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2019- April 1	Bank A\cDr. Sundry Debtors A/cDr. Stock of Goods A/cDr. Building A/cDr. To Sundry Creditors A\c To Bank Loan A/c To Capital A/c (Being the balances of previous year brought forward)		80,000 50,000 55,000 1,50,000	50,000 50,000 2,35,000
4	Mr.Amit Sharma's A\cDr. To Sales A\c (Being goods sold on 10% discount)		63,000	63,000
9	Purchase A\cDr. Input CGST Input SGST To NEFT's A\c (Being goods purchased at 28% GST)		2,00,000 28,000 28,000	2,56,000
12	Aditya ray's A\c To Sales A\c Output CGST Output SGST (Being goods sold at 28% GST)		1,15,200	90,000 12,600 12,600
15	Rent A\cDr. Salary A\cDr. To Cash A\c (Being amount paid)		5,000 18,000	23,000

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