

# VIDYA BHAWAN BALIKA VIDYA PITH

शक्तिउत्थानआश्रमलखीसरायबिहार

Class 11 commerce Sub. ACT Date 12.11.2020

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## Recording of Transactions-II

*Illustration: 7*

Prepare Purchases book and Purchases Return Book firm the following transactions:

2017	
Aug. 05	Purchased from M/s Ramakant, Delhi (Invoice No. 6780) 20 Television @ Rs. 15,000 each, 05 DVD Players @ Rs. 10,000 each, trade discount @ 10%.
Aug. 07	02 Television returned to M/s Ramakant, Delhi (found defective) Debit Note No. 211
Aug. 20	Bought from M/s Samay Electronics, Haryana (Invoice No. 1011) 10 Washing Machines @ 5,000 each and 5 Television @ 25,000 each trade discount @ 5% Rate of GST applicable on above purchase are: CGST @ 9% SGST @ 9% IGST @ 18%

### Purchases Book (Analytical)

Date	Invoice	Name of Supplier	L.F.	Detail	Total (Rs.)	Pur-chases	CGST	SGST	IGST
2017 Aug. 05	6780	M/s Ramakant, Delhi 20 T.V. @ Rs. 15,000 each 05 DVD Players @ 10,000 each		3,00,000					
				50,000					
				3,50,500					
				Less : Trade Discount @ 10%	35,000				
				3,15,000					
		Add : CGST @ 9%		28,350					
		SGST @ 9%		28,350	3,71,700	3,15,000	28,350	28,350	—
Aug 20	1011	M/s Samay Electronics, Haryana 10 Washing Machines @ 5,000 each 5 T.V. @ Rs.25,000 each		50,000					
				1,25,000					
				1,75,000					
				Less : Trade Discount @ 5%	8,750				
				1,66,250					
		Add : IGST @ 18%		29,925	1,96,175	1,66,250	—	—	29,925
Aug. 31		Total			5,67,875	4,81,250	28,350	28,350	29,925

**Purchases Return Book**

<i>Date</i>	<i>Debit Note No.</i>	<i>Name of Supplier</i>	<i>L.F.</i>	<i>Detail</i>	<i>Total (Rs.)</i>	<i>Purchases Return</i>	<i>CGST</i>	<i>SGST</i>	<i>IGST</i>
2017 Aug. 05	311	M/s Ramakant, Delhi 02 T.V. @ Rs. 15,000 each		30,000					
		Less : Trade Discount @10%		3,000					
		Add : CGST @ 9%		27,000					
		SGST @ 9%		2,430					
				2,430	31,860	27,000	2,430	2,430	—
Aug. 31				Total	31,860	27,000	2,430	2,430	-