | Solar Water heater | 20 | 84191910 | 12500 | 250000 | 5% | 262500 | Printers | 5 | 84433210 | 6500 | 32500 | 18% | 38350 | Washing Machine | 20 | 84798950 | 7500 | 150000 | 28% | 192000 | Electric irons | 30 | 85164000 | 600 | 18000 | 28% | 23040 | Refrigerators | 20 | 84181010 | 12000 | 240000 | 28% | 307200 | Total | | | | | | 823090 | | | | | | | |
| Item | Qty | HSN Code | Rate | Amount | GST Rate | Total Value | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Solar Water heater | 20 | 84191910 | 12500 | 250000 | 5% | 262500 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Printers | 5 | 84433210 | 6500 | 32500 | 18% | 38350 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Washing Machine | 20 | 84798950 | 7500 | 150000 | 28% | 192000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Electric irons | 30 | 85164000 | 600 | 18000 | 28% | 23040 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Refrigerators | 20 | 84181010 | 12000 | 240000 | 28% | 307200 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | | | | | | 823090 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 29 | 24-12-2020 | <p>Mr. Gupta sold following items to Satish Electronics, Haryana (Consumer) on credit.</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-bottom: 5px;"> <thead> <tr> <th style="width: 25%;">Item</th> <th style="width: 10%;">Qty</th> <th style="width: 10%;">Rate</th> <th style="width: 10%;">Amount</th> <th style="width: 10%;">GST Rate</th> <th style="width: 10%;">Total Value</th> </tr> </thead> <tbody> <tr> <td>Solar Water heater</td> <td style="text-align: center;">5</td> <td style="text-align: center;">17500</td> <td style="text-align: center;">87500</td> <td style="text-align: center;">5%</td> <td style="text-align: center;">91875</td> </tr> <tr> <td>Washing Machine</td> <td style="text-align: center;">10</td> <td style="text-align: center;">8800</td> <td style="text-align: center;">88000</td> <td style="text-align: center;">28%</td> <td style="text-align: center;">112640</td> </tr> <tr> <td>Electric irons</td> <td style="text-align: center;">10</td> <td style="text-align: center;">800</td> <td style="text-align: center;">8000</td> <td style="text-align: center;">28%</td> <td style="text-align: center;">10240</td> </tr> <tr> <td>Refrigerators</td> <td style="text-align: center;">5</td> <td style="text-align: center;">15000</td> <td style="text-align: center;">75000</td> <td style="text-align: center;">28%</td> <td style="text-align: center;">96000</td> </tr> <tr> <td colspan="5" style="text-align: right;">Total</td> <td style="text-align: center;">310755</td> </tr> </tbody> </table> | Item | Qty | Rate | Amount | GST Rate | Total Value | Solar Water heater | 5 | 17500 | 87500 | 5% | 91875 | Washing Machine | 10 | 8800 | 88000 | 28% | 112640 | Electric irons | 10 | 800 | 8000 | 28% | 10240 | Refrigerators | 5 | 15000 | 75000 | 28% | 96000 | Total | | | | | 310755 | | | | | | | | | | | | | | | | | | | | |
| Item | Qty | Rate | Amount | GST Rate | Total Value | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Solar Water heater | 5 | 17500 | 87500 | 5% | 91875 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Washing Machine | 10 | 8800 | 88000 | 28% | 112640 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Electric irons | 10 | 800 | 8000 | 28% | 10240 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Refrigerators | 5 | 15000 | 75000 | 28% | 96000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | | | | | 310755 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 30 | 26-12-2020 | <p>Mr. Gupta received a cheque of Rs.310700 from Satish Electronics, in full settlement of bill dated December 24, 2020.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 31 | 28-12-2020 | <p>Mr. Gupta issued a cheque of Rs.319800 to ABC Electronics, in full settlement of account.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 32 | 30-12-2020 | <p>Mr. Gupta purchased stationary items in cash Rs.2500.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| Date | Particulars | Vch Type | Vch No. | Debit Amount | | Credit Amount | |
|----------|-------------------------|----------|---------|--------------|--------------|---------------|--------------|
| | | | | Inwards Qty | Outwards Qty | Inwards Qty | Outwards Qty |
| 1-Dec-20 | Cash Petty Cash | Contra | 3 | | | | 5,000.00 |
| | | | | 5,000.00 | | | |
| 1-Dec-20 | Telephone Expenses | Payment | 10 | 600.00 | | | |
| | Electricity Expenses | | | 1,100.00 | | | |
| | Conveyance Expenses | | | 400.00 | | | |
| | Office Expenses | | | 700.00 | | | |
| | Petty Cash | | | | | | 2,800.00 |
| 1-Dec-20 | Salary Expenses | Payment | 11 | 13,500.00 | | | |
| | Cash | | | | | | 13,500.00 |
| 1-Dec-20 | Rent Expenses | Payment | 12 | 5,000.00 | | | |
| | HDFC Bank | | | | | | 5,000.00 |
| 1-Dec-20 | Geeta Enterprises | Payment | 13 | 3,02,080.00 | | | |
| | HDFC Bank | | | | | | 3,02,000.00 |
| | Discount Received | | | | | | 80.00 |
| 1-Dec-20 | Withdrawal | Payment | 14 | 3,500.00 | | | |
| | Cash | | | | | | 3,500.00 |
| 1-Dec-20 | Khalsha Trading Company | Payment | 15 | 4,78,720.00 | | | |
| | HDFC Bank | | | | | | 4,78,720.00 |
| 1-Dec-20 | ABC Electronics | Payment | 16 | 3,19,870.00 | | | |
| | HDFC Bank | | | | | | 3,19,800.00 |
| | Discount Received | | | | | | 70.00 |
| 1-Dec-20 | Stationary Expenses | Payment | 17 | 2,500.00 | | | |
| | Cash | | | | | | 2,500.00 |
| 1-Dec-20 | Shyam Trading Company | Receipt | 2 | | | | 1,35,680.00 |
| | HDFC Bank | | | 1,35,600.00 | | | |
| | Discount Expenses | | | 80.00 | | | |
| 1-Dec-20 | Arvind Traders | Receipt | 3 | | | | 1,03,250.00 |
| | HDFC Bank | | | 1,03,000.00 | | | |
| | Discount Expenses | | | 250.00 | | | |
| 1-Dec-20 | Satish Electronics | Receipt | 4 | | | | 3,10,755.00 |
| | HDFC Bank | | | 3,10,700.00 | | | |
| | Discount Expenses | | | 55.00 | | | |
| 1-Dec-20 | Shyam Trading Company | Sales | 1 | 1,35,680.00 | | | |
| | Sales | | | | | | 1,06,000.00 |
| | CGST | | | | | | 14,840.00 |
| | SGST | | | | | | 14,840.00 |
| 1-Dec-20 | Arvind Traders | Sales | 2 | 1,03,250.00 | | | |
| | Sales | | | | | | 87,500.00 |
| | CGST | | | | | | 7,875.00 |
| | SGST | | | | | | 7,875.00 |
| 1-Dec-20 | Satish Electronics | Sales | 3 | 3,10,755.00 | | | |
| | Sales | | | | | | 2,58,500.00 |
| | IGST | | | | | | 52,255.00 |
| 1-Dec-20 | ABC Electronics | Purchase | 3 | | | | 3,19,870.00 |
| | Purchase | | | 2,70,750.00 | | | |
| | CGST | | | 24,560.00 | | | |
| | SGST | | | 24,560.00 | | | |
| 1-Dec-20 | Shivam Electronics | Purchase | 4 | | | | 8,23,090.00 |
| | Purchase | | | 6,90,500.00 | | | |
| | IGST | | | 1,32,590.00 | | | |

Trial Balance
 1-Apr-20 to 1-Dec-20

Page 1

| | Closing Balance | |
|----------------------------|---------------------|---------------------|
| | Debit | Credit |
| Capital Account | 12,000.00 | 16,00,000.00 |
| <i>Lalit Kumar Gupta</i> | | 16,00,000.00 |
| <i>Withdrawal</i> | 12,000.00 | |
| Current Liabilities | 2,34,825.00 | 8,23,090.00 |
| Duties & Taxes | 2,34,825.00 | |
| Sundry Creditors | | 8,23,090.00 |
| Fixed Assets | 67,000.00 | |
| Cell Phone | 5,000.00 | |
| Computer | 25,000.00 | |
| Electrical Fitting | 12,000.00 | |
| Furniture | 25,000.00 | |
| Current Assets | 9,29,780.00 | |
| Opening Stock | | |
| Deposits (Asset) | 55,000.00 | |
| Sundry Debtors | | |
| Cash-in-Hand | 2,58,000.00 | |
| Bank Accounts | 6,16,780.00 | |
| Sales Accounts | | 4,52,000.00 |
| Sales | | 4,52,000.00 |
| Purchase Accounts | 15,91,250.00 | |
| Purchase | 15,91,250.00 | |
| Indirect Incomes | | 150.00 |
| Discount Received | | 150.00 |
| Indirect Expenses | 40,385.00 | |
| Conveyance Expenses | 850.00 | |
| Discount Expenses | 385.00 | |
| Electricity Expenses | 2,300.00 | |
| Office Expenses | 1,550.00 | |
| Rent Expenses | 10,000.00 | |
| Salary Expenses | 20,200.00 | |
| Stationary Expenses | 4,000.00 | |
| Telephone Expenses | 1,100.00 | |
| Grand Total | 28,75,240.00 | 28,75,240.00 |

Balance Sheet

1-Apr-20 to 1-Dec-20

| Liabilities | | as at 1-Dec-20 | Assets | | as at 1-Dec-20 |
|------------------------------|---------------------|---------------------|-----------------------|--------------------|---------------------|
| Capital Account | | 15,88,000.00 | Fixed Assets | | 67,000.00 |
| <i>Lalit Kumar Gupta</i> | 16,00,000.00 | | Cell Phone | 5,000.00 | |
| <i>Withdrawal</i> | <u>(-)12,000.00</u> | | Computer | 25,000.00 | |
| Loans (Liability) | | | Electrical Fitting | 12,000.00 | |
| Current Liabilities | | 5,88,265.00 | Furniture | <u>25,000.00</u> | |
| Duties & Taxes | (-)2,34,825.00 | | Current Assets | | 21,76,530.00 |
| Sundry Creditors | <u>8,23,090.00</u> | | Closing Stock | 12,46,750.00 | |
| Profit & Loss A/c | | 67,265.00 | Deposits (Asset) | 55,000.00 | |
| Opening Balance | | | Cash-in-Hand | 2,58,000.00 | |
| Current Period | <u>67,265.00</u> | | Bank Accounts | <u>6,16,780.00</u> | |
| Total | | 22,43,530.00 | Total | | 22,43,530.00 |

Stock Summary

1-Apr-20 to 1-Dec-20

Page 1

| Particulars | Closing Balance | | |
|---------------------|-----------------|-----------|---------------------|
| | Quantity | Rate | Value |
| AC | 8 nos | 24,000.00 | 1,92,000.00 |
| Atta Chakki | 10 nos | 5,500.00 | 55,000.00 |
| Battery | 8 nos | 9,000.00 | 72,000.00 |
| CCTV | 15 nos | 2,400.00 | 36,000.00 |
| Ceiling Fan | 20 nos | 800.00 | 16,000.00 |
| Electric Irons | 20 nos | 600.00 | 12,000.00 |
| Electric Kettle | 15 nos | 1,200.00 | 18,000.00 |
| Invertor | 20 nos | 4,000.00 | 80,000.00 |
| LED Lights | 20 nos | 150.00 | 3,000.00 |
| LED Lumps | 15 nos | 650.00 | 9,750.00 |
| LED TV | 10 nos | 12,000.00 | 1,20,000.00 |
| LPG Stoves | 15 nos | 1,400.00 | 21,000.00 |
| Microwave | 10 nos | 6,500.00 | 65,000.00 |
| Printers | 5 nos | 6,500.00 | 32,500.00 |
| Refrigerators | 15 nos | 12,000.00 | 1,80,000.00 |
| Solar Waater Heater | 15 nos | 12,500.00 | 1,87,500.00 |
| Table Fan | 10 nos | 1,200.00 | 12,000.00 |
| UPS | 15 nos | 4,000.00 | 60,000.00 |
| Washing Machine | 10 nos | 7,500.00 | 75,000.00 |
| Grand Total | 256 nos | | 12,46,750.00 |

January 2021

| 33 | 1-1-2021 | <p>Petty cashier submitted the expenses statement for the month of December.</p> <p>Telephone Expenses of Rs.700, Electricity Expenses of Rs.1300 Conveyance Expenses of Rs.550, Office Expenses of Rs.900</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-----------------|----------|--|--------|----------|---------------|--------|----------|-------------|-------------|---|------|-------|----|-------|------------|----|-----|------|-----|------|-----------|----|-----|------|-----|------|--------|---|-------|-------|-----|-------|-----------|---|------|-------|-----|-------|-----------------|----|------|-------|-----|-------|--------------|--|--|--|--|---------------|
| 34 | 5-1-2021 | Mr. Gupta paid cash of Rs.13500 towards salary of December month. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 35 | 6-1-2021 | Mr. Gupta issued a cheque of Rs.5000. This included Rs.3000 towards office rent and Rs.2000 towards godown rent of December month. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 36 | 7-1-2021 | <p>Mr. Gupta sold following items to Shyam Trading Company on credit.</p> <table border="1"> <thead> <tr> <th>Item</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>5</td> <td>6800</td> <td>34000</td> <td>5%</td> <td>35700</td> </tr> <tr> <td>LED Lights</td> <td>10</td> <td>225</td> <td>2250</td> <td>12%</td> <td>2520</td> </tr> <tr> <td>LED Lumps</td> <td>10</td> <td>850</td> <td>8500</td> <td>12%</td> <td>9520</td> </tr> <tr> <td>LED TV</td> <td>5</td> <td>16000</td> <td>80000</td> <td>18%</td> <td>94400</td> </tr> <tr> <td>Microwave</td> <td>5</td> <td>9500</td> <td>47500</td> <td>28%</td> <td>60800</td> </tr> <tr> <td>Electric Kettle</td> <td>10</td> <td>1700</td> <td>17000</td> <td>28%</td> <td>21760</td> </tr> <tr> <td colspan="5" style="text-align: right;">Total</td> <td>224700</td> </tr> </tbody> </table> | Item | Qty | Rate | Amount | GST Rate | Total Value | Atta Chakki | 5 | 6800 | 34000 | 5% | 35700 | LED Lights | 10 | 225 | 2250 | 12% | 2520 | LED Lumps | 10 | 850 | 8500 | 12% | 9520 | LED TV | 5 | 16000 | 80000 | 18% | 94400 | Microwave | 5 | 9500 | 47500 | 28% | 60800 | Electric Kettle | 10 | 1700 | 17000 | 28% | 21760 | Total | | | | | 224700 |
| Item | Qty | Rate | Amount | GST Rate | Total Value | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Atta Chakki | 5 | 6800 | 34000 | 5% | 35700 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LED Lights | 10 | 225 | 2250 | 12% | 2520 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LED Lumps | 10 | 850 | 8500 | 12% | 9520 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LED TV | 5 | 16000 | 80000 | 18% | 94400 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Microwave | 5 | 9500 | 47500 | 28% | 60800 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Electric Kettle | 10 | 1700 | 17000 | 28% | 21760 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | | | | | 224700 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| 37 | 8-1-2021 | Mr. Gupta sold following items to Digi World, Gola (Unregistered Dealer) on credit. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-----------------|-----------|---|-------|-------|---------------|---------------|-------------|-------------|--------------------|------|-------|--------|-----|--------|-----------------|-------|----------|-------|------|--------|----------------|-----|-------|-------|-----|--------------|---------------|--------|-------|--------|-----|--------|--------------|-----|--------|-------|--------|---------------|--------------|-------|------|-------|-----|---------------|-----------------|----|------|------|-------|-------|--------------|--------------|--|--|--|---------------|--|---------------|
| | | <table border="1"> <thead> <tr> <th>Item</th> <th>Qty</th> <th>Rate</th> <th>Disc.</th> <th>Amount</th> <th>GST Rate</th> <th>Total Value</th> </tr> </thead> <tbody> <tr> <td>CCTV</td> <td>15</td> <td>3500</td> <td>10%</td> <td>47250</td> <td>18%</td> <td>55755</td> </tr> <tr> <td>Invertor</td> <td>15</td> <td>6000</td> <td>10%</td> <td>81000</td> <td>18%</td> <td>95580</td> </tr> <tr> <td>UPS</td> <td>15</td> <td>7500</td> <td>10%</td> <td>101250</td> <td>18%</td> <td>119475</td> </tr> <tr> <td>AC</td> <td>5</td> <td>33000</td> <td>10%</td> <td>148500</td> <td>28%</td> <td>190080</td> </tr> <tr> <td>Battery</td> <td>8</td> <td>11000</td> <td>10%</td> <td>79200</td> <td>28%</td> <td>101376</td> </tr> <tr> <td>Ceiling Fan</td> <td>20</td> <td>1300</td> <td>10%</td> <td>23400</td> <td>28%</td> <td>29952</td> </tr> <tr> <td align="right" colspan="6">Total</td> <td>592218</td> </tr> </tbody> </table> | Item | Qty | Rate | Disc. | Amount | GST Rate | Total Value | CCTV | 15 | 3500 | 10% | 47250 | 18% | 55755 | Invertor | 15 | 6000 | 10% | 81000 | 18% | 95580 | UPS | 15 | 7500 | 10% | 101250 | 18% | 119475 | AC | 5 | 33000 | 10% | 148500 | 28% | 190080 | Battery | 8 | 11000 | 10% | 79200 | 28% | 101376 | Ceiling Fan | 20 | 1300 | 10% | 23400 | 28% | 29952 | Total | | | | | | 592218 |
| | | Item | Qty | Rate | Disc. | Amount | GST Rate | Total Value | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | CCTV | 15 | 3500 | 10% | 47250 | 18% | 55755 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | Invertor | 15 | 6000 | 10% | 81000 | 18% | 95580 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | UPS | 15 | 7500 | 10% | 101250 | 18% | 119475 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | AC | 5 | 33000 | 10% | 148500 | 28% | 190080 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | Battery | 8 | 11000 | 10% | 79200 | 28% | 101376 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | Ceiling Fan | 20 | 1300 | 10% | 23400 | 28% | 29952 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | | | | | | 592218 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 38 | 10-1-2021 | Mr. Gupta sold following items to Satish Electronics, Haryana (Consumer) on credit. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | <table border="1"> <thead> <tr> <th>Item</th> <th>Qty</th> <th>Rate</th> <th>Amount</th> <th>GST Rate</th> <th>Total Value</th> </tr> </thead> <tbody> <tr> <td>Solar Water heater</td> <td>15</td> <td>17500</td> <td>262500</td> <td>5%</td> <td>275625</td> </tr> <tr> <td>Washing Machine</td> <td>10</td> <td>8800</td> <td>88000</td> <td>28%</td> <td>112640</td> </tr> <tr> <td>Electric irons</td> <td>15</td> <td>800</td> <td>12000</td> <td>28%</td> <td>15360</td> </tr> <tr> <td>Refrigerators</td> <td>10</td> <td>15000</td> <td>150000</td> <td>28%</td> <td>192000</td> </tr> <tr> <td>Printers</td> <td>5</td> <td>9000</td> <td>45000</td> <td>18%</td> <td>53100</td> </tr> <tr> <td align="right" colspan="5">Total</td> <td>648725</td> </tr> </tbody> </table> | Item | Qty | Rate | Amount | GST Rate | Total Value | Solar Water heater | 15 | 17500 | 262500 | 5% | 275625 | Washing Machine | 10 | 8800 | 88000 | 28% | 112640 | Electric irons | 15 | 800 | 12000 | 28% | 15360 | Refrigerators | 10 | 15000 | 150000 | 28% | 192000 | Printers | 5 | 9000 | 45000 | 18% | 53100 | Total | | | | | 648725 | | | | | | | | | | | | | | |
| | | Item | Qty | Rate | Amount | GST Rate | Total Value | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | Solar Water heater | 15 | 17500 | 262500 | 5% | 275625 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | Washing Machine | 10 | 8800 | 88000 | 28% | 112640 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | Electric irons | 15 | 800 | 12000 | 28% | 15360 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | Refrigerators | 10 | 15000 | 150000 | 28% | 192000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Printers | 5 | 9000 | 45000 | 18% | 53100 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | | | | | 648725 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 39 | 10-1-2021 | Mr. Gupta sold following items to Parkar Power, Lakhimpur Kheri (09AABCD6585T1ZU) on credit. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | <table border="1"> <thead> <tr> <th>Item</th> <th>Qty</th> <th>Rate</th> <th>Amount</th> <th>GST Rate</th> <th>Total Value</th> </tr> </thead> <tbody> <tr> <td>LPG Stoves</td> <td>15</td> <td>1800</td> <td>27000</td> <td>18%</td> <td>31860</td> </tr> <tr> <td>Invertor</td> <td>5</td> <td>5500</td> <td>27500</td> <td>18%</td> <td>32450</td> </tr> <tr> <td>AC</td> <td>3</td> <td>32000</td> <td>96000</td> <td>28%</td> <td>122880</td> </tr> <tr> <td>Microwave</td> <td>5</td> <td>9500</td> <td>47500</td> <td>28%</td> <td>60800</td> </tr> <tr> <td align="right" colspan="5">Total</td> <td>247990</td> </tr> </tbody> </table> | Item | Qty | Rate | Amount | GST Rate | Total Value | LPG Stoves | 15 | 1800 | 27000 | 18% | 31860 | Invertor | 5 | 5500 | 27500 | 18% | 32450 | AC | 3 | 32000 | 96000 | 28% | 122880 | Microwave | 5 | 9500 | 47500 | 28% | 60800 | Total | | | | | 247990 | | | | | | | | | | | | | | | | | | | | |
| | | Item | Qty | Rate | Amount | GST Rate | Total Value | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | LPG Stoves | 15 | 1800 | 27000 | 18% | 31860 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | Invertor | 5 | 5500 | 27500 | 18% | 32450 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | AC | 3 | 32000 | 96000 | 28% | 122880 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Microwave | 5 | 9500 | 47500 | 28% | 60800 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | | | | | 247990 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 40 | 18-1-2021 | Parkar Power returns (Sales return) following goods. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | <table border="1"> <thead> <tr> <th>Item</th> <th>Qty</th> <th>Rate</th> <th>Amount</th> <th>GST Rate</th> <th>Total Value</th> </tr> </thead> <tbody> <tr> <td>LPG Stoves</td> <td>2</td> <td>1800</td> <td>3600</td> <td>18%</td> <td>4248</td> </tr> <tr> <td>Invertor</td> <td>1</td> <td>5500</td> <td>5500</td> <td>18%</td> <td>6490</td> </tr> <tr> <td align="right" colspan="5">Total</td> <td>10738</td> </tr> </tbody> </table> | Item | Qty | Rate | Amount | GST Rate | Total Value | LPG Stoves | 2 | 1800 | 3600 | 18% | 4248 | Invertor | 1 | 5500 | 5500 | 18% | 6490 | Total | | | | | 10738 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | Item | Qty | Rate | Amount | GST Rate | Total Value | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | LPG Stoves | 2 | 1800 | 3600 | 18% | 4248 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Invertor | 1 | 5500 | 5500 | 18% | 6490 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | | | | | 10738 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 41 | 20-1-2021 | Mr. Gupta sold goods to Pooja Electronics, New Delhi (07ASDPL7485D1ZU) on credit. (Packing Charges Rs.2000). | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | <table border="1"> <thead> <tr> <th>Item</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>5</td> <td>6800</td> <td>34000</td> <td>5%</td> <td>35700</td> </tr> <tr> <td>LED Lights</td> <td>10</td> <td>250</td> <td>2500</td> <td>12%</td> <td>2800</td> </tr> <tr> <td>LED Lumps</td> <td>5</td> <td>850</td> <td>4250</td> <td>12%</td> <td>4760</td> </tr> <tr> <td>LED TV</td> <td>5</td> <td>16000</td> <td>80000</td> <td>18%</td> <td>94400</td> </tr> <tr> <td>LPG Stove</td> <td>2</td> <td>1800</td> <td>3600</td> <td>18%</td> <td>4248</td> </tr> <tr> <td>Table Fan</td> <td>10</td> <td>1500</td> <td>15000</td> <td>28%</td> <td>19200</td> </tr> <tr> <td>Electric Kettle</td> <td>5</td> <td>1700</td> <td>8500</td> <td>28%</td> <td>10880</td> </tr> <tr> <td align="right" colspan="5">Total</td> <td>171988</td> </tr> </tbody> </table> | Item | Qty | Rate | Amount | GST Rate | Total Value | Atta Chakki | 5 | 6800 | 34000 | 5% | 35700 | LED Lights | 10 | 250 | 2500 | 12% | 2800 | LED Lumps | 5 | 850 | 4250 | 12% | 4760 | LED TV | 5 | 16000 | 80000 | 18% | 94400 | LPG Stove | 2 | 1800 | 3600 | 18% | 4248 | Table Fan | 10 | 1500 | 15000 | 28% | 19200 | Electric Kettle | 5 | 1700 | 8500 | 28% | 10880 | Total | | | | | 171988 | | |
| | | Item | Qty | Rate | Amount | GST Rate | Total Value | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | Atta Chakki | 5 | 6800 | 34000 | 5% | 35700 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | LED Lights | 10 | 250 | 2500 | 12% | 2800 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | LED Lumps | 5 | 850 | 4250 | 12% | 4760 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | LED TV | 5 | 16000 | 80000 | 18% | 94400 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | LPG Stove | 2 | 1800 | 3600 | 18% | 4248 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | Table Fan | 10 | 1500 | 15000 | 28% | 19200 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Electric Kettle | 5 | 1700 | 8500 | 28% | 10880 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | | | | | 171988 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| 42 | 22-1-2021 | Mr. Gupta purchased following items from Khalsha Trading Company. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|-----------|---|--------|----------|---------------|---------------|----------|-------------|-------------|-------------|------|-------|-----|-------|------------|--------|------------|------|------|------|-----------|-----|------|-----------------|-----|-------|--------|-------|-------|--------|---------|--------|-----------|-----|--------|-------|--------|--------------|-----------|------|------|-------|-----|--------------|-----------------|----|------|------|-------|-------|---------|-----------------|-------|-------|-----|-------|--------------|-------|---------|----|------|---------------|-------|-----|--------|--------------|--|--|--|--|--|---------------|
| <table border="1"> <thead> <tr> <th>Item</th> <th>Qty</th> <th>Rate</th> <th>Disc.</th> <th>Amount</th> <th>GST Rate</th> <th>Total Value</th> </tr> </thead> <tbody> <tr> <td>Atta Chakki</td> <td>20</td> <td>5500</td> <td>10%</td> <td>99000</td> <td>5%</td> <td>103950</td> </tr> <tr> <td>LED Lights</td> <td>20</td> <td>150</td> <td>10%</td> <td>2700</td> <td>12%</td> <td>3024</td> </tr> <tr> <td>LED Lumps</td> <td>25</td> <td>650</td> <td>10%</td> <td>14625</td> <td>12%</td> <td>16380</td> </tr> <tr> <td>LED TV</td> <td>20</td> <td>12000</td> <td>10%</td> <td>216000</td> <td>18%</td> <td>254880</td> </tr> <tr> <td>LPG Stove</td> <td>20</td> <td>1400</td> <td>10%</td> <td>25200</td> <td>18%</td> <td>29736</td> </tr> <tr> <td>Table Fan</td> <td>20</td> <td>1200</td> <td>10%</td> <td>21600</td> <td>28%</td> <td>27648</td> </tr> <tr> <td>Electric Kettle</td> <td>10</td> <td>1200</td> <td>10%</td> <td>10800</td> <td>28%</td> <td>13824</td> </tr> <tr> <td>Battery</td> <td>10</td> <td>9000</td> <td>10%</td> <td>81000</td> <td>28%</td> <td>103680</td> </tr> <tr> <td colspan="6" style="text-align: right;">Total</td> <td>553122</td> </tr> </tbody> </table> | | | Item | Qty | Rate | Disc. | Amount | GST Rate | Total Value | Atta Chakki | 20 | 5500 | 10% | 99000 | 5% | 103950 | LED Lights | 20 | 150 | 10% | 2700 | 12% | 3024 | LED Lumps | 25 | 650 | 10% | 14625 | 12% | 16380 | LED TV | 20 | 12000 | 10% | 216000 | 18% | 254880 | LPG Stove | 20 | 1400 | 10% | 25200 | 18% | 29736 | Table Fan | 20 | 1200 | 10% | 21600 | 28% | 27648 | Electric Kettle | 10 | 1200 | 10% | 10800 | 28% | 13824 | Battery | 10 | 9000 | 10% | 81000 | 28% | 103680 | Total | | | | | | 553122 |
| Item | Qty | Rate | Disc. | Amount | GST Rate | Total Value | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Atta Chakki | 20 | 5500 | 10% | 99000 | 5% | 103950 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LED Lights | 20 | 150 | 10% | 2700 | 12% | 3024 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LED Lumps | 25 | 650 | 10% | 14625 | 12% | 16380 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LED TV | 20 | 12000 | 10% | 216000 | 18% | 254880 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LPG Stove | 20 | 1400 | 10% | 25200 | 18% | 29736 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Table Fan | 20 | 1200 | 10% | 21600 | 28% | 27648 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Electric Kettle | 10 | 1200 | 10% | 10800 | 28% | 13824 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Battery | 10 | 9000 | 10% | 81000 | 28% | 103680 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | | | | | | 553122 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 43 | 24-1-2021 | Mr. Gupta returns same goods to Khalsha Trading Company. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1"> <thead> <tr> <th>Item</th> <th>Qty</th> <th>Rate</th> <th>Disc.</th> <th>Amount</th> <th>GST Rate</th> <th>Total Value</th> </tr> </thead> <tbody> <tr> <td>LPG Stove</td> <td>2</td> <td>1400</td> <td>10%</td> <td>2520</td> <td>18%</td> <td>2974</td> </tr> <tr> <td>Table Fan</td> <td>2</td> <td>1200</td> <td>10%</td> <td>2160</td> <td>28%</td> <td>2764</td> </tr> <tr> <td>Electric Kettle</td> <td>1</td> <td>1200</td> <td>10%</td> <td>1080</td> <td>28%</td> <td>1382</td> </tr> <tr> <td>Battery</td> <td>1</td> <td>9000</td> <td>10%</td> <td>8100</td> <td>28%</td> <td>10368</td> </tr> <tr> <td colspan="6" style="text-align: right;">Total</td> <td>17488</td> </tr> </tbody> </table> | | | Item | Qty | Rate | Disc. | Amount | GST Rate | Total Value | LPG Stove | 2 | 1400 | 10% | 2520 | 18% | 2974 | Table Fan | 2 | 1200 | 10% | 2160 | 28% | 2764 | Electric Kettle | 1 | 1200 | 10% | 1080 | 28% | 1382 | Battery | 1 | 9000 | 10% | 8100 | 28% | 10368 | Total | | | | | | 17488 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Item | Qty | Rate | Disc. | Amount | GST Rate | Total Value | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LPG Stove | 2 | 1400 | 10% | 2520 | 18% | 2974 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Table Fan | 2 | 1200 | 10% | 2160 | 28% | 2764 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Electric Kettle | 1 | 1200 | 10% | 1080 | 28% | 1382 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Battery | 1 | 9000 | 10% | 8100 | 28% | 10368 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | | | | | | 17488 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 44 | 25-1-2021 | Mr. Gupta sold following items to Parkar Power, and payment received by cheque. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1"> <thead> <tr> <th>Item</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>10</td> <td>7000</td> <td>70000</td> <td>5%</td> <td>73500</td> </tr> <tr> <td>LED Lights</td> <td>10</td> <td>250</td> <td>2500</td> <td>12%</td> <td>2800</td> </tr> <tr> <td>LED Lumps</td> <td>15</td> <td>850</td> <td>12750</td> <td>12%</td> <td>14280</td> </tr> <tr> <td>LED TV</td> <td>10</td> <td>17000</td> <td>170000</td> <td>18%</td> <td>200600</td> </tr> <tr> <td>LPG Stove</td> <td>10</td> <td>1900</td> <td>19000</td> <td>18%</td> <td>22420</td> </tr> <tr> <td>Table Fan</td> <td>10</td> <td>1600</td> <td>16000</td> <td>28%</td> <td>20480</td> </tr> <tr> <td>Electric Kettle</td> <td>5</td> <td>1800</td> <td>9000</td> <td>28%</td> <td>11520</td> </tr> <tr> <td>Battery</td> <td>5</td> <td>11000</td> <td>55000</td> <td>28%</td> <td>70400</td> </tr> <tr> <td colspan="5" style="text-align: right;">Total</td> <td>416000</td> </tr> </tbody> </table> | | | Item | Qty | Rate | Amount | GST Rate | Total Value | Atta Chakki | 10 | 7000 | 70000 | 5% | 73500 | LED Lights | 10 | 250 | 2500 | 12% | 2800 | LED Lumps | 15 | 850 | 12750 | 12% | 14280 | LED TV | 10 | 17000 | 170000 | 18% | 200600 | LPG Stove | 10 | 1900 | 19000 | 18% | 22420 | Table Fan | 10 | 1600 | 16000 | 28% | 20480 | Electric Kettle | 5 | 1800 | 9000 | 28% | 11520 | Battery | 5 | 11000 | 55000 | 28% | 70400 | Total | | | | | 416000 | | | | | | | | | | |
| Item | Qty | Rate | Amount | GST Rate | Total Value | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Atta Chakki | 10 | 7000 | 70000 | 5% | 73500 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LED Lights | 10 | 250 | 2500 | 12% | 2800 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LED Lumps | 15 | 850 | 12750 | 12% | 14280 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LED TV | 10 | 17000 | 170000 | 18% | 200600 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LPG Stove | 10 | 1900 | 19000 | 18% | 22420 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Table Fan | 10 | 1600 | 16000 | 28% | 20480 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Electric Kettle | 5 | 1800 | 9000 | 28% | 11520 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Battery | 5 | 11000 | 55000 | 28% | 70400 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | | | | | 416000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 45 | 26-1-2021 | Mr. Gupta received a cheque of Rs.592218 from Digi World. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 46 | 26-1-2021 | Mr. Gupta received a cheque of Rs.653252 from Parkar Power. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 47 | 27-1-2021 | Mr. Gupta received a cheque of Rs.174315 from Pooja Electronics. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 48 | 28-1-2021 | Mr. Gupta received a cheque of Rs.648725 from Satish Electronics. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| | | |
|----|-----------|--|
| 49 | 28-1-2021 | Mr. Gupta received a cheque of Rs.224700 from Shyam Trading Company. |
| 50 | 29-1-2021 | Mr. Gupta issued a cheque of Rs.535635 to Khalsha Trading Company. |
| 51 | 29-1-2021 | Mr. Gupta issued a cheque of Rs.823090 to Shivam Electronics. |
| 52 | 30-1-2021 | Mr. Gupta withdrew cash Rs.6000 for personal use. |

Stock Summary

1-Apr-20 to 1-Jan-21

Page 1

| Particulars | Closing Balance | | |
|--------------------|-----------------|-----------|--------------------|
| | Quantity | Rate | Value |
| Atta Chakki | 10 nos | 5,133.33 | 51,333.33 |
| Battery | 4 nos | 8,573.69 | 34,294.74 |
| Electric Irons | 5 nos | 600.00 | 3,000.00 |
| Electric Kettle | 4 nos | 1,155.00 | 4,620.00 |
| Invertor | 1 nos | 4,000.00 | 4,000.00 |
| LED Lights | 10 nos | 142.50 | 1,425.00 |
| LED Lumps | 10 nos | 609.38 | 6,093.75 |
| LED TV | 10 nos | 11,200.00 | 1,12,000.00 |
| LPG Stoves | 8 nos | 1,333.68 | 10,669.47 |
| Refrigerators | 5 nos | 12,000.00 | 60,000.00 |
| Table Fan | 8 nos | 1,143.16 | 9,145.26 |
| Grand Total | 75 nos | | 2,96,581.55 |

Day Book
 For 1-Jan-21

| Date | Particulars | Vch Type | Vch No. | Debit Amount | | Credit Amount | |
|----------|-------------------------|-------------|---------|--------------|--------------|---------------|-------------|
| | | | | Inwards Qty | Outwards Qty | | |
| 1-Jan-21 | Telephone Expenses | Payment | 18 | 700.00 | | | |
| | Electricity Expenses | | | 1,300.00 | | | |
| | Conveyance Expenses | | | 550.00 | | | |
| | Office Expenses | | | 900.00 | | | |
| | Petty Cash | | | | | | 3,450.00 |
| 1-Jan-21 | Salary Expenses | Payment | 19 | 13,500.00 | | | |
| | Cash | | | | | | 13,500.00 |
| 1-Jan-21 | Rent Expenses | Payment | 20 | 5,000.00 | | | |
| | HDFC Bank | | | | | | 5,000.00 |
| 1-Jan-21 | Khalsha Trading Company | Payment | 21 | 5,35,635.00 | | | |
| | HDFC Bank | | | | | | 5,35,635.00 |
| 1-Jan-21 | Shivam Electronics | Payment | 22 | 8,23,090.00 | | | |
| | HDFC Bank | | | | | | 8,23,090.00 |
| 1-Jan-21 | Withdrawal | Payment | 23 | 6,000.00 | | | |
| | Cash | | | | | | 6,000.00 |
| 1-Jan-21 | Digi World | Receipt | 5 | | 5,92,218.00 | | |
| | HDFC Bank | | | | | | 5,92,218.00 |
| 1-Jan-21 | Parkar Power | Receipt | 6 | | 6,53,252.00 | | |
| | HDFC Bank | | | | | | 6,53,252.00 |
| 1-Jan-21 | Pooja Electronics | Receipt | 7 | | 1,74,315.00 | | |
| | HDFC Bank | | | | | | 1,74,315.00 |
| 1-Jan-21 | Satish Electronics | Receipt | 8 | | 6,48,725.00 | | |
| | HDFC Bank | | | | | | 6,48,725.00 |
| 1-Jan-21 | Shyam Trading Company | Receipt | 9 | | 2,24,700.00 | | |
| | HDFC Bank | | | | | | 2,24,700.00 |
| 1-Jan-21 | Parkar Power | Credit Note | 1 | | | | 10,738.00 |
| | Sales | | | 9,100.00 | | | |
| | CGST | | | 819.00 | | | |
| | SGST | | | 819.00 | | | |
| 1-Jan-21 | Khalsha Trading Company | Debit Note | 1 | 17,488.00 | | | |
| | Purchase | | | | | | 13,860.00 |
| | CGST | | | | | | 1,814.00 |
| | SGST | | | | | | 1,814.00 |
| 1-Jan-21 | Shyam Trading Company | Sales | 4 | 2,24,700.00 | | | |
| | Sales | | | | | | 1,89,250.00 |
| | CGST | | | | | | 17,725.00 |
| | SGST | | | | | | 17,725.00 |
| 1-Jan-21 | Digi World | Sales | 5 | 5,92,218.00 | | | |
| | Sales | | | | | | 4,80,600.00 |
| | CGST | | | | | | 55,809.00 |
| | SGST | | | | | | 55,809.00 |
| 1-Jan-21 | Satish Electronics | Sales | 6 | 6,48,725.00 | | | |
| | Sales | | | | | | 5,57,500.00 |
| | IGST | | | | | | 91,225.00 |
| 1-Jan-21 | Parkar Power | Sales | 7 | 2,47,990.00 | | | |
| | Sales | | | | | | 1,98,000.00 |
| | CGST | | | | | | 24,995.00 |
| | SGST | | | | | | 24,995.00 |
| 1-Jan-21 | Pooja Electronics | Sales | 8 | 1,74,315.00 | | | |
| | Sales | | | | | | 1,47,850.00 |
| | Packing Charges | | | | | | 2,000.00 |
| | IGST | | | | | | 24,465.00 |
| 1-Jan-21 | Parkar Power | Sales | 9 | 4,16,000.00 | | | |
| | Sales | | | | | | 3,54,250.00 |
| | CGST | | | | | | 30,875.00 |
| | SGST | | | | | | 30,875.00 |
| 1-Jan-21 | Khalsha Trading Company | Purchase | 5 | | 4,70,925.00 | | |
| | Purchase | | | | | | 41,099.00 |
| | CGST | | | | | | 41,099.00 |
| | SGST | | | | | | 41,099.00 |

Trial Balance
1-Apr-20 to 1-Jan-21

| | Closing Balance | |
|-----------------------------|---------------------|---------------------|
| | Debit | Credit |
| Capital Account | 18,000.00 | 16,00,000.00 |
| <i>Lalit Kumar Gupta</i> | | 16,00,000.00 |
| <i>Withdrawal</i> | 18,000.00 | |
| Current Liabilities | | 59,465.00 |
| Duties & Taxes | | 59,465.00 |
| Sundry Creditors | | |
| Fixed Assets | 67,000.00 | |
| <i>Cell Phone</i> | 5,000.00 | |
| <i>Computer</i> | 25,000.00 | |
| <i>Electrical Fitting</i> | 12,000.00 | |
| <i>Furniture</i> | 25,000.00 | |
| Current Assets | 18,36,315.00 | |
| <i>Opening Stock</i> | | |
| Deposits (Asset) | 55,000.00 | |
| Sundry Debtors | | |
| Cash-in-Hand | 2,35,050.00 | |
| Bank Accounts | 15,46,265.00 | |
| Sales Accounts | | 23,70,350.00 |
| <i>Sales</i> | | 23,70,350.00 |
| Purchase Accounts | 20,48,315.00 | |
| <i>Purchase</i> | 20,48,315.00 | |
| Indirect Incomes | | 2,150.00 |
| <i>Discount Received</i> | | 150.00 |
| <i>Packing Charges</i> | | 2,000.00 |
| Indirect Expenses | 62,335.00 | |
| <i>Conveyance Expenses</i> | 1,400.00 | |
| <i>Discount Expenses</i> | 385.00 | |
| <i>Electricity Expenses</i> | 3,600.00 | |
| <i>Office Expenses</i> | 2,450.00 | |
| <i>Rent Expenses</i> | 15,000.00 | |
| <i>Salary Expenses</i> | 33,700.00 | |
| <i>Stationary Expenses</i> | 4,000.00 | |
| <i>Telephone Expenses</i> | 1,800.00 | |
| Grand Total | 40,31,965.00 | 40,31,965.00 |

February 2021

| | | |
|----|----------|--|
| 53 | 1-2-2021 | Petty cashier submitted the expenses statement for the month of January. Telephone Expenses of Rs.800, Electricity Expenses of Rs.1400 Conveyance Expenses of Rs.550, Office Expenses of Rs.1100 |
| 54 | 5-2-2021 | Mr. Gupta paid cash of Rs.13500 towards salary of January month. |
| 55 | 6-2-2021 | Mr. Gupta issued a cheque of Rs.5000. This included Rs.3000 towards office rent and Rs.2000 towards godown rent of January month. |

| 56 | 7-2-2021 | Mr. Gupta paid Tax (CGST, SGST) of Rs.31000 by cheque, including interest of Rs.890, penalty, of Rs.4500 and late fee of Rs.1500. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|------------------|-----------|--|---------------|----------|---------------|--------|----------|-------------|------------------|--------|-------------|-------|-----|-------|-----------------|----|-------|-------|---------|--------|--------------|-------|--------------|------|-----|---------------|------------|----|-------|--------|-----|--------|--------------|---|------|------|-----|--------------|-----------|---|------|------|-----|------|--------------|--|--|--|--|---------------|
| 57 | 7-2-2021 | Mr. Gupta paid Tax (IGST) of Rs.42500 by cheque, including interest of Rs.1145, penalty, of Rs.4500 and late fee of Rs.1500. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 58 | 8-2-2021 | Mr. Gupta sold following items to Shyam Trading Company at 5% discount of bill amount on credit. <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <thead> <tr> <th style="width: 25%;">Item</th> <th style="width: 10%;">Qty</th> <th style="width: 10%;">Rate</th> <th style="width: 15%;">Amount</th> <th style="width: 10%;">GST Rate</th> <th style="width: 10%;">Total Value</th> </tr> </thead> <tbody> <tr> <td>Atta Chakki</td> <td style="text-align: center;">10</td> <td style="text-align: center;">7000</td> <td style="text-align: center;">70000</td> <td style="text-align: center;">5%</td> <td style="text-align: center;">69825</td> </tr> <tr> <td>LED Lights</td> <td style="text-align: center;">10</td> <td style="text-align: center;">300</td> <td style="text-align: center;">3000</td> <td style="text-align: center;">12%</td> <td style="text-align: center;">3192</td> </tr> <tr> <td>LED Lumps</td> <td style="text-align: center;">10</td> <td style="text-align: center;">900</td> <td style="text-align: center;">9000</td> <td style="text-align: center;">12%</td> <td style="text-align: center;">9576</td> </tr> <tr> <td>LED TV</td> <td style="text-align: center;">10</td> <td style="text-align: center;">17000</td> <td style="text-align: center;">170000</td> <td style="text-align: center;">18%</td> <td style="text-align: center;">190570</td> </tr> <tr> <td>LPG Stove</td> <td style="text-align: center;">5</td> <td style="text-align: center;">1900</td> <td style="text-align: center;">9500</td> <td style="text-align: center;">18%</td> <td style="text-align: center;">10650</td> </tr> <tr> <td>Table Fan</td> <td style="text-align: center;">5</td> <td style="text-align: center;">1600</td> <td style="text-align: center;">8000</td> <td style="text-align: center;">28%</td> <td style="text-align: center;">9728</td> </tr> <tr> <td colspan="5" style="text-align: right;">Total</td> <td style="text-align: center;">293541</td> </tr> </tbody> </table> | Item | Qty | Rate | Amount | GST Rate | Total Value | Atta Chakki | 10 | 7000 | 70000 | 5% | 69825 | LED Lights | 10 | 300 | 3000 | 12% | 3192 | LED Lumps | 10 | 900 | 9000 | 12% | 9576 | LED TV | 10 | 17000 | 170000 | 18% | 190570 | LPG Stove | 5 | 1900 | 9500 | 18% | 10650 | Table Fan | 5 | 1600 | 8000 | 28% | 9728 | Total | | | | | 293541 |
| Item | Qty | Rate | Amount | GST Rate | Total Value | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Atta Chakki | 10 | 7000 | 70000 | 5% | 69825 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LED Lights | 10 | 300 | 3000 | 12% | 3192 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LED Lumps | 10 | 900 | 9000 | 12% | 9576 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LED TV | 10 | 17000 | 170000 | 18% | 190570 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LPG Stove | 5 | 1900 | 9500 | 18% | 10650 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Table Fan | 5 | 1600 | 8000 | 28% | 9728 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | | | | | 293541 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 59 | 9-2-2021 | Mr. Gupta sold following items to Sai Digital World, Gola (consumer) on cash. <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <thead> <tr> <th style="width: 25%;">Item</th> <th style="width: 10%;">Qty</th> <th style="width: 10%;">Rate</th> <th style="width: 15%;">Amount</th> <th style="width: 10%;">GST Rate</th> <th style="width: 10%;">Total Value</th> </tr> </thead> <tbody> <tr> <td>Electrical Irons</td> <td style="text-align: center;">5</td> <td style="text-align: center;">800</td> <td style="text-align: center;">4000</td> <td style="text-align: center;">28%</td> <td style="text-align: center;">5120</td> </tr> <tr> <td>Refrigerator</td> <td style="text-align: center;">5</td> <td style="text-align: center;">16000</td> <td style="text-align: center;">80000</td> <td style="text-align: center;">28%</td> <td style="text-align: center;">102400</td> </tr> <tr> <td colspan="5" style="text-align: right;">Total</td> <td style="text-align: center;">107520</td> </tr> </tbody> </table> | Item | Qty | Rate | Amount | GST Rate | Total Value | Electrical Irons | 5 | 800 | 4000 | 28% | 5120 | Refrigerator | 5 | 16000 | 80000 | 28% | 102400 | Total | | | | | 107520 | | | | | | | | | | | | | | | | | | | | | | | | |
| Item | Qty | Rate | Amount | GST Rate | Total Value | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Electrical Irons | 5 | 800 | 4000 | 28% | 5120 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Refrigerator | 5 | 16000 | 80000 | 28% | 102400 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | | | | | 107520 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 60 | 12-2-2021 | Mr. Gupta purchase following goods from Pinkcity Electronics Lakhimpur Kheri (Unregistered) on credit. <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <thead> <tr> <th style="width: 25%;">Item</th> <th style="width: 10%;">Qty</th> <th style="width: 10%;">Rate</th> <th style="width: 15%;">Amount</th> </tr> </thead> <tbody> <tr> <td>AC</td> <td style="text-align: center;">10</td> <td style="text-align: center;">24000</td> <td style="text-align: center;">240000</td> </tr> <tr> <td>Ceiling Fan</td> <td style="text-align: center;">25</td> <td style="text-align: center;">800</td> <td style="text-align: center;">20000</td> </tr> <tr> <td>Table Fan</td> <td style="text-align: center;">20</td> <td style="text-align: center;">1200</td> <td style="text-align: center;">24000</td> </tr> <tr> <td>Battery</td> <td style="text-align: center;">10</td> <td style="text-align: center;">9000</td> <td style="text-align: center;">90000</td> </tr> <tr> <td colspan="3" style="text-align: right;">Total</td> <td style="text-align: center;">374000</td> </tr> </tbody> </table> | Item | Qty | Rate | Amount | AC | 10 | 24000 | 240000 | Ceiling Fan | 25 | 800 | 20000 | Table Fan | 20 | 1200 | 24000 | Battery | 10 | 9000 | 90000 | Total | | | 374000 | | | | | | | | | | | | | | | | | | | | | | | | |
| Item | Qty | Rate | Amount | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| AC | 10 | 24000 | 240000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Ceiling Fan | 25 | 800 | 20000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Table Fan | 20 | 1200 | 24000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Battery | 10 | 9000 | 90000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | | | 374000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 61 | 13-2-2021 | Mr. Gupta adjust the tax liabilities against purchase from unregistered dealer, bill amount of Rs. 374000 from Pinkcity Electronics. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 62 | 14-2-2021 | Mr. Gupta sold following items to Casco Electronics, Lakhimpur Kheri on credit. <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <thead> <tr> <th style="width: 25%;">Item</th> <th style="width: 10%;">Qty</th> <th style="width: 10%;">Rate</th> <th style="width: 15%;">Amount</th> <th style="width: 10%;">GST Rate</th> <th style="width: 10%;">Total Value</th> </tr> </thead> <tbody> <tr> <td>Battery</td> <td style="text-align: center;">4</td> <td style="text-align: center;">10500</td> <td style="text-align: center;">42000</td> <td style="text-align: center;">28%</td> <td style="text-align: center;">53760</td> </tr> <tr> <td>Electric Kettle</td> <td style="text-align: center;">4</td> <td style="text-align: center;">1700</td> <td style="text-align: center;">6800</td> <td style="text-align: center;">28%</td> <td style="text-align: center;">8704</td> </tr> <tr> <td>Invertor</td> <td style="text-align: center;">1</td> <td style="text-align: center;">5500</td> <td style="text-align: center;">5500</td> <td style="text-align: center;">18%</td> <td style="text-align: center;">6490</td> </tr> <tr> <td>LPG Stoves</td> <td style="text-align: center;">3</td> <td style="text-align: center;">1800</td> <td style="text-align: center;">5400</td> <td style="text-align: center;">18%</td> <td style="text-align: center;">6372</td> </tr> <tr> <td colspan="5" style="text-align: right;">Total</td> <td style="text-align: center;">75326</td> </tr> </tbody> </table> | Item | Qty | Rate | Amount | GST Rate | Total Value | Battery | 4 | 10500 | 42000 | 28% | 53760 | Electric Kettle | 4 | 1700 | 6800 | 28% | 8704 | Invertor | 1 | 5500 | 5500 | 18% | 6490 | LPG Stoves | 3 | 1800 | 5400 | 18% | 6372 | Total | | | | | 75326 | | | | | | | | | | | | |
| Item | Qty | Rate | Amount | GST Rate | Total Value | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Battery | 4 | 10500 | 42000 | 28% | 53760 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Electric Kettle | 4 | 1700 | 6800 | 28% | 8704 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Invertor | 1 | 5500 | 5500 | 18% | 6490 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LPG Stoves | 3 | 1800 | 5400 | 18% | 6372 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | | | | | 75326 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| 63 | 15-2-2021 | Mr. Gupta claim for Input Tax Credit against purchase goods from unregistered dealer from Pinkcity Electronics. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--------------------|-----------|--|--------|----------|---------------|---------------|----------|-------------|-------------|----|------|--------|-----|--------|--------------------|--------|---------|--------|-------|--------|------------|-----|--------|-------------|-----|------|-----------|-------|-----|-------|-----------|-------|------|-----|-------|-------|-------|--------------|----------|----|------|-------|-----|---------------|------|----|------|------|-----|-------|------------|----|------|-------|-----|-------|--------|----|------|-------|-----|-------|--------------|--|--|--|--|---------------|
| 64 | 16-2-2021 | Mr. Gupta paid Tax (CGST, SGST) of Rs.61036 by cheque. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 65 | 18-2-2021 | Mr. Gupta sold following items to Shyam Trading Company on credit. <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Item</th> <th>Qty</th> <th>Rate</th> <th>Disc.</th> <th>Amount</th> <th>GST Rate</th> <th>Total Value</th> </tr> </thead> <tbody> <tr> <td>AC</td> <td>10</td> <td>33000</td> <td>10%</td> <td>297000</td> <td>28%</td> <td>380160</td> </tr> <tr> <td>Battery</td> <td>10</td> <td>11000</td> <td>10%</td> <td>99000</td> <td>28%</td> <td>126720</td> </tr> <tr> <td>Ceiling Fan</td> <td>15</td> <td>1300</td> <td>10%</td> <td>17550</td> <td>28%</td> <td>22464</td> </tr> <tr> <td>Table Fan</td> <td>10</td> <td>1600</td> <td>10%</td> <td>14400</td> <td>28%</td> <td>18432</td> </tr> <tr> <td colspan="6" style="text-align: right;">Total</td> <td>547776</td> </tr> </tbody> </table> | Item | Qty | Rate | Disc. | Amount | GST Rate | Total Value | AC | 10 | 33000 | 10% | 297000 | 28% | 380160 | Battery | 10 | 11000 | 10% | 99000 | 28% | 126720 | Ceiling Fan | 15 | 1300 | 10% | 17550 | 28% | 22464 | Table Fan | 10 | 1600 | 10% | 14400 | 28% | 18432 | Total | | | | | | 547776 | | | | | | | | | | | | | | | | | | | | | | | | |
| Item | Qty | Rate | Disc. | Amount | GST Rate | Total Value | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| AC | 10 | 33000 | 10% | 297000 | 28% | 380160 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Battery | 10 | 11000 | 10% | 99000 | 28% | 126720 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Ceiling Fan | 15 | 1300 | 10% | 17550 | 28% | 22464 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Table Fan | 10 | 1600 | 10% | 14400 | 28% | 18432 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | | | | | | 547776 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 66 | 21-2-2021 | Mr. Gupta received a cheque Rs.48640 in advance from Star Home Appliance Lakhimpur Kheri (Composition Dealer) towards Purchase goods (Microwave) from next month (March 2021), (09AABCD5486T1ZU). | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 67 | 25-2-2021 | Mr. Gupta purchased following items from Geeta Enterprises Lucknow on credit. <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Item</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>20</td> <td>5500</td> <td>110000</td> <td>5%</td> <td>115500</td> </tr> <tr> <td>Solar Water heater</td> <td>20</td> <td>12500</td> <td>250000</td> <td>5%</td> <td>262500</td> </tr> <tr> <td>LED Lights</td> <td>25</td> <td>150</td> <td>3750</td> <td>12%</td> <td>4200</td> </tr> <tr> <td>LED Lumps</td> <td>25</td> <td>650</td> <td>16250</td> <td>12%</td> <td>18200</td> </tr> <tr> <td>UPS</td> <td>15</td> <td>4000</td> <td>60000</td> <td>18%</td> <td>70800</td> </tr> <tr> <td>Invertor</td> <td>15</td> <td>4000</td> <td>60000</td> <td>18%</td> <td>70800</td> </tr> <tr> <td>CCTV</td> <td>20</td> <td>2400</td> <td>4800</td> <td>18%</td> <td>56640</td> </tr> <tr> <td>LPG Stoves</td> <td>20</td> <td>1400</td> <td>28000</td> <td>18%</td> <td>33040</td> </tr> <tr> <td>Cooler</td> <td>15</td> <td>1200</td> <td>18000</td> <td>18%</td> <td>21240</td> </tr> <tr> <td colspan="5" style="text-align: right;">Total</td> <td>652920</td> </tr> </tbody> </table> | Item | Qty | Rate | Amount | GST Rate | Total Value | Atta Chakki | 20 | 5500 | 110000 | 5% | 115500 | Solar Water heater | 20 | 12500 | 250000 | 5% | 262500 | LED Lights | 25 | 150 | 3750 | 12% | 4200 | LED Lumps | 25 | 650 | 16250 | 12% | 18200 | UPS | 15 | 4000 | 60000 | 18% | 70800 | Invertor | 15 | 4000 | 60000 | 18% | 70800 | CCTV | 20 | 2400 | 4800 | 18% | 56640 | LPG Stoves | 20 | 1400 | 28000 | 18% | 33040 | Cooler | 15 | 1200 | 18000 | 18% | 21240 | Total | | | | | 652920 |
| Item | Qty | Rate | Amount | GST Rate | Total Value | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Atta Chakki | 20 | 5500 | 110000 | 5% | 115500 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Solar Water heater | 20 | 12500 | 250000 | 5% | 262500 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LED Lights | 25 | 150 | 3750 | 12% | 4200 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LED Lumps | 25 | 650 | 16250 | 12% | 18200 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| UPS | 15 | 4000 | 60000 | 18% | 70800 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Invertor | 15 | 4000 | 60000 | 18% | 70800 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CCTV | 20 | 2400 | 4800 | 18% | 56640 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LPG Stoves | 20 | 1400 | 28000 | 18% | 33040 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Cooler | 15 | 1200 | 18000 | 18% | 21240 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | | | | | 652920 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 68 | 27-2-2021 | Mr. Gupta withdrew cash Rs.5000 for personal use. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 69 | 28-2-2021 | Mr. Gupta transferred cash Rs.4000 in to Petty Cash. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Day Book
 For 1-Feb-21

Page 1

| Date | Particulars | Vch Type | Vch No. | Debit Amount | | Credit Amount | |
|----------|-------------------------|----------|---------|--------------|--------------|---------------|--------------|
| | | | | Inwards Qty | Outwards Qty | Inwards Qty | Outwards Qty |
| 1-Feb-21 | Cash | Contra | 4 | | | | 4,000.00 |
| | Petty Cash | | | 4,000.00 | | | |
| 1-Feb-21 | Telephone Expenses | Payment | 24 | 800.00 | | | |
| | Electricity Expenses | | | 1,400.00 | | | |
| | Conveyance Expenses | | | 550.00 | | | |
| | Office Expenses | | | 1,100.00 | | | |
| | Petty Cash | | | | | | 3,850.00 |
| 1-Feb-21 | Salary Expenses | Payment | 25 | 13,500.00 | | | |
| | Cash | | | | | | 13,500.00 |
| 1-Feb-21 | Rent Expenses | Payment | 26 | 5,000.00 | | | |
| | HDFC Bank | | | | | | 5,000.00 |
| 1-Feb-21 | CGST | Payment | 27 | 12,055.00 | | | |
| | SGST | | | 12,055.00 | | | |
| | Interest | | | 890.00 | | | |
| | Penalty | | | 4,500.00 | | | |
| | Late Fee | | | 1,500.00 | | | |
| | HDFC Bank | | | | | | 31,000.00 |
| 1-Feb-21 | IGST | Payment | 28 | 35,355.00 | | | |
| | Interest | | | 1,145.00 | | | |
| | Penalty | | | 4,500.00 | | | |
| | Late Fee | | | 1,500.00 | | | |
| | HDFC Bank | | | | | | 42,500.00 |
| 1-Feb-21 | CGST | Payment | 29 | 30,518.00 | | | |
| | SGST | | | 30,518.00 | | | |
| | HDFC Bank | | | | | | 61,036.00 |
| 1-Feb-21 | Withdrawal | Payment | 30 | 5,000.00 | | | |
| | Cash | | | | | | 5,000.00 |
| 1-Feb-21 | Star Home Appliance | Receipt | 10 | | | | 48,640.00 |
| | HDFC Bank | | | 48,640.00 | | | |
| 1-Feb-21 | Tax on Reverse Charges | Journal | 1 | 1,04,720.00 | | | |
| | CGST | | | | | | 52,360.00 |
| | SGST | | | | | | 52,360.00 |
| 1-Feb-21 | CGST | Journal | 2 | 52,360.00 | | | |
| | SGST | | | 52,360.00 | | | |
| | Tax on Reverse Charges | | | | | | 1,04,720.00 |
| 1-Feb-21 | Tax on Advance Receipt | Journal | 3 | 10,640.00 | | | |
| | CGST | | | | | | 5,320.00 |
| | SGST | | | | | | 5,320.00 |
| 1-Feb-21 | Shyam Trading Company | Sales | 10 | 2,93,541.00 | | | |
| | Sales | | | | | | 2,69,500.00 |
| | Trade Discount Expenses | | | | | | (-)13,475.00 |
| | CGST | | | | | | 18,758.00 |
| | SGST | | | | | | 18,758.00 |
| 1-Feb-21 | Cash | Sales | 11 | 1,07,520.00 | | | |
| | Sales | | | | | | 84,000.00 |
| | CGST | | | | | | 11,760.00 |
| | SGST | | | | | | 11,760.00 |
| 1-Feb-21 | Casco Electronics | Sales | 12 | 75,326.00 | | | |
| | Sales | | | | | | 59,700.00 |
| | CGST | | | | | | 7,813.00 |
| | SGST | | | | | | 7,813.00 |
| 1-Feb-21 | Shyam Trading Company | Sales | 13 | 5,47,776.00 | | | |
| | Sales | | | | | | 4,27,950.00 |
| | CGST | | | | | | 59,913.00 |
| | SGST | | | | | | 59,913.00 |
| 1-Feb-21 | Pinkcity Electronics | Purchase | 6 | | | | 3,74,000.00 |
| | Purchase | | | 3,74,000.00 | | | |
| 1-Feb-21 | Geeta Enterprises | Purchase | 7 | | | | 6,52,920.00 |
| | Purchase | | | 5,94,000.00 | | | |
| | CGST | | | 29,460.00 | | | |
| | SGST | | | 29,460.00 | | | |

Stock Summary
 1-Apr-20 to 1-Feb-21

| Particulars | Closing Balance | | |
|---------------------|-----------------|-----------|--------------------|
| | Quantity | Rate | Value |
| Atta Chakki | 20 nos | 5,280.00 | 1,05,600.00 |
| CCTV | 20 nos | 2,400.00 | 48,000.00 |
| Ceiling Fan | 10 nos | 800.00 | 8,000.00 |
| Cooler | 15 nos | 1,200.00 | 18,000.00 |
| Invertor | 15 nos | 4,000.00 | 60,000.00 |
| LED Lights | 25 nos | 145.38 | 3,634.62 |
| LED Lumps | 25 nos | 625.00 | 15,625.00 |
| LPG Stoves | 20 nos | 1,356.55 | 27,131.03 |
| Solar Waater Heater | 20 nos | 12,500.00 | 2,50,000.00 |
| Table Fan | 13 nos | 1,162.76 | 15,115.86 |
| UPS | 15 nos | 4,000.00 | 60,000.00 |
| Grand Total | 198 nos | | 6,11,106.51 |

Trial Balance

1-Apr-20 to 1-Feb-21

| | Closing Balance | |
|--------------------------------|---------------------|---------------------|
| | Debit | Credit |
| Capital Account | 23,000.00 | 16,00,000.00 |
| <i>Lalit Kumar Gupta</i> | | 16,00,000.00 |
| <i>Withdrawal</i> | 23,000.00 | |
| Current Liabilities | | 11,14,092.00 |
| Duties & Taxes | | 87,172.00 |
| Sundry Creditors | | 10,26,920.00 |
| Fixed Assets | 67,000.00 | |
| <i>Cell Phone</i> | 5,000.00 | |
| <i>Computer</i> | 25,000.00 | |
| <i>Electrical Fitting</i> | 12,000.00 | |
| <i>Furniture</i> | 25,000.00 | |
| Current Assets | 27,57,872.00 | 48,640.00 |
| <i>Opening Stock</i> | | |
| Deposits (Asset) | 55,000.00 | |
| Sundry Debtors | 9,16,643.00 | 48,640.00 |
| Cash-in-Hand | 3,20,220.00 | |
| Bank Accounts | 14,55,369.00 | |
| <i>Tax on Advance Receipt</i> | 10,640.00 | |
| Sales Accounts | | 32,11,500.00 |
| <i>Sales</i> | | 32,11,500.00 |
| Purchase Accounts | 30,16,315.00 | |
| <i>Purchase</i> | 30,16,315.00 | |
| Indirect Incomes | | 2,150.00 |
| <i>Discount Received</i> | | 150.00 |
| <i>Packing Charges</i> | | 2,000.00 |
| Indirect Expenses | 1,12,195.00 | |
| <i>Conveyance Expenses</i> | 1,950.00 | |
| <i>Discount Expenses</i> | 385.00 | |
| <i>Electricity Expenses</i> | 5,000.00 | |
| <i>Interest</i> | 2,035.00 | |
| <i>Late Fee</i> | 3,000.00 | |
| <i>Office Expenses</i> | 3,550.00 | |
| <i>Penalty</i> | 9,000.00 | |
| <i>Rent Expenses</i> | 20,000.00 | |
| <i>Salary Expenses</i> | 47,200.00 | |
| <i>Stationary Expenses</i> | 4,000.00 | |
| <i>Telephone Expenses</i> | 2,600.00 | |
| <i>Trade Discount Expenses</i> | 13,475.00 | |
| Grand Total | 59,76,382.00 | 59,76,382.00 |

March 2021

| 70 | 1-3-2021 | <p>Petty cashier submitted the expenses statement for the month of February.</p> <p>Telephone Expenses of Rs.700, Electricity Expenses of Rs.1200 Conveyance Expenses of Rs.600, Office Expenses of Rs.850</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--------------|-----------|---|--------|----------|--------------|--------------|----------|-------------|-------------|----|------|-------|-----|-------|------------|-------|---------|-----|-------|-----|-----------|-----|-------|-------------|-----|------|------------|------|------|------|--------------|------|--------------|--|--|--|--------------|--------------|
| 71 | 5-3-2021 | Mr. Gupta paid cash of Rs.13500 towards salary of February month. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 72 | 6-3-2021 | Mr. Gupta issued a cheque of Rs.5000. This included Rs.3000 towards office rent and Rs.2000 towards godown rent of February month. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 73 | 7-3-2021 | Mr. Gupta received a cheque of Rs.75326 from Casco Electronics. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 74 | 8-3-2021 | Mr. Gupta issued a cheque of Rs.374000 to Pinkcity Electronics. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 75 | 9-3-2021 | <p>Shyam Trading Company return (Sales Return) following goods.</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-left: 20px;"> <thead> <tr> <th style="width: 20%;">Item</th> <th style="width: 10%;">Qty</th> <th style="width: 10%;">Rate</th> <th style="width: 10%;">Disc.</th> <th style="width: 10%;">Amount</th> <th style="width: 10%;">GST Rate</th> <th style="width: 10%;">Total Value</th> </tr> </thead> <tbody> <tr> <td>AC</td> <td style="text-align: center;">1</td> <td style="text-align: right;">33000</td> <td style="text-align: center;">10%</td> <td style="text-align: right;">29700</td> <td style="text-align: center;">28%</td> <td style="text-align: right;">38016</td> </tr> <tr> <td>Battery</td> <td style="text-align: center;">2</td> <td style="text-align: right;">11000</td> <td style="text-align: center;">10%</td> <td style="text-align: right;">19800</td> <td style="text-align: center;">28%</td> <td style="text-align: right;">25344</td> </tr> <tr> <td>Ceiling Fan</td> <td style="text-align: center;">2</td> <td style="text-align: right;">1300</td> <td style="text-align: center;">10%</td> <td style="text-align: right;">2340</td> <td style="text-align: center;">28%</td> <td style="text-align: right;">2996</td> </tr> <tr> <td colspan="6" style="text-align: right;">Total</td> <td style="text-align: right;">66356</td> </tr> </tbody> </table> | Item | Qty | Rate | Disc. | Amount | GST Rate | Total Value | AC | 1 | 33000 | 10% | 29700 | 28% | 38016 | Battery | 2 | 11000 | 10% | 19800 | 28% | 25344 | Ceiling Fan | 2 | 1300 | 10% | 2340 | 28% | 2996 | Total | | | | | | 66356 | |
| Item | Qty | Rate | Disc. | Amount | GST Rate | Total Value | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| AC | 1 | 33000 | 10% | 29700 | 28% | 38016 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Battery | 2 | 11000 | 10% | 19800 | 28% | 25344 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Ceiling Fan | 2 | 1300 | 10% | 2340 | 28% | 2996 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | | | | | | 66356 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 76 | 10-3-2021 | <p>Mr. Gupta returns some goods to Geeta Enterprises.</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-left: 20px;"> <thead> <tr> <th style="width: 20%;">Item</th> <th style="width: 10%;">Qty</th> <th style="width: 10%;">Rate</th> <th style="width: 10%;">Amount</th> <th style="width: 10%;">GST Rate</th> <th style="width: 10%;">Total Value</th> </tr> </thead> <tbody> <tr> <td>Atta Chakki</td> <td style="text-align: center;">2</td> <td style="text-align: right;">5500</td> <td style="text-align: right;">11000</td> <td style="text-align: center;">5%</td> <td style="text-align: right;">11550</td> </tr> <tr> <td>LED Lights</td> <td style="text-align: center;">5</td> <td style="text-align: right;">150</td> <td style="text-align: right;">750</td> <td style="text-align: center;">12%</td> <td style="text-align: right;">840</td> </tr> <tr> <td>LED Lumps</td> <td style="text-align: center;">5</td> <td style="text-align: right;">650</td> <td style="text-align: right;">3250</td> <td style="text-align: center;">12%</td> <td style="text-align: right;">3640</td> </tr> <tr> <td>LPG Stoves</td> <td style="text-align: center;">2</td> <td style="text-align: right;">1400</td> <td style="text-align: right;">2800</td> <td style="text-align: center;">18%</td> <td style="text-align: right;">3304</td> </tr> <tr> <td colspan="5" style="text-align: right;">Total</td> <td style="text-align: right;">19334</td> </tr> </tbody> </table> | Item | Qty | Rate | Amount | GST Rate | Total Value | Atta Chakki | 2 | 5500 | 11000 | 5% | 11550 | LED Lights | 5 | 150 | 750 | 12% | 840 | LED Lumps | 5 | 650 | 3250 | 12% | 3640 | LPG Stoves | 2 | 1400 | 2800 | 18% | 3304 | Total | | | | | 19334 |
| Item | Qty | Rate | Amount | GST Rate | Total Value | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Atta Chakki | 2 | 5500 | 11000 | 5% | 11550 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LED Lights | 5 | 150 | 750 | 12% | 840 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LED Lumps | 5 | 650 | 3250 | 12% | 3640 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LPG Stoves | 2 | 1400 | 2800 | 18% | 3304 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | | | | | 19334 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 77 | 10-3-2021 | Mr. Gupta issued a cheque Rs.65000 in advance to Mannu electronics (Composition Dealer) for purchase 10 printers @6500/Nos. (09AXDPV7488L1ZU) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 78 | 12-3-2021 | Mr. Gupta received a cheque of Rs.774961 from Shyam Trading Company. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 79 | 16-3-2021 | Mr. Gupta issued a cheque of Rs.633586 to Geeta Enterprises. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| 80 | 23-3-2021 | <p>Mr. Gupta purchase following items to Lmp Electronics, Lakhimpur Kheri (Composition Dealer) on credit.</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <thead> <tr> <th style="width: 60%;">Item</th> <th style="width: 10%;">Qty</th> <th style="width: 15%;">Rate</th> <th style="width: 15%;">Amount</th> </tr> </thead> <tbody> <tr> <td>AC</td> <td style="text-align: center;">10</td> <td style="text-align: right;">23000</td> <td style="text-align: right;">230000</td> </tr> <tr> <td>Washing Machine</td> <td style="text-align: center;">10</td> <td style="text-align: right;">7000</td> <td style="text-align: right;">70000</td> </tr> <tr> <td>Refrigerators</td> <td style="text-align: center;">10</td> <td style="text-align: right;">11000</td> <td style="text-align: right;">110000</td> </tr> <tr> <td>Electric Irons</td> <td style="text-align: center;">20</td> <td style="text-align: right;">500</td> <td style="text-align: right;">10000</td> </tr> <tr> <td>Microwave</td> <td style="text-align: center;">20</td> <td style="text-align: right;">6000</td> <td style="text-align: right;">120000</td> </tr> <tr> <td>Electric kettle</td> <td style="text-align: center;">20</td> <td style="text-align: right;">1100</td> <td style="text-align: right;">22000</td> </tr> <tr> <td colspan="3" style="text-align: right;">Total</td> <td style="text-align: right;">562000</td> </tr> </tbody> </table> | Item | Qty | Rate | Amount | AC | 10 | 23000 | 230000 | Washing Machine | 10 | 7000 | 70000 | Refrigerators | 10 | 11000 | 110000 | Electric Irons | 20 | 500 | 10000 | Microwave | 20 | 6000 | 120000 | Electric kettle | 20 | 1100 | 22000 | Total | | | 562000 |
|-----------------|-----------|--|---------------|----------|-------------|--------|----------|-------------|-----------|--------|-----------------|-------|------|-------|---------------|----|-------|--------|----------------|----|-----|-------|-----------|----|------|--------|-----------------|----|------|-------|--------------|--|--|---------------|
| Item | Qty | Rate | Amount | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| AC | 10 | 23000 | 230000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Washing Machine | 10 | 7000 | 70000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Refrigerators | 10 | 11000 | 110000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Electric Irons | 20 | 500 | 10000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Microwave | 20 | 6000 | 120000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Electric kettle | 20 | 1100 | 22000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | | | 562000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 81 | 25-3-2021 | <p>Mr. Gupta sold following items to Star Home Appliance Lakhimpur Kheri against advance receipt on 21-2-2021.</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <thead> <tr> <th style="width: 20%;">Item</th> <th style="width: 10%;">Qty</th> <th style="width: 10%;">Rate</th> <th style="width: 15%;">Amount</th> <th style="width: 15%;">GST Rate</th> <th style="width: 30%;">Total Value</th> </tr> </thead> <tbody> <tr> <td>Microwave</td> <td style="text-align: center;">4</td> <td style="text-align: right;">9500</td> <td style="text-align: right;">38000</td> <td style="text-align: center;">28%</td> <td style="text-align: right;">48640</td> </tr> </tbody> </table> | Item | Qty | Rate | Amount | GST Rate | Total Value | Microwave | 4 | 9500 | 38000 | 28% | 48640 | | | | | | | | | | | | | | | | | | | | |
| Item | Qty | Rate | Amount | GST Rate | Total Value | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Microwave | 4 | 9500 | 38000 | 28% | 48640 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 82 | 26-3-2021 | Mr. Gupta claim for input Tax Credit against Advance receipt on dated 21-2-2021 from Star Home Appliance. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 83 | 30-3-2021 | <p>Mr. Gupta purchased following items from Mannu electronics (Composition Dealer) against advance Payment on dated 10-3-2021.</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <thead> <tr> <th style="width: 40%;">Item</th> <th style="width: 10%;">Qty</th> <th style="width: 15%;">Rate</th> <th style="width: 35%;">Amount</th> </tr> </thead> <tbody> <tr> <td>Printers</td> <td style="text-align: center;">10</td> <td style="text-align: right;">6500</td> <td style="text-align: right;">65000</td> </tr> </tbody> </table> | Item | Qty | Rate | Amount | Printers | 10 | 6500 | 65000 | | | | | | | | | | | | | | | | | | | | | | | | |
| Item | Qty | Rate | Amount | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Printers | 10 | 6500 | 65000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 84 | 30-3-2021 | Mr. Gupta Paid Tax (GST) of Rs.79655 including interest of Rs.965, penalty of Rs.3000 and late fee Rs.1500. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 85 | 30-3-2021 | Mr. Gupta withdrew cash Rs.4500 for personal use. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Balance Sheet

1-Apr-20 to 1-Mar-21

| Liabilities | as at 1-Mar-21 | Assets | as at 1-Mar-21 |
|------------------------------|---------------------|-----------------------|---------------------|
| Capital Account | 15,72,500.00 | Fixed Assets | 67,000.00 |
| Lalit Kumar Gupta | 16,00,000.00 | Cell Phone | 5,000.00 |
| Withdrawal | <u>(-)27,500.00</u> | Computer | 25,000.00 |
| Loans (Liability) | | Electrical Fitting | 12,000.00 |
| | | Furniture | <u>25,000.00</u> |
| Current Liabilities | 5,62,000.00 | Current Assets | 27,62,865.57 |
| Sundry Creditors | <u>5,62,000.00</u> | Closing Stock | 12,60,580.57 |
| Profit & Loss A/c | 6,95,365.57 | Deposits (Asset) | 55,000.00 |
| Opening Balance | | Cash-in-Hand | 2,98,870.00 |
| Current Period | <u>6,95,365.57</u> | Bank Accounts | <u>11,48,415.00</u> |
| Total | 28,29,865.57 | Total | 28,29,865.57 |

Trial Balance
1-Apr-20 to 1-Mar-21

| | Closing Balance | |
|--------------------------------|---------------------|---------------------|
| | Debit | Credit |
| Capital Account | 27,500.00 | 16,00,000.00 |
| <i>Lalit Kumar Gupta</i> | | 16,00,000.00 |
| <i>Withdrawal</i> | 27,500.00 | |
| Current Liabilities | | 5,62,000.00 |
| Duties & Taxes | | |
| Sundry Creditors | | 5,62,000.00 |
| Fixed Assets | 67,000.00 | |
| <i>Cell Phone</i> | 5,000.00 | |
| <i>Computer</i> | 25,000.00 | |
| <i>Electrical Fitting</i> | 12,000.00 | |
| <i>Furniture</i> | 25,000.00 | |
| Current Assets | 15,02,285.00 | |
| <i>Opening Stock</i> | | |
| Deposits (Asset) | 55,000.00 | |
| Sundry Debtors | | |
| Cash-in-Hand | 2,98,870.00 | |
| Bank Accounts | 11,48,415.00 | |
| Sales Accounts | | 31,97,660.00 |
| <i>Sales</i> | | 31,97,660.00 |
| Purchase Accounts | 36,25,515.00 | |
| <i>Purchase</i> | 36,25,515.00 | |
| Indirect Incomes | | 2,150.00 |
| <i>Discount Received</i> | | 150.00 |
| <i>Packing Charges</i> | | 2,000.00 |
| Indirect Expenses | 1,39,510.00 | |
| <i>Conveyance Expenses</i> | 2,550.00 | |
| <i>Discount Expenses</i> | 385.00 | |
| <i>Electricity Expenses</i> | 6,200.00 | |
| <i>Interest</i> | 3,000.00 | |
| <i>Late Fee</i> | 4,500.00 | |
| <i>Office Expenses</i> | 4,400.00 | |
| <i>Penalty</i> | 12,000.00 | |
| <i>Rent Expenses</i> | 25,000.00 | |
| <i>Salary Expenses</i> | 60,700.00 | |
| <i>Stationary Expenses</i> | 4,000.00 | |
| <i>Telephone Expenses</i> | 3,300.00 | |
| <i>Trade Discount Expenses</i> | 13,475.00 | |
| Grand Total | 53,61,810.00 | 53,61,810.00 |

Day Book

For 1-Mar-21

Page 1

| Date | Particulars | Vch Type | Vch No. | Debit Amount | | Credit Amount | |
|----------|------------------------|-------------|---------|--------------|--------------|---------------|--------------|
| | | | | Inwards Qty | Outwards Qty | Inwards Qty | Outwards Qty |
| 1-Mar-21 | Telephone Expenses | Payment | 31 | 700.00 | | | |
| | Electricity Expenses | | | 1,200.00 | | | |
| | Conveyance Expenses | | | 600.00 | | | |
| | Office Expenses | | | 850.00 | | | |
| | Petty Cash | | | | | | 3,350.00 |
| 1-Mar-21 | Salary Expenses | Payment | 32 | 13,500.00 | | | |
| | Cash | | | | | | 13,500.00 |
| 1-Mar-21 | Rent Expenses | Payment | 33 | 5,000.00 | | | |
| | HDFC Bank | | | | | | 5,000.00 |
| 1-Mar-21 | Pinkcity Electronics | Payment | 34 | 3,74,000.00 | | | |
| | HDFC Bank | | | | | | 3,74,000.00 |
| 1-Mar-21 | Mannu Electronics | Payment | 35 | 65,000.00 | | | |
| | HDFC Bank | | | | | | 65,000.00 |
| 1-Mar-21 | Geeta Enterprises | Payment | 36 | 6,33,586.00 | | | |
| | HDFC Bank | | | | | | 6,33,586.00 |
| 1-Mar-21 | CGST | Payment | 37 | 37,095.00 | | | |
| | SGST | | | 37,095.00 | | | |
| | Interest | | | 965.00 | | | |
| | Penalty | | | 3,000.00 | | | |
| | Late Fee | | | 1,500.00 | | | |
| | HDFC Bank | | | | | | 79,655.00 |
| 1-Mar-21 | Withdrawal | Payment | 38 | 4,500.00 | | | |
| | Cash | | | | | | 4,500.00 |
| 1-Mar-21 | Casco Electronics | Receipt | 11 | | | | 75,326.00 |
| | HDFC Bank | | | | | | 75,326.00 |
| 1-Mar-21 | Shyam Trading Company | Receipt | 12 | | | | 7,74,961.00 |
| | HDFC Bank | | | | | | 7,74,961.00 |
| 1-Mar-21 | CGST | Journal | 4 | 5,320.00 | | | |
| | SGST | | | 5,320.00 | | | |
| | Tax on Advance Receipt | | | | | | 10,640.00 |
| 1-Mar-21 | Shyam Trading Company | Credit Note | 2 | | | | 66,356.00 |
| | Sales | | | 51,840.00 | | | |
| | CGST | | | 7,258.00 | | | |
| | SGST | | | 7,258.00 | | | |
| 1-Mar-21 | Geeta Enterprises | Debit Note | 2 | 19,334.00 | | | |
| | Purchase | | | | | | 17,800.00 |
| | CGST | | | | | | 767.00 |
| | SGST | | | | | | 767.00 |
| 1-Mar-21 | Star Home Appliance | Sales | 14 | 48,640.00 | | | |
| | Sales | | | | | | 38,000.00 |
| | CGST | | | | | | 5,320.00 |
| | SGST | | | | | | 5,320.00 |
| 1-Mar-21 | Lmp Electronics | Purchase | 8 | | | | 5,62,000.00 |
| | Purchase | | | 5,62,000.00 | | | |
| 1-Mar-21 | Mannu Electronics | Purchase | 9 | | | | 65,000.00 |
| | Purchase | | | 65,000.00 | | | |

Profit & Loss A/c

1-Apr-20 to 1-Mar-21

| Particulars | 1-Apr-20 to 1-Mar-21 | Particulars | 1-Apr-20 to 1-Mar-21 |
|--------------------------|----------------------|-------------------------|----------------------|
| Opening Stock | | Sales Accounts | 31,97,660.00 |
| AC | | Sales | <u>31,97,660.00</u> |
| Atta Chakki | | Closing Stock | 12,60,580.57 |
| Battery | | AC | 2,60,333.33 |
| CCTV | | Atta Chakki | 94,875.00 |
| Ceiling Fan | | Battery | 17,441.38 |
| Cooler | | CCTV | 48,000.00 |
| Electric Irons | | Ceiling Fan | 9,600.00 |
| Electric Kettle | | Cooler | 18,000.00 |
| Invertor | | Electric Irons | 11,200.00 |
| LED Lights | | Electric Kettle | 22,600.00 |
| LED Lumps | | Invertor | 60,000.00 |
| LPG Stoves | | LED Lights | 2,900.00 |
| Microwave | | LED Lumps | 12,458.33 |
| Printers | | LPG Stoves | 24,390.00 |
| Refrigerators | | Microwave | 98,666.67 |
| Solar Waater Heater | | Printers | 65,000.00 |
| Table Fan | | Refrigerators | 1,16,666.67 |
| UPS | | Solar Waater Heater | 2,50,000.00 |
| Washing Machine | | Table Fan | 15,115.86 |
| Purchase Accounts | 36,25,515.00 | UPS | 60,000.00 |
| Purchase | <u>36,25,515.00</u> | Washing Machine | <u>73,333.33</u> |
| Gross Profit c/o | 8,32,725.57 | | |
| | 44,58,240.57 | | 44,58,240.57 |
| Indirect Expenses | 1,39,510.00 | Gross Profit b/f | 8,32,725.57 |
| Conveyance Expenses | 2,550.00 | Indirect Incomes | 2,150.00 |
| Discount Expenses | 385.00 | Discount Received | 150.00 |
| Electricity Expenses | 6,200.00 | Packing Charges | <u>2,000.00</u> |
| Interest | 3,000.00 | | |
| Late Fee | 4,500.00 | | |
| Office Expenses | 4,400.00 | | |
| Penalty | 12,000.00 | | |
| Rent Expenses | 25,000.00 | | |
| Salary Expenses | 60,700.00 | | |
| Stationary Expenses | 4,000.00 | | |
| Telephone Expenses | 3,300.00 | | |
| Trade Discount Expenses | <u>13,475.00</u> | | |
| Nett Profit | 6,95,365.57 | | |
| Total | 8,34,875.57 | Total | 8,34,875.57 |

Stock Summary
 1-Apr-20 to 1-Mar-21

| Particulars | Closing Balance | | |
|---------------------|-----------------|-----------|---------------------|
| | Quantity | Rate | Value |
| AC | 11 nos | 23,666.67 | 2,60,333.33 |
| Atta Chakki | 18 nos | 5,270.83 | 94,875.00 |
| Battery | 2 nos | 8,720.69 | 17,441.38 |
| CCTV | 20 nos | 2,400.00 | 48,000.00 |
| Ceiling Fan | 12 nos | 800.00 | 9,600.00 |
| Cooler | 15 nos | 1,200.00 | 18,000.00 |
| Electric Irons | 20 nos | 560.00 | 11,200.00 |
| Electric Kettle | 20 nos | 1,130.00 | 22,600.00 |
| Invertor | 15 nos | 4,000.00 | 60,000.00 |
| LED Lights | 20 nos | 145.00 | 2,900.00 |
| LED Lumps | 20 nos | 622.92 | 12,458.33 |
| LPG Stoves | 18 nos | 1,355.00 | 24,390.00 |
| Microwave | 16 nos | 6,166.67 | 98,666.67 |
| Printers | 10 nos | 6,500.00 | 65,000.00 |
| Refrigerators | 10 nos | 11,666.67 | 1,16,666.67 |
| Solar Waater Heater | 20 nos | 12,500.00 | 2,50,000.00 |
| Table Fan | 13 nos | 1,162.76 | 15,115.86 |
| UPS | 15 nos | 4,000.00 | 60,000.00 |
| Washing Machine | 10 nos | 7,333.33 | 73,333.33 |
| Grand Total | 285 nos | | 12,60,580.57 |

It takes a lot of hard work to make notes, so if you can pay some fee 50, 100, 200 rupees which you think is reasonable, if you are able to Thank you...

नोट्स बनाने में बहुत मेहनत लगी है , इसलिए यदि आप कुछ शुल्क 50,100, 200 रूपए जो आपको उचित लगता है pay कर सकते है, अगर आप सक्षम है तो, धन्यवाद ।



Jitendra Kumar

Account Number

17000100008177

IFSC Code

BARB0KAFARA

UPI ID

Jitendraupciss@okicici

Scan QR

