



ACCOUNTS

BOOKS - ARYA ACCOUNTS (HINGLISH)

ACCOUNTING FOR GOODS AND SERVICE TAX (GST)

Illustration

1. Pass entries in the books of Ashok Bros.
assuming that all transactions have been

entered within the State of Bihar and assuming CGST @6% and SGST @6%.



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2. Pass entries in the books of Mukul Roy & Sons, assuming all transactions have been entered within the state of West Bengal, charging CGST and SGST @6% each :



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3. Enter the following transactions in the books of Luxmi traders assuming that all transactions have taken place in the state of Rajasthan. Assume CGST @9% and SGST @9%

:



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4. Journalise the following transactions in the books of Kaveri Traders, Bengaluru :



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5. Record the following transactions in the books of Ravi & Co., Lucknow assuming all transactions have been entered within the State of Uttar Pradesh, Charging CGST and SGST @6% each.



Ignore adjustment and payment of GST.



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6. Pass entries in the books of Mr. Gopal assuming CGST @6% and SGST @6% :



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7. Pass entries in the books of Sh. Gopi Chand of Kerala assuming CGST @9% and SGST @9%

:





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8. Pass entries in the books of Deepak of Gujarat for the following transactions:



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9. Pass entries in the books of all parties in the following cases assuming CGST @9% and SGST

@9%.



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Short Answer Questions

1. What is GST?



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2. Name the two Central Taxes that have merged into GST.



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3. Name the two State Taxes that have merged into GST.



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4. Give two advantages of GST.



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5. Give the full form of CGST.



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6. Give the full form of SGST.



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7. Give the full form of IGST.



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Practical Questions

1. Pass entries in the books of Mukerjee & Sons. Assuming all transactions have taken place within the state of Utar Pradesh. Assume CGST @9% and SGST @9%.



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2. Pass entries in the books of Devdhar & Bros. Odisha, assuming all transactions have been entered within the state, charging CGST and SGST @9% each:



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3. Pass entries in the books of Ganguli & Sons. Assuming all transactions have been entered in the state of West Bengal :



Assume CGST @6% and SGST @6%.



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4. Pass entries for the following transactions in the books of M/s Karthikeyan & Co. of Chennai :



Ignore adjustment and payment of GST.



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5. Record the following transactions in the books of Sahdev & Sons assuming all transactions have been entered within the state of Bihar, Charging CGST and SGST @9% each.



Ignore adjustment of GST.

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6. Pass entries in the books of Mr. Roopani of Gujarat assuming CGST @9% and SGST @9%.



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7. Pass entries in the books of Sh. Jagdish Mishra of Lucknow (U.P.) assuming CGST @6% and SGST @6% :



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8. Pass entries in the books of Krishnan of Bengaluru (Karnataka) in the following cases :



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Problems Based On Missing Information

1. Fill in the missing figures assuming CGST @9% and SGST @9% :





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2. Fill in the missing figures, assuming CGST @6% and SGST @6% :



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3. Fill in the missing figures assuming CGST @6% and SGST @6% :



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