

**SEPTEMBER MONTH**

- 1-Sep-22 Vk Prajapati Started a business with cash Rs. 1500000
- 2-Sep-22 Vk Prajapati deposit cash in ICICI Rs. 1000000
- 5-Sep-22 M.V.K issue a cheque of Rs. 20000 to Ramveer baba toward security for rented  
(5000/months) rent started from 1-Sep-22.
- 10-Sep-22 Mr.VK appointed following employers.

Tanu Sharma	Account Teacher	5000
Sachin Sharma	Basic	3000

15-Sep-22 Purchase computer for office use by cheque Rs. 5000

20-Sep-22 Mr. Vk transfer cash Rs. 50000 to petty cash Rs.

Balance Sheet		Lal Bahadur Shastri Training Institute		
Liabilities		Assets		
Lal Bahadur Shastri Training Institute as at 1-Sep-22		Lal Bahadur Shastri Training Institute as at 1-Sep-22		
<b>Capital Account</b>	<b>15,00,000.00</b>	<b>Fixed Assets</b>		<b>5,000.00</b>
Vk Prajapati	15,00,000.00	Computer	5,000.00	
<b>Loans (Liability)</b>		<b>Current Assets</b>		<b>14,95,000.00</b>
<b>Current Liabilities</b>		Closing Stock		
<b>Profit &amp; Loss A/c</b>		Deposits (Asset)	20,000.00	
Opening Balance		Cash-in-Hand	5,00,000.00	
Current Period		Bank Accounts	9,75,000.00	
<b>Total</b>	<b>15,00,000.00</b>	<b>Total</b>		<b>15,00,000.00</b>

Trial Balance		Lal Bahadur Shastri Training Institute		x	
Particulars		Lal Bahadur Shastri Training Institute			
		1-Apr-22 to 1-Sep-22			
		Closing Balance			
		Debit		Credit	
Capital Account				15,00,000.00	
Vk Prajapati				15,00,000.00	
Fixed Assets				5,000.00	
Computer				5,000.00	
Current Assets				14,95,000.00	
Deposits (Asset)				20,000.00	
Cash-in-Hand				5,00,000.00	
Bank Accounts				9,75,000.00	
Grand Total				15,00,000.00	
				15,00,000.00	

### OCTOBER MONTH

1-Oct -22 Petty cashier submitted the expenses for Sep months.

Electricity bill 1000

Office expenses 1000

5-Oct-22 Mr. Vk paid cash of Rs. 8000, salary of Sep. months.

6-Oct-22 Mr. Vk issue a cheque Rs. 5000, paid for rent, Sep. Months.

10-Oct-22 Mr. Vk Prajapati purchase items from Amit Sharma on Credit (UP- 09ABCDJ1234N1ZU).

Stock item	QTY	Rate	TAX GST	Total value
Computer	10	5000	18%	66376
Mouse	25	250	18%	

Godown → (LBSTI institute Dankaur)

15-Oct-22 Vk Prajapati purchase items from Shivani enterprise Delhi (07ABCD1234T1ZU) on credit.

Stock items	QTY	Rate	GST Tax	Total Value
CPU	10	10000	28%	

Keyboard	10	500	28%	134400
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Godown → (LBSTI institute Dankaur)

25-Oct-22 Mr. Vk withdrew a cheque Rs. 5000 for personal use.

Balance Sheet		Lal Bahadur Shastri Training Institute		
Liabilities	Lal Bahadur Shastri Training Institute as at 1-Oct-22	Assets	Lal Bahadur Shastri Training Institute as at 1-Oct-22	
<b>Capital Account</b>	<b>14,95,000.00</b>	<b>Fixed Assets</b>		<b>5,000.00</b>
PERSONAL USE	(-)5,000.00	Computer	5,000.00	
Vk Prajapati	15,00,000.00	<b>Current Assets</b>		<b>16,36,250.00</b>
<b>Loans (Liability)</b>		Closing Stock	1,61,250.00	
<b>Current Liabilities</b>	<b>1,61,250.00</b>	Deposits (Asset)	20,000.00	
Duties & Taxes	(-)39,526.00	Cash-in-Hand	4,90,000.00	
Sundry Creditors	2,00,776.00	Bank Accounts	9,65,000.00	
		<b>Profit &amp; Loss A/c</b>		<b>15,000.00</b>
		Opening Balance		
		Current Period	15,000.00	
<b>Total</b>	<b>16,56,250.00</b>	<b>Total</b>		<b>16,56,250.00</b>

Trial Balance		
Lal Bahadur Shastri Training Institute		
Particulars	Lal Bahadur Shastri Training Institute	
	1-Apr-22 to 1-Oct-22	
	Closing Balance	
	Debit	Credit
<b>Capital Account</b>	<b>5,000.00</b>	<b>15,00,000.00</b>
PERSONAL USE	5,000.00	
Vk Prajapati		15,00,000.00
<b>Current Liabilities</b>	<b>39,526.00</b>	<b>2,00,776.00</b>
Duties & Taxes	39,526.00	
Sundry Creditors		2,00,776.00
<b>Fixed Assets</b>	<b>5,000.00</b>	
Computer	5,000.00	
<b>Current Assets</b>	<b>14,75,000.00</b>	
Opening Stock		
Deposits (Asset)	20,000.00	
Cash-in-Hand	4,90,000.00	
Bank Accounts	9,65,000.00	
<b>Purchase Accounts</b>	<b>1,61,250.00</b>	
Purchase	1,61,250.00	
<b>Indirect Expenses</b>	<b>15,000.00</b>	
Electronic Expenses	1,000.00	
Office Expenses	1,000.00	
Rent	5,000.00	
Salary	8,000.00	
<b>Grand Total</b>	<b>17,00,776.00</b>	<b>17,00,776.00</b>

### November Months

2-Nov-22 Petty cashier submitted the expenses for Oct Months.

Electronic 1500

Office expenses 2000

4-Nov-22 Paid salary Rs. 800 by cheque for Oct Months.

4-Nov-22 Vk Prajapati issue a cheque Rs. 5000 for Oct Months.

10-Nov-22 Mr. Vk sold following items to kajal trading company.

UP (09ABCDEF1741Z1U) on credit.

Stock items	QTY	Rate	GST Tax	Total Value
Computer	5	10000	18%	65400
Keyboard	5	1000	28%	

12-Nov-22 Mr. Vk sold items to anil enterprise (unregister dealer) on Credit.

Stock items	Oty	Rate	GST Tax	Total Value
Mouse	5	500	18%	130950
CPU	5	20000	28%	

15-Nov-22 Mr. Vk sold following items to Akash enterprises Delhi (consumer) on credit.

Stock items	QTY	Rate	GST Tax	Total Value
Computer	2	8000	18%	33117
Keyboard	2	800	28%	
CPU	1	1000	28%	

Trading Discount Rs. 500

25-Nov-22 Mr. Vk sold items to Anjali Trading Company (UP→09ABCHI1470T1ZU) on cash.

Stock item	QTY	Rate	GST Tax	Total Value
CPU	2	18000	28%	52180
Keyboard	2	1000	28%	
Mouse	2	1500	18%	

30-Nov-22 Mr. Vk sales to LBSTI coaching Delhi (unregister) on credit.

Stock items	QTY	Rate	GST Tax	Total Value
CPU	2	25000	28%	113671
Computer	2	20000	18%	

Packing charge. 2000

30-Nov-22 Mr. Vk receive cheque Rs. 33000 from Akash Enterprises Full settlement of 15-Nov-22.

30-Nov-22 Mr. Vk receive cheque Rs. 113600 from LBSTI coaching full settlement, 30-Nov-22.

Balance Sheet		Lal Bahadur Shastri Training Institute			
Liabilities	Lal Bahadur Shastri Training Institute as at 1-Nov-22	Assets	Lal Bahadur Shastri Training Institute as at 1-Nov-22		
<b>Capital Account</b>	<b>14,95,000.00</b>	<b>Fixed Assets</b>	<b>5,000.00</b>		
PERSONAL USE	(-)5,000.00	Computer	5,000.00		
Vk Prajapati	15,00,000.00	<b>Current Assets</b>	<b>18,63,630.00</b>		
<b>Loans (Liability)</b>		Closing Stock	10,000.00		
<b>Current Liabilities</b>	<b>2,38,968.00</b>	Deposits (Asset)	20,000.00		
Duties & Taxes	38,192.00	Sundry Debtors	1,96,350.00		
Sundry Creditors	2,00,776.00	Cash-in-Hand	5,38,680.00		
<b>Profit &amp; Loss A/c</b>	<b>1,34,662.00</b>	Bank Accounts	10,98,600.00		
Opening Balance					
Current Period	1,34,662.00				
<b>Total</b>	<b>18,68,630.00</b>	<b>Total</b>	<b>18,68,630.00</b>		

Stock Summary		Lal Bahadur Shastri Training Institute			✕
Particulars	Lal Bahadur Shastri Training Institute				
	1-Apr-22 to 1-Nov-22				
	Closing Balance				
	Quantity	Rate	Value		
Hardware					10,000.00
Computer	1 set	5,000.00			5,000.00
KEYBOARD	1 set	500.00			500.00
Mouse	18 set	250.00			4,500.00
Grand Total					10,000.00

Trial Balance		
Lal Bahadur Shastri Training Institute		
Particulars	Lal Bahadur Shastri Training Institute	
	1-Apr-22 to 1-Nov-22	
	Closing Balance	
	Debit	Credit
<b>Capital Account</b>	<b>5,000.00</b>	<b>15,00,000.00</b>
PERSONAL USE	5,000.00	
Vk Prajapati		15,00,000.00
<b>Current Liabilities</b>	<b>1,712.00</b>	<b>2,40,680.00</b>
Duties & Taxes	1,712.00	39,904.00
Sundry Creditors		2,00,776.00
<b>Fixed Assets</b>	<b>5,000.00</b>	
Computer	5,000.00	
<b>Current Assets</b>	<b>18,53,630.00</b>	
Opening Stock		
Deposits (Asset)	20,000.00	
Sundry Debtors	1,96,350.00	
Cash-in-Hand	5,38,680.00	
Bank Accounts	10,98,600.00	
<b>Sales Accounts</b>		<b>3,16,100.00</b>
Sales		3,16,100.00
<b>Purchase Accounts</b>	<b>1,61,250.00</b>	
Purchase	1,61,250.00	
<b>Indirect Incomes</b>		<b>2,000.00</b>
Packing Charges		2,000.00
<b>Indirect Expenses</b>	<b>32,188.00</b>	
Discount Given	188.00	
Electronic Expenses	2,500.00	
Office Expenses	3,000.00	
Rent	10,000.00	
<b>Grand Total</b>	<b>20,58,780.00</b>	<b>20,58,780.00</b>

## DECEMBER MONTHS

- 1-Dec-22 Mr. Vk cashier submitted the expensess settlement for the Nov month.
- Electricity 2500
- Office Expensess 1500
- 5-Dec-22 Mr. Vk paid cash Rs. 8000, salary, Nov month.
- 5-Dec-22 Mr. Vk issue cheque Rs. 5000, rent Nov month.
- 10-Dec-22 Mr. Vk Prajapati receive cheque Rs. 65400 from Kajal trading company 10-Nov-22.
- 12-Dec-22 Mr. Vk receive cheque Rs. 130950 from Anil enterprise in 10-Nov-22.
- 14-Dec-22 Mr. Vk issue Cheque Rs. 66300 to Amit Sharma 10-Oct-22.
- 15-Dec-22 Mr. Vk issue cheque Rs. 100000 and cash paid 34000 to Shivani Enterprises
- 15-Oct-22.

16-Dec-22 Mr. Vk withdrew petty cash Rs. 10000 for personal use

30-Dec-22 Mr. Vk cash sales to Monika (composition) in Delhi (07AEDFR1234A1CU)

Stock items	QTY	Rate	Total value
Mouse	15	2500	103250
Computer	1	50000	

Balance Sheet Lal Bahadur Shastri Training Institute				x
Liabilities	Lal Bahadur Shastri Training Institute as at 1-Dec-22		Assets	Lal Bahadur Shastri Training Institute as at 1-Dec-22
<b>Capital Account</b>		<b>14,85,000.00</b>	<b>Fixed Assets</b>	<b>5,000.00</b>
PERSONAL USE	(-)15,000.00		Computer	5,000.00
Vk Prajapati	15,00,000.00		<b>Current Assets</b>	<b>17,30,830.00</b>
<b>Loans (Liability)</b>			Closing Stock	1,250.00
<b>Current Liabilities</b>		<b>54,418.00</b>	Deposits (Asset)	20,000.00
Duties & Taxes	53,942.00		Sundry Debtors	
Sundry Creditors	476.00		Cash-in-Hand	5,85,930.00
<b>Profit &amp; Loss A/c</b>		<b>1,96,412.00</b>	Bank Accounts	11,23,650.00
Opening Balance				
Current Period	1,96,412.00			
<b>Total</b>		<b>17,35,830.00</b>	<b>Total</b>	<b>17,35,830.00</b>



Trial Balance		
Lal Bahadur Shastri Training Institute		
Particulars	Lal Bahadur Shastri Training Institute	
	1-Apr-22 to 1-Dec-22	
	Closing Balance	
	Debit	Credit
<b>Capital Account</b>	<b>15,000.00</b>	<b>15,00,000.00</b>
PERSONAL USE	15,000.00	
Vk Prajapati		15,00,000.00
<b>Current Liabilities</b>		<b>54,418.00</b>
Duties & Taxes		53,942.00
Sundry Creditors		476.00
<b>Fixed Assets</b>	<b>5,000.00</b>	
Computer	5,000.00	
<b>Current Assets</b>	<b>17,29,580.00</b>	
Opening Stock		
Deposits (Asset)	20,000.00	
Sundry Debtors		
Cash-in-Hand	5,85,930.00	
Bank Accounts	11,23,650.00	
<b>Sales Accounts</b>		<b>4,03,600.00</b>
Sales		4,03,600.00
<b>Purchase Accounts</b>	<b>1,61,250.00</b>	
Purchase	1,61,250.00	
<b>Indirect Incomes</b>		<b>2,000.00</b>
Packing Charges		2,000.00
<b>Indirect Expenses</b>	<b>49,188.00</b>	
Discount Given	188.00	
Electronic Expenses	5,000.00	
Office Expenses	4,500.00	
Rent	15,000.00	
<b>Grand Total</b>	<b>19,60,018.00</b>	<b>19,60,018.00</b>

## JANUARY MONTH

1-Jan-22 Petty cashier submitted the expensess for the month of January.

Electricity expenses 1300

Office expenses 700

Mobile recharge 500

5-Jan-22 Mr. Vk paid cash salary Rs. 8000, Dec month

6-Jan-22 Mr. Vk issue cheque Rs. 500 for rent paid Dec months.

GSTR-1		Lal Bahadur Shastri Training Institute				x
GSTIN : 09ASDFG1254G125					1-Sep-22 to 1-Dec-22	
Particulars					Voucher Count	
Total Vouchers					30	
Included in Return					6	
Included in HSN/SAC Summary					0	
Incomplete Information in HSN/SAC Summary (Corrections needed)					6	
Not relevant in this Return					24	
Uncertain Transactions (Corrections needed)					0	
SI No.	Particulars	Voucher Count	Taxable Amount	Tax Amount	Invoice Amount	
1	B2B Invoices - 4A, 4B, 4C, 6B, 6C	3	1,83,500.00	37,330.00	2,20,830.00	
2	B2C(Large) Invoices - 5A, 5B					
3	B2C(Small) Invoices - 7	3	2,21,600.00	56,138.00	2,77,738.00	
4	Credit/Debit Notes(Registered) - 9B					
5	Credit/Debit Notes(Unregistered) - 9B					
6	Exports Invoices - 6A					
7	Tax Liability(Advances received) - 11A(1), 11A(2)					
8	Adjustment of Advances - 11B(1), 11B(2)					
9	Nil Rated Invoices - 8A, 8B, 8C, 8D					
Total		6	4,05,100.00	93,468.00	4,98,568.00	
HSN/SAC Summary - 12						
Document Summary - 13						

Note: Voucher count and values are not provided for HSN/SAC Summary and Document Summary. Drill down for details.



GSTR-2		Lal Bahadur Shastri Training Institute				x
GSTIN/UIN : 09ASDFG1254G125		1-Sep-22 to 1-Dec-22				
Particulars		Voucher Count				
Total Vouchers		30				
Included in Return		2				
Invoices ready for returns		0				
Invoices with mismatch in information		2				
Uncertain Transactions (Corrections needed)		3				
Not relevant in this Return		25				
Incomplete Information in HSN/SAC Summary (Corrections needed)		0				
Particulars		Voucher Count	Taxable Amount	Tax Amount	Total ITC Available	Reconciliation Status
To be reconciled with the GST portal						
B2B Invoices - 3, 4A		2	1,61,250.00	39,525.00	39,525.00	
Credit/Debit Notes Regular - 6C						
To be uploaded on the GST portal						
B2BUR Invoices - 4B						
Import of Services - 4C						
Import of Goods - 5						
Credit/Debit Notes Unregistered - 6C						
Nil Rated Invoices - 7 - (Summary)						
Advance Paid -10A - (Summary)						
Adjustment of Advance - 10B - (Summary)						
Total Inward Supplies			1,61,250.00	39,525.00	39,525.00	
ITC Reversal/Reclaim - 11 - (Summary)						
Total No. of Invoices		2				
HSN/SAC Summary - 13						
Reverse Charge Liability to be Booked						
Reverse Charge Inward Supplies						0.00
Import of Service						0.00
Advance Payments						
Amount Unadjusted Against Purchases						

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10-Jan-22 Mr. Vk paid Tax (IGST) of Rs. 40500 by cheque, including interest of Rs. 1000, and Penalty charges Rs. 1500.

10-Jan-22 Mr. Vk paid Tax (CGST & SGST) of Rs. 15738 by cheque including interest Rs. 300, late fee Rs. 1300  
Penalty charge Rs. 100.

Balance Sheet		Lal Bahadur Shastri Training Institute				
Liabilities		Lal Bahadur Shastri Training Institute as at 1-Jan-23	Assets	Lal Bahadur Shastri Training Institute as at 1-Jan-23		
<b>Capital Account</b>		<b>14,85,000.00</b>	<b>Fixed Assets</b>		<b>5,000.00</b>	
PERSONAL USE		(-)15,000.00	Computer	5,000.00		
Vk Prajapati		15,00,000.00	<b>Current Assets</b>		<b>16,56,688.00</b>	
<b>Loans (Liability)</b>			Closing Stock	1,250.00		
<b>Current Liabilities</b>		<b>476.00</b>	Deposits (Asset)	20,000.00		
Duties & Taxes			Sundry Debtors			
Sundry Creditors		476.00	Cash-in-Hand	5,75,430.00		
<b>Profit &amp; Loss A/c</b>		<b>1,76,212.00</b>	Bank Accounts	10,60,008.00		
Opening Balance						
Current Period		1,76,212.00				
<b>Total</b>		<b>16,61,688.00</b>	<b>Total</b>		<b>16,61,688.00</b>	

Balance Sheet		Lal Bahadur Shastri Training Institute				
Liabilities		Lal Bahadur Shastri Training Institute as at 1-Jan-23	Assets	Lal Bahadur Shastri Training Institute as at 1-Jan-23		
<b>Capital Account</b>		<b>14,85,000.00</b>	<b>Fixed Assets</b>		<b>5,000.00</b>	
PERSONAL USE		(-)15,000.00	Computer	5,000.00		
Vk Prajapati		15,00,000.00	<b>Current Assets</b>		<b>16,56,688.00</b>	
<b>Loans (Liability)</b>			Closing Stock	1,250.00		
<b>Current Liabilities</b>		<b>476.00</b>	Deposits (Asset)	20,000.00		
Duties & Taxes			Sundry Debtors			
Sundry Creditors		476.00	Cash-in-Hand	5,75,430.00		
<b>Profit &amp; Loss A/c</b>		<b>1,76,212.00</b>	Bank Accounts	10,60,008.00		
Opening Balance						
Current Period		1,76,212.00				
<b>Total</b>		<b>16,61,688.00</b>	<b>Total</b>		<b>16,61,688.00</b>	

LAL BAHADUR SHASTRI TRAINING INSTITUTE DANKAUR GAUTAM BUDH NAGAR-203201.

YOUTUBE CHANEL: VKCOMPUTERSOLUTION