

VIDYA BHAWAN BALIKA VIDYA PITH

शक्तिउत्थानआश्रमलखीसरायबिहार

Class 11 commerce Sub. ACT Date 15.11.2020

Teacher name – Ajay Kumar Sharma

Recording of Transactions-II

Illustration : 8

Prepare Sales book and Sales Return Book of M/s Akash of Rajasthan from the following transactions :

2017	
Aug. 07	Sold to M/s Rahul Bros., Delhi (Invoice No. 3620) 25 shirts @ 300 per shirt 20 pants @ Rs. 700 per pant Trade Discount @ 8%
Aug. 10	Returned 05 Shirts to M/s Rahul Bros., Delhi (Credit Note No. 612)
Aug. 18	Sold to M/s Kishan Traders, Jaipur (Invoice No.-3621) 10 jackets @ Rs. 900 per 05 plain shirts @ Rs. 400 per shirt Trade Discount @ 8% GST Rates applicable on Readymade Clothes CGST @ 2.5% SGST @ 2.5% IGST @ 5%

Sales Book (Analytical)

Date	Invoice	Name of Customer	LF.	Detail	Total (Rs.)	Sales	CGST	SGST	IGST
2017 Aug. 07	3620	M/s Rahul Bros., Delhi 25 Shirt @ Rs. 300 Per Shirts 20 Pants @ Rs. 700 Per Pant		7,500 14,000 21,500					
		Less : Trade Discount @ 8%		1,720					
		Add : IGST @ 5%		989	10,626	10,120	253	253	—
Aug. 18	3621	M/s Kishan Traders, Jaipur 10 Jackets @ Rs. 900 Per 5 Plain Shirt @ Rs. 700 Per Pant		9,000 2,000 11,000					
		Less : Trade Discount @ 8%		880					
		Add : CGST @ 2.5%		253	20,769	19,780	—	—	987
		CGST @ 2.5%		253	253				
Aug. 31		Total			31,395	29,900	253	253	989

Sales Return Book

<i>Date</i>	<i>Credit Note No.</i>	<i>Name of Supplier</i>	<i>L.F.</i>	<i>Detail</i>	<i>Total (Rs.)</i>	<i>Sales Return</i>	<i>CGST</i>	<i>SGST</i>	<i>IGST</i>	
2017 Aug. 10	612	M/s Rahul Bros., Delhi 05 Shirt @ Rs. 300 each		1,500						
				Less : Trade Discount @ 8%						120
										1,380
				Add : CGST @ 9%						69
Aug. 31		Total			1,449	1,380	—	—	69	