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Date	Particular	L.F.	Amount Dr.	Amount Cr.
Oct 1	Purchases A/c Dr. To Cash A/c (Being purchases goods in cash from Anil)		40,000	40,000
Oct 3	Purchases A/c Dr. To Atul's A/c (Being purchases goods from Atul)		75,000	75,000
Oct 6	Atul's A/c Dr. To Purchases Return A/c (Being goods returned to Atul)		3,000	3,000
Oct 8	Atul's A/c Dr. To Cash A/c (Being amount paid to Atul)		50,000	50,000
Oct 10	Charu's A/c Dr. To Sales A/c (Being goods sold to Charu)		1,00,000	1,00,000
Oct 12	Sales Return A/c Dr. To Charu's A/c (Being goods Returned goods to Charu)		20,000	20,000
Oct 15	Rent A/c Dr. To Cash A/c (Being rent paid)		2,000	2,000
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