

1. Following are the Ledger Balances of Sri Paul on 31st March, 2023:

	₹		₹
Sundry Debtors	58,500	Interest on Loan	10,000
Sundry Creditors	1,00,000	Conveyance	200
Rent (Cr.)	6,300	Furniture	30,000
Miscellaneous Expenses	3,200	Commission	4,000
Plant and Machinery	7,08,750	Drawings	15,000
Creditors for Furniture	30,000	Salaries and Wages	25,900
Opening Stock	40,000	Discount (Dr.)	5,500
Discount (Cr.)	9,900	Capital	5,00,000
Buildings	9,81,000	Purchases	3,13,450
Rent	12,000	Sales	5,61,300
Loan (Cr.)	10,00,000	Input SGST A/c	1,000
Input IGST A/c	2,500	Output IGST A/c	4,500
Input CGST A/c	1,000		

You are required to prepare Trial Balance as on 31st March, 2023.

[Trial Balance Total—₹ 22,12,000.]