

When the goods are sent @ Invoice price (IP)			
particulars	I	II	III
units sent by A to B	10k	12k	15k
purchasing price P _u	10	15	20
IP P _u	12	20	28
A paid cost	₹ 10k	24k	15k
B received (units)	8k	11k	12k
clearing charges paid by B	₹ 16k	₹ 11k	₹ 36k
Freight paid by B P _u	1	2	1
godown Rent paid by B	₹ 5k	6k	4k
units sold by B	5k	8k	9k
SP P _u	₹ 50	60	80
commission 10% upto cost, 20% above cost.			
units sold last from godown	1000	1000	2000
Insurance claim	60%	80%	90%