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Solution:

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Date	Particulars	L.F.	Debit Amount (₹)	Credit Amount (₹)
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4	Dena Bank A/c Dr. To Cash A/c (Being cash deposited into Dena Bank)		50,000	50,000
7	Computer A/c Dr. Input CGST A/c Dr. Input SGST A/c Dr. To Dena Bank A/c (Being purchased computer @ 18% GST and paid by cheque)		30,000 2,700 2,700	35,400
10	Cash A/c Dr. To Sales A/c (Being goods sold for cash)		90,000	90,000
12	Ganesh's A/c Dr. To Sales A/c (Being goods sold to Ganesh on credit @5% trade discount)		9,500	9,500
15	Return Inward A/c Dr. To Ganesh A/c (Being goods returned from Ganesh)		950	950
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Christian Drosten

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