

**SOLUTION:** PURCHASE BOOK OR PURCHASE JOURNAL

Date	Particulars (Name of Supplier)	Invoice No.	L.F.	Details	Total Amount
1994				Rs.	Rs.
June 2	<b>Surya Electric Store, Chandni Chowk</b> 200 Tubelights @ Rs. 50 each 50 Table Fans @ Rs. 400 each 20 Heaters @ Rs. 100 each			10,000 20,000 2,000	
	<i>Less : Trade Discount 15%</i>			<u>32,000</u> <del>4,800</del>	27,200
10	<b>New Light Traders, Connaught Place</b> 20 Table Fans @ Rs. 500 each 40 Ceiling Fans @ Rs. 600 each 10 Electric Irons @ Rs. 200 each			10,000 24,000 2,000	
	<i>Less : Trade Discount 20%</i>			<u>36,000</u> 7,200	
	<i>Add : Sales Tax 8%</i>			28,800 2,304	31,104
20	<b>Ravindra Electric Co., Patel Nagar</b> 120 Dozen Bulbs @ Rs. 80 per Dozen 20 Water heaters @ Rs. 120 each			9,600 2,400	
	<i>Less : Trade Discount 10%</i>			<u>12,000</u> 1,200	10,800
30	Purchases A/c				69,104

Dr.