PRACTICAL QUESTIONS

(Q. No. 1 to 7 are strictly in the serial order of Illustrations)

Q. 1. Pass entries in the books of Mukerjee & Sons. assuming all transactions have taken place within the state of Uttar Pradesh. Assume CGST @9% and SGST @9%.

2023	
March 4	Purchased goods for ₹5,00,000 from Mehta Bros.
March 10	Sold goods for ₹8,00,000 to Munjal & Co.
March 15	Paid for advertisement ₹40,000 by cheque.
March 18	Purchased furniture for office use ₹50,000 and payment made by cheque.
March 25	Paid for printing and stationery ₹8,000.
March 31	Payment made of balance amount of GST.

[**Ans.** Total ₹17,93,640. Net amount paid ₹36,360.]

Q. 2. Pass entries in the books of Devdhar & Bros. Odisha, assuming all transactions have been entered within the state, charging CGST and SGST @ 9% each:

2023	
March 4	Purchased goods for ₹5,00,000 from Sunil Bros.
7	Goods returned to Sunil Bros. for ₹20,000
10	Sold goods to Mehta & Co. for ₹8,00,000
12	Goods returned by Mehta & Co. for ₹30,000
20	Goods withdrawn by Proprietor for personal use ₹10,000
25	Goods distributed as free samples ₹5,000
26	Paid advertisement expenses by cheque ₹20,000
31	Payment made of balance amount of GST.

[**Ans.** Total ₹17,72,900; Net amount paid ₹51,300]

Q. 3. Pass entries in the books of Ganguli & Sons. assuming all transactions have been entered in the state of West Bengal :

(i)	Purchased goods for ₹2,00,000 and payment made by cheque.
(ii)	Sold goods for ₹1,60,000 to Devki Nandan & Sons.
(iii)	Purchased goods for ₹50,000 on credit.
(iv)	Paid for printing and stationery ₹4,000.
(v)	Received for commission ₹5,000.
(vi)	Output GST adjusted against Input GST.

Assume CGST @9% and SGST @9%.

[**Ans.** Total ₹5,09,270; Input CGST and Input SGST ₹22,860 each. Output CGST and Output SGST ₹14,850 each. Input Tax Credit : CGST ₹8,010 and SGST ₹8,010.]

Q. 4. Pass entries for the following transactions in the books of M/s Karthikeyan & Co. of Chennai :

2022	
June 10	Purchased goods from Ravichandran of Madurai of the list price of ₹2,00,000 at 25% trade discount at 4% cash discount on purchase price of goods. Paid CGST and SGST @9% each. Paid the entire amount by cheque on the same date.
June 25	Sold goods to Ramalingam of Erode of the list price of ₹3,75,000 at 20% trade discount and 2% cash discount on sale price. Charged CGST and SGST @9% each. Full amount was received by cheque on the same date.

Ignore adjustment and payment of GST.

[**Ans.** Total ₹5,28,840;

June 10 : Net amount paid ₹1,69,920; Discount Received ₹6,000.

June 25 : Net amount received ₹3,46,920; Discount allowed ₹6,000.]

Q. 5. Record the following transactions in the books of Sahdev & Sons assuming all transactions have been entered within the state of Bihar, Charging CGST and SGST @ 9% each.

(*i*)	Bought goods from Nanak Bros. for ₹4,00,000 at 10% trade discount and 3% cash discount on purchase price. 25% of the amount paid at the time of purchase.
(*ii*)	Sold goods to Kumar & Sons. for ₹2,00,000 at 20% trade discount and 5% cash discount on sale price. 60% of the amount received by Cheque.
(*iii*)	Received from Gopi Chand ₹38,000 by Cheque after deducting 5% cash discount.
(*iv*)	Paid ₹20,000 for rent by Cheque.
(*v*)	Paid ₹50,000 for salaries by Cheque.
(*vi*)	Goods worth ₹10,000 distributed as free samples.
(*vii*)	₹5,000 due from Chanderkant are bad-debts.
(*viii*)	Sold household furniture for ₹15,000 and the proceeds were invested into business.

Ignore adjustment of GST.

[**Ans.** Total ₹7,57,650]

Hints : (*i*) GST will be levied on transaction No. (*i*), (*ii*), (*iv*) and (*vi*).

(*ii*) Cash Discount in Transaction (*i*) ₹2,700.
Cash Discount in Transaction (*ii*) ₹4,800.

(*iii*) In transaction No. (*iii*) discount allowed will be ₹2,000.

Q. 6. Pass entries in the books of Mr. Roopani of Gujarat assuming CGST @9% and SGST @9%.

(*i*)	Purchased goods for ₹2,00,000 from Suryakant of Jaipur (Rajasthan) on Credit.
(*ii*)	Sold goods for ₹1,50,000 to Mr. Pawar of Mumbai (Maharashtra) and the cheque received was sent to bank.
(*iii*)	Sold goods for ₹2,50,000 within the state on credit.
(*iv*)	Paid insurance premium of 20,000 by cheque.
(*v*)	Purchased furniture for office for ₹60,000 by cheque.

[**Ans.** Total ₹8,02,400]

Q. 7. Journalise the following transactions in the books of Gaurav :

1. Sold goods to Saurabh of the list price of ₹1,00,000 Less trade discount of 10% with CGST and SGST @ 9% each, allowed cash discount 5%.
2. Purchased machinery from Jalaj Machine Tools, Kolkata ₹5,00,000.
3. Electricity Expenses for office ₹7,000 and for the residence of proprietor ₹3,000 paid by cheque from Firm Bank Account.
4. Mukesh a debtor for ₹50,000 has become Insolvent and 50 Paise in rupee is received. *(Chandigarh 2020)*

Hint. In Point (1) Bank A/c Dr. ₹1,00,890.

Problems based on missing information

Problem 1.

Fill in the missing figures assuming CGST @9% and SGST @9% :

JOURNAL OF ASHOK

Date	Particulars		L.F.	Amount Dr.	Amount Cr.
				₹	₹
2023 April 5	.... A/c	Dr.		....	
	.... A/c	Dr.		....	
	.... A/c	Dr.		....	
	To Bank A/c				3,54,000
	(Purchase of goods within the state)				
April 10	Debtors A/c	Dr.		....	
	To Sales A/c				....
	To				7,200
	To				....
	(Sale of goods within the state)				
April 12	.... A/c	Dr.		....	
	.... A/c	Dr.		....	
	Input SGST A/c	Dr.		4,500	
	To Bank A/c				....
	(Purchase of a Computer within the state)				

Problem 2.

Fill in the missing figures, assuming CGST @9% and SGST @9% :

JOURNAL OF S. GOSWAMI

Date	Particulars		L.F.	Amount Dr.	Amount Cr.
				₹	₹
(I)	.... A/c	Dr.		....	
	Input CGST A/c	Dr.		22,500	

	Particulars		L.F.	Debit	Credit
	.... A/c	Dr.		....	
	To Dinakaran				....
	(Purchase of goods within the state)				
(II)	Debtors A/c	Dr.		2,36,000	
	To				....
	To				....
	To				....
	(Sale of goods within the state)				
(III)	.... A/c	Dr.		....	
	.... A/c	Dr.		....	
	.... A/c	Dr.		....	
	To Bank A/c				11,800
	(Rent paid)				

(Delhi 2019)

Problem 3.

Fill in the missing figures assuming CGST @ 9% and SGST @ 9% :

Journal of Shikhar

Date	Particulars		L.F.	Debit (₹)	Credit (₹)
2023 April 10	Purchase A/c	Dr.		....	
	....	Dr.		25,200	
	To Roshni				....
	(Purchase of goods from outside the state)				
April 15	Bank A/c	Dr.		82,600	
	To Sales A/c				....
	To .... A/c				....
	(Sale of goods outside the state)				
April 20	....	Dr.		....	
	Input CGST A/c	Dr.		45,000	
	....	Dr.		....	
	To Dinesh				....
	(Purchase of goods within the state)				
April 30	....	Dr.		....	
	....	Dr.		....	
	....	Dr.		....	
	To Bank A/c				23,600
	(Rent paid)				