



INDIAN SCHOOL AL WADI AL KABIR

Class: XI	Department: Commerce
Worksheet No: 1	Topic: Journal With GST

1. Pass journal entries.

1. Purchased goods for 20,000 plus CGST and SGST @ 6% each.
2. Purchased goods from Pooja for 30,000 plus CGST and SGST @ 6% each.
3. Returned goods to Pooja 5,000.
4. Purchased goods from Sona for 50,000 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. Sold goods for 10,000, charged CGST and SGST @ 6% each to Nayan.
2. Nayan returned goods costing 5,000.
3. Sold goods to Ramesh for 40,000, charged CGST and SGST @ 6% each. Received cheque of 20,000 and balance receivable after 2 months.
4. Sold goods to Arun for 60,000 against cheque, charged IGST @ 12%.

3. Pass journal entries.

1. Purchased computer from Fahmy Furniture for office use for 50,000 plus IGST @ 12%, payment made by cheque.
2. Purchased Machine from Ranjan 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. 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 20,000 were distributed as samples.
2. Goods which were purchased paying CGST & SGST @ 6% each costing 10,000 were distributed as charity.
3. Goods which were purchased paying IGST @ 12% 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 20,000 was sold against cheque and charged CGST & SGST @ 6% each.

5. Pass journal entries.

1. Purchased goods for 20,000 @ 10% TD plus CGST and SGST @ 6% each.
2. Purchased goods from Rohan for 40,000 @ 20% TD plus CGST and SGST @ 6% each.
3. Returned goods to Rohan 10,000.
4. Purchased goods from Randhir for 1,00,000 @ 10% TD plus CGST and SGST @ 6% each. Issued him cheque of 20,000 and balance payable after 2 months.

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

2026 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, ₹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 @ 10%.
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.
Aug 18	Goods of Rs. 20,000 destroyed by rain and insurance company admitted claim for 10,000. CGST & SGST is 5% each.
Aug 25	Goods of 10,000 purchased from Rahim @ 10% TD, 2% CD and 10% IGST.

7. Journalise the following transactions in the books of Kuldeep

2026 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. CGST & SGST @ 6% each.
April 7	Stock cost price ₹5,000 (Market Price ₹6,000) was destroyed by fire, the insurance company accepted a claim to an extent of 3,000. CGST & SGST @ 6% each
April 10	Paid rent of ₹14,000, CGST & SGST @ 6% each
April 15	Purchased goods from Pooja, list price ₹8,000. Trade discount @10%. IGST @ 12%
April 17	Sold some old machinery worth ₹3,000. CGST & SGST @ 6% each
April 18	Paid salaries to staff ₹10,000.
April 24	Paid insurance premium of ₹2,240 by cheque including CGST and SGST @6% each.