MVAT Return Filing New Procedure w.e.f. April 2016

Registered Dealer's Return periodicity under MVAT Act for the Financial Year 2016-17 is now displayed on MVAT website http://mahavat.gov.in

MONTHLY / QUARTERLY periodicity is prescribed for the FY 2016-17 as SIX-MONTHLY periodicity is removed by amending Rule 17 of the MVAT Rules, 2005 and accordingly from 1st April, 2016 -

A. every registered dealer -

(i) whose tax liability during the previous year had exceeded rupees ten lakhs or,
(ii) whose entitlement for refund during the previous year had exceeded rupees one crore,

shall file a **monthly return** within twentyone days from the end of the month to which the return relates ;

B. any other registered dealer shall file a **quarterly return** within twentyone days from the end of the quarter to which the return relates ;

Applying the principles laid down above, Commissioner may, for every year and in respect of each dealer, determine the periodicity of filing returns and the periodicity so determined shall be final and be displayed on the Department's website.

As the periodicity is determined and displayed on the website, accordingly to that, every dealer is required to file monthly / quarterly returns within 21 days from the end of the month / quarter. Please note that the additional period of 10 days to file return if full payment is made by before due date will not be available from April 2016 and thus payment and return, both, needs to be completed within 21 days from end of month / quarter to avoid interest and late fee respectively and penalty.

Similarly, the Government has modified the return filing procedure requiring more details in the pre-defined formats while filing the return. Every dealer should go through the same in details so that proper details required for the return can be prepared and return can be uploaded within prescribed time.

NEW PROCEDURE for April 2016 and onwards returns -

1 Dealer is required to prepare the SALES ANNEXURE and PURCHASES ANNEXURE giving invoice / bill wise details of their sales and purchases respectively. The Template should be downloaded from Department's website.

2 Details of Goods Return, Credit Notes and Debit Notes in respect of Sales and Purchases are also to be entered in the respective Annexure.

3 Details of each invoice / bill, credit note, debit note needs to be entered in one row.

4 Sales to consumer or URD buyer can be aggregated and also Purchases from URD sellers can be aggregated in a single row and in such cases invoice numbers and date are not required to be entered.

5 The downloaded template will display 6 sheets viz.

(i) Header
(ii) Sales Annexure
(iii) Purchase Annexure
(iv) Validate
(v) Message
(vi) Rough-Sheet

6 Dealer should firstly fill the details in the Header Sheet which contains basic information regarding the dealer and the return basic details.

7 All the details to be entered on Header sheet are compulsory and the details required are -

Details required	Remarks
Basic Details of the Dealer	Enter the MVAT TIN and CST TIN with suffix "V" or "C" respectively and the Name of Dealer.
	If the Dealer is filing only VAT Return or only CST Return, keep the other Act TIN column as blank.

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Details required		Remarks	
Return Details	Return Type	Select from the Drop down appropriate options viz.	
		(a) Original	(b) Revised u/s 20(4)(a)
		(c) Revised u/s 20(4)(b)	(d) Revised u/s 20(4)(c)
	Return Forms to be filled	Select from the Drop down appropriate options comprising of combination of various Return Form numbers e.g. 231, 231_CST etc.	
		Dealer can select from the following types of Return combinations- (a) MVAT Return froms viz. 231,232,233,234 or 235 (b) MVAT Return from 231 with form 234 (c) MVAT Return from 233 with form 234 (d) MVAT Return from 233 with form 235 (e) CST Form with above MVAT Return combinations except 232	
		If the dealer is holding both TIN and both TIN are entered in the TIN columns, select "VAT-Form-number _CST" Form combination.	
	Financial Year and Return period and From Date and To Date	Select from the Drop down appropriate year i.e 2016-2017	
		After selection of Financial Year, the month and quarter of the said Financial Year appear as Drop down options. Select the appropriate month / quarter for which return needs to be filed.	
		After selection of the month / quarter, the period From Date and To Date is auto populated and it is not editable.	
	Whether First or Last Retrun	If the dealer is filing its First return i.e. in the case of newly registered dealer, select "Yes" from the Drop down option provided against "Whether First Return" and Similarly, if the dealer is filing its last return i.e. in the case of cancelled registration dealer, select "Yes" from the Drop down option provided against "Whether Last Return".	
		When the option for First return or Last return is selected as "Yes", the From Date and To Date cells will be editable and dealer needs to enter the correct dates.	
Basic Details of the Signatory to the Return		Enter the Name of Authorised Person along with his Designation, Mobile Number and E-mail address who is signing the Return on behalf of the Dealer.	

8 After filling all the details in the Header Sheet, the Dealer can enter the details in the Sales Annexure or Purchase Annexure Sheet which contains invoice / bill wise details of sales / sales goods return / credit notes and purchases / purchases goods return / debit notes details respectively.

9 If the dealer is not able to enter the data, visit "Validate" Sheet and click on "Refresh" button.

10 The details of the Sales and Purchases needs to be filled in the pre-defined columns prescribed in the Template and almost all figures are auto populated in the Return form depending on the Transaction Codes and the Form Number selected on each row. Thus precaution needs to be taken while entering amounts in proper column and selection of correct Transaction Code and Form Number.

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11 The details to be entered in each column are summarised below -

Column Name	Details in Sales Annexure	Details Purchases Annexure
Serial Number	Seiral Number starting from 1	Seiral Number starting from 1
Sale / Purchase Invoice Number	Alpha Numeric and special characters (–) and (/) are allowed.	Alpha Numeric and special characters (–) and (/) are allowed.
	Sale Invoice / Bill / Credit Note Number Lenth should not exceed 20 characters	Purchase Invoice / Bill / Debit Note Number Lenth should not exceed 20 characters
	In case Invoice contains multiple transaction codes, repeat Invoice Number.	In case Invoice contains multiple transaction codes, repeat Invoice Number.
	Where Sales to consumer or URD buyer are aggregated in a single row, invoice numbers are not required to be entered.	Where Purchases from URD sellers are aggregated in a single row, invoice numbers are not required to be entered.
	In case of “goods return” the Original Invoice No to which goods return relates need to be entered and it should be within six months from the annexure period.	In case of “goods return” the Original Invoice No to which goods return relates need to be entered and it should be within six months from the annexure period.
	In case of “credit note” the Original Invoice No to which credit note relates need to be entered and if it contains multiple bill nos, credit note number can be entered.	In case of “debit note” the Original Invoice No to which debit note relates need to be entered and if it contains multiple bill nos, debit note number can be entered.
	In case of "goods return" and “credit note” the claim will be reversed in next period if it is not matched with the corresponding purchase annexure filed by the purchaser.	In case of "goods return" and “credit note” the claim will be allowed and no similar condition of matching with the corresponding sales annexure filed by the seller is necessary.
	For developers who have opted to pay composition VAT @1%, flat number or customer identification number can be entered in place of sales invoice number.	
	For developers who have opted to pay composition VAT @1%, in case of agreement cancellation due to any reason, flat number or customer identification number can be entered in place of sales invoice number with Transaction Code 790.	
	The Invoice No is optional for the Transaction Codes (480 - Amount of Sub-contract where tax paid by sub-Contractor) and (490 - Amount of Sub-contract where tax paid by Principal Contractor)	

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Column Name	Details in Sales Annexure	Details Purchases Annexure
Date of Sale / Purchase Invoice	No future date will be acceptable in Sales annexure.	No future date will be acceptable in Purchases annexure.
	Date of Sales Invoice should be within the period for which the Sales Annexure is prepared.	Date of Purchases Invoice should be within the period for which the Purchases Annexure is prepared OR any earlier period.
	In case of "goods return" the date of Original Invoice to which goods return relates needs to be entered and it should be within six months from the annexure period	In case of "goods return" the date of Original Invoice to which goods return relates needs to be entered and it should be within six months from the annexure period
	Where Sales to consumer or URD buyer are aggregated and in a single row, invoice dates are not required to be entered.	Where Purchases from URD sellers are aggregated in a single row, invoice dates are not required to be entered.
	In case of "credit note" the date of Original Invoice to which credit note relates need to be entered and if it contains multiple bill nos, date of credit note can be entered and date can be from the annexure period or any previous period.	In case of "debit note" the date of Original Invoice to which debit note relates need to be entered and if it contains multiple bill nos, date of debit note can be entered and date can be from the annexure period or any previous period.
	For developers who have opted to pay composition VAT @1%, agreement registration date can be entered in place of sales invoice date.	
	For developers who have opted to pay composition VAT @1%, in case of agreement cancellation due to any reason, agreement cancellation date can be entered in place of sales invoice date with Transaction Code 790.	
TIN of the Purchaser / Seller	TIN No containing first 11 numbers should be entered i.e. without suffix "V" or "C".	TIN No containing first 11 numbers should be entered i.e. without suffix "V" or "C".
	TIN No is not required for the Transaction code (200 - Sales to Non-TIN holders).	TIN No is not required for the Transaction code (20 - Within State Purchases from Non-TIN Holder (URD))
	Even though the TIN No is optional for Transaction codes of Goods Return and Credit Notes and few other codes, it is advisible to enter TIN No, if available to get credit for the same.	Even though the TIN No is optional for Transaction codes of Goods Return and Debit Notes and few other codes, it is advisible to enter TIN No, if available to get credit for the same.
	In the case of Local Branch Transfer, if entered, self TIN No should be entered as TIN is mandatory.	In the case of Local Branch Transfer, if entered, self TIN No should be entered as TIN is mandatory.

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Column Name	Details in Sales Annexure	Details Purchases Annexure
Net Taxable Value OR Value of Composition u/s 42(3), (3A), (4)	Enter the taxable value on which the tax is payable whether tax is separately charged by the Seller or not but should not include value which is inclusive of tax payable.	Enter the taxable value on which the tax is payable whether tax is separately charged by the Seller or not but should not include value which is inclusive of tax payable.
	If the Bill contains taxable values liable for multiple tax rates, aggregate of all such values needs to be entered in this column.	If the Bill contains taxable values liable for multiple tax rates, aggregate of all such values needs to be entered in this column.
	Tax Rate wise bifergation of the total amount entered in this column needs to be entered manually in corresponding Tables.	Tax Rate wise bifergation of the total amount entered in this column needs to be entered manually in corresponding Tables.
TAX (If any)	Enter the Tax amount charged by the Seller separately in the Bill.	Enter the Tax amount charged by the Seller separately in the Bill.
	If the Bill contains multiple taxes, aggregate of all taxes needs to be entered in this column.	If the Bill contains multiple taxes, aggregate of all taxes needs to be entered in this column.
		Tax Rate wise bifergation of the total tax amount entered in this column needs to be entered manually in the corresponding Tables.
Value of Inclusive of Tax	Enter the taxable value on which the tax is payable and the value is inclusive of tax payable and tax is not charged separately.	Enter the taxable value on which the tax is payable and the value is inclusive of tax payable and tax is not charged separately.
	If the Bill contains taxable values inclusive of tax liable for multiple tax rates, aggregate of all such values needs to be entered in this column.	If the Bill contains taxable values inclusive of tax liable for multiple tax rates, aggregate of all such values needs to be entered in this column.
	Tax Rate wise bifergation of the total amount entered in this column needs to be entered manually in corresponding Tables.	
Value of Composition u/s 42 (1), (2)	The amounts can be entered only where the Form No.233 is selected with Transaction Codes (100 - Sales to TIN holders), (200 - Sales to Non-TIN holders) and (400 - Composition u/s 42(1),(2)).	The amounts can be entered only where Transaction Codes (10 - Within State Purchases from TIN Holder), (15 - Within State Purchases from TIN Holder - Capital Asset) and (80 - Deduction u/s 3(2)).
	Bifergation of total amount entered in this column under corresponding Composition Schemes and Tax Rate wise bifergation of the taxable amount after claiming deductions allowed under corresponding Composition Scheme to be entered manually in the corresponding Tables.	

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Column Name	Details in Sales Annexure	Details Purchases Annexure
Tax Free Sales	The sales which are tax free i.e. sale of goods specified in Schedule A needs to be specified in this Column.	The purchases which are tax free i.e. purchases of goods specified in Schedule A needs to be specified in this Column.
Exempted Sales u/s 41 & 8	The local sales which are fully exempted u/s 41 and u/s 8 needs to be specified in this Column.	The local purchases which are fully exempted u/s 41 and u/s 8 needs to be specified in this Column.
	The State Government has power to exempt from tax sale of motor spirits, petroleum products, furnishing cloth, liquor or wine subject to certain conditions and for certain class of dealers u/s 41 and such sales to be specified in this Column.	The State Government has power to exempt from tax sale of motor spirits, petroleum products, furnishing cloth, liquor or wine subject to certain conditions and for certain class of dealers u/s 41 and purchases of such sales items to be specified in this Column.
	Similarly, the State Government has power to exempt from tax - sale of fuel and lubricants filled in foreign aircrafts, - sale by units located in SEZ, STP, EHTP etc., - sale to class of dealers specified in Import and Export Policy, - sale to specified canteen stores, - sale by PSI availing exemption, - sale to specified Government bodies or corporations etc. subject to certain conditions u/s 8 and such sales also to be specified in this Column.	Similarly, the State Government has power to exempt from tax - sale of fuel and lubricants filled in foreign aircrafts, - sale by units located in SEZ, STP, EHTP etc., - sale to class of dealers specified in Import and Export Policy, - sale to specified canteen stores, - sale by PSI availing exemption, - sale to specified Government bodies or corporations etc. subject to certain conditions u/s 8 and purchases of such sales items also to be specified in this Column.
Labour Charges	Specify Labour Charges in this Column.	Specify Labour Charges in this Column.
	The Deduction u/s 58(1) , 58(1A) or 58(1B) in respect of works contract should NOT be mentioned here as the same to be entered manually at Item 6(r) in Form 233.	The Deduction u/s 58(1) in respect of works contract can be mentioned here else under other charges.
Other Charges	The amounts which are not taxable and claimed as deduction from taxable turnover only needs to be entered in this Column e.g. Freight charged on Out of Maharashtra Sales, Service Tax collected separately in Invoice etc.	The amounts which are not taxable and claimed as deduction from taxable turnover only needs to be entered in this Column e.g. Freight charged on Out of Maharashtra Sales, Service Tax collected separately in Invoice etc.
	The Deduction u/s 58(1) , 58(1A) or 58(1B) in respect of works contract should NOT be mentioned here as the same to be entered manually at Item 6(r) in Form 233.	In respect of works contract, Deduction u/s 58(1A), 58(1B) to be mentioned here and deduction u/s 58(1) can be mentioned here or under labour charges.

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Column Name	Details in Sales Annexure	Details Purchases Annexure
Gross Total	This column is auto populated displaying the total of all amounts entered in the row.	This column is auto populated displaying the total of all amounts entered in the row.
Action	This column needs to be filled in only if return is revised u/s 20(4)(b) or 20(4)(c).	This column needs to be filled in only if return is revised u/s 20(4)(b) or 20(4)(c).
	As the revised return needs to be annual return, the corrections of the whole year needs to be mentioned in this annexure.	As the revised return needs to be annual return, the corrections of the whole year needs to be mentioned in this annexure.
	If any transaction needs to be deleted, mention "D" in this column after entering the full transaction as reported in earlier annexure uploaded.	If any transaction needs to be deleted, mention "D" in this column after entering the full transaction as reported in earlier annexure uploaded.
	If any transaction needs to be added, keep this column BLANK after entering the full transaction details.	If any transaction needs to be added, keep this column BLANK after entering the full transaction details.
	If any transaction needs to be edited, first delete tha original transaction by entering the full transaction as reported in earlier annexure uploaded and mention "D" in this column and then enter the corrected transaction as new addition and keep this column BLANK.	If any transaction needs to be edited, first delete tha original transaction by entering the full transaction as reported in earlier annexure uploaded and mention "D" in this column and then enter the corrected transaction as new addition and keep this column BLANK.
Return Form Number	Select the Form Number from the Form Number combination selected on Header page, else on validation it will give error.	Select the Form Number from the Form Number combination selected on Header page, else on validation it will give error.
	Select to applicable Form Number from Drop down list viz. 231,232,233,234 or 235 for local or within state transactions.	Select to applicable Form Number from Drop down list viz. 231,232,233,234 or 235 for local or within state transactions.
	Select Form Number CST for inter-state or outside Maharashtra state transactions.	Select Form Number CST for inter-state or outside Maharashtra state transactions.
Transaction Code	Enter Transaction codes according to Transactions types.	
	Select the appropriate code as per the Table given below. Important to Note that the auto populated figures in the Return depends on the Transaction code selected and thus wrong selection of code can give error message while validating / uploading as well as showing worng figures in the return prepared based on annexures.	
	Please also note that for particular Return Form number, certain Transaction Codes are only accepted and thus combination of wrong Form number with wrong Transaction Code give error message while validating / uploading. The Return Form wise Transaction Codes are also summarised below for ready reference.	
	Similarly, the Rough-Sheet also contains a Help Menu which displays Transaction Codes applicable for the respective Return Form Number if dealer click on the required Return Form Number.	

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11 Transaction Codes (continued…)

Nature of Sales	Applicable to	Transaction Code	in respect of Transaction Code in earlier column	
			Goods Return Code	Credit Notes Code
Sales to TIN holder (RD)	All VAT and CST Forms	100	600	700
Sales to Non-TIN holder (URD)	All VAT and CST Forms	200	600	700
Branch Transfer/Consignment sales	All VAT and CST Forms	300	680	780
Composition under section 42 (1), (2)	VAT Form 233	400	600	700
Works Contract Composition u/s 42(3), (3A)	VAT Form 233	450	690	790
On-going Works Contract	VAT Form 233	460	- -	- -
On-going Lease Contract	VAT Form 233	470	- -	- -
Sub-contract where tax paid by sub-Contractor	VAT Form 233	480	- -	- -
Sub-contract where tax paid by Principal Contractor	VAT Form 233	490	- -	- -
PSI Exempted Sales	VAT Form 234 and CST	500	600	700
Sales Transactions to TIN holder against C-Form	CST Form	900	600	700
Sales outside the State	CST Form	910	610	710
Sales in Transit	CST Form	920	620	720
Sales to Consulate (Interstate)	CST Form	930	630	730
Export on H- Form (Inter-state)	CST Form	940	640	740
Direct Export (Inter-state)	CST Form	950	650	750
Import Sales (High seas) (Inter-state)	CST Form	960	660	760
Interstate Sales u/s 8(6) i.e. Against Form-I (Inter-state)	CST Form	970	670	770
Deduction u/s 3(2)	All VAT Forms	800	600	700

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11 Transaction Codes (continued…)

Summary of Transaction Codes applicable to each Return Form

Short Description of Transaction Code	Transaction Codes applicable for Form No.				
	231	233	234	235	CST
Sales to TIN holder (RD)	100	100	100	100	100
Sales to Non-TIN holder (URD)	200	200	200	200	200
Branch Tr./Consignment sales	300	300	300	300	300
Composition u/s 42 (1), (2)		400			
WC Composition u/s 42(3),(3A)		450			
On-going Works Contract		460			
On-going Lease Contract		470			
Sub-contract-tax by sub-Con.		480			
Sub-contract-tax by Prin. Con.		490			
PSI Exempted Sales			500		500
Sales to TIN holder ag. C-Form					900
Sales outside the State					910
Sales in Transit					920
Sales to Consulate (Interstate)					930
Export on H- Form (Interstate)					940
Direct Export (Interstate)					950
High seas Sales (Interstate)					960
Sales u/s 8(6)-Form-I (Interstate)					970
Deduction u/s 3(2)	800	800	800	800	
100,200,400,500,800 & 900-G/R	600	600	600	600	600
100,200,400,500,800 & 900-C/N	700	700	700	700	700
For 300 - G/R	680	680	680	680	680
For 300 - C/N	780	780	780	780	780
For 450 - G/R		690			
For 450 - C/N		790			
For 910 - G/R					610
For 910 - C/N					710
For 920 - G/R					620
For 920 - C/N					720
For 930 - G/R					630
For 930 - C/N					730
For 940 - G/R					640
For 940 - C/N					740
For 950 - G/R					650
For 950 - C/N					750
For 960 - G/R					660
For 960 - C/N					760
For 970 - G/R					670
For 970 - C/N					770

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11 Transaction Codes (continued…)

Nature of Purchases		Transaction Code	in respect of Transaction Code in earlier column	
			Goods Return Code	Debit Notes Code
Purchases from TIN holder (RD)	Other than Capital Goods	10	90	95
	Capital goods	15	90	95
Purchases Non-TIN holder (URD)		20	91	96
Branch Transfer/Consignment pur	Inter-state	30	31	32
	within the State	35	36	37
Purchases against Form-C	Inter-State	40	41	42
	within the State	45	46	47
Purchases against Form-H	Inter-State	50	51	52
	within the State	55	56	57
Imports	Direct	60	61	62
	High Seas	65	66	67
Inter-State Purchases against Form-I		75	76	77
Inter-State Purchases without Form		70	71	72
Deduction u/s 3(2)		80	90	95
Description of Transaction type	After pressing validation button, description of Transactions is auto populated.		After pressing validation button, description of Transactions is auto populated.	

12 Examples of Sales Transactions -

Transaction Particulars	Entry in Annexure	Return Form No as applicable	Transaction Code
Local Sales to TIN holder of Item-A at Rs.100 on which tax @5% charged separately at Rs.5 and Item-B at Rs.200 on which tax @12.5% charged separately at Rs.25	Total of Net Amount on which tax is charged to be entered in Column E Rs.300 [Rs.100 + Rs.200] Total of Tax Amount charged separately to be entered in Column F Rs.30 [Rs.5 + Rs.25]	231/233 234/235	100
Same as above but sold to Non-TIN holder	Same as above	231/233 234/235	200
Inter-state Sales to TIN holder not against any Form i.e. charged with full rate of tax of Item-A at Rs.1000 on which tax @1% charged separately at Rs.10 and Item-B at Rs.2000 on which tax @2% charged separately at Rs.40	Total of Net Amount on which tax is charged to be entered in Column E Rs.3000 [Rs.1000 + Rs.2000] Total of Tax Amount charged separately to be entered in Column F Rs.50 [Rs.10 + Rs.40]	CST	100
Same as above but sold to Non-TIN holder	Same as above	CST	200
Same as above sale to TIN holder against Form C	Same as above	CST	900

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12 Examples of Sales Transactions (continued…) -

Transaction Particulars	Entry in Annexure	Return Form No as applicable	Transaction Code
Local Sales to TIN holder of Item-A at Rs.100 inclusive of tax @5% and Item-B at Rs.200 inclusive of tax @12.5%.	Total of Amount which includes tax to be entered in Column G Rs.300 [Rs.100 + Rs.200]	231/233 234/235	100
Same as above but sold to Non-TIN holder	Same as above	231/233 234/235	200
Inter-state Sales to TIN holder not against any Form / Declaration i.e. inclusive of full rate of tax of Item-A at Rs.1000 inclusive of tax @1% and Item-B at Rs.2000 inclusive of tax @2%	Total of Amount which includes tax to be entered in Column G Rs.3000 [Rs.1000 + Rs.2000]	CST	100
Same as above but sold to Non-TIN holder	Same as above	CST	200
Same as above but against Form C	Same as above	CST	900
Local Sales to TIN holder of Tax-free Item-A at Rs.100, Item-B which is exempt u/s 41 at Rs.200 and charged Rs.300 as labour charges and Rs.400 as other charges.	Amount of Tax-free sale of Rs.100 to be entered in Column I; Amount of exempt sale of Rs.200 to be entered in Column J Amount of labour charges of Rs.300 to be entered in Column K and Amount of other charges of Rs.400 to be entered in Column L.	231/233 234/235	100
Same as above but sold to Non-TIN holder	Same as above	231/233 234/235	200
Local Sales of item covered under composition scheme u/s 42(1) or 42(2) at Rs.100 and charged Rs.200 as other charges.	Amount of sale of item covered under composition scheme u/s 42(1) or 42(2) of Rs.100 to be entered in Column H and other charges of Rs.200 to be entered in Column L. Reductions / deductions allowable to be entered manually at item 8 in preview return.	233	400
Works Contract sale of Rs.1000 on which tax is charged separately at Rs.48 claiming deduction of actual labour and other charges u/r 58(1) or as per percentage prescribed under Table u/r 58(1) say @40% and service tax charged at Rs.102.	Full Amount of works contract of Rs.1000 to be entered in Column E and amount of tax charged separately of Rs.48 to be entered in Column F and amount on which vat is not payable Rs.102 to be entered in Column L. Deduction for non-taxable labour and other charges / expenses u/r 58(1) to be entered manually at item 6(r) in preview return.	233	450

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12 Examples of Sales Transactions (continued…) -

Transaction Particulars	Entry in Annexure	Return Form No as applicable	Transaction Code
Works Contract sale of Rs.1000 inclusive of VAT and service tax claiming deduction of actual labour and other charges u/r 58(1) or as per percentage prescribed under Table u/r 58(1) say @40%	Full Amount of works contract of Rs.1000 to be entered in Column G.	233	450
	Deduction for non-taxable labour and other charges / expenses u/r 58(1) to be entered manually at item 6(r) in preview return.		
Works Contract sale of Rs.1000 on which tax is charged separately at Rs.5 claiming deduction for sub-contract of Rs.900 excluding VAT and Service Tax charged by sub-contractor and service tax charged at Rs.58	Amount of works contract minus the sub-contract amount on which sub-contracter is paying the taxes i.e. Rs.100 [Rs.1000 - Rs.900] to be entered in Column E and amount of tax charged separately of Rs.5 to be entered in Column F and amount on which vat is not payable of Rs.58 to be entered in Column L. **AND**	233	450
	Amount of sub-contract on which sub-contracter is paying the taxes i.e. Rs.Rs.900 to be entered in Column E	233	480
	Note that only the Invoice / bill is splitted under the two transaction codes and Invoice No is not mandatory in case of Transaction Code 480.		
Sub-contractor raising a bill to main contractor for Rs.900 on which sub-contractor will be paying the taxes and charged tax separately of Rs.45	Amount of sub-contract charges on which tax is levied i.e. Rs.900 to be entered in Column E and amount of tax charged separately of Rs.45 to be entered in Column F.	233	450
Sub-contractor raising a bill to main contractor for Rs.900 on which main contractor will be paying the taxes	Amount of sub-contract charges on which tax will be paid by main contractor i.e. Rs.900 to be entered in Column E	233	490
Bill for on-going works contract for Rs.1000 which is chargeable u/s 96(1)(g)	Full amount of Invoice / bill Rs.1000 to entered in Column E	233	460
	Exempted sales and deductions u/s 6 and 6A of earlier law i.e. Works Contract Tax (Re-enacted) Act, 1989 to be entered manually at Item 10 of preview return.		
Bill for on-going Lease contract for Rs.1000 which is chargeable u/s 96(1)(f)	Full amount of Invoice / bill to entered in Column E	233	470
	Exempted sales to be entered manually at Item 11 of preview return.		

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12 Examples of Sales Transactions (continued…) -

Transaction Particulars	Entry in Annexure	Return Form No as applicable	Transaction Code
Local Sales of Item-A at Rs.100 exempt from tax under Package Scheme of Incentives.	Amount of Rs.100 to be entered in Column E.	234	500
Inter-state Sales of Item-A at Rs.100 exempt from tax under Package Scheme of Incentives.	Amount of Rs.100 to be entered in Column E.	CST	500
Resales of Item-A at Rs.100 purchased from PSI unit for Rs.80 and charged tax @5% at Rs.1 to TIN holder / Non-TIN holder	Amount of Rs.20 [RS.100 - Rs.80] to be entered in Column E and Rs.80 to be entered in Column I with tax of Rs.1 to be entered in Column F	231/233 234/235	100 200
Local Branch Transfer of Item-A at Rs.100 to a Branch / Division having same TIN No.	Not required to be reported as the sales from the Local Branch will be accounted under the same TIN.	NA	NA
Local Consignment Transfer of Item-A at Rs.100 to Agent who pays the taxes on sale of the item.	Amount of Rs.100 to be entered in Column E	231/233 234/235	300
Inter-state Branch Transfer / Consignment of Item-A at Rs.100 and charged Rs.200 as other charges	Amount of Branch Transfer / Consignment of Rs.100 to be entered in Column E and other charges of Rs.200 to be entered in Column L	CST	300
Sales done by Inter-state Branch of Item-A at Rs.100 to person located outside the State.	Not required to be reported as the sales are not effected in the State.	NA	NA
	However, if to be reported, the total amount of Rs.100 to be entered in Column E.	CST	910
Inter-state Sale in Transit of Item-A at Rs.100 and charged Rs.200 as other charges	Amount of Sale in Transit of Rs.100 to be entered in Column E and other charges of Rs.200 to be entered in Column L	CST	920
Inter-state Sales to Consulate of Item-A at Rs.100 on which tax of Rs.5 was charged separately, Item-B at Rs.200 inclusive of Tax, Tax-free Item-A at Rs.300, Item-B which is exempt u/s 41 at Rs.400 and charged Rs.500 as labour charges and Rs.600 as other charges.	Amount of Item-A sale of Rs.100 on which tax is charged separately to be entered in Column E;	CST	930
	Amount of tax collected separately of Rs.5 to be entered in Column F;		
	Amount of Item-B sale of Rs.200 which is inclusive of tax to be entered in Column G;		
	Amount of Tax-free sale of Rs.300 to be entered in Column I;		
	Amount of exempt sale of Rs.400 to be entered in Column J;		
	Amount of labour charges of Rs.500 to be entered in Column K and		
	Amount of other charges of Rs.600 to be entered in Column L.		

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12 Examples of Sales Transactions (continued...) -

Transaction Particulars	Entry in Annexure	Return Form No as applicable	Transaction Code
Inter-state Sale of Item-A at Rs.100 and charged Rs.200 as other charges against Form-H	Amount of Sale against Form-H of Rs.100 to be entered in Column E Amount of Other Charges of Rs.200 to be entered in Column L	CST	940
Direct Export of Item-A at Rs.100 and charged Rs.200 as other charges	Amount of Export of Rs.100 to be entered in Column E Amount of Other Charges of Rs.200 to be entered in Column L	CST	950
Import (High Seas) Sale of Item-A at Rs.100 and charged Rs.200 as other charges	Amount of High-Seas Sale of Rs.100 to be entered in Column E Amount of Other Charges of Rs.200 to be entered in Column L	CST	960
Inter-state Sale of Item-A at Rs.100 and charged Rs.200 as other charges against Form-I	Amount of Sale against Form-I of Rs.100 to be entered in Column E Amount of Other Charges of Rs.200 to be entered in Column L	CST	970
Local Sale of Item-A at Rs.100 before crossing the threshold registration limits or obtaining registration.	Amount of Sale of Rs.100 to be entered in Column E	231/233 234/235	800

Goods Return Transactions or Credit Note Transactions also to be listed in the same manner but instead of Transaction codes, the respective Goods Return Transaction Code and Credit Note transactions need to be entered.

Purchase Transactions also to be listed in the same manner except the corresponding Transactions Code to be entered and for Purchases Goods Return and Credit Notes instead of Transaction codes, the respective Goods Return Transaction Code and Credit Note transactions need to be entered.

For Goods Return or Credit Notes, Negative sign should NOT be entered but the figures should be entered as positive figures only.

13 After filling up Header, Sales Annexure and Purchase Annexure, go to "Validate" sheet and click on "Step 1 - Validate and Preview Return"

14 During the process of validating the data filled in by dealer in the sheets, if any errors are noticed, a message box with a message "Validation Failed. Kindly refer 'Messages' sheet for details" appears. Click OK and press "Refresh" button to enable editing on the earlier filled sheets which was protected at the time of validation.

15 View the "Messages" sheet to view the errors. Correct the respective errors and again validate the sheet as mentioned in point 13 and continue the process till all errors are removed and you get a message box with a message "Date Transfer Done"

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16 After the message "Data Transfer Done", additional sheets named with VAT Form No and CST, as applicable, will appear which will display the preview return duly filled in with auto populated figures summarised from the Sales Annexure and Purchases Annexure filled in and validated.

17 If the figures auto-populated are not correct as per Dealer, he need to check the details filled in Sales Annexure and Purchase Annexure and need to modify or edit the same.

18 To change the already filled details in such cases, first go to "Validate" sheet and click "Refresh" button which enables editing on the earlier filled sheets which was protected at the time of validation and also removes the additional sheets of preview returns generated.

19 The Dealer should make the changes and again validate and generate preview returns by following the steps mentioned above in point 13, 14 and 15.

20 Once the auto-populated figures are correct as per Dealer, he need to fill certain details manually in the preview return sheets, which can not be auto-calculated from the details filled in Sales Annexure and Purchase Annexure. The details to be entered manually are summarised below -

Sr No	Form No	Item No in Return Form	Item Description	Particulars
1	231	6	Computation of Sales Tax collected separately under the MVAT Act	Enter tax rate-wise bifergation of the Sales turnover on which tax is collected separately by the Seller. Select the Rate of Tax from the drop-down provided and enter the corresponding sales turnover liable to tax.
				Similar to earlier procedure, the total of tax-wise turnover of sales liable to tax should tally with the Net turnover of sales liable to tax auto calculated at item 5(q)
				Similar to earlier procedure, the total tax payable as per the corresponding tax rates will be auto-calculated and amount of sales tax collected in excess of the amount of tax payabe is also auto calculated.
2	231	8	Computation of Sales Tax payable in respect of sales effected inclusive of tax under the MVAT Act	Enter tax rate-wise bifergation of the Sales turnover inclusive of tax done by the Seller. Select the Rate of Tax from the drop-down provided and enter the corresponding sales turnover inclusive of tax liable to tax .
				New Table introduced at Item 8 in the Form 231/235 to calculate tax payable on sales inclusive of tax by reverse working. The total of tax-wise turnover of sales liable to tax should tally with the total amount appearing at item 5(i) which is auto-populated from the amounts entered in Column G of Sales Annexure.
				The total tax payable as per the corresponding tax rates will be auto-calculated by reverse working considering turnover as inclusive of tax rate selected.

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20 The details to be entered manually are summarised below (continued…) -

Sr No	Form No	Item No in Return Form	Item Description	Particulars
3	**231**	10	Computation of Purchase Tax payable on the purchases effected during this period or previous periods	Similar to earlier procedure, select the Rate of Tax and the Turnover of Purchases liable to purchase tax and tax will be auto calculated.
4	**231**	11	Tax rate wise breakup of within state purchases from registered dealers eligible for ser-off as per box 9(x)	Similar to earlier procedure, Enter tax rate-wise bifergation of the Purchases turnover as Net turnover and Taxes paid. Select the Rate of Tax from the drop-down provided and enter the corresponding Net Turnover of purchases and tax amount.
				Similar to earlier procedure, the total of tax-wise Net turnover of purchases and tax amount should tally with the Within the state purchases of taxable goods from registered dealers eligible for set-off auto calculated at box mentioned in Item Description.
5	**231**	12	Computation of set-off claimed in this return	The earlier table is re-drafted and divided into various parts and set-off disallowable is to be entered manually in the respective cells. (i) Not Admissible u/r 52A (ii) Not Admissible u/r 52B (iii) Reduction u/r 53 - Capital Assets (iv) Reduction u/r 53 - Other than Capital Assets (v) Not Allowed u/r 54 - Capital Assets (vi) Not Allowed u/r 54 - Other than Capital Assets (vii) Purchases from RD and set-off not claimed - Capital Assets (viii) Purchases from RD set-off not claimed - Other than Capital Assets (ix) Allowance of set-off not claimed on goods return
6	**231**	13(A)	Aggregate of credit available for the period convered under this return	Similar to earlier procedure, the following adjustments of excess or tax paid of which credit is available in Credit Ledger available online, to be entered manually in the respective cells - (i) Adjustment of ET paid under Maharashtra Tax on Entry of Goods into Local Areas Act. (ii) Adjustment of ET paid under Maharashtra Tax on Entry of Motor Vehicle into Local Areas Act. (iii) Amount of Tax collected at Source u/s 31A

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20 The details to be entered manually are summarised below (continued…) -

Sr No	Form No	Item No in Return Form	Item Description	Particulars
7	**231**	13(B)	Total tax payable and adjustment of CST / ET payable against available credit	Similar to earlier procedure, the following adjustments of tax payable against excess credit available in this return, to be entered manually in the respective cells - (i) Adjustment of MVAT payable, if any, as per Return Form 234. (ii) Adjustment of CST payable, if any, as per CST Return for the same period. (iii) Adjustment of ET payable under Maharashtra Tax on Entry of Goods into Local Areas Act. (iv) Adjustment of ET payable under Maharashtra Tax on Entry of Motor Vehicle into Local Areas Act.
8	**231**	13(C)	Utilisation of Excess Credit as per box 13B(k)	Similar to earlier procedure, if dealer wishes to c/f excess credit to subsequent period, the amount needs to be entered manually in corresponding box, otherwise by default it will be treated as refund claimed in return.
9	**231**	13(E) 13(F)	Details of Taxes paid and RAO	As per new procedure, the details of taxes paid and Refund Adjustment Order (RAO) can not be entered manually and it will be reflected automatically when the preview return is uploaded and draft return is prepared which can be viewed online.
10	**232**	5	Class of Composition Dealer	Similar to earlier procedure, select the composition dealer type from the options provided viz. (i) Retailer (ii) Restaurant, Club, Caterer etc. (iii) Backer (iv) Second hand motor vehicles dealer
11	**232**	6 to 11	Computation of Net Turnover of sales liable to composition and Computation of tax payable under the MVAT Act	Similar to earlier procedure, Details of the Sales and the reductions / deductions of respective composition scheme types and the tax wise bifergation of turnover needs to be entered manually as the Sales Annexure is not required to be filled by the Dealers liable to file Return Form 232.
12	**232**	13	Tax rate wise breakup of within state purchases from registered dealers eligible for ser-off as per box 12(x)	Same as Form 231 mentioned at Sr No.4
13	**232**	14	Computation of set-off claimed in this return	Same as Form 231 mentioned at Sr No.5

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20 The details to be entered manually are summarised below (continued…) -

Sr No	Form No	Item No in Return Form	Item Description	Particulars
14	**232**	15(A)	Aggregate of credit available for the period convered under this return	Same as Form 231 mentioned at Sr No.6
15	**232**	15(B)	Total tax payable and adjustment of CST / ET payable against available credit	Same as Form 231 mentioned at Sr No.7
16	**232**	15(C)	Utilisation of Excess Credit as per box 13B(k)	Same as Form 231 mentioned at Sr No.8
17	**232**	15(E) 15(F)	Details of Taxes paid and RAO	Same as Form 231 mentioned at Sr No.9
18	**233**	5	Business activies includes	Similar to earlier procedure, select the activities from the options provided viz. (i) Execution of works contracts and ongoing works contract including under composition option (ii) Leasing business (iii) Part of the business activity under composition of- (a) Retailer (b) Restaurant, Club, Caterer etc. (c) Backer (d) Second hand motor vehicles dealer
19	**233**	6	Computation of Net Turnover of Sales liable to tax	Similar to earlier procedure, at Item (r) enter manually the deduction on account of Non-taxable labour and other charges / expenses u/r 58(1), cost of land u/r 58(1A), deduction u/r 58(1B) for execution of work contract.
20	**233**	7	Computation of Tax under Works Contracts by way of composition option payable under the MVAT Act	Enter tax rate-wise bifergation of the Sales turnover of Works Contracts under composition scheme. Select the Rate of Tax from the drop-down provided and enter corresponding sales turnover liable to tax.
				New Table introduced as a sub-part in Item 7 in the Form 233 to calculate tax payable on works contract inclusive of tax by reverse working.
				The tax payable as per the corresponding tax rates will be auto-calculated by reverse working considering turnover as inclusive of tax rate selected.
				Similar to earlier procedure, the total of tax-wise turnover of works contract liable to tax including inclusive ot tax should tally with Net turnover of sales under works contract under composition option auto calculated at item 6(j)

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20 The details to be entered manually are summarised below (continued…) -

Sr No	Form No	Item No in Return Form	Item Description	Particulars
21	**233**	8 & 9	Computation of net turnover of sales liable to tax under composition. and Composition of Sales Tax payable by way of composition other than works contract under the MVAT Act	Similar to earlier procedure, Details of the Sales and the reductions / deductions of respective composition scheme types and the tax wise bifergation of turnover needs to be entered manually.
22	**233**	10 & 11	Computation of net turnover of sales relating to on-going works contracts liable to tax under section 96(1)(g) of the MVAT Act 2002. and Composition of net turnover of sales relating to on-going leasing contracts liable to tax under sec 96(1)(f) of the MVAT Act 2002.	Similar to earlier procedure, Details of the deduction u/s 6 and 6A of earlier law in case of on-going works contract and exempt turnover in both cases needs to be entered manually.
23	**233**	12	Computation of Sales Tax collected separately under the MVAT Act as per box 6(z), 10(e), 11(c)	Enter tax rate-wise bifergation of the Sales turnover on which tax is collected separately by the Seller. Select the Rate of Tax from the drop-down provided and enter the corresponding sales turnover liable to tax.
				Similar to earlier procedure, the total of tax-wise turnover of sales liable to tax should tally with the sum of Net turnover of sales liable to tax auto calculated at item 6(z), 10(e) and 11(c)
				Similar to earlier procedure, the total tax payable as per the corresponding tax rates will be auto-calculated and amount of sales tax collected in excess of the amount of tax payabe is also auto calculated.
23	**233**	13	Computation of Sales Tax collected separately under the MVAT Act as per box 6(z), 10(e), 11(c)	Enter tax rate-wise bifergation of the Sales turnover inclusive of tax done by the Seller. Select the Rate of Tax from the drop-down provided and enter the corresponding sales turnover inclusive of tax liable to tax .

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20 The details to be entered manually are summarised below (continued…) -

Sr No	Form No	Item No in Return Form	Item Description	Particulars
	233	13	Computation of Sales Tax collected separately under the MVAT Act as per box 6(z), 10(e), 11(c) (continued…)	New Table introduced at Item 13 in the Form 233 to calculate tax payable on sales inclusive of tax by reverse working. The total of tax-wise turnover of sales liable to tax should tally with the total amount appearing at item 6(o) which is auto-populated from the amounts entered in Column G of Sales Annexure as reduced by works contract under composition inclusive of tax.
				The total tax payable as per the corresponding tax rates will be auto-calculated by reverse working considering turnover as inclusive of tax rate selected.
24	**233**	15	Computation of Purchase Tax payable on the purchases effected during this period or previous periods	Similar to earlier procedure, select the Rate of Tax and the Turnover of Purchases liable to purchase tax and tax will be auto calculated.
25	**233**	16	Tax rate wise breakup of within state purchases from registered dealers eligible for ser-off as per box 14(x)	Same as Form 231 mentioned at Sr No.4
26	**233**	17	Computation of set-off claimed in this return	Same as Form 231 mentioned at Sr No.5
27	**233**	18(A)	Aggregate of credit available for the period convered under this return	Similar to earlier procedure, the following adjustments of excess or tax paid of which credit is available in Credit Ledger available online, to be entered manually in the respective cells - (i) Adjustment of ET paid under Maharashtra Tax on Entry of Goods into Local Areas Act. (ii) Adjustment of ET paid under Maharashtra Tax on Entry of Motor Vehicle into Local Areas Act. (iii) Amount of Tax deducted at Source u/s 31 (iv) Amount of Tax collected at Source u/s 31A
28	**233**	18(B)	Total tax payable and adjustment of CST / ET payable against available credit	Same as Form 231 mentioned at Sr No.7
29	**233**	18(C)	Utilisation of Excess Credit as per box 18B(k)	Same as Form 231 mentioned at Sr No.8
30	**233**	18(E) 18(F)	Details of Taxes paid and RAO	Same as Form 231 mentioned at Sr No.9

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20 The details to be entered manually are summarised below (continued…) -

Sr No	Form No	Item No in Return Form	Item Description	Particulars
31	**234**	5	Eligibility Certificate No.	Similar to earlier procedure, details of Eligibility Certificate Number need to be entered manually viz. (i) Eligibility Certificate (EC) No. (ii) Certificate of Entitlement (COE) No. (iii) Mode of Incentive (iv) Type of Unit
32	**234**	7(I) & 7(II)	Computation of Sales Tax collected separately under the MVAT Act	Enter tax rate-wise bifergation of the Sales turnover on which tax is collected separately by the Seller. Select the Rate of Tax from the drop-down provided and enter the corresponding sales turnover liable to tax. (I) Details of sales eligible for incentives (Deferment) (II) Details of sales not eligible for incentives
				Similar to earlier procedure, the total of tax-wise turnover of sales liable to tax should tally with the Net turnover of sales liable to tax auto calculated at item 6(r)
				Similar to earlier procedure, the total tax payable as per the corresponding tax rates will be auto-calculated and amount of sales tax collected in excess of the amount of tax payabe is also auto calculated.
33	**234**	9	Computation of Sales Tax payable in respect of sales effected inclusive of tax under the MVAT Act	Enter tax rate-wise bifergation of the Sales turnover inclusive of tax done by the Seller. Select the Rate of Tax from the drop-down provided and enter the corresponding sales turnover inclusive of tax liable to tax .
				New Table introduced at Item 8 in the Form 231 to calculate tax payable on sales inclusive of tax by reverse working. The total of tax-wise turnover of sales liable to tax should tally with the total amount appearing at item 6(i) which is auto-populated from the amounts entered in Column G of Sales Annexure.
				The total tax payable as per the corresponding tax rates will be auto-calculated by reverse working considering turnover as inclusive of tax rate selected.
34	**234**	11	Computation of Purchase Tax payable on the purchases effected during this period or previous periods	Similar to earlier procedure, select the Rate of Tax and the Turnover of Purchases liable to purchase tax and tax will be auto calculated.

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20 The details to be entered manually are summarised below (continued...) -

Sr No	Form No	Item No in Return Form	Item Description	Particulars
35	**234**	12	Tax rate wise breakup of within state purchases from registered dealers eligible for ser-off as per box 10(x)	Same as Form 231 mentioned at Sr No.4
36	**234**	13	Computation of set-off / refund claimed in this return	The earlier table is re-drafted and divided into various parts and set-off disallowable is to be entered manually in the respective cells. (i) Not Admissible u/r 52A (ii) Not Admissible u/r 52B (iii) Reduction u/r 53 - Capital Assets (iv) Reduction u/r 53 - Other than Capital Assets (v) Not Allowed u/r 54 - Capital Assets (vi) Not Allowed u/r 54 - Other than Capital Assets (vii) Purchases from RD and set-off not claimed - Capital Assets (viii) Purchases from RD set-off not claimed - Other than Capital Assets (ix) Amount of set-off / refund u/r 79(2) relating to raw materials for use in manufacture of goods eligible for incentives (x) Allowance of set-off not claimed on goods return
37	**234**	14(A)	Aggregate of credit available for the tax period	Same as Form 231 mentioned at Sr No.6
38	**234**	14(B)	Total tax payable and adjustment of CST / ET payable against available credit	Similar to earlier procedure, the following adjustments of tax payable against excess credit available in this return, to be entered manually in the respective cells - (i) Adjustment of MVAT payable, if any, as per Return Form 231/233. (ii) Adjustment of CST payable, if any, as per CST Return for the same period. (iii) Adjustment of ET payable under Maharashtra Tax on Entry of Goods into Local Areas Act. (iv) Adjustment of ET payable under Maharashtra Tax on Entry of Motor Vehicle into Local Areas Act.
39	**234**	14(C)	Utilisation of Excess Credit as per box 18B(k)	Same as Form 231 mentioned at Sr No.8
40	**234**	14(E) 14(F)	Details of Taxes paid and RAO	Same as Form 231 mentioned at Sr No.9

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20 The details to be entered manually are summarised below (continued…) -

Sr No	Form No	Item No in Return Form	Item Description	Particulars
41	**234**	15 to 18	Details of benefits availed under the package Scheme of Incentives (Details to be given separately for each E.C.)	Similar to earlier procedure, the details of benefits availed under each Eligibility Certificate to be given separately needs to be filled in manually.
42	**235**	6	Computation of Sales Tax collected separately under the MVAT Act	Same as Form 231 mentioned at Sr No.1
43	**235**	8	Computation of Sales Tax payable in respect of sales effected inclusive of tax under the MVAT Act	Same as Form 231 mentioned at Sr No.2
44	**235**	10	Computation of Purchase Tax payable on the purchases effected during this period or previous period	Similar to earlier procedure, select the Rate of Tax and the Turnover of Purchases liable to purchase tax and tax will be auto calculated.
45	**235**	11	Tax Rate wise breakup of within state purchases from registered dealers eligible for set-off as per box 9(x)	Same as Form 231 mentioned at Sr No.4
46	**235**	12	Computation of set-off claimed in this return	Same as Form 231 mentioned at Sr No.5
47	**235**	13(A)	Aggregate of credit available for period covered under this return	Same as Form 231 mentioned at Sr No.6
48	**235**	13(B)	Total tax payable and adjustment of CST / ET payable against available credit	Similar to earlier procedure, the following adjustments of tax payable against excess credit available in this return, to be entered manually in the respective cells - (i) Adjustment of MVAT payable, if any, as per Return Form 233. (ii) Adjustment of CST payable, if any, as per CST Return for the same period. (iii) Adjustment of ET payable under Maharashtra Tax on Entry of Goods into Local Areas Act. (iv) Adjustment of ET payable under Maharashtra Tax on Entry of Motor Vehicle into Local Areas Act.
49	**235**	13(C)	Utilisation of Excess Credit as per box 18B(k)	Same as Form 231 mentioned at Sr No.8
50	**235**	13(E) 13(F)	Details of Taxes paid and RAO	Same as Form 231 mentioned at Sr No.9

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51	**CST**	4A	Mode of Incentives if holding Certificate of entitlement under package scheme of incentives	Similar to earlier procedure, select appropriate option from the Drop-down provided for Mode of Incentive and Type of Unit.
52	**CST**	Table A Table B Table D	Sales Taxable u/s 8(1) Sales Taxable u/s 8(2) Sales Taxable u/s 8(5)	Enter tax rate-wise bifergation of the Sales turnover on which tax is collected separately by the Seller. Select the Rate of Tax from the drop-down provided and enter the corresponding sales turnover liable to tax.
				Similar to earlier procedure, the total of tax-wise turnover of sales liable to tax enter in Table A, Table B and Table D should tally with the Net Taxable interstate sales auto calculated at item IV
				Similar to earlier procedure, the total tax payable as per the corresponding tax rates will be auto-calculated and amount of sales tax collected in excess of the amount of tax payabe is also auto calculated.
53	**CST**	Table C	Sales Taxable u/s 8(2) (Inclusive of Tax)	Enter tax rate-wise bifergation of the Sales turnover inclusive of tax done by the Seller. Select the Rate of Tax from the drop-down provided and enter the corresponding sales turnover inclusive of tax liable to tax .
				New Table C introduced in the CST Form to calculate tax payable on sales inclusive of tax by reverse working. The total of tax-wise turnover of sales liable to tax should tally with the total amount appearing at item III-A which is auto-populated from the amounts entered in Column G of Sales Annexure in respect of inter-state sales.
				The total tax payable as per the corresponding tax rates will be auto-calculated by reverse working considering turnover as inclusive of tax rate selected.
54	**CST**	7	Amount deferred under package scheme of incentives, if any	Similar to earlier procedure, enter the amount out of CST payable deferred under package of incentives (Deferment).
55	**CST**	12(a)	Balance Amount Refundable / Excess credit	Similar to earlier procedure, if dealer wishes to c/f excess credit to subsequent period, the amount needs to be entered manually in corresponding box, otherwise by default it will be treated as refund claimed in return.
56	**CST**	13 & 14	Details of Taxes paid and RAO	As per new procedure, the details of taxes paid and Refund Adjustment Order (RAO) can not be entered manually and it will be reflected automatically when the preview return is uploaded and draft return is prepared which can be viewed online.

21 After entering all details required to be filled in manually, if final results are not as per Dealer, he can go back to change the auto-populated figures and in such cases, first go to "Validate" sheet and click "Refresh" button which enables editing on the earlier filled sheets which was protected at the time of validation and also removes the additional sheets of preview returns generated and thus after revalidating, dealer is required to enter data which to be filled manually again.

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22 After entering all details required to be filled in manually in the preview return template of VAT return and CST return, as applicable, dealer should click "Step 2 - Create file for uploading" on "Validate" sheet .

23 A text file with name as "dealer TIN number_Forms selected_Period_ORIGINAL" in the case of original return will be generated e.g. "27xxxxxxxxV_231_CST_2016 April_ORIGINAL" which needs to be uploaded on the Department's website after login into dealer's account.

24 LOGIN on Department's website with 11-digit TIN No without suffix "V" as USER ID and your password.

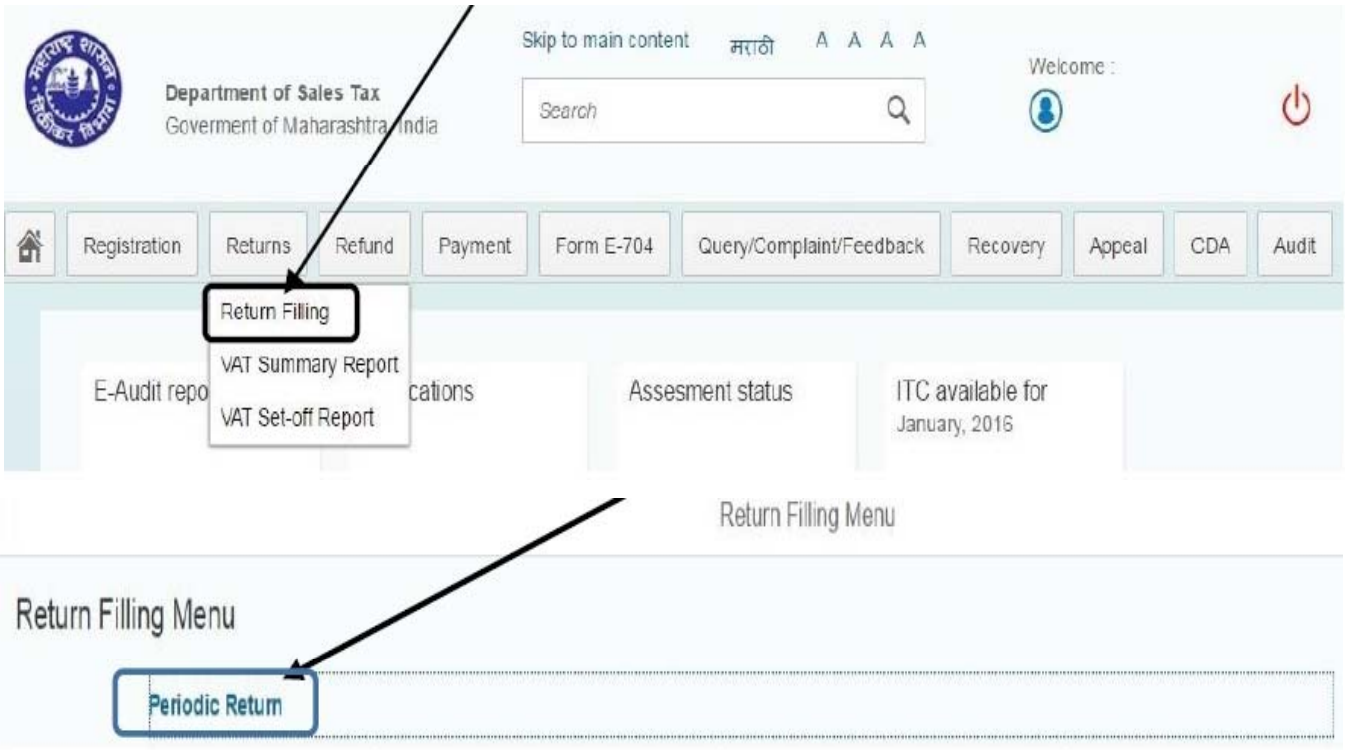
25 After login, Dealer can view presently following options on his Dashboard -

(i) Registration
(ii) Returns
(iii) Refund
(iv) Payment
(v) Form E-704
(vi) Query / Complaint / Feedback
(vii) Recovery
(viii) Appeal
(ix) CDA
(x) Audit

26 Click on "Returns" to view the options and Dealer can view presently following options -

(i) Return Filing
(ii) VAT Summary Report
(iii) VAT Set-off Report

27 Click on "Return Filing" and select "Periodic Return" to file the regular periodic returns.



28 In case Dealer is registered under multiple Acts, select the appropriate Act i.e. VAT or CST or VAT/CST from the dropdown to submit the return.

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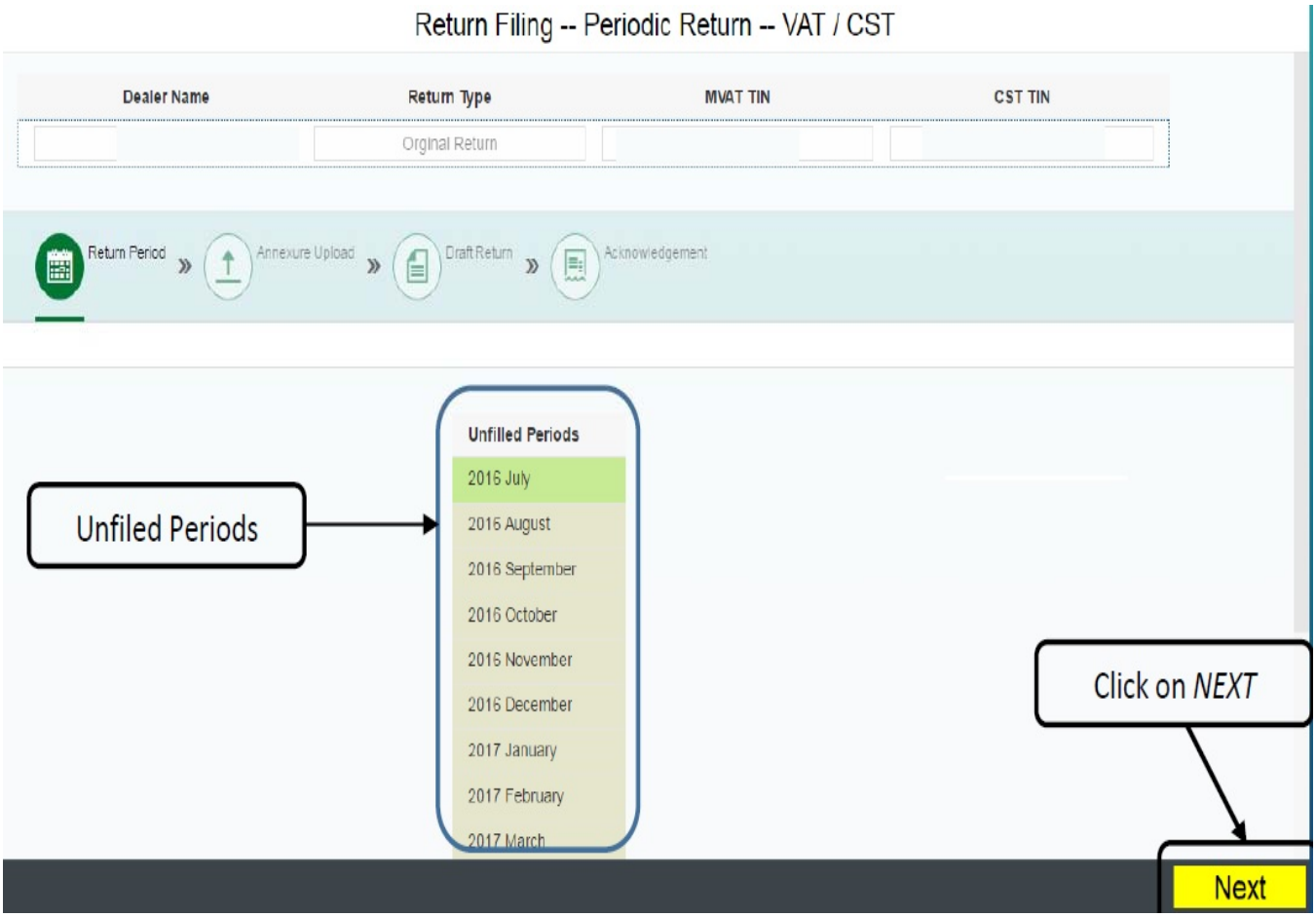
29 After selecting the appropriate Act and clicking "NEXT", a list of previously Unfiled Periods will be displayed and **Dealer can file return for the first unfiled period in the list and can not select any other period** and should continue in the same order.

30 Select the first Unfiled Period from the list displayed and Click "NEXT".



31 If for the period selected, no annexure was uploaded pending submision of the return, Dealer will be viewing the message as "Please click 'Yes' to upload new annexure" and on clicking "Yes", dealer should select the .txt file generated for upload using "Browse" button and click "Upload File" to upload the file on the system.

32 If for the period selected, an annexure was uploaded but the return is not submitted i.e. pending submision of the return, Dealer will be viewing the message as "You have already uploaded an annexure. Click 'Yes' to upload a new annexure. Click 'No' to view draft return."

33 If dealer wants to substitute the earlier uploaded annexures, by clicking "Yes", dealer will be able to select the new .txt file as new upload and upload the new by clicking "Upload File" button.

34 Either after uploading new annexure or clicking "No" in case where annexure is already uploaded, dealer can view the draft return in PDF format by clicking button having "Form No".

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MVAT Return Filing New Procedure w.e.f. April 2016

35 Dealer can download or print the Draft Return appearing on the screen.

36 Dealer should check the draft return as the following items appears in draft return only and accordingly amount payable / refundable may vary from the preview return.

(i) Set-off denial on account of purchases from RCC or Composition dealer

(ii) Within the State purchases of Capital Asset from registered dealer set-off withheld for staggered manner.

(iii) Allowance of set-off reversed in earlier return/s

(iv) Excess Credit brought forward from previous returns

(v) Amount already paid

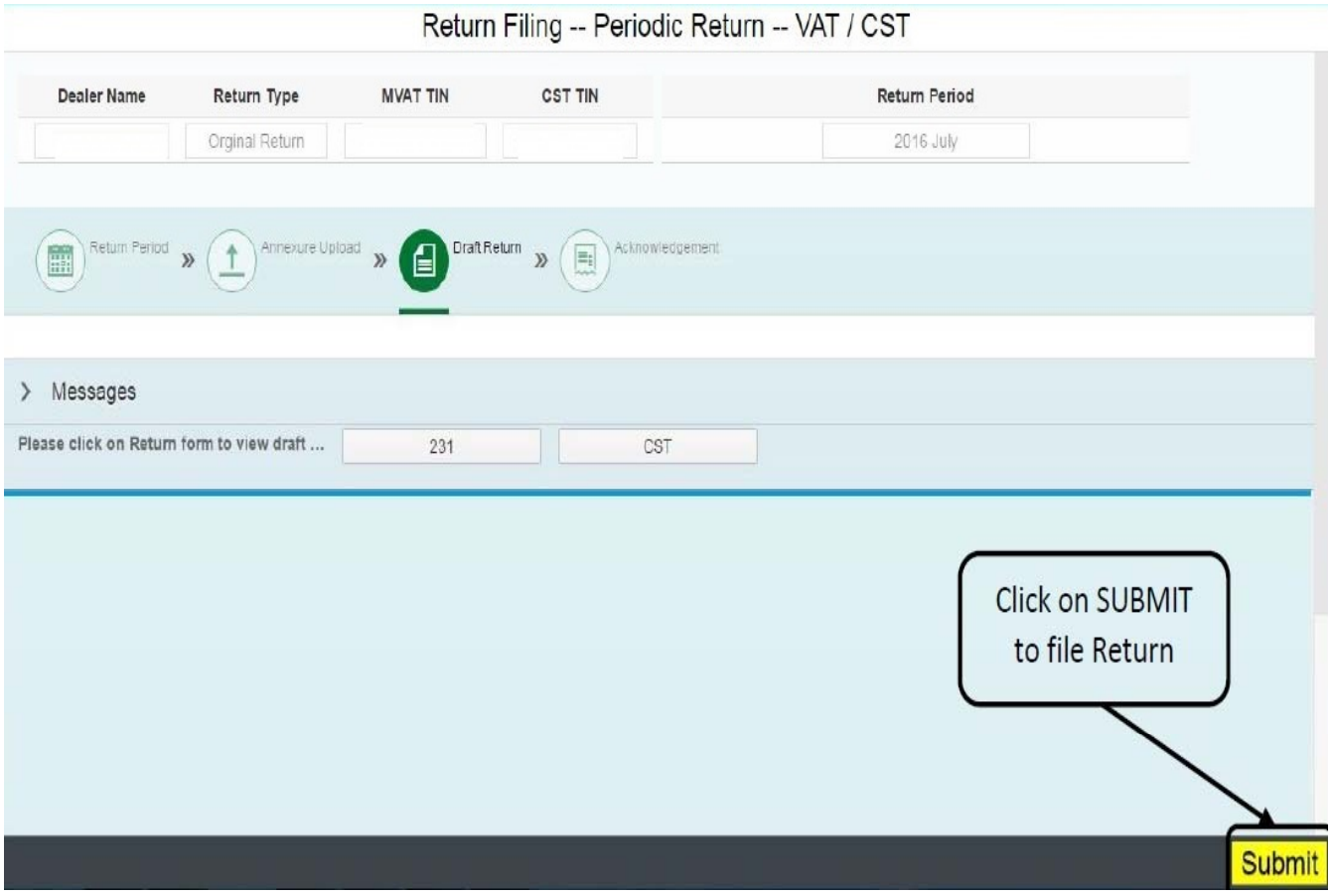
(vi) Amount of RAO for adjustment

(vii) Interest payable

(viii) Late Fee payable

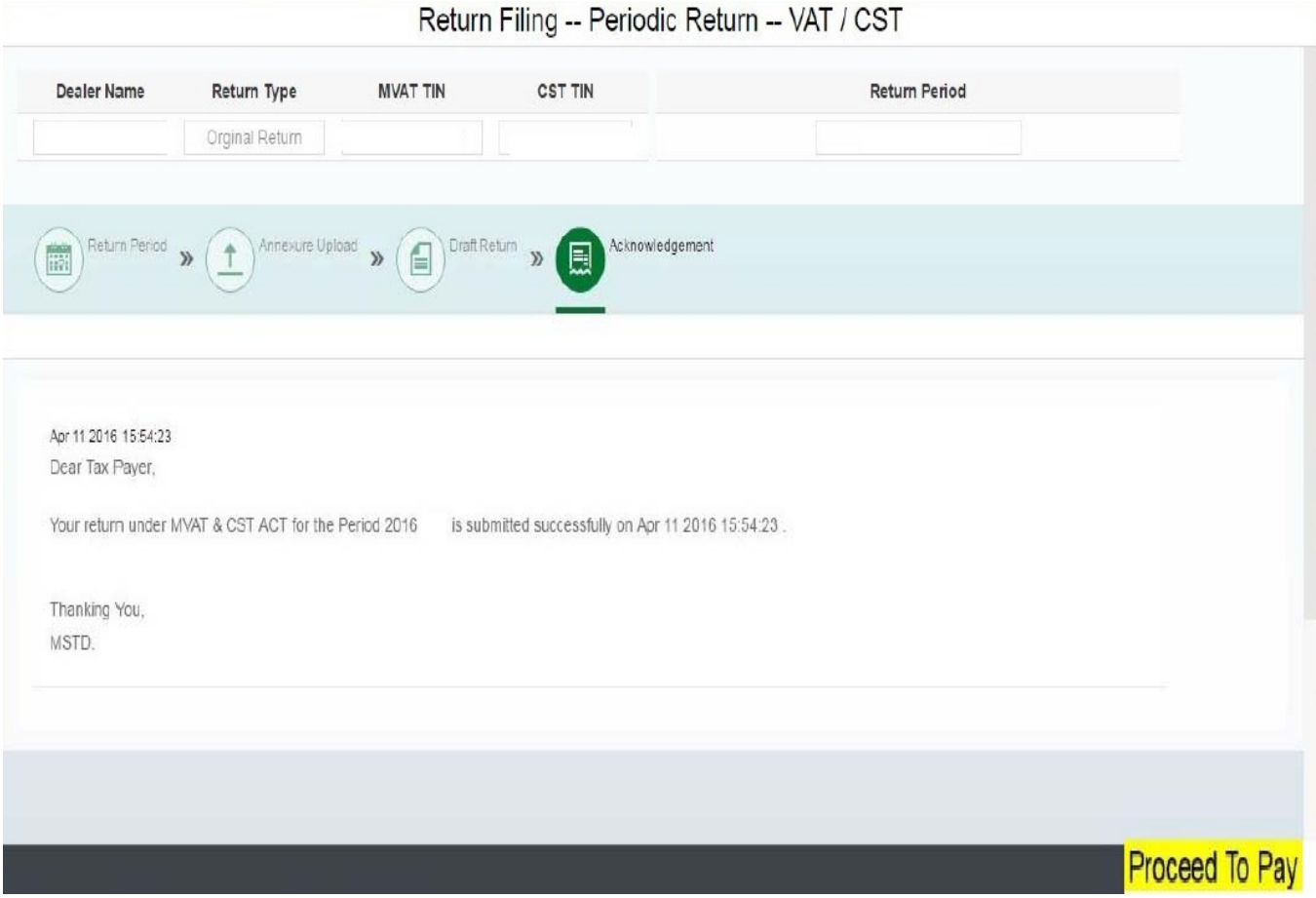
(ix) Reversal on account of set-off claimed Excess in earlier returns

37 If Dealer is statisfied with the Draft return, click "SUBMIT" to file the return.



MVAT Return Filing New Procedure w.e.f. April 2016

38 After successful submission of the Return Form, Dealer can view Acknowledgement on the MSTD Portal screen. Similarly, Email will be sent to the dealer along with the PDF to the registered mail id and also acknowledgement message will be sent to registered mobile number.



39 After completion of submission of the Return Form, Dealer can click on "Proceed to Pay" to pay the amount payable as per Return.

Thank You

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