

ILLUSTRATION 1.

Enter the following transactions in the Purchase Book of Pawan Electric Store, New Delhi :—

1994

June 2 Purchased goods from Surya Electric Store, Chandni Chowk, on credit :—

200 Tubelights @ Rs. 50 each

50 Table Fans @ Rs. 400 each

20 Heaters @ Rs. 100 each

Trade Discount 15%

10 Bought goods from New Light Traders, Connaught Place, on credit :—

20 Table Fans @ Rs. 500 each

40 Ceiling Fans @ Rs. 600 each

10 Electric Irons @ Rs. 200 each

Trade Discount 20%

Sales Tax 8%

20 Purchased goods from Ravindra Electric Co., Patel Nagar, on credit :—

120 Dozen Bulbs @ Rs. 80 per Dozen

20 Water Heaters @ Rs. 120 each

Less : Trade Discount 10%

22 Bought from Sunny Lamp, Lajpat Nagar, for cash :— 1x

5 Electric Irons @ Rs. 175 each

28 Bought from Fashion Furniture Co., Chitra Gupta Road, on credit :—

12 Chairs @ Rs. 200 each

2 Tables @ Rs. 1,000 each

15132000
 100
 32
 215
 160
 32
 4800