Tally Tutorials.

Name of Company: **Tally Tutorials <Your Name><Your Friend's Name><Roll No. 1><Roll No.2>**
Mailing Name: Same as above

Address:

DAV PG College
Narharpura
Varanasi
Statutory compliance for India
State Uttar Pradesh
Pin Code:
Tel. No.:
E Mail Address: tallytutorials@tally.com

Currency Symbol **Rs.**
Maintain: Accounts with Inventry
Financial Year from: 1-4-2022
Books Beginning from.: 15-05-2022
Tally Vault: **NO**
Use Security Controll: **NO**

GST No. 09AYDPS8039A1ZC
PAN AYDPS8039A
Bank Account: **Union Bank Of India.**

Note: While Ledger creation use "Union Bank of India A/c as your Bank Account.

Business Transaction

S.No.	Date.	Transaction Type	Party A/C							Narration	Remarks
1	15-05-2022	Receipt	**Adarsh**	Cash					100000.00	Being cash received as capital	
2	19-05-2022	Receipt	**Sumit**	chq. 7654379 BOI					100000.00	Chq. No. Capital Recpt.	
3	21-05-2022	Fixed Assets Purchase	**Neelkanth**	Air Conditioner					20000.00	Being fixed assets purchased.	
4	23-05-2022	Payment	**Neelkanth**	Chq. 123456					20000.00	Chq. No. Being paid for A.C	
5	25-05-2022	Receipt	**Prakash**	chq. 73737373 ING					100000.00	Chq. No. Capital Recpt.	
6	29-05-2022	Receipt	**Adarsh**	chq. 12345688 SBI					120000.00	Chq. No. Capital Recpt.	
7	30-05-2022	Receipt	**Prakash**	chq. 73737374 ING					50000.00	Chq. No. Capital Recpt.	
8	6/31/2022	Fixed Assets Purchase	**Cash**	Fans					5000.00	Being fixed assets purchased.	
9	6/31/2022	Fixed Assets Purchase	**Luxer Furniture**	Furniture & Fixture					40000.00	Being fixed assets purchased.	
10	05-07-2022	Payment	**Luxer Furniture**	chq. 123457					40000.00	Chq. No. Being paid for Furniture & Fix.	

11	10-07-2022	Fixed assets Purchase	**U.P Motors**	Zen Car					300000.00	Being fixed assets purchased.	
12	15-07-2022	Payment Adjustment.	**U.P Motors**	chq. 34526 of S.B.I of M & M Finance Ltd.					300000.00	Chq. No. (SBI) dt. 10/07/2022 Being paid. Financed by M & M Finance Ltd.	
13	18-07-2022	Fixed Assets Purchase	**V. D. A**	Shop					150000.00	Being fixed assets purchased.	
14	23-07-2022	Payment Adjustment.	**V. D. A**	chq. 453677 of HDFC					150000.00	Chq. No. (HDFC) dt. 18/12/2022 Being paid. Financed by HDFC Bank	HDFC (Bank O/D A/c)
15	24-08-2022	Payment for insurance	**General Insurance Company.**	chq. 123458					12000.00	Being paid for insurance of shop, goods & cash in transit.	
16	29-08-2022	Purchase of Goods	**Intel Corporation, Varanasi (GST No-09DDVPK9392A1ZW)**	**Items**	**Qty.**	**Rate**		**GST**	**Amount**		
				Processor (HS	10	5000		18%	50000.00		
				Main Board (H.	10	10000		18%	100000.00		
				CGST					**13500.00**		
				SGST					**13500.00**		
							Grand Total		**177000.00**	Being goods purchased.	Bill No. 456
17	12-09-2022	Payment	**Wages Inward**	Cash					400.00	Being cash paid in wages.	
18	26-09-2022	Purchase of Goods	**Logitech Ltd., New Delhi (GSTIN-07ASSPT8981B1ZZ**	**Items**	**Qty.**	**Rate**			**Amount**		
				Optical Mouse	20	500		18%	10000.00		
				Keyboard (HSI	20	1200		18%	24000.00		
				IGST					**6120.00**		
							Grand Total		**40120.00**	Being goods purchased.	Bill No. 380
19	15-10-2022	Purchase of Goods	**Compaq Ltd.,Varanasi (GSTIN-09AJHPR2398L1ZE)**	**Items**	**Qty.**	**Rate**			**Amount**		
				Laptop Pentiur	2	70000		18%	140000.00		
				Laptop Celeror	2	50000		18%	100000.00		
									240000.00		
				Discount Receivable @10%					-24000.00		
									216000.00		
				CGST					**19440.00**		
				SGST					**19440.00**		
							Grand Total		**254880.00**	Being goods purchased.	Bill No. 782
20	27-10-2022	Payment	**Wages Inward**	Chq. No. 123459					650.00	Chq. No. Being paid for wages.	
21	02-11-2022	Cash Purchase of Goods	**Cash (Intex Peripherals, New Delhi) (GSTIN-07AACFC7678Q1ZN)**	**Items**	**Qty.**	**Rate**			**Amount**		
				Pen Drive(HSN	25	1000		18%	25000.00		1 hidden entry for payment
				CD Drive (HSN	500	10		5%	5000.00		
				IGST					**4750.00**		
							Grand Total		**34750.00**	Being goods purchased.	Bill No. 520

				Items	**Qty.**	**Rate**	**Dis (%)**	***GST***	**Amount**		
				Processor	5	6500	1	18%	32175.00		
				Main Board	2	12000	2	18%	23520.00		
				Laptop Pentiur	1	72000		18%	72000.00		
									127695.00		
22	12-11-2022	Sales of Goods	**Ram & Company., Lucknow (GSTIN-09AETPR4089M1ZB)**	Discount Payable				-10	-12769.50		
				Wages Outward					100.00		
				Packing					200.00		
				Insurane in transit					100.00		
				Postage					50.00		
				CGST					**10383.80**		
				SGST					**10383.80**		
							Grand Total		**136143.10**	Being goods sold.	Bill No. 001
				Items	**Qty.**	**Rate**			**Amount**		
23	23-11-2022	Capital Recpt. Fixed. Assets.	**Mohit**	Computer					50000.00		
				Land & Building					150000.00		
									200000.00	Being capital recpt as fixed assets.	
24	15-12-2022	Purchase of shares	**R. P. L**	200 shares @ Rs. 200					**40000.00**	Being 200 shares @ Rs. 200 Purchased.	
25		Payment	**R. P. L**	Chq. No. 123460					**40000.00**	Chq. No. Being paid for Shares.	
26	25-12-2022	Capital Recpt. Intangible Fixed Assets.	**Rohit**	Good Will					200000.00	Being capital recpt as goodwill.	
				Items	Qty.	Rate			Amount		
				Optical Mouse	5	500		18%	2500		
				Keyboard	4	1200		18%	4800		
				Main Board	2	12000		18%	24000		
27	04-01-2023	*Sales of goods*	**Khan & Sons., Bihar (GSTIN-10BJJPK2242M2ZD)**	*Laptop Pentiur*	1	72000		18%	72000		
									103300.00		
				Wages Outward					160.00		
				Packing					128.00		
				IGST					**18646.00**		
							Grand Total		**122234.00**	Being goods sold.	Bill No. 002
28	18-01-2023	Payment	**Intel Corporation**	Chq. No. 123461					100000.00	Chq. No. Being paid agnst. Bill No. 456	
29	23-01-2023	Payment	**Compaq Ltd.**	Chq. No. 123462					150000.00	Chq. No. Being paid agnst. Bill No. 782	
30	25-01-2023	Bank to Cash	**Contra**	Cash Withdraw					30000.00	Being cash withdrawn from bank	

31	26-01-2023	Payment	**Intel Corporation**	Cash					77000.00	Being cash paid agnst Bill No. 456
32	18-02-2023	Receipt	**Ram & Company**	Chq. No. 426456 BOB					136143.10	Chq. No. Being Recpt. Agnst Bill No. 001
33	15-02-2023	Payment	**Compaq Ltd.**	Chq. No. 123463					104880.00	Being cash paid agnst Bill No. 782
34	20-02-2023	Sales of Goods	**Cash (Raj & Co., Bihar) (GSTIN-10AACCP6164F2ZS)**	Items	Qty.	Rate		GST	Amount	
				Optical Mouse	5	650		18%	3250.00	
				Pen Drive	5	1200		18%	6000.00	
				CD Drive	100	14		5%	1400.00	
									10650.00	
				IGST					**1735.00**	Being goods sold. Cash Memo No. 0001
							Grand Total		**12385.00**	
35	21-02-2023	Receipt	**Khan & Sons.**	Chq. No. 425612 SBI					92234.00	Chq. No. Being due deted chq.(4-1-2023)Recpt. Agnst Bill No. 002
36	24-02-2023	Purchase of Debenture	**IDBI Ltd.**	100 Deb. @ Rs. 500					50000.00	Being 100 debentures @ Rs. 500 Purchased.
37	25-02-2023	Payment	**IDBI Ltd.**	Chq. No. 123464					50000.00	Chq. No. Being paid for Debentures.
38	27-02-2023	Cheque returned	**Ram & Company**	Chq. No. 426456 BOB					136143.10	Chq. No. Being cheque returned.
39	28-02-2023	Bank Charges Adjustment	**U. B.I**	Internal Transfer					200.00	Being bank charges agnst chq returned.
40	28-02-2023	Bank Charges Adjustment	**Ram & Company**	Party Debited					200.00	Being bank charges adjustment agnst chq returned.
41	01-03-2023	Receipt	**Ram & Company**	Cash					110000.00	Being cash received agnst sales
42	04-03-2023	Receipt	**Ram & Company**	Chq. No.426457 BOB					20000.00	Chq. No. Being received agnst sales.
43	06-03-2023	Cash Deposited in Bank	**Cash**						75000.00	Being cash deposited in bank
44	08-03-2023	Payment	**Adarsh**	Cash					5000.00	Being cash drawings.
45	10-03-2023	Receipt	**Khan & Sons.**	Chq. No. 425613 SBI					30000.00	Chq. No. Being due deted chq.(4-1-2023)Recpt. Agnst Bill No. 002
46	11-03-2023	Sales of Goods	**Shyam & Co., Varanasi (Credit Card)**	Items	Qty.	Rate			Amount	
				Processor	1	7000			7000.00	
				Main Board	1	14000			14000.00	
									21000.00	
				Discount Payable					-1250.00	
				CGST					1778.00	
				SGST					1778.00	
							Grand Total		**23306.00**	Being goods sold to credit card No. 345267
47	15-03-2023	Receipt from Credit Card	**Credit Card**	Credit Card No. 345267					23306.00	Being recpt from credit card No. 345267 and collected by Andhra

48	17-03-2023	Receipt from Andhra Bank	**U.B.I**	Chq No. 54356436				22766.00	Chq. No. Being recpt from Andhra Bank agnst	
49	20-03-2023	Collection Charges	**Andhra Bank**	Internal Transfer				540.00	Being collection charges by Andhra Bank.	
50	22-03-2023	Goods loss by fire	**Goods Loss by fire**	Items	Qty.	Rate		Amount		
				Processor	1	5000		5000.00		
				Laptop Celeror	1	50000		50000.00		
				Main Board	4	10000		40000.00		
								95000.00		
				IGST				17100.00		
						Grand Total		**112100.00**	Being goods loss by fire.	
51	22-03-2023	Receipt **(Due Dated)**	**Khan & Sons.**	Chq. No. 425614 SBI				22234.00	Chq. No. Being due deted chq.(4-1-2023)Recpt. Agnst Bill No. 002	
52	23-03-2023	Claim of Loss	**General Insurance Company A/c**	Good loss by fire				95000.00	Being loss claimed.	
53	24-03-2023	Payment for rent	**Cash**					5000.00	Being rent paid cash.	
54	25-03-2023	Receipt of commission	**U.B.I**	Chq No. 562345 UBI				3000.00	Being commission received.	
55	26-03-2023	Incentive accrued.	**Accrued Incentive**					500.00	Being incentive accrued.	
56	27-03-2023	Bad Debts	**Ram & Company**					5943.00	Being bad debts adjusted.	
57	27-03-2023	Prepaid Wages	**Cash**					1000.00	Being wages paid in advance to Jamal.	
58	28-03-2023	Unearned commission Recpt.	**Unearned Comission**	Cash				4500.00	Being unearned commission received.	
59	28-03-2023	Goods loss claim recept.	**General Insurance Company A/c**	Chq No. 7836563 BOI				90000.00	Chq. No --------- being loss claim received.	
60	29-03-2023	Loss adjusted.	**Good Loss by fire**					8800.00	Being final loss adjusted.	
61	29-03-2023	Receipt of dividend	**R. P. L**	Chq No. 7873454 ING				1000.00	Being dividend @ Rs. 5 received.	1 Hidden Entry
62	29-03-2023	Incentive receipt	**Incentive Receivable.**	Cash				500.00	Being incentive received.	
63	30-03-2023	Interest on debenture receipt.	**IDBI**	Chq. No. 09377 ING				1000.00	Being Interest received.	1 Hidden Entry
64	30-03-2023	Wages Outward Outstanding	**Outstanding Wages**					400.00	Being wages outstanding.	
65	30-03-2023	Partner retire	**Rohit**	Good Will				200000.00	Being goodwill returned. Partner retired.	
66	30-03-2023	Scrap sales	**Sales of scrap**	Cash				10000.00	Being scrap sold on cash.	

ANNEXURE A: Depriciation on Fixed Assets.											
	Date	**Transaction**	**Ledger**	**Fixed Assets**	**Unit**	**Value**		**Yearly Depr. rate**	**Half Yearly Depr.**		
67	31-03-2023	Depriciation	**Depriciation**	Air Conditioner	1	20000		20%	4000.00	Dep. Rate as per assumption.	
				Fan	1	5000		15%	750.00	Dep. Rate as per assumption.	
				Furniture & Fix	1	40000		15%	6000.00	Dep. Rate as per assumption.	
				Zen Car	1	300000		20%	60000.00	Dep. Rate as per assumption.	
				Computer	1	50000		50%	12500.00		
								Total	**83250.00**	Being depriciation charged on fixed assets.	
68	31-03-2023	Salary payement	**Raju**	Cash					**2000.00**	Being salary paid.	1 Hidden Entry
69	31-03-2023	Drawings of goods	**Adarsh**	Optical Mouse	2	650			**1300.00**	Being drawings of goods.	
		ANNEXURE B: Appriciation on Fixed Assets.									
70	31-03-2023	Appriciation of fixed assets	**Appriciation**	Shop	1	150000			**50000.00**	Being appriciation adjusted on fixed assets.	
				Land & Building	1	150000			**25000.00**		
								Total	**75000.00**		
71	31-03-2023	LIC premium paid for Azeem Prem Ji	**Prakash**	Chq No. 123469					**5000.00**	Being drawings (LIC premium paid for Azeem Prem Ji.	
72	31-03-2023	Sales of Fixed Assets.	**Fan**	Cash					**4000.00**	Being fixed assets sold.	
73	31-03-2023	Loss on sales of F.A adjustment	**Loss on sales of Fixed Assets**	Fan					**250.00**	Being loss on sales of fixed assets adjusted.	
74	31-03-2023	Sales of Fixed Assets.	**Air Conditioner**	MRF Ltd.					**19000.00**	Being fixed assets sold.	
75	31-03-2023	Profit on sales of F.A adjustment	**Profit on sales of Fixed Assets**	Air Conditioner					**3000.00**	Being profit on sales of fixed assets adjusted.	
76	31-03-2023	Provision for Income Tax	**Income Tax**	Profit & loss A/C						Being provision of Income Tax made.	
77	31-03-2023	Provision for Reserve & Surplus	**Resurve**	Profit & loss A/C					**5000.00**	Being provision for Reserve & Surplus.	
78	31-03-2023	Net profit adjustment to capital considering equal profit sharing after provision for Reserve & Surplus	**Adarsh**	Profit & loss A/						Being Net Profit adjusted in capital.	
			Sumit								
			Prakash								
			Mohit								