



F.Y.J.C ACCOUNTS EXTRA WORKSHEET 3 - FOR GST

Q.1. Journalise the following transactions

- 1 Purchased Furniture of ₹ 30,000 @ GST 18%
- 2 Purchased Machinery of ₹ 80,000 @ 12% GST and amount paid by cheque.
- 3 Purchases Computer from Brijesh of ₹ 30,000 @ 18% GST and paid by Cheque.
- 4 Paid Transport Charges ₹ 5,000 @ 5% GST.
- 5 Purchases Furniture of ₹ 70,000 and amount paid by cheque @ 12% GST
- 6 Sold Motor Car worth ₹ 1,00,000 @ 18% GST and Sales proceeds credited to our account.
- 7 Purchased Laptop for ₹ 20,000 @ 28% GST and amount paid by NEFT.
- 8 Purchased a new machinery worth ₹ 1,00,000 from Bajaj Ltd. at 28% GST and amount paid by debit card.
- 9 Purchased 4 Computers of ₹ 1,20,000 @ 18% GST and amount paid by Debit Card.
- 10 Purchased Motor Car from Honda Company by Cheque ₹ 55,000 at 18% GST.
- 11 Cash sales ₹ 60,000 @ 5% GST.
- 12 Invoiced goods to Katrina for cash ₹ 75,000 at 5% GST.
- 13 Sunita brought goods from us ₹ 45,000 @ 5% GST.
- 14 Purchased Laptop of ₹ 40,000 from Joshi Electronics @ 18% GST and paid by cheque.
- 15 Purchased Motor Car worth ₹ 2,00,000 for cash @ 18% GST and paid by Bank.
- 16 Purchased goods from Ram worth ₹ 50,000 at 18% GST.
- 17 Sold goods to Rakesh of ₹ 70,000 at 18% GST for Cash.
- 18 Placed an order with Ranveer and Sons. for goods ₹ 60,000 at 12% GST.
- 19 Purchased goods from Mohan of ₹ 1,00,000 at 12% GST.
- 20 Purchased goods from Kishore of ₹ 50,000 at 28% GST and paid half the amount by Cheque.
- 21 Purchased Machinery of ₹ 50,000 at 18% GST and the amount paid immediately by Cheque.
- 22 Purchased Computer worth ₹ 80,000 from Reliance Company by cheque at 28% GST.
- 23 Purchased Laptop from Nagesh & Co. worth ₹ 1,80,000 @ 18% GST.
- 24 Bought goods from Tushar Company Ltd. ₹ 1,20,000 at 12% GST and paid ½ amount by RTGS.
- 25 Invoiced goods to Satish ₹ 80,000 at 12% GST and amount received by cheque.

- 26 Purchased goods from Abhijeet & Sons ₹ 1,50,000 at 18% GST.
- 27 Purchased goods from Prakash & Co. ₹ 1,50,000 @ 18% GST.
- 28 Paid for Transport charges ₹ 10,000 @ 12% GST.
- 29 Purchased goods from Vikram & Sons. ₹ 1,20,000 @ 18% GST and paid half the amount immediately.
- 30 Purchased goods worth ₹ 90,000 from Kangana @ 12% GST and amount paid by Cheque.
- 31 Sold goods to Neha ₹ 50,000 @ 18% GST.
- 32 Purchased goods from Kajal worth ₹ 2,00,000 at 5% Trade Discount and @ 18% GST and 1/2 amount paid by cheque.
- 33 Sold goods to Ravikant worth ₹ 60,000 at 10% Trade Discount and @ 18% GST. 1/3rd amount received by cash at 5% Cash Discount.
- 34 Purchased Computer of ₹ 50,000 @ 18% GST.
- 35 Sold goods to Salman ₹ 20,000 @ 18% GST.
- 36 Purchased Goods for ₹ 1,00,000 @ 12% GST and paid by cheque.
- 37 Purchased goods from Ajay Kumar worth ₹ 2,50,000 at 10% Trade discount @ 18% GST and paid 1/4th amount in Cash.
- 38 Purchased Laptop of ₹ 60,000 @ 18% GST and paid amount by cheque.

- 39 Paid transport charges on the above Laptop ₹ 1,000 @ 18% GST.
- 40 Bought goods for ₹ 1,50,000 @ 12% GST and amount paid by cheque.
- 41 He purchased machinery worth ₹ 50,000 from M/s. Laxmi Works @ 18% GST.
- 42 5 Chairs purchased from Ali Furniture Mart having value of ₹ 1,500 for each chair @ 12% GST.
- 43 Purchased Furniture worth ₹ 1,00,000 @ 12% GST and paid by NEFT.
- 44 Purchased a computer of ₹ 30,000 and a printer of ₹ 10,000 @ 18% GST.
- 45 Purchased goods on credit from Mr. Balwant ₹ 30,000 @ 12% GST.
- 46 Sold goods to Jyoti worth ₹ 15,000 @ 12% GST.
- 47 Purchased Furniture from Office Décor Ltd. for ₹ 30,000 @ 18% GST, paid half the amount immediately by cheque.
- 48 Purchased Laptop worth ₹ 35,000 from Mr. Mukesh @ 28% GST and paid the consideration in cash.
- 49 Bought goods on credit worth ₹ 30,000 from Mrs. Sheela @ 18% GST.
- 50 Sold goods on credit to Rutuja ₹ 8,000 @ 28% GST.
- 51 Purchased goods on credit from Salil ₹ 40,000 at 10% trade discount @ 28% GST.
- 52 Paid for transport ₹ 5,000 @ 12% GST by cash.
- 53 Sold goods to Gaurav ₹ 15,000 at 10% trade discount @ 18% GST.

- 54 Sold goods worth ₹ 10,000 to Kavya @ 12% GST, Payment received by cash and discount allowed ₹ 1,500.
- 55 Purchased goods of the list price ₹ 40,000 at 10% Trade Discount on credit from Mr. Pravin @ 18% GST and paid half amount immediately.
- 56 Purchased Maruti Van for Business ₹ 1,90,000 @ 28% GST., paid by cheque.
- 57 Cash purchases at list price ₹ 15,000 less Trade Discount allowed ₹ 500 and 18% GST.
- 58 Purchased goods worth ₹ 25,000 at 10% trade discount on credit from Ritesh @ 12% GST.
- 59 Sold goods to Mr. Deepak on credit ₹ 15,000 @ 12% GST.
- 60 Paid for Transport charges ₹ 5,000 @ 12% GST.
- 61 Cash sales at ₹ 7,000, trade discount allowed ₹ 500 @ 18% GST.
- 62 Purchased goods from Samir on credit worth ₹ 10,000 @ trade discount @ 10% and GST @ 18%.
- 63 Goods purchased from Samir were sold to Sunil on credit at 25% profit and 18% GST.
- 64 Sold goods for cash ₹ 12,000 @ 18% GST less 5% cash discount.
- 65 Invoiced goods to Khatri ₹ 90,000 @ 10% Trade Discount and 12% GST.
- 66 Goods purchased from Prachi worth ₹ 60,000 @ 18% GST.
- 67 Sold goods to Mr. Naresh worth ₹ 30,000 @ 18% GST.
- 68 Sold goods to Mr. Anuj for cash ₹ 25,000 @ 12% GST less 5% cash discount.
- 69 Good sold to Bumrah worth 50,000 @ 18% GST. He paid half amount immediately by cheque.
- 70 Purchased goods for cash from Mrs. Suzy ₹ 1,20,000 @ 18% GST less 10% cash discount.
- 71 Sold goods to Ratan ₹ 50,000 @ 18% GST.
- 72 Purchased machinery from Makani Traders for ₹ 2,00,000 @ 28% GST and payment was made by cheque.
- 73 Purchased goods from Ankita worth ₹ 10,000 at 10% trade discount and 18% GST.
- 74 Sold goods (which were purchased from Ankita on 5th Dec.) to Geeta at 20% profit and 18% GST.
- 75 Rahul purchased goods from us worth ₹ 10,000 at 10% trade discount @ 18% GST. He paid 1/3rd amount immediately by NEFT.
- 76 Sold goods to Madhu for cash ₹ 12,000 @ 18% GST less 5% cash discount.
- 77 Bought steel cabinet from Godrej for ₹ 4,000 for business purpose @ 18% GST and payment made by cheque.
- 78 Goods were bought from Latika for ₹ 3,000 @ 18% GST and were sold to Gunjan at 25% profit and 18% GST.

- 79 Purchased machinery of ₹ 50,000 @ 28% GST.
- 80 Purchased a machinery worth ₹ 2,50,000 @ 28% GST from Triya. Half the amount paid immediately by cheque.
- 81 Cash purchases amounted ₹ 25,000 @ 12% GST.
- 82 Purchased goods worth ₹ 30,000 from Mr. Khan @ 12% GST.
- 83 Sold goods to Miss. Garima worth ₹ 20,000 @ 10% Trade discount and 12% GST. 1/2 amount received by cash at 2.5% Cash Discount.
- 84 Sold goods worth ₹ 35,000 to Mr. Ravi @ 12% GST.
- 85 Purchased goods worth ₹ 20,000 for cash @ 12% GST.
- 86 Bought furniture worth ₹ 12,000 @ 18% GST.
- 87 Purchased goods from Mr. Dalal worth ₹ 60,000 at a trade discount of 10% @ 18% GST.
- 88 Sold goods worth ₹ 15,000 for cash @ 18% GST.
- 89 Sold goods to Narayan worth ₹ 40,000 at 10% trade discount and @ 18% GST. 1/4th amount received by cash at 5% Cash Discount.
- 90 Purchased a laptop and printer from Mukesh for ₹ 46,000 @ 28% GST and paid ₹ 21,000 in cash.
- 91 Purchased goods for cash from Amit worth ₹ 25,000 @ 12% GST less 2.5% Cash Discount.
- 92 Sold goods to Sumit worth ₹ 40,000 at 10% trade discount and @ 12% GST, 1/3rd amount received by cheque at 5% cash discount.
- 93 Goods purchased from Amit are sold to Jimit at 20% profit and 12% GST.
-