

Central Sales Tax



Central Sales Tax is a tax on Sale levied by Central Government under the provisions of **Central Sales Tax Act, 1957**. As per the provisions of this Act, any movement of goods from one State to another on account of sale/purchase or transfer of document of Title to goods between two separate parties is considered as Interstate sale/purchase. All such transactions are liable to CST. Any movement of goods otherwise than as sale, sent outside the country, is exempted from levy of CST. Examples of such Transactions are Consignment and Branch Transfers outside the state, Exports, Deemed Exports etc.

Also some of the Interstate transactions are exempted if goods are supplied to Special Economic Zones or to UN or Diplomatic missions etc. The exemptions are based on the Submission of Statutory Forms as specified under the CST Act.

The Centralised system of Sales Tax was introduced to avoid the cascading effect of taxes as the tax was levied by more than one state in case of inter-state transactions. Also to clear the confusion relating to levy and collection of Sales Tax between the states involved in this interstate transaction, certain provisions are introduced in the CST Act. The CST Act clearly specifies that the CST is payable or levied in the State where the movement of goods commences as a result of interstate sales/purchases.



Registration and Rate of CST



The Dealers are provided with an option to register themselves under the provisions of **Central Sales Tax Act, 1957**. The Act provides special benefits to the Registered dealers like charging lower or NIL rate of CST on submission of Statutory Forms as prescribed for various types of Interstate Sales.

The unregistered dealers engaged in interstate transactions are required to pay CST at higher rates than the rates applicable to the Registered dealers. Also the unregistered dealers cannot claim any exemptions on the basis of Statutory Forms as specified by the CST Act.

The Basic Central Sales Tax Rate as applicable to the Interstate transactions made by the Registered Dealers is 2%. The interstate transactions are charged at this rate, if the purchasing dealer issues the Statutory Form – **Form C** to the selling dealer. The selling dealer submits this **Form C** with his sales tax authorities for payment of 2% and the forms are supplied by the Department on an application by the Registered dealers. Also the interstate sales are exempted from CST, if such sales are made to specified persons or organisations, on submission of Forms like **Form H, I, J** etc,

In case of unregistered dealers, all the interstate purchases or sales made by them will attract the local sales tax rates of the selling state. No concessions or exemptions can be given for sales in the course of interstate trade made to any category of persons or organisations.

Some of the points relating to CST rates are as follows:

- For an inter-state sale to a registered dealer against form C, the rate of CST is 2% or local sales tax rate whichever is lower.
- Under the local sales tax law, if the sale or purchase is exempt or Nil, the rate of CST applicable in case of sale to unregistered dealer or registered dealers, will also be exempt or Nil.
- The Sales Tax rates applicable for sale of declared goods, w.e.f 1-4-2007 is as follows:
 - The sale of declared goods made to registered dealer, will attract levy of CST at local sales tax rate or 2%, whichever is lower.
 - The inter-state sale made to unregistered dealer, will be liable to CST at rates which is equal to VAT/sales tax rates as applicable within the State.



Declaration Forms for CST Transactions



A Registered Dealer needs to issue/receive certain declarations in prescribed forms to buyers/sellers. The types of declaration forms are C, E1, E2, F, H, I and J. These forms are printed and supplied by the Registered Dealer's respective Tax assessing authorities (generally the CST assessments are done by VAT assessing authorities). These forms are to be prepared in triplicate. All the Types of Statutory Forms and their usage is explained as below:

Form C

This is the Basic Form used by the Registered Dealers in the course of Interstate trade or commerce. All the registered dealers will issue 'Form C' at the time of purchasing goods or service from another Registered dealer. The issue of 'Form C' by the selling dealer will ensure that the goods being purchased are covered under his registration certificate and the CST can be charged at lower rates. The selling dealer, on the basis of this 'Form C', charges CST @ 2% or lower rate as applicable and submits the same to his assessing authorities as a proof or cause for lower collection of CST.

For example: Assume that the local sales tax rate is 4%. The sales made in the course of interstate trade, will attract levy of CST at the rates as applicable for local sales. But for any registered dealer on submission of declaration in 'Form C', the CST will be charged at 2% (4% or 2% which ever is lower). Even the registered dealer will be required to pay CST at local sales tax rates if 'Form C' is not issued.

Form E1

Form E1 is used for making subsequent sales in the course of interstate sale/purchase by the first or original purchaser of goods. This Form should always be accompanied with 'Form C'. The Form E1 is used for first subsequent sales by transfer of document of title to goods.

Form E1 is issued by the selling dealer to the dealer who is making subsequent sales for claiming the exemption from payment of CST to the subsequent buyer. The first subsequent seller of goods receives 'Form E1' and submits it to the department to claim exemption from CST for any sale made to other interstate registered dealer.

Form E2

Form E2 is used for claiming the exemption from payment of CST. In case where the registered dealer purchases goods from one registered inter-state dealer and sells the same while in transit, to another registered inter-state dealer, the sales will be exempted from CST on submission of 'Form E2' to the department. The 'Form E2' is used to claim exemption from payment of CST to the seller who is a subsequent or last inter-state dealer of goods.

Form F

Form F is used for claiming exemptions on the interstate movement of goods as Stock/Branch Transfers. The 'Form F' is issued by the Branch or Agent who is receiving goods from another state to the Transferor of goods. The transferor of goods can claim exemption from CST on submitting the Form to the department.

This 'Form F' is compulsory for claiming the transfer as Stock/Branch Transfer and no CST will be paid. In the absence of 'Form F', all such transfers will be treated as normal interstate sales and CST will be levied. The Dealer has the option to submit one 'Form F' for all the interstate Stock/Branch Transfer for a month with supporting annexure if required.

Form H

Form H is used by the seller for claiming the exemption on making penultimate sales (immediately preceding sale to exports). Sales made during the course of export are exempt from CST. The penultimate sale is also deemed to be in course of export and is exempt from CST. The dealer exporting goods will have supporting documents like customs documents, bank certificate, airway bill/bill of lading, shipping bill etc. However, the penultimate seller will not have any direct evidence to prove that the sale made is exempt from tax. In such cases, the actual exporter has to issue a certificate to the penultimate seller in form H.

Form I

Form I is used for claiming the exemption from CST on the sales made to any Special Economic Zone (SEZ). The buying dealer issues 'Form I' to the selling dealer. The selling dealer needs to submit the same (Form I) to the department to claim all the export benefits available to original exporter.

Form J

Form J is used for claiming the exemption of CST in case of Interstate sales made to any United Nations, Diplomatic Missions etc. The Form is issued by purchasing dealer to the selling dealer. The selling dealer submits this Form to the department to claim the exemption.



Filing of CST Returns



The **Central Sales Tax Turnover** made by the registered inter-state dealer should be submitted to the **Commercial Taxes Department** of the state where the movement of goods had commenced. The particulars regarding the **Taxable** and **Exempted** interstate sales along with the payable **CST** amount should be submitted in the Return Form as required to be filed by the Central Sales Tax Rules framed by each state government.

These CST Returns are to be filed as per the provisions made by the commercial taxes (VAT) department of each state and in the prescribed time period. As per the provisions of these rules, the Return can be filed as either Monthly or quarterly or half yearly periods.

The Return Forms are to be submitted to the department along with the proof of payment of CST amounts within the prescribed due dates. If the payments are not made within the time lines, the dealer has to pay interest, penalty etc.

Along with the returns, the dealer has to submit all the **Declaration Forms** like **Form C, F** etc. All the Returns and the forms are to be submitted to the commercial taxes department. For administrative convenience the CST returns need to be submitted to the VAT assessing authority of the dealer.



CST Features in Tally.ERP9



The Tally.ERP 9 gives various options to make the CST feature, simple and user friendly. It provides various reports as required by the statute and also gives proper records for dealer's reference. The following are some of the main features of CST in Tally.ERP 9:

- Quick, easy to setup and use.
- Flexibility in selection of forms and form numbers during voucher entry or at the time of report generation.
- **Party-wise** and **Form-wise** report generation capability on **Forms Issuable/ receivable**.
- Sorting by **Name** of the party in group wise Forms Issuable/receivable report
- **Auto-fill** option in the **Forms Receivables/ Issueables** feature that prevents error-prone and fast data entry.
- Instant generation of **State Specific CST Returns** after completion of data entry for the return period.



Enabling CST in Tally.ERP 9



To enable CST feature in Tally.ERP 9:

Go to Gateway of Tally > F11: Features > Statutory & Taxation

- Set Enable Value Added Tax (VAT) and Set/Alter VAT Details to Yes in F11: Features > F3: Statutory & Taxation screen and select the required State (if not already selected in company creation screen) where the business of the dealer is registered along with the Type of Dealer as applicable and Date of Applicability of VAT.
- Specify the VAT TIN Number and Inter-state Sales Tax Number along with other details.

Company Operations Alteration Ctrl + M

Current Period: _____ Current Date: _____

Company: ABC Company

Statutory & Taxation

Enable Excise	? No	Enable Tax Deducted at Source (TDS)	? No
Set/Alter Excise Details	? No	Set/Alter TDS Details	? No
(Note : 'Enable Maintain Multiple Godowns' for Multiple Excise Units)		Enable Tax Collected at Source (TCS)	? No
Follow Excise rules for Invoicing	? No	Set/Alter TCS Details	? No
Enable Value Added Tax (VAT)	? Yes	Enable Fringe Benefit Tax (FBT)	? No
Set/Alter VAT Details	? Yes	Set/Alter FBT Details	? No
Enable Service Tax	? No		
Set/Alter Service Tax Details	? No		

Tax Information

VAT TIN (Composition) : _____

VAT TIN (Regular) : **17424581263**

Local Sales Tax Number : _____

Inter-state Sales Tax Number : **01582648714**

PAN / Income - Tax No. : **SFDTE5154F**

Accept ?

F1: Accounts F2: Inventory F3: Statutory **Yes or No**

- Press Enter to accept and save.

Note: CST feature is enabled only if Enable Value Added Tax is set to Yes.



Creating Inter-State Purchase and Sales Ledgers



Creating an Inter-State Sales Ledger

To create Sales Ledger:

Go to Gateway of Tally > Accounts Info. > Ledgers > Create

- Enter name for the Inter-State Sales ledger in the Name field.
- Select Sales Accounts from the List of Groups in the Under field
- Set Inventory Values are affected to Yes
- Set the option Used In VAT Returns to Yes to display the VAT/Tax Class sub screen

Ledger Creation		ABC Company
Name : Inter-State Sales (alias) :	Total Op. Bal.	
Under : Sales Accounts		
Inventory values are affected	? Yes	
<u>Statutory Information</u>		
Used In VAT Returns	? Yes	
Opening Balance (on 1-Apr-2008) :		

- Select the required VAT classification for e.g., Inter-state Sales from the list of VAT/Tax Class.

VAT/Tax Class		ABC Company	Ctrl + M
Name : Inter-State Sales (alias) :	Total Op. Bal.		VAT/TAX Class
Under : Sales Accounts			☐ Not Applicable Consignment/Branch Transfer Outward Consignment/Branch Transfer Outward (Within State) Exports Inter-State Sales Other Exempt Sales Sales @ 1% Sales @ 12.5% Sales @ 20% Sales @ 4% Sales - Exempt Sales in the Course of Import into India Sales - Others
Inventory values are affected	? Yes		
<u>Statutory Information</u>			
Used In VAT Returns	? Yes		
Opening Balance (on 1-Apr-2008) :			

- Press Enter to return to the Inter-state Sales ledger creation screen.

Ledger Creation		ABC Company
Name : Inter-State Sales	Total Op. Bal.	
(alias) :		
Under : Sales Accounts Inventory values are affected ? Yes <u>Statutory Information</u> Used In VAT Returns ? Yes		
Opening Balance (on 1-Apr-2008) :		Accept ? Yes or No

- Press Enter to accept and save.

Note: The classifications displayed in the VAT/Tax Class list depends on the State selected in the Company Creation screen or the F11: Features > F3: Statutory & Taxation Features screen.

It is recommended to create separate Sales ledgers with respective rate of CST for CST sales classification

Creating Purchase Ledger

To create Purchase Ledger

Go to Gateway of Tally > Accounts Info > Ledgers > Create

- Enter name for the Inter-State Purchase ledger in the Name field
- Select Purchase Accounts from the List of Groups in the Under field
- Set Inventory Values are affected to Yes
- Set the option Used In VAT Returns to Yes to display the VAT/Tax Class sub screen.

Ledger Creation		ABC Company
Name : Inter-State Purchases (alias) :	Total Op. Bal.	
Under : Purchase Accounts		
Inventory values are affected	? Yes	
<u>Statutory Information</u>		
Used In VAT Returns	? Yes	
Opening Balance (on 1-Apr-2008) :		

- Select the required VAT classification for e.g., Inter-state Purchases from the list of VAT/Tax Class

VAT/Tax Class		ABC Company	Ctrl + M
Name : Inter-State Purchases (alias) :	Total Op. Bal.	VAT/TAX Class	
Under : Purchase Accounts		☐ Not Applicable Consignment/Branch Transfer Inward Imports Inter-State Purchases Purchases @ 1% Purchases @ 12.5% Purchases @ 20% Purchases @ 4% Purchases - Capital Goods @ 12.5% Purchases - Capital Goods @ 4% Purchases - Exempt Purchases From Composition Dealers Purchases - From Unregistered Dealers Purchases - Others	
Inventory values are affected	? Yes		
<u>Statutory Information</u>			
Used In VAT Returns	? Yes		
Opening Balance (on 1-Apr-2008) :			

- Press Enter to return to the Inter-state Sales ledger creation screen.

Ledger Creation		ABC Company
Name : Inter-State Purchases	Total Op. Bal.	
(alias) :		
Under : Purchase Accounts		
Inventory values are affected	? Yes	
<u>Statutory Information</u>		
Used In VAT Returns	? Yes	
Opening Balance (on 1-Apr-2008) :		Accept ? Yes or No

- Press Enter to accept and save.

Note: The classifications displayed in the VAT/Tax Class list depends on the State selected in the Company Creation screen or the F11: Features > F3: Statutory & Taxation Features screen.

It is recommended to create separate Purchase Ledgers with respective rate of CST for CST purchase classification.



Creating Tax Ledgers



CST Payable Ledger

To create a CST Payable Ledger,

Go to Gateway of Tally > Accounts Info > Ledgers > Create

- Enter the name of the CST Payable ledger in the Name field.
- Select Duties & Taxes as the group name in the Under field.
- Select CST from the Type of Duty/Tax list in the field Type of Duty/Tax.

Ledger Creation		ABC Company
Name : CST @ 2%		Total Op. Bal.
(alias) :		
Under	: Duties & Taxes (Current Liabilities)	Types of Duty/Tax
Type of Duty/Tax	: CST	CST
VAT/Tax Class	: ☐ Not Applicable	Excise
Inventory values are affected	? No	Others
Percentage of Calculation (eg 5)	? 0 %	VAT
Opening Balance (on 1-Apr-2008) :		

- Select Inter-State Sales in the VAT/Tax Class field from the VAT/Tax Class list displayed.

Ledger Creation		ABC Company	Ctrl + M
Name : CST @ 2%		Total Op. Bal.	VAT/Tax Class
(alias) :			☐ Not Applicable
			Inter-State Sales
Under	: Duties & Taxes (Current Liabilities)		
Type of Duty/Tax	: CST		
VAT/Tax Class	: Inter-State Sales		
Inventory values are affected	? No		
Percentage of Calculation (eg 5)	? 0 %		
Opening Balance (on 1-Apr-2008) :			

- The option Inventory values are affected is set to No by default.
- Set the CST rate in the Percentage of Calculation field
- On setting the Percentage of Calculation, the field Method of Calculation appears.
- Select On Total Sales as the Method of Calculation.

- Select the required Rounding Method from the list displayed.

Ledger Creation		ABC Company
Name : CST @ 2%		Total Op. Bal.
(alias) :		
Under :	Duties & Taxes (Current Liabilities)	
Type of Duty/Tax :	CST	
VAT/Tax Class :	Inter-State Sales	
Inventory values are affected ?	No	
Percentage of Calculation (eg 5) ?	2 %	
Method of Calculation :	On Total Sales	
Rounding Method :	☐ Not Applicable	
		Accept ?
Opening Balance (on 1-Apr-2008) :		Yes or No

- Press Enter to accept and save.

CST on Purchases Ledger

To create a CST on Purchase ledger,

Go to Gateway of Tally > Accounts Info. > Ledgers > Create

- Enter the name of the CST on Purchase ledger in the Name field.
- Select Purchase Accounts as the group name in the Under field.

Ledger Creation		ABC Company
Name : CST on Purchase	Total Op. Bal.	
(alias) :		
Under :	Purchase Accounts	
Inventory values are affected	? Yes	
Statutory Information		
Used In VAT Returns	? No	
Opening Balance (on 1-Apr-2008) :		

Note: The CST paid on purchases is treated as cost and added to the purchase value. The CST on purchases ledger when grouped under Duties & Taxes with type of tax as CST, will allow the appropriation of the CST paid on purchases value to the purchase cost. As a result the CST on purchases ledger will show zero value. The same behaviour can be obtained by altering the purchase group as shown below.

- Press Ctrl + Enter in the Under field to alter the Purchase Accounts group
 - In the Group Alteration (Secondary) screen, click F12: Configure and set Allow ADVANCED entries in Masters to Yes.
 - Set Used for Calculation (eg. Taxes, Discounts) to Yes or No as applicable.
 - Select Appropriate by Value from the list of Allocation Methods in the Method to Allocate when used in Purchase Invoice field.

Group Alteration (Secondary)		ABC Company
Name : Purchase Accounts		
(alias) :		
Under : ☐ Primary		
Nature of Group	? Expenses	
Does it affect Gross Profits	? Yes	
Group behaves like a Sub-Ledger	? No	
Nett Debit/Credit Balances for Reporting	? No	
Used for Calculation (eg. Taxes, Discounts) (for Sales Invoice Entry)	? Yes	
Method to Allocate when used in Purchase Invoice	? Appropriate by Value	
		Gateway of Accounts Ledger Allocation Methods ☐ Not Applicable ☐ Appropriate by Qty ☒ Appropriate by Value

- Press Enter to accept the changes made to Purchase Accounts group.
- Set Inventory values are affected to Yes.
- Set the Percentage of Calculation and the Method of Calculation if required.
- Select the required Rounding Method from the list of methods displayed.
- Set Used In VAT Returns to Yes and press Enter.
- In the VAT/Tax Class screen,

VAT/Tax Class		ABC Company	Ctrl + M
Name : CST on Purchase (alias) :		Total Op. Bal.	VAT/TAX Class
			☐ Not Applicable Consignment/Branch Transfer Inward Imports Inter-State Purchases Purchases @ 1% Purchases @ 12.5% Purchases @ 20% Purchases @ 4% Purchases - Capital Goods @ 12.5% Purchases - Capital Goods @ 4% Purchases - Exempt Purchases From Composition Dealers Purchases - From Unregistered Dealers Purchases - Others
Under : Purchase Accounts			
Inventory values are affected ? Yes			
Percentage of Calculation (eg 5) ? 0 %			
Rounding Method : ☐ Not Applicable			
Statutory Information			
Used In VAT Returns ? Yes			
Opening Balance (on 1-Apr-2008) :			

- Select Inter-State Purchases from the list and press Enter to return to the ledger creation screen.

Ledger Creation		ABC Company
Name : CST on Purchase (alias) :		Total Op. Bal.
Under : Purchase Accounts		
Inventory values are affected ? Yes		
Percentage of Calculation (eg 5) ? 0 %		
Rounding Method : ☐ Not Applicable		
<u>Statutory Information</u>		
Used In VAT Returns ? Yes		
Opening Balance (on 1-Apr-2008) :		
		Accept ? Yes or No

- Press Enter to accept and save.



Creating an Inter-state Purchase Invoice



Creating a Purchase Voucher

To create Purchase Voucher

Go to Gateway of Tally > Accounting Vouchers > F9: Purchase

1. Select As Invoice

Note: Purchase Voucher can also be entered in voucher mode using Ctrl+V: As Voucher button.

2. Enter the Supplier Invoice No. and Date
3. Select the Party's A/c Name from the List of Ledger Accounts
4. In the Supplier Details screen, enter/modify the required details
5. Select Inter-state purchase ledger in the Purchase Ledger field from the List of Ledger Accounts.
6. On selecting the Inter-state Purchase Ledger, the VAT/Tax Class appears accordingly. In case the VAT/Tax Class is not defined in the master, select Inter – State Purchases from the VAT/Tax Class list
7. Select the Name of Item from the List of Items

Note: To create an Item, refer to the topic, Stock Items.

8. Enter the Quantity and Rate. The value is automatically displayed in the Amount field.
9. Select CST on Purchase grouped under Purchase Accounts, from the List of Ledger Accounts. On entering the percentage the amount of CST will get calculated automatically, else enter the CST amount. The CST amount entered will form part of the purchase cost.
10. Select Form C as Form to Issue, if applicable

Accounting Voucher Creation		ABC Company		Ctrl + M
Purchase	No. 1			1-Apr-2008
Supplier Invoice No. : 456		Date : 1-Apr-2008		Tuesday
Party's A/c Name : Unique Paints (P) Ltd.				
Current Balance :				
Purchase Ledger : Inter-State Purchases				
VAT/Tax Class: Inter-State Purchases				
Name of Item	Quantity	Rate per	Amount	
Black Matt	500 kgs	190.00 kgs	95,000.00	
CST on Purchase		2 %	1,900.00	
Form Types ☐ Not Applicable ☒ C Form ☐ F Form ☐ H Form ☐ I Form				
Form to Issue : C Form			Date :	
Show Statutory Details ? Yes				
Narration:			500 kgs	96,900.00

11. The Form number and Date fields will be displayed on selecting the Form to Issue from the Form Types list
12. Enter the Form number and Date is available for the Form selected
13. Set Show Statutory Details field to No
14. Enter Narration if required

Accounting Voucher Creation		ABC Company		Ctrl + M
Purchase	No. 1			1-Apr-2008
Supplier Invoice No. : 456	Date : 1-Apr-2008			Tuesday
Party's A/c Name : Unique Paints (P) Ltd. Current Balance : Purchase Ledger : Inter-State Purchases VAT/Tax Class: Inter-State Purchases				
Name of Item	Quantity	Rate per	Amount	
Black Matt	500 kgs	190.00 kgs	95,000.00	
CST on Purchase		2 %	1,900.00	
Form to Issue : C Form Form No : 478956 Date : 1-Apr-2008 Show Statutory Details ? No Narration: Purchases made in the course of interstate trade				
			500 kgs	Accept ? Yes or No

15. Press Enter to accept and save.

Note: Depending on the nature of purchase transaction you can select the applicable Form Type.

- (i) C Form is for inter-state purchases made from registered dealers.
- (ii) F Form is for Branch transfers.
- (iii) H Form is for deemed exports.
- (iv) I Form is used in case of Special Economic Zones.

In case where the inter-state purchase transaction does not involve the issue of C Form, select Not Applicable in the Form to Issue field of the purchase invoice.



Creating an Inter-state Sales Invoice



To create an Interstate Sale Voucher,

Go to Gateway of Tally > Accounting Vouchers > F8: Sales

1. Select As Invoice
2. Enter the reference in the Ref. field, if required
3. Select the Party's A/c Name from the List of Ledger Accounts
4. Select the inter-state sales ledger in the Sales Ledger field from the List of Ledger Accounts.
5. On selecting the Sales Ledger, the VAT/Tax Class appears accordingly. In case the VAT/Tax Class is not defined in the master, select Inter – State Sales from the VAT/Tax Class list.
6. Select the Name of Item from the List of Items.
7. Enter the Quantity and Rate. The amount is automatically displayed in the Amount field.
8. Select the CST ledger from the List of Ledger Accounts. The amount of CST is automatically calculated on the assessable value.

9. Select Form C as Form to Receive, if applicable.

Accounting Voucher Creation		ABC Company		Ctrl + M
Sales No. 1 Ref : 784 Party's A/c Name : Sunrise Industries Current Balance : Sales Ledger : Inter-State Sales VAT/Tax Class: Inter-State Sales		5-Apr-2008 Saturday		
Name of Item	Quantity	Rate per	Amount	
Black Matt	100 kgs	310.00 kgs	31,000.00	
CST @ 2%		2 %	620.00	
Form to Receive : C Form		Form Types ☐ Not Applicable ☒ C Form ☐ F Form ☐ H Form ☐ I Form		
Show Statutory Details ? Yes Narration:		Date : 100 kgs 31,620.00		

10. The Form number and Date fields will be displayed on selecting the Form to Receive from the Form Types list.
11. Enter the Form number and Date is available for the Form selected.
12. Set Show Statutory Details field to No.
13. Enter Narration if required

Accounting Voucher Creation		ABC Company		Ctrl + M
Sales No. 1 Ref. : 784		5-Apr-2008 Saturday		
Party's A/c Name : Sunrise Industries Current Balance : Sales Ledger : Inter-State Sales VAT/Tax Class: Inter-State Sales				
Name of Item	Quantity	Rate per	Amount	
Black Matt	100 kgs	310.00 kgs	31,000.00	
CST @ 2%		2 %	620.00	
Form to Receive : C Form Form No : 578912 Date : 5-Apr-2008 Show Statutory Details ? No Narration: Sales made during inter-state trade				
			100 kgs Accept ? Yes or No	

14. Press Enter to accept and save.

Note: Depending on the nature of sales transaction you can select the applicable Form Type.

(a) C Form is for sales made to registered customers.

(b) F Form is for Branch transfers.

(c) H Form is for deemed exports.

(d) I Form is for SEZ Customers.

(e) J Form is for sale made to Diplomatic Mission & U.N etc. Form J will be displayed for selection based on the State selected for CST compliance.

In case where the Inter-state sales transaction does not involve the receipt of C Form, select Not Applicable in the Form to Receive field of the sales invoice.



Accounting for Transit Sales



According to **Section 6(2) of CST Act**, the first inter-state sale is taxable and subsequent sale during movement of goods by transfer of documents of title to goods is exempt from tax, if the subsequent sale is made to a registered dealer.

Example: Assume **National Traders** from Karnataka despatches goods to **Swasthik Powers (P) Ltd.** of Tamil Nadu and raises an invoice on **Sunrise Industries** in Andhra Pradesh. National Traders charges 2% CST and remits the same in Karnataka. During movement of goods, **Sunrise Industries** sells the goods to **Swasthik Powers (P) Ltd.** in Tamil Nadu. **Swasthik Powers (P) Ltd.** takes possession of goods and the '**movement of goods**' comes to an end.

The sale from Sunrise Industries to Swasthik Powers (P) Ltd is by way of transfer of documents of title to goods. In the above case, National Traders will receive declaration in 'C' Form from Sunrise Industries and will issue declaration in 'E1' form to Sunrise Industries. Subsequently, Sunrise Industries will receive declaration in 'C' Form from Swasthik Powers (P) Ltd. and issue declaration in 'E2' form which completes the cycle. It is important to note that, if this chain is broken CST will be payable.

To Account for Transit Sales

F12: Configure

In **F12: Invoice / Order Entry** Configuration,

- Set **Accept Supplementary Details** to **Yes**
- Set **Allow separate Buyer and Consignee names** to **Yes**
- Set **Activate 'E1' and 'E2' Transaction** to **Yes**

Sales Voucher

Go to **Gateway of Tally > Accounting Vouchers > F8: Sales**

1. Select **As Invoice**.
2. Enter the **Date** and **Reference**.
3. Select the Party to be debited from the **List of Ledger Accounts** in the **Party's A/c Name** field and press **Enter** to view **Despatch Details** screen
4. In the **Despatch Details** screen, enter the **Consignee Name** and **Address**.

Despatch Details			
Delivery Note No(s)	: D/NT/892	dt. 8-Apr-2008	Despatch Doc. No. : 25142
			Despatched through : Goods Train
			Destination : Tamil Nadu
Order Details			
Order No(s)	:	Mode/Terms of Payment :	
		Other Reference(s) :	
		Terms of Delivery :	
Buyer's Details			
Consignee	: Swasthik Powers (P) Ltd.	Buyers	: Sunrise Industries
Address	: # 34, Hosur Road Tamil Nadu 520014	Address	: 101/A, Temple Road Hyderabad, Andhra Pradesh 560096
		TIN/Sales Tax No.	: 65411232535

Note: Here **Consignee** is the person, to whom the goods are sold by the **buyer (Sunrise Industries)** during the movement of goods, through transfer of document of title to goods.

5. Select the **Sales Ledger** from the **List of Ledger Accounts**.
6. On selecting the **Sales Ledger**, the **VAT/Tax Class** appears accordingly.
7. Select the stock item from the **List of Items** in the **Name of Item** field.
8. Enter the **Quantity** and the **Rate** to get the amount in the **Amount** field.
9. Select the **CST Ledger** and press **Enter**. The **CST Rate** and **Amount** is defaulted automatically.
10. Select **C Form** from **Form Types** in the **Form to Receive** field.
11. Enter the form number and date in **Form No.** and **Date**, respectively. Leave it blank if it is not received.
12. Select **E1 Form** from **Form Types** in the **Form to Issue** field.

Accounting Voucher Creation		ABC Company		Ctrl + M
Sales		No. 4	8-Apr-2008 Tuesday	
Ref. : 6789				
Party's A/c Name : Sunrise Industries Current Balance : 2,02,777.00 Dr Sales Ledger : Inter-State Sales VAT/Tax Class: Inter-State Sales				
Name of Item	Quantity	Rate	per	Amount
Black Matt	50 kgs	280.00	kgs	14,000.00
CST @ 2%			2 %	280.00
				14,280.00
Form to Receive : C Form Form No. : Date : 8-Apr-2008 Form to Issue : E1 Form Form No. : Date : Show Statutory Details ? Yes Narration:				

E Form Types
☐ Not Applicable
☒ E1 Form
☐ E2 Form

Note: 'E Form' Types are displayed only if the option **Activate 'E1' or 'E2' Transaction** is set to **Yes** in **F12: Configure** and **C Form** is selected as the **Form to Receive**.

13. Enter the form number and date in **Form No.** and **Date**, respectively. Leave it blank if it is not issued.

14. Enter **Narration**, if required.

Accounting Voucher Creation		ABC Company		Ctrl + M
Sales		No. 4	8-Apr-2008 Tuesday	
Ref. : 6789				
Party's A/c Name : Sunrise Industries Current Balance : 2,02,777.00 Dr Sales Ledger : Inter-State Sales VAT/Tax Class: Inter-State Sales				
Name of Item	Quantity	Rate	per	Amount
Black Matt	50 kgs	280.00	kgs	14,000.00
CST @ 2%			2 %	280.00
				50 kgs
Form to Receive : C Form Form No. : 117532 Date : 8-Apr-2008 Form to Issue : E1 Form Form No. : 567821 Date : 8-Apr-2008 Show Statutory Details ? No Narration: Transit sales made.				

Accept ?
 Yes or No

15. Press **Enter** to accept and save.



Creating a CST Payment Voucher



Creating an Adjustment Entry for transferring the CST liability to CST payable ledger

The amount of CST to be paid at the end of the tax period has to be transferred to the CST payable ledger to capture the accurate value in the return form.

Go to Gateway of Tally > Accounting Vouchers > F7: Journal

1. Enter the voucher Date
2. Debit the CST @ 2% ledger grouped under Duties & Taxes with Type of Duty as CST and VAT/Tax Class set to Inter-state Sales
3. Enter the value of CST liability in the Amount field
4. Credit the CST Payable ledger grouped under Duties & Taxes with the Type of Duty as Others
5. The amount to be credited appears automatically

The completed journal voucher appears as shown:

Accounting Voucher Creation		ABC Company	Ctrl + M
Journal	No. 1		12-May-2008 Monday
Particulars	Debit	Credit	
By CST @ 2% Cur Bal: 0.00 Dr	4,017.00		
To CST Payable Cur Bal: 4,017.00 Cr		4,017.00	
Narration: Being CST amount transferred from CST @ 2% ledger to CST Payable ledger.		4,017.00	4,017.00

Accept ?
 Yes or No

6. Press Enter to accept.

The amount transferred to CST Payable account has to be paid using a payment voucher by using VAT payment button.

Creating a CST Payment Voucher

To Create the Payment Voucher,

In F12: Configure set Use Single Entry mode for Pymt/Rcpt/Contra to Yes

Go to Gateway of Tally > Accounting Vouchers > F5: Payment

1. Enter the voucher Date

- Click the VAT Payment button or press Alt + V for VAT Payment Details sub screen to be displayed.

Accounting Voucher Creation		ABC Company	Ctrl + M
Payment	No. 1		12-May-2008 Monday
Account : XXXXXXXXXX			
Cur Bal:			
Particulars		Amount	
Narration:			

F1: Inventory Buttons
F2: Date
F3: Company
F4: Contra
F5: Payment
F6: Receipt
F7: Journal
F8: Sales
F8: Credit Note
F9: Purchase
F9: Debit Note
F10: Rev Jnl
F10: Memos
V: VAT Payment
T: Post-Dated
L: Optional
F11: Features

- In the Period From field, enter the period for which the payment is made.
- In the Payment towards field, select the Type of Duty/ Tax from the list displayed. Select CST for making payment towards CST.

VAT Payment Details		Types of Duty/Tax
Period From	: 1-Apr-2008 To 30-Apr-2008	
Payment towards	: CST	CST
Type of Payment	: ☐ Not Applicable	VAT
Due date	:	
Deposit Date	:	
DD Cheque No.	:	
Name of the issuing Bank	:	

- Select the Type of Payment as Not Applicable
- Enter the Due Date for payment.
- In the Deposit Date field enter the date on which the cheque/draft is being deposited.
- Enter the DD or Cheque number and the Name of the issuing bank.

VAT Payment Details	
Period From	: 1-Apr-2008 To 30-Apr-2008
Payment towards	: CST
Type of Payment	: ☐ Not Applicable
Due date	: 15-May-2008
Deposit Date	: 12-May-2008
DD Cheque No.	: 124785
Name of the issuing Bank	: National Bank

- Press Enter to return to the payment voucher screen.
- Select Bank Ledger in Account field
- Select CST Payable ledger under Particulars and specify the Amount

12. Type Cheque No. in the Narration field.

Accounting Voucher Creation		ABC Company	Ctrl + M
Payment	No. 1	12-May-2008 Monday	
Account : National Bank Cur Bal: 86,549.00 Dr			
Particulars	Amount		
CST Payable Cur Bal: 0.00 Dr	4,017.00		
Narration: Ch. No. : 124785			
			4,017.00 Accept ? Yes or No

13. Press Enter to accept and save.

Note: The options as applicable to Karnataka State are displayed in the CST Payment Details screen.

The CST liability of the dealer can be discharged by using the Input vat credit available under the provisions of VAT. The ITC in excess of output tax liability, if any, can be adjusted against the CST liability to the extent of tax credit available. The CST liability can be adjusted using a journal voucher with the VAT Adjustment - Adjustment towards CST (displayed in a Journal voucher class) by debiting the CST ledgers and crediting the Input vat ledgers. The balance amount of CST payable (after adjusting the liability against the available tax credit) will be transferred to CST Payable ledger grouped under Duties & taxes – others or under Current liability. The same can be paid by cash or bank using a payment voucher as explained above.

If the Input tax credit is available to discharge the total liability of CST then the entries displayed for transferring the CST liability to the Payable account using a journal and paying the same through a payment voucher are not required.



CST – VAT Computation & Return Form



The CST Returns are not available for Karnataka State. So for the purpose of comparing the computation with the CST return form, the information relating to Maharashtra CST form has been illustrated here.

CST Details in VAT Computation

The VAT Computation reports provide the Assessable Value and the **Tax Amount** of the sales and purchase transactions Entered using different **VAT/ Tax classifications**.

To view the **VAT Computation** report,

Go to **Gateway of Tally > Display > Statutory Reports > VAT Reports > VAT Computation**

The VAT Computation report is displayed as shown.

VAT Computation		ABC Company		Ctrl + M
Particulars		ABC Company		
		1-Apr-2008 to 30-Jun-2008		
		Assessable Value	Tax Amount	
Sales				
A. Output Tax				
Inter-State Sales		17,36,900.00	25,750.00	
Inter State Sales Against Form - E1		56,000.00		
Inter State Sales Against Form - E2		56,000.00		
Interstate Sales at Lower Rate		84,000.00	1,680.00	
Inter- State Sales - Exempted		55,000.00		
Inter- State Sales - Tax Free		2,85,000.00		
Output VAT @ 1%		36,00,000.00	36,000.00	
Output VAT @ 12.5%		5,25,000.00	65,625.00	
Output VAT @ 20%		3,45,000.00	69,000.00	
Output VAT @ 4%		11,21,345.00	44,000.25	
Total Output Tax		78,64,245.00	2,42,055.25	
Purchases				
B. Input Tax				
Excess Input Credit Brought Forward			16,000.00	
Input VAT @ 1%		90,000.00	900.00	
Input VAT @ 12.5%		10,200.00	127.50	
Input VAT @ 20%		1,50,000.00	30,000.00	
Input VAT @ 4%		24,69,800.00	11,787.00	
Purchases - Capital Goods @ 12.5%		2,00,000.00	25,000.00	
Purchases - Capital Goods @ 4%		7,50,000.00	30,000.00	
Total Input Credit		36,70,000.00	1,13,814.50	
VAT Payable			1,28,240.75	

The screen displays the total VAT payable on sales and purchases made during the specified period.

Assessable Value

The Assessable Value is the sum of the total value of goods at which they are purchased and sold. This assessable value forms the value on which VAT is calculated.

Tax Amount

The total Tax Amount calculated on Assessable value using the respective Tax percentage is the Tax Amount.

Note: You can drill down the VAT Computation screen to view the VAT Classification vouchers and further drill down to view the vouchers in alteration mode.

Show CST Details

In the VAT Computation screen, set the option **Show CST Details** to **Yes** under **F12: Configure** to view the CST break up in a sales transaction.

Configuration	
Show All VAT Classifications	? No
Show CST Details	? Yes

Click the button **F1: Detailed** or press **Alt + F1**.

A part of the detailed **VAT Computation** screen with **CST break-up** is displayed as shown.

VAT Computation			ABC Company		Ctrl + M
Particulars			ABC Company		
			1-Apr-2008 to 30-Jun-2008		
			Assessable Value	Tax Amount	
Sales					
A. Output Tax					
Inter-State Sales			17,36,900.00	25,750.00	
CST@2%	2 %	12,600.00			
CST @ 3%	3 %	27,030.00			
CST@5%	5 %	9,420.00			
Gross value	21,83,900.00	57,795.00			
Adjustment Towards CST		(-)19,500.00			
Goods Sold Returned	(-)3,29,500.00	(-)8,745.00			
Others		(-)600.00			
Sale of Goods Outside the State	(-)1,17,500.00				
Tax Deferred Under Scheme of Incentives		(-)3,200.00			
Inter State Sales Against Form - E1			56,000.00		
Inter State Sales Against Form - E2			56,000.00		
Interstate Sales at Lower Rate			84,000.00	1,680.00	
CST @2% Lower Rate	2 %	1,680.00			
Inter- State Sales - Exempted			55,000.00		
Sale of Goods Outside the State	55,000.00				
Inter- State Sales - Tax Free			2,85,000.00		
Output VAT @ 1%			36,00,000.00	36,000.00	
Output VAT @ 12.5%			5,25,000.00	65,625.00	
Gross value	5,60,000.00	70,000.00			
Change in Sales Consideration	(-)35,000.00	(-)4,375.00			
Output VAT @ 20%			3,45,000.00	69,000.00	
Output VAT @ 4%			11,21,345.00	44,000.25	
Gross value	11,65,745.00	45,155.00			
Change in Sales Consideration	5,000.00	200.00			
				35 more ...	
VAT Payable				1,28,240.75	

CST Return Form

The CST report as per the State-specific requirements has been provided for many States in Tally.ERP 9. One of the CST Return form displays as shown:

Form III (E)																								
Return-cum-chalan under rule 5 of the Central Sales Tax (Bombay) Rules, 1957.																								
I	C.S.T.R.C. No.	2	7	1	5	2	3	4	5	8	6	2	C			Separate Return Code	R	2						
II Personal Information	Name of Dealer	ABC Company																						
	Address	312, Cuffe Parade Main Road Near Coffe Cafe Day Kalyan Mumbai- 200014																						
	Location of Sales tax office having jurisdiction over place of business	01-Mazgaon						E-mail-id of Dealer				sales@abc.com												
	Type of Return(Tick appropriate)	Original						X				Fresh				Revised								
	Periodicity of Return(Tick appropriate)	Monthly						Quarterly				X				Six-Monthly								
III	Newly registered dealers filling First return.														First Return(Tick, if applicable)									
	In case of Cancellation of RC-for the period ending with the date of cancellation														Last Return(Tick, if applicable)									
IV	Period Covered by Return	From	Date	Month	Year	To	Date	Month	Year															
			0	1	0	4	0	8		3	0	0	6	0	8									
V	Mode of Incentives if holding Certificate of entitlement under package scheme of incentives (Please tick whichever is applicable)														Exemption					Deferment				
1	Gross Turnover of Sales														Rs.		1,14,17,355.00							
A	Less:-Turnover of Sales within the State														Rs.		64,18,150.00							
B	Less:-Turnover of Sales of Goods outside the State														Rs.		1,17,500.00							
C	Less:-Sales of the goods in the course of export out of India														Rs.		9,00,000.00							
D	Less:-Sales of the goods in the course of import into India														Rs.		1,70,000.00							
E	Less:-Turnover of Inter_State sales on which tax is not leviable in Maharashtra state u/s 9(1)														Rs.		2,85,000.00							
F	Less:-Value of goods transferred u/s 6A (1) of C.S.T. Act 1957														Rs.		1,25,000.00							
G	Less:-Turnover of sales of goods fully exempted from tax under section 8(2) read with 8(4) of MVAT ACT 2002														Rs.		9,95,000.00							
2	Balance:-Inter-State sales on which tax is leviable in Maharashtra State														Rs.		24,06,705.00							
A	Less:-Cost of freight, delivery or installation,if separately charged														Rs.		1,350.00							
B	Less:-Value of goods returned within six months u/s 8 A(1)(b)														Rs.		3,04,325.00							
C	Less:-Turnover of interstate sales on which no tax is payable														Rs.		2,39,820.00							
D	Less:-Turnover of interstate sales u/s 6(2)														Rs.		1,12,000.00							
E	Less:-Turnover of interstate sales u/s 6(3)														Rs.		1,10,000.00							
3	Balance:-Total Taxable interstate sales (2-2A-2B-2C-2D-2E)														Rs.		16,39,210.00							
	A.Less:-Deduction u/s 8A(1)(a)														Rs.		40,710.00							
4	Net Taxable interstate sales(3-3A)														Rs.		15,98,500.00							
A.Sales Taxable U/s. 8(1)																								
Sr. No.		Rate						Sales Turnover (Rs.)						Tax(Rs.)										
1		2 %						5,12,500.00						12,000.00										
Total								5,12,500.00						12,000.00										
B.Sales Taxable U/s. 8(2)																								
Sr. No.		Rate						Sales Turnover (Rs.)						Tax(Rs.)										
1		3 %						9,33,000.00						27,030.00										
Total								9,33,000.00						27,030.00										

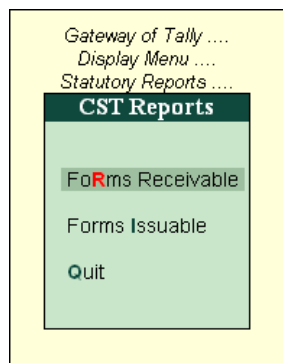
C.Sales Taxable U/s. 8(5)				
Sr. No.	Rate	Sales Turnover (Rs.)		Tax(Rs.)
Total		Nil		Nil
5	Tax collected in excess of the tax payable(3A - total tax 4(A+B+C) if positive)	Rs.	1,680.00	
6	Total Amount of C.S.T Payable(Total tax 4(A+B+C)	Rs.	39,030.00	
7	Amount deferred(out of Box(6))(under package scheme of incentives) if any	Rs.	3,200.00	
8	Balance Amount Payable (Box(6)-Box(7))	Rs.	35,830.00	
9	Interest Payable	Rs.	2,200.00	
10	Total Amount Payable (Box(8)+Box(9))	Rs.	38,030.00	
Deduct		Rs.	Nil	
a)	Excess Credit brought forward from previous return	Rs.	Nil	
b)	Excess MVAT refund to be adjusted against the CST liability.	Rs.	19,500.00	
c)	Amount already paid(if any) (Details to be entered in Box 12(c))	Rs.	Nil	
d)	Refund Adjustment order Amount(Details to be entered in Box 12(d))	Rs.	7,400.00	
11	Balance Amount Refundable/Excess credit(if amount[10(a)+10(b)+10(c)+10(d)]- Amount 10-is positive	Rs.	Nil	
a)	Excess Credit carried forward to subsequent return	Rs.	Nil	
b)	Excess Credit claimed as refund(amount(11-11(a))	Rs.	Nil	
12	Balance Amount payable(if Amount 10-(10(a)+10(b)+10(c)+10(d))-is positive)	Rs.	11,130.00	
a)	Amount paid along with this return cum chalan	Rs.	10,000.00	
Chalan/CIN No.		Date		
215487		15-Jun-2008		
b)	Balance payable(amount not paid) if any	Rs.	1,130.00	
c. Details of Amount Already Paid				
Chalan/CIN No.	Amount(Rs.)	Date of Payment	Bank Name	Branch Name
Total				
d. Details of RAO				
RAO No.	Amount Adjusted(Rs.)	Date of RAO		
IV/201	5,400.00	29-Apr-2008		
215454	2,000.00	30-Apr-2008		
Total	7,400.00			
The Statement contained in this return in Box 1 to 12 are true to the best of my knowledge and belief.				
Date of Filing of Return	Date	15	Month	7
		Year	2008	Place
Name Of Authorised Person	Shankar			
Designation	Manager			
E-mail-id	sales@abc.com	Phone No	022-24312785	Signature of Tax Payer or Authorised Person

CST Reports

CST Reports display forms to be received and issued. It allows you to track pending forms and reconcile the forms.

To view CST Reports:

Go to **Gateway of Tally > Display > Statutory Reports > CST Reports**



- [Forms Receivable](#)
- [Forms Issuable](#)

Forms Receivables

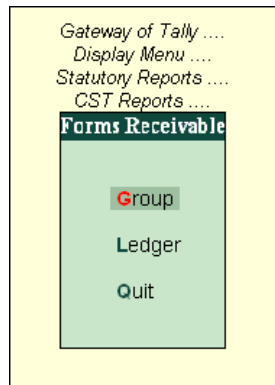


The Forms Receivable report comments on various forms to be received from the dealer at any given point of time. It displays the date of transaction, CST Sales ledger used, gross amount inclusive of CST, form types and also contains two additional fields Form Number and Date, which have to be filled when the prescribed forms are received from the purchasing dealer or the customer.

Usually, this report is generated at the end of a financial year or month end (in specific cases). However, Tally facilitates the generation of this report at any point of time.

To view Form Receivables Report

Go to Gateway of Tally > Display > Statutory Reports > CST Reports > Form Receivable



Group-Wise Forms Receivables Report

Press Enter on Group in the Forms Receivables menu to view the list of Account Groups. Select the required Group



- Press Enter to view the Forms Group-wise Forms Receivables report.

Forms Receivable		ABC Company					Ctrl + M		
Group Name: Sundry Debtors		1-Apr-2008 to 22-Apr-2008							
Date	Particulars	Vch Type	Vch No.	Assessable Value	CST Amount	Invoice Amount	Form Type	Form Number	Form Date
7-4-2008	Sunrise Industries	Sales	2	32,550.00 Dr	651.00 Dr	33,201.00 Dr	C Form		
7-4-2008	Jay Enterprises	Sales	3	9,300.00 Dr	186.00 Dr	9,486.00 Dr	C Form		
8-4-2008	Sunrise Industries	Sales	4	14,000.00 Dr	280.00 Dr	14,280.00 Dr	C Form		
9-4-2008	Sunrise Industries	Sales	6	18,200.00 Dr	364.00 Dr	18,564.00 Dr	C Form		
10-4-2008	Jay Enterprises	Sales	7	6,200.00 Dr	124.00 Dr	6,324.00 Dr	C Form		
16-4-2008	Sunrise Industries	Sales	8	39,200.00 Dr	784.00 Dr	39,984.00 Dr	C Form		
18-4-2008	Sunrise Industries	Sales	9	36,400.00 Dr	728.00 Dr	37,128.00 Dr	C Form		
22-4-2008	Sunrise Industries	Sales	10	28,000.00 Dr		28,000.00 Dr	F Form		

- Click on F12: Configure to configure the report
- Select C Form in the Show Vouchers of field

Configuration		Form Types
Show All Vouchers	? No	☐ Not Applicable
Show Vouchers of	: C Form	C Form
Sort by Party Name	?	D Form
		E1 Form
		E2 Form
		F Form
		H Form
		I Form

- Set the option Sort by Party Name to Yes

Configuration	
Show All Vouchers	? No
Show Vouchers of	: C Form
Sort by Party Name	? Yes

- The Forms Receivables report now displays details as per the configurations selected.

Forms Receivable		ABC Company				Ctrl + M		F3: Company	
Group Name: Sundry Debtors		1-Apr-2008 to 22-Apr-2008							
Date	Particulars	Vch Type	Vch No.	Assessable Value	CST Amount	Invoice Amount	Form Type	Form Number	Form Date
7-4-2008	Jay Enterprises	Sales	3	9,300.00 Dr	186.00 Dr	9,486.00 Dr	C Form		
10-4-2008	Jay Enterprises	Sales	7	6,200.00 Dr	124.00 Dr	6,324.00 Dr	C Form		
7-4-2008	Sunrise Industries	Sales	2	32,550.00 Dr	651.00 Dr	33,201.00 Dr	C Form		
8-4-2008	Sunrise Industries	Sales	4	14,000.00 Dr	280.00 Dr	14,280.00 Dr	C Form		
9-4-2008	Sunrise Industries	Sales	6	18,200.00 Dr	364.00 Dr	18,564.00 Dr	C Form		
16-4-2008	Sunrise Industries	Sales	8	39,200.00 Dr	784.00 Dr	39,984.00 Dr	C Form		
18-4-2008	Sunrise Industries	Sales	9	36,400.00 Dr	728.00 Dr	37,128.00 Dr	C Form		
Total				1,55,850.00 Dr	3,117.00 Dr	1,58,967.00 Dr			

S: Set Form No.

F9: Inv Rep

F10: Acc Rep

- Press Alt + S or click on Set Form No. button in the buttons bar to enter the Form Number and Form Date.

Forms Receivable		ABC Company				Ctrl + M		F3: Company	
Group Name: Sundry Debtors		1-Apr-2008 to 22-Apr-2008							
Date	Particulars	Vch Type	Vch No.	Assessable Value	CST Amount	Invoice Amount	Form Type	Form Number	Form Date
7-4-2008	Jay Enterprises	Sales	3	9,300.00 Dr	186.00 Dr	9,486.00 Dr	C Form	58745	8-Apr-2008
10-4-2008	Jay Enterprises	Sales	7	6,200.00 Dr	124.00 Dr	6,324.00 Dr	C Form	58452	12-Apr-2008
7-4-2008	Sunrise Industries	Sales	2	32,550.00 Dr	651.00 Dr	33,201.00 Dr	C Form	78520	9-Apr-2008
8-4-2008	Sunrise Industries	Sales	4	14,000.00 Dr	280.00 Dr	14,280.00 Dr	C Form	76214	11-Apr-2008
9-4-2008	Sunrise Industries	Sales	6	18,200.00 Dr	364.00 Dr	18,564.00 Dr	C Form	78451	16-Apr-2008
16-4-2008	Sunrise Industries	Sales	8	39,200.00 Dr	784.00 Dr	39,984.00 Dr	C Form	75412	17-Apr-2008
18-4-2008	Sunrise Industries	Sales	9	36,400.00 Dr	728.00 Dr	37,128.00 Dr	C Form	78541	19-Apr-2008
Total				1,55,850.00 Dr	3,117.00 Dr	1,58,967.00 Dr			

S: Set Form No.

F9: Inv Rep

F10: Acc Rep

Accept ?

Yes or No

- Press Esc to exit the screen and view the same entries in Ledger-Wise report.

Note: In Group-Wise Forms Receivables report, the Form Number and Form Dates for all the inter-state sales made to all the Sundry Debtors can be entered in a single screen. In case of ledger-wise report, the required party ledger can be selected and the details pertaining to Form Number and Date can be specified.

Ledger-Wise Forms Receivables Report

- Press Enter on Ledger in the Forms Receivables menu to view the list of Ledgers. Select the required Ledger

ABC Company
Name of Ledger
Sunrise Industries
List of Ledgers
Jay Enterprises
Sunrise Industries

- The Forms to be received, for the selected ledger are displayed in the Forms Receivable screen

Forms Receivable		ABC Company					Ctrl + M		
Ledger Name: Sunrise Industries		1-Apr-2008 to 22-Apr-2008							
Date	Particulars	Vch Type	Vch No.	Assessable Value	CST Amount	Invoice Amount	Form Type	Form Number	Form Date
7-4-2008	Inter-State Sales	Sales	2	32,550.00 Dr	651.00 Dr	33,201.00 Dr	C Form		
8-4-2008	Inter-State Sales	Sales	4	14,000.00 Dr	280.00 Dr	14,280.00 Dr	C Form		
9-4-2008	Inter-State Sales	Sales	6	18,200.00 Dr	364.00 Dr	18,564.00 Dr	C Form		
16-4-2008	Inter-State Sales	Sales	8	39,200.00 Dr	784.00 Dr	39,984.00 Dr	C Form		
18-4-2008	Inter-State Sales	Sales	9	36,400.00 Dr	728.00 Dr	37,128.00 Dr	C Form		
22-4-2008	Branch Transfer Outwards	Sales	10	28,000.00 Dr		28,000.00 Dr	F Form		

- Click on F12: Configure to configure the report
- Select C Form in the Show Vouchers of field

Configuration		Form Types
Show All Vouchers	? No	☐ Not Applicable
Show Vouchers of	: C Form	C Form
		D Form
		E1 Form
		E2 Form
		F Form
		H Form
		I Form

- The Forms Receivables report now displays details as per the configuration selected.

Forms Receivable		ABC Company				Ctrl + M			
Ledger Name: Sunrise Industries		1-Apr-2008 to 22-Apr-2008							
Date	Particulars	Vch Type	Vch No.	Assessable Value	CST Amount	Invoice Amount	Form Type	Form Number	Form Date
7-4-2008	Inter-State Sales	Sales	2	32,550.00 Dr	651.00 Dr	33,201.00 Dr	C Form		
8-4-2008	Inter-State Sales	Sales	4	14,000.00 Dr	280.00 Dr	14,280.00 Dr	C Form		
9-4-2008	Inter-State Sales	Sales	6	18,200.00 Dr	364.00 Dr	18,564.00 Dr	C Form		
16-4-2008	Inter-State Sales	Sales	8	39,200.00 Dr	784.00 Dr	39,984.00 Dr	C Form		
18-4-2008	Inter-State Sales	Sales	9	36,400.00 Dr	728.00 Dr	37,128.00 Dr	C Form		
Total				1,40,350.00 Dr	2,807.00 Dr	1,43,157.00 Dr			

F3: Company
 F5: Auto Fill - CST
S: Set Form No.
 F9: Inv Rep
 F10: Acc Rep

- Press Alt + S or click on Set Form No. button in the buttons bar to enter the Form Number and Form Date.

Forms Receivable		ABC Company				Ctrl + M			
Ledger Name: Sunrise Industries		1-Apr-2008 to 22-Apr-2008							
Date	Particulars	Vch Type	Vch No.	Assessable Value	CST Amount	Invoice Amount	Form Type	Form Number	Form Date
7-4-2008	Inter-State Sales	Sales	2	32,550.00 Dr	651.00 Dr	33,201.00 Dr	C Form	78520	9-Apr-2008
8-4-2008	Inter-State Sales	Sales	4	14,000.00 Dr	280.00 Dr	14,280.00 Dr	C Form	76214	11-Apr-2008
9-4-2008	Inter-State Sales	Sales	6	18,200.00 Dr	364.00 Dr	18,564.00 Dr	C Form	78451	16-Apr-2008
16-4-2008	Inter-State Sales	Sales	8	39,200.00 Dr	784.00 Dr	39,984.00 Dr	C Form	75412	17-Apr-2008
18-4-2008	Inter-State Sales	Sales	9	36,400.00 Dr	728.00 Dr	37,128.00 Dr	C Form	78541	19-Apr-2008
Total				1,40,350.00 Dr	2,807.00 Dr	1,43,157.00 Dr			

F3: Company
 F5: Auto Fill - CST
S: Set Form No.
 F9: Inv Rep
 F10: Acc Rep

Accept ?
 Yes or No

- Press Enter to accept and save.

Similarly, you can select the Ledger Jay Enterprises to specify the Form number along with date and accept the details.



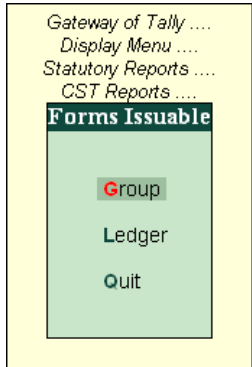
Forms Issuable



Forms Issuable report comments on various forms to be issued to the dealer at any given point of time. It displays the date of transaction, CST Purchases ledger employed, gross amount inclusive of CST, form types and also contains two additional fields viz., Form Number and Date, which can be filled when the prescribed forms are issued to the selling dealer or supplier.

To view Form Issuable Report

Go to Gateway of Tally > Display > Statutory Reports > CST Reports > Form Issuable



Similar to the Forms Receivables report, the Forms Issuables report can also be viewed in the following two ways,

- Group-Wise Forms Issuables
- Ledger-Wise Forms Issuables

Note: In Group-Wise Forms Issuables report, the Form Number and Form Dates for all the inter-state purchases made from all the Sundry Creditors can be entered in a single screen. In case of ledger-wise report, the required party ledger can be selected and the details pertaining to Form Number and Date can be specified.

Ledger-Wise Forms Issuables Report

- Select from CST Party Ledgers
- Forms to be issued for the selected party ledger is displayed in the Forms Issuable screen

Forms Issuable		ABC Company				Ctrl + M			
Ledger Name : Unique Paints (P) Ltd.					1-Apr-2008 to 22-Apr-2008				
Date	Particulars	Vch Type	Vch No. Reference	Effective Date	Assessable Value	CST Amount	Invoice Form Amount Type	Form Number	Form Date
14-4-2008	Inter-State Purchases	Purchase	2 3256	14-4-2008	38,760.00 Cr		38,760.00 Cr C Form		

F3: Company
 F5: Auto Fill - CST
S: Set Form No.
 F9: Inv Rep
 F10: Acc Rep
 F11: Features

- Press Alt + S or click on Set Form No. Button in the buttons bar to enter the Form Number and Form Date

Forms Issuable		ABC Company				Ctrl + M			
Ledger Name : Unique Paints (P) Ltd.					1-Apr-2008 to 22-Apr-2008				
Date	Particulars	Vch Type	Vch No. Reference	Effective Date	Assessable Value	CST Amount	Invoice Form Amount Type	Form Number	Form Date
14-4-2008	Inter-State Purchases	Purchase	2 3256	14-4-2008	38,760.00 Cr		38,760.00 Cr C Form	65478	22-Apr-2008

F3: Company
 F5: Auto Fill - CST
S: Set Form No.
 F9: Inv Rep
 F10: Acc Rep
 F11: Features

Accept ?
 Yes or No

- Press Enter to accept and save.



Go to Gateway of Tally > Display > Statutory Reports > CST Reports > Form Receivable/ Form Issuable

- Press **Alt + S** or click on **Set Form No.** Button in the buttons bar to enter the **Form Number** and **Form Date**

Forms Issuable		ABC Company		Ctrl + M					
Ledger Name : Modern Enterprises				1-Apr-2008 to 22-Apr-2008					
Date	Particulars	Vch Type	Vch No. Reference	Effective Date	Assessable Value	CST Amount	Invoice Form Amount Type	Form Number	Form Date
15-4-2008	Inter-State Purchases	Purchase	3 3259	15-4-2008	40,698.00 Cr		40,698.00 Cr C Form		
17-4-2008	Inter-State Purchases	Purchase	4 3492	17-4-2008	29,070.00 Cr		29,070.00 Cr C Form		
18-4-2008	Inter-State Purchases	Purchase	5 3300	18-4-2008	32,946.00 Cr		32,946.00 Cr C Form		

F3: Company

F5: Auto Fill - CST

S: Set Form No.

F9: Inv Rep

F10: Acc Rep

- Press **F5: Auto Fill – CST** to view **Set Form Number** screen

Forms Issuable										ABC Company		Ctrl + M	F3: Company
Ledger Name : Modern Enterprises										1-Apr-2008 to 22-Apr-2008			F5: Auto Fill - CST
Date	Particulars	Vch Type	Vch No. Reference	Effective Date	Assessable Value	CST Amount	Invoice Form Amount Type	Form Number	Form Date	S: Set form No.			
15-4-2008	Inter-State Purchases	Purchase	3 3259	15-4-2008	40,698.00 Cr		40,698.00 Cr C Form						
17-4-2008	Inter-State Purchases	Purchase	4 3492	17-4-2008	29,070.00 Cr		29,070.00 Cr C Form						
18-4-2008	Inter-State Purchases	Purchase	5 3300	18-4-2008	32,946.00 Cr		32,946.00 Cr C Form						

- In the **Set Form Numbers** screen
- Select the **Form** from **Form Types**

Set Form Numbers										ABC Company		Ctrl + M	F3: Company
Ledger Name : Modern Enterprises										1-Apr-2008 to 22-Apr-2008			F5: Auto Fill - CST
Date	Particulars	Vch Type	Vch No. Reference	Effective Date	Assessable Value	CST Amount	Invoice Form Amount Type	Form Number	Form Date				
15-4-2008	Inter-State Purchases	Purchase	3 3259	15-4-2008	40,698.00 Cr		40,698.00 Cr C Form						
17-4-2008	Inter-State Purchases	Purchase	4 3492	17-4-2008	29,070.00 Cr		29,070.00 Cr C Form						
18-4-2008	Inter-State Purchases	Purchase	5 3300	18-4-2008	32,946.00 Cr		32,946.00 Cr C Form						

Form Type
C Form

Form Date

Form Types

C Form
 E1 Form
 E2 Form
 F Form
 H Form
 I Form

- Enter the **Form Number** and **Form Date** for the group of vouchers and press **Enter** to accept the configuration

Configuration		
Form Type	Form No	Form Date
C Form	35467	22-Apr-2008

- **Form Number** and **Form Date** are captured and displayed in the report

Forms Issuable		ABC Company				Ctrl + M			F3: Company	
Ledger Name : Modern Enterprises				1-Apr-2008 to 22-Apr-2008						F5: Auto Fill - CST
Date	Particulars	Vch Type	Vch No. Reference	Effective Date	Assessable Value	CST Amount	Invoice Form Amount Type	Form Number	Form Date	S: Set Form No.
15-4-2008	Inter-State Purchases	Purchase	3 3259	15-4-2008	40,698.00 Cr		40,698.00 Cr C Form	35467	22-Apr-2008	
17-4-2008	Inter-State Purchases	Purchase	4 3492	17-4-2008	29,070.00 Cr		29,070.00 Cr C Form	35467	22-Apr-2008	
18-4-2008	Inter-State Purchases	Purchase	5 3300	18-4-2008	32,946.00 Cr		32,946.00 Cr C Form	35467	22-Apr-2008	

CST Report Configuration		ABC Company		Ctrl + M				
Ledger Name: Sunrise Industries		1-Apr-2008 to 12-May-2008						
Date	Particulars	Vch Type	Vch No.	Assessable Value	CST Amount	Invoice Form Amount Type	Form Number	Form Date
Configuration Show All Vouchers ? Yes Show Vouchers of : C Form Form Types ☐ Not Applicable C Form D Form E1 Form E2 Form F Form H Form I Form								

- Accept the Configuration

Forms Receivable			ABC Company					Ctrl + M 		
Ledger Name: Sunrise Industries			1-Apr-2008 to 22-Apr-2008							
Date	Particulars	Vch Type	Vch No.	Assessable Value	CST Amount	Invoice Amount	Form Type	Form Number	Form Date	
5-4-2008	Inter-State Sales	Sales	1	31,000.00 Dr	620.00 Dr	31,620.00 Dr	C Form	578912	5-Apr-2008	
7-4-2008	Inter-State Sales	Sales	2	32,550.00 Dr	651.00 Dr	33,201.00 Dr	C Form	78520	9-Apr-2008	
8-4-2008	Inter-State Sales	Sales	4	14,000.00 Dr	280.00 Dr	14,280.00 Dr	C Form	117532	8-Apr-2008	
8-4-2008	Inter-State Sales	Sales	5	14,000.00 Dr	280.00 Dr	14,280.00 Dr	C Form	117532	8-Apr-2008	
9-4-2008	Inter-State Sales	Sales	6	18,200.00 Dr	364.00 Dr	18,564.00 Dr	C Form	76214	11-Apr-2008	
16-4-2008	Inter-State Sales	Sales	8	39,200.00 Dr	784.00 Dr	39,984.00 Dr	C Form	78451	16-Apr-2008	
18-4-2008	Inter-State Sales	Sales	9	36,400.00 Dr	728.00 Dr	37,128.00 Dr	C Form	75412	20-Apr-2008	



Reminder and Covering Letters



You can send reminder letters to parties who have to issue forms. You can also send covering letters to parties, confirming receipt of forms.

Reminder Letters

Go to Gateway of Tally > Display > Statutory Reports > CST Reports > Form Receivable

- Select the **Party’s ledger** from **List of Ledgers**
- In the **Forms Receivable** screen, press **Print** (Alt + P)
- In the **Report Generation** screen, set **Print Reminder Letter?** to **Yes**

Printer	: (Ne00:)	Paper Type :	Letter
No. of Copies	: 1		
Print Language	: English		(Printing Dimensions)
Method	: Neat Mode	Paper Size :	(8.50" x 10.98") or (216 mm x 279 mm)
Page Range	: All	Print Area :	(8.03" x 10.63") or (204 mm x 270 mm)
Report Titles			
Raj Traders			
Forms Receivable			
(with Print Preview)			
Print Reminder Letter			Print ?
			Yes or No

- Press **Enter** to view the preview

Print Preview

To : **Raj Traders**
#24, Hosur Road
Tamil Nadu

From : **ABC Company**
#45, Kiran Enclave
Parijata Road
Bangalore

Dear Sir/Madam,

Dated: **30-Apr-2008**

SUB : Pending Sales Tax Forms

Given below is the details of Invoices issued in your Name for which Sales Tax Forms were not received by us.

We request you to take immediate steps to issue the same and oblige.

Date	Reference	Assessable Value	CST Amount	Invoice Amount	Form Type
23-Apr-2008	11	15,500.00 Dr	310.00 Dr	15,810.00 Dr	C Form
25-Apr-2008	12	12,600.00 Dr	252.00 Dr	12,852.00 Dr	C Form
28-Apr-2008	13	32,200.00 Dr	644.00 Dr	32,844.00 Dr	C Form
29-Apr-2008	14	30,800.00 Dr	616.00 Dr	31,416.00 Dr	C Form
		91,100.00 Dr	1,822.00 Dr	92,922.00 Dr	

Yours faithfully,

Authorised Signatory

Covering Letters

Go to **Gateway of Tally > Display > Statutory Reports > CST Reports > Form Issuable**

- Select the **Party's ledger** from **List of Ledgers**
- In the **Forms Issuable** screen, press **Print** (Alt + P)
- In the **Report Generation** screen, set **Print Covering Letter?** to **Yes**

- Press **Enter** to view the preview

To : Modern Enterprises #45, 2nd Phase Hyderabad	From: ABC Company #45, Kiran Enclave Parijata Road <u>Bangalore</u>
---	---

Dated : **19-Apr-2008**

Dear Sir/Madam,

Sub : Issue of Sales Tax Forms

Given below is the details of Invoices received by us for which the Sales Tax Forms are enclosed.

Kindly acknowledge the receipt of the same.

Date Reference	Assessable Value	CST Amount	Invoice Amount	Form Type	Form No	Issue Date
15-Apr-2008 3	39,900.00 Cr	798.00 Cr	40,698.00 Cr	C Form	35467	22-Apr-2008
17-Apr-2008 4	28,500.00 Cr	570.00 Cr	29,070.00 Cr	C Form	35467	22-Apr-2008
18-Apr-2008 5	32,300.00 Cr	646.00 Cr	32,946.00 Cr	C Form	35467	22-Apr-2008
	1,00,700.00 Cr	2,014.00 Cr	1,02,714.00 Cr			

Yours faithfully,

Authorised Signatory