



INDIAN SCHOOL AL WADI AL KABIR

Class: XI	Department: Commerce
Worksheet No: 3	Topic: Journal With GST

1. Pass journal entries.

1. Purchased goods for 10,000 plus CGST and SGST @ 6% each.
2. Purchased goods from Rakesh for 20,000 plus CGST and SGST @ 6% each.
3. Returned goods to Rakesh 5,000.
4. Purchased goods from Rakesh for 40,000 plus CGST and SGST @ 6% each. Issued him cheque of 20,000 and balance payable after 2 months.
5. Purchased goods from Sameer for 50,000 plus IGST @ 12% against cheque payment.

2. Pass journal entries.

1. From the above sold goods, goods costing 2,000 were returned.
2. Sold goods for 20,000, charged CGST and SGST @ 6% each to Mehar.
3. Mehar returned goods costing 5,000.
4. Sold goods to Ramesh for 40,000, charged CGST and SGST @ 6% each. Received cheque of 20,000 and balance receivable after 2 months.
5. Sold goods to Armaan for 60,000 against cheque, charged IGST @ 12%.

3. Pass journal entries.

1. Purchased computer from Arun & co for office use for 50,000 plus IGST @ 12%, payment made by cheque.
2. Purchased Machine from ABC for 1,00,000 plus IGST @ 12%, paid 25,000 by cheque and balance to be paid after one month.
3. Paid telephone bill 5,000 plus CGST and SGST @6% each.
4. Paid electricity bill 10,000 plus CGST & SGST 8%.
5. Sold machine for Rs. 30,000. CGST & SGST was 6% each.

4. Pass journal entries.

1. Goods which were purchased paying CGST & SGST @ 6% each costing 2,000 were distributed as samples.
2. Goods which were purchased paying CGST & SGST @ 6% each costing 12,000 were distributed as charity.
3. Goods which were purchased paying CGST & SGST @ 6% each costing 20,000 were destroyed by fire.
4. Goods which were purchased paying IGST @ 12% each costing 40,000 were destroyed in an Accident. The insurance company admitted claim for 15,000.
5. An old furniture for 10,000 was sold against cheque and charged CGST & SGST @6% each.

5. Pass journal entries.

1. Purchased goods from Sanjiv of 40,000 plus IGST @12% at 10% TD and 2% CD. Paid amount by cheque.
2. Purchased goods from Sanjay of 40,000 plus IGST @12% at 10% TD and 3% CD.

Half the amount was paid by cheque.

3. Purchased goods from Sanju of 50,000 plus IGST @12% at 10% TD and 2% CD.
4. Sold goods to Anuj for 50,000 plus CGST & SGST @ 6% each, allowed him 10% TD and 2% CD. Received half the amount by cheque.
5. Sold goods to Ajay for 40,000 plus CGST & SGST @ 6% each at 10% TD and 2% CD.

6 . Pass journal entries.

May 1. Commenced business with cash 10,000, cheque 5,000 and due from Rajan 10,000.

May 3. Sold goods to Rajan 20,000 @ 10% td, 2%cd, 6% CGST & SGST.

May 5. Rajan returned goods of list price 5,000.

May 7 Received cheque from Rajan 23,000 in full settlement.

May 10 Rajan's cheque is dishonored.

May 15 Drew cheque for office use 3,000.

May 20 Paid salary 3,000 by cheque and salary due is 2,000.

May 25 Placed an order for buying goods of 10,000 from Raj @ 10% td, 2% cd, 6% CGST & SGST each.

7. Journalise the following transactions in the books of Akash

Dec 01 Akash started business with cash 1,00,000

Dec 02 Open a bank account with SBI 30,000

Dec 04 Purchased goods from Aman 20,000, CGST and SGST @ 6% each

Dec 06 Sold goods to Leena for cash 15,000, CGST and SGST @ 6% each

Dec 10 Bought goods from Rony for cash 40,000, CGST and SGST @ 6% each

Dec 13 Sold goods to Neha 20,000, CGST and SGST @ 6% each

Dec 16 Received cheque from Neha 19,500

Discount allowed 500

Dec 22 Rent paid by cheque 2,000, CGST and SGST @ 6% each

Dec 23 Deposited into bank 16,000

Dec 25 Machine purchased from Saif 10,000, CGST and SGST @ 6% each

Dec 26 Trade expenses 2,000

Dec 28 Cheque issued to Saif 10,000

Dec 29 Paid telephone expenses by cheque 1,200

Dec 31 Paid salary 4,500.

8. Journalise the following transactions

i. Withdrawn goods for personal use (Cost Rs 5,000, IGST @ 18%;Sale price Rs 7,000)

ii. Purchased goods from Sanjiv of Rs 40,000 plus IGST @18% at 10% Trade discount.

iii. Received cash from Ram of Delhi for a bad debt written off last year Rs10,000.

iv. Sold goods costing Rs 1,00,000 to Anil of Delhi at profit of 40%, less 20%Trade Discount plus CGST and SGST @9% each.

v. Paid Life Insurance premium of Rs 2000.

9. Journalise the following transactions in the books of Kuldeep

2020 April 1	The owner, Kuldeep sold some household furniture for ₹6,000 and introduced ₹5000 out of it into the business.
April 5	Sold goods costing ₹8,000 at a profit of 25% to Kavita and received 40% of the amount by cash immediately.

April 7	Stock cost price ₹5,000 (Market Price ₹6,000) was destroyed by fire, the insurance company admitted a claim to an extent of 60% only.
April 10	Paid rent of ₹14,000, still due ₹2000.
April 15	Purchased goods from Pooja, list price ₹8,000. Trade discount @10%. IGST @ 12%.
April 17	Sold some old machinery worth ₹3,000 for ₹3,500
April 18	Paid salaries to staff ₹10,000, half of the amount by cheque and balance by goods.
April 19	Received ₹17,500 from Kamlesh in full settlement of ₹20,000.
April 24	Paid life insurance premium of ₹2,240 by cheque including CGST and SGST @6% each.
April 30	Machinery is depreciated @ 10%. The cost of machine being ₹50,000

10. Journalise the following transactions in the books of Rajan from Delhi

2020 Aug 1	Purchased goods from Vijay of ₹20,000, plus CGST and SGST @ 6% each. Trade discount is @ 10% and cash discount @ 4%.
Aug 4	Out of goods purchased on 1 st Aug'2018, ₹6,000 is given as free sample to customers.
Aug 6	Sold goods costing ₹10,000 at a profit of 20% to Suresh of Mumbai. Trade discount @ 10%. Charged IGST @ 12%.
Aug 10	Paid rent 6,000, plus CGST and SGST @ 6% each.
Aug 12.	Out of goods sold last month to Sanjiv, he returned goods of ₹8,000, CGST and SGST charged on sales @6 % each.