



महाराष्ट्र शासन राजपत्र असाधारण भाग दोन

वर्ष २, अंक १२(३)]

गरुवार, फेब्रुवारी २५, २०१६/फाल्गुन ६, शके १९३७

[पृष्ठे ६१, किंमत : रुपये १२.००

असाधारण क्रमांक १९

प्राधिकृत प्रकाशन

COMMISSIONER OF SALES TAX

Vikrikar Bhavan, Mazgaon, Mumbai 400 010,

dated the 24th February 2016.

NOTIFICATION

THE MAHARASHTRA VALUE ADDED TAX ACT, 2002.

No. VAT/ADM-2016/1B/Adm-8.—In Exercise of the powers conferred by sub-rule (2) of Rule 17A of the Maharashtra Value Added Tax Rules 2005, the Commissioner of Sales Tax, Maharashtra State hereby in respect of the periods starting on or after 1st April 2016, substitutes the returns in forms 231, 232, 233, 234 and 235 for the purpose of rule 17, 18 and 45 namely:—

(१)

Annexure of Sales under M.V.A.T. Act, 2002 (See Rule 17, 17A, 18 and 45)												Ver 1.1.1				
1		M.V.A.T. R.C. No.		C.S.T. R.C. NO.												
2		Name of Dealer														
3. Please Select which ever is Applicable		Type of Return (Select appropriate) (Drop down selection)		Whether First Return? (In Case of New Registration / Package scheme period)												
		Periodicity of Return (Select appropriate) (Drop down selection)		Whether Last Return? (In Case of Cancellation of Registration Or end of package scheme of incentives)												
4		Period Covered by Annexure		From	Date	Month	Year	TO	Date	Month	Year					
Transactionwise Sales Details																
Sr. No	Invoice No.	Date of Sale Invoice	Gross Total	Taxable Value OR Value of Composition u/s 42(3)(3A), (4)		Value of Tax Inclusive of Rs.	Value of Composition as 42 (1), (2) Rs.	Tax Free Sales Rs.	Exempted Sales as 41 & 8 Rs.	Labour Charges Rs.	Other Charges (Rs.)	Gross Total (Rs.)	Action	Return Form Number	Transaction Code	Description of Transaction Type
				Not Rs.	TAX (If any) Rs.											
																Sales to TIN Holder (Local or Interstate excluding against Forms/ declaration)
																Sales to Non-TIN Holder (Local or Interstate)
																Branch Transfer / Consignment (Local or Interstate)
																Composition as 42 (1), (2)
																Works Contract Composition u/s 42(3), (3A)
																On Going Works Contract
																On Going Lease Contract
																Amount of Sub-contract where tax paid by Sub-Contractor
																Amount of Sub-contract where tax paid by Principal Contractor
																PSI Exempted Sales
																Sales Goods Return for Tr. Type 100, 200, 400, 500, 800, 900

Sales outside the State (Sales effected outside the State of Maharashtra)	910											
Sales in Transit	920											
Inter-state Sales to Consulate	930											
Export on H Form	940											
Direct Export	950											
Import Sales (High Seas)	960											
Interstate Sales in 8(G), Form-I	970											

Annexure of Purchases under M.V.A.T. Act, 2002 (See Rule 17, 17A, 18 and 45)											
Ver 1.1.1											
1	M.V.A.T. R.C. No.	C.S.T. R.C. NO									
2	Name of Dealer										
3. Please Select which ever is Applicable	Type of Return (Select appropriate) (Drop down selection)	Whether First Return ? (In Case of New Registration / Package scheme period)									
	Periodicity of Return (Select appropriate) (Drop down selection)	Whether Last Return ? (In Case of Cancellation of Registration Or end of package scheme of incentive)									
4	Period Covered by Annexure	Date	Month	Year	TO	Date	Month	Year			
		From									

Transactionwise Purchases Details

Sr. No.	Date of Sales Invoice	Sales Invoice No.	TIN of Seller (If Any)	Taxable Value OR Value of Composition u/s 42(3),(3A),(4)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), Rs.	Tax Free Sales Rs.	Exempted Sales u/s 41 & 8 Rs.	Labour Charges Rs.	Other Charges (Rs)	Gross Total (Rs.)	Action	Return Form Number	Transaction Code	Description of Transaction type	
				Net Rs.	TAX (If any) Rs.												
															10		Within the State Purchases from RD
															15		Within the State Purchases from RD (Capital Asset)
															20		Within the State CRD Purchases
															30		Inter-State Branch Transfer
															31		Purchase Good Return (Inter-state Branch transfer) for Tr. Type 30
															32		Purchase Debt Note (Inter-state Branch transfer) for Tr. Type 30
															35		Within the State Branch Transfer
															36		Purchase Good Return (Within State Branch transfer) for Tr. Type 35
															37		Purchase Debt Note (Within State Branch transfer) for Tr. Type 35

FORM 231										Ver 1.8.3			
Return of tax payable by a dealer under M.V.A.T. Act, 2002 (See Rule 17, 17A, 18 and 45)													
1	M.V.A.T. R.C. No.				C.S.T. R.C. NO.								
2	Name of Dealer												
3. Please Select which ever is Applicable	Type of Return (Select appropriate) (Drop down selection)				Whether First Return ? (In Case of New Registration / Package scheme period))								
	Periodicity of Return (Select appropriate) (Drop down selection)				Whether Last Return ? (In Case of Cancellation of Registration Or end of package scheme of incentive)								
4	Period Covered by Return		From	Date	Month	Year	To	Date	Month	Year			
5 Computation of Net Turnover of Sales liable to tax	Particulars										Amount (Rs)		
	a)	Gross turnover of sales including taxes as well as turnover of non sales transactions like value of branch/ consignment transfers , job work charges etc											
	b)	Less:- Turnover of Sales (including taxes thereon) including inter-state Consignment Transfers and Branch Transfers Covered under Form Number 234											
	c)	Balance :- Turnover Considered under this Form (a-b)											
	d)	Add:- Value of Goods return (inclusive of tax) including reduction of sale price on account of rate difference and discount claimed in earlier period but not confirmed by buyer.											
	e)	Less:- Value (inclusive of sales tax) of Goods Return for Return period											
	f)	Less:- Credit Note , price on account of rate difference and discount Within State for Return period.											
	g)	Less:- Value of Goods return (inclusive of tax) including reduction of sale price on account of rate difference and discount confirmed for earlier period.											
	h)	Less:- Net Tax amount (Tax included in sales shown in (c) above less Tax included in (e+f+g) above)											
	i)	Less:- Total Value in which tax is not collected separately (Inclusive of Tax with gross Amount)											
	j)	Less:- Value of Branch Transfers / consignment transfers within the State if Tax is Paid by an Agent											
	k)	Less:- Sales u/s 8(1) i.e Inter state sales including Central Sales Tax, Sales in the course of Imports, Exports and value of Branch Transfers / Consignment Transfers outside the State											
	l)	Less:- Sales of tax-free goods specified in Schedule" A" of MVAT Act											
	m)	Less:- Sales of taxable goods fully exempted u/s 41 and u/s. 8 other than sales under section 8(1) & covered in Box 5(k)											
	n)	Less:- Labour Charges/Job work charges											
o)	Less:- Other allowable deductions, as per Sales Annexure												
p)	Less:- Deduction under Section 3(2)												
q)	Balance: Net turnover of Sales liable to tax [(c+d)-(e+f+g+h+i+j+k+l+m+n+o+p)]												
6 Computation of Sales Tax collected separately under the MVAT Act	Rate of tax (Drop down selection)		Turnover of sales liable to tax (Rs.)				Tax Amount (Rs)						
	a)												
	b)												
	c)												
	d)												

	e)			
	f)			
	g)			
	h)			
	i)			
	j)			
	k)			
	l)			
	m)			
	Total			
7	Sales Tax collected in Excess of the Amount of Tax payable:-			
8	Computation of Sales Tax payable in respect of sales effected Inclusive of tax under the MVAT Act			
		Rate of tax (Drop down selection)	Turnover of sales liable to tax (Rs.)	Tax Amount (Rs)
	a)			
	b)			
	c)			
	d)			
	e)			
	f)			
	g)			
	h)			
	i)			
	j)			
	Total			
9	Computation of Purchases Eligible for Set-off			
		Particulars		Amount (Rs)
	a)	Total turnover of Purchases including taxes, value of Branch Transfers/ Consignment Transfers received and Labour/ job work charges		
	b)	Less:- Turnover of Purchases Covered under Form Number 234		
	c)	Balance:- Turnover of Purchases considered in this Form (a-b)		
	d)	Less:- Value of goods return (inclusive of tax) reduction of Purchase price.		
	e)	Less:- Reduction of Purchase price on account of rate difference and discount .		
	f)	Less:- Imports (Direct imports)		
	g)	Less:- Imports (High seas purchases)		
	h)	Less:- Interstate purchases of taxable goods against certificate in Form 'H'		
	i)	Less:- Within the State purchases of taxable goods against certificate in Form 'H'		
	j)	Less:- Inter-State purchases (Excluding purchases against any certificate and declaration in form C,H,F,I)		
	k)	Less:- Inter-State branch / consignment transfers received		
	l)	Less:- Interstate purchases of taxable goods against declaration in Form 'C'		
	m)	Less:- Within the State purchases of taxable goods against declaration in Form 'C'		
	n)	Less:- Within the State Branch Transfers /Consignment Transfers received where tax is to be paid by an Agent		
	o)	Less:- Within the State purchases of taxable goods from un-registered dealers		
	p)	Less:- Interstate purchases of taxable goods against declaration in Form 'I'		

	q)	Less:- Within the State purchases of taxable goods which are fully exempted from tax u/s 41 and u/s 8 but not covered under section 8(1)	
	r)	Less:- Within the State purchases of tax-free goods specified in Schedule "A"	
	s)	Less:- Labour Job/ Labour charges paid	
	t)	Less:- Other allowable deductions, if any	
	u)	Less:- Within the State purchases of taxable goods from registered dealers where tax is not collected separately (Inclusive of tax)	
	v)	Less:- Within the State Purchases of Taxable goods purchase from Composition dealer u/s 42(1), (2)	
	w)	Less:- Deduction under Section 3(2)	
	x)	Balance: Within the State purchases of taxable goods from registered dealers eligible for set-off [c-(d+e+f+g+h+i+j+k+l+m+n+o+p+q+r+s+t+u+v+w)]	
10	Computation of Purchase Tax payable on the purchases effected during this period or previous periods		
		Rate of tax (Drop down selection)	Turnover of Purchases liable to tax (Rs.)
	a)		
	b)		
	c)		
	d)		
	e)		
		Total	
11	Tax Rate wise breakup of within State purchases from registered dealers eligible for set-off as per box 9(x)		
		Rate of tax (Drop down selection)	Net Turnover of purchases (Rs.)
	a)		
	b)		
	c)		
	d)		
	e)		
	f)		
	g)		
	h)		
	i)		
		Total	
12. Computation of set-off claimed in this return	Particulars		Purchase Value(Rs.)
	a)	Within the State purchases of taxable goods from registered/ unregistered dealers eligible for set-off as per Box 10 and 11	
	b)	Less:- Set-off denial on account of purchases from RCC or Composition dealer	
	c)	Less: Amount of set-off not admissible u/r 52A	
	c1)	Less: Amount of set-off not admissible u/r 52B	
	d)	Less: Reduction in the amount of set-off u/r 53 of the corresponding purchase price of (Sch B, C, D & E) goods	
		Capital Assets	
		Other than Capital Assets	
	e)	Less: Denial in the amount of set-off u/r 54 of the corresponding purchase price	
		Capital Assets	
		Other than Capital Assets	
	f)	Less:- Within the State Purchases of taxable goods from registered dealers under MVAT Act, 2002 and set-off not claimed.	
		Capital Assets	
		Other than Capital Assets	

	g)	Less:- Within the State purchases of Capital Asset from registered dealer set off withheld for staggered manner		
	h)	Set-off available for the period of this return [a-(b+c+d+e+f+g)]		
	i)	Add:- Allowance of set-off reversed in earlier return/s	Capital Assets	
			Other than Capital Assets	
	j)	Less:- Reduction u/r 52A, 52B, 53 and denial u/r 54 out of above i (h + (i-j))	Capital Assets (with staggered set off credits)	
			Other than Capital Assets	
	k)	Add:- Allowance of set-off not claimed on goods return		
	l)	Total Set-off Admissible for the period of this return		
13. Computation for Tax payable along with return				
		Particulars	Amount (Rs)	
A. Aggregate of credit available for the period covered under this return	a)	Set off admissible as per Box 12 (f)		
	b)	Excess credit brought forward from previous return		
	c)	Amount already paid (As per Box 13 E)		
	d)	Excess Credit if any, as per Form 234, to be adjusted against the liability as per Form 231		
	e)	Adjustment of ET paid under Maharashtra Tax on Entry of Goods into Local Areas Act, 2002		
	f)	Adjustment of ET paid under Maharashtra Tax on Entry of Motor Vehicle Act into Local Areas Act, 1987		
	g)	Amount of Tax collected at source u/s 51A		
	h)	Refund adjustment order No. (As per Box 13 F)		
	i)	Total available credit (a+b+c+d+e+f+g+h)		
B Total tax payable and adjustment of CST/ET payable against available credit	a)	Sales Tax payable as per box 6 + Sales Tax payable as per box 8 + Purchase Tax payable as per box 10		
	b)	Adjustment on account of MVAT payable, if any as per Return Form 234 against the excess credit as per Form 231.		
	c)	Adjustment on account of CST payable as per return for this period		
	d)	Adjustment on account of ET payable under Maharashtra tax on Entry of Goods into Local Areas Act, 2002		
	e)	Adjustment on account of ET payable under Maharashtra Tax on Entry of Motor Vehicle Act into Local Areas Act, 1987		
	f)	Amount of Tax Collected in Excess of the amount of Sales Tax payable if any (as per Box 7)		
	g)	Interest Payable		
	h)	Late Fee Payable		
	i)	Add: Reversal on account of set-off claimed Excess in earlier return	Capital Assets	
			Other than Capital Assets	
j)	Reduction u/r 52A, 52B, 53 and denial u/r 54 out of above (i)	Capital Assets (with staggered set off credits)		
		Other than Capital Assets		
k)	Balance: Excess credit = [13A(i) - (13B(a)+13B(b)+13B(c)+ 13B(d)+ 13 B(f)+ 13 B(g)+13 B(h)+13B(j))]			
l)	Balance Amount payable = [13B(a)+13B(b)+13B(c)+ 13B(d)+13B(e)+13 B(f)+ 13 B(g)+13 B(h)+13B(j) -13A(i)]			
C Utilisation of Excess Credit as per box 13B(k)	a)	Excess credit carried forward to subsequent tax period		
	b)	Excess credit claimed as refund in this return (13 B(k)- 13 C(a))		

D.					
Tax payable with return	a)	Total Amount payable as per Box 13B(i)			
E. Details of Amount Paid with return and /or Amount already Paid					
Chalan CIN No	Amount (Rs)	Payment date	Name of the Bank	Branch Name	
TOTAL					
F. Details of RAO					
RAO No	Amount Adjusted(Rs)		Date of RAO		
TOTAL					
G. The Statement contained in Box 1 to 13 are true and correct to the best of my knowledge and belief.					
Date of Filing of Return		Date	Month	Year	Place
Name Of Authorised Person					
Designation					Remarks:
E mail id*					Mobile No*

Annexure of Purchases under M.V.A.T. Act, 2002 (See Rule 17, 17A, 18 and 45)											
Ver 1.1.1											
1	M.V.A.T. R.C. No.	C.S.T. R.C. NO									
2	Name of Dealer										
3. Please Select which ever is Applicable	Type of Return (Select appropriate) (Drop down selection)	Whether First Return ? (In Case of New Registration / Package scheme period)									
	Periodicity of Return (Select appropriate) (Drop down selection)	Whether Last Return ? (In Case of Cancellation of Registration Or end of package scheme of incentive)									
4	Period Covered by Annexure	Date	Month	Year	TO	Date	Month	Year	TO	Date	Year
		From									

Transactionwise Purchases Details

Sr. No.	Date of Sales Invoice	Sales Invoice No.	TIN of Seller (If Any)	Taxable Value OR Value of Composition u/s 42(3),(3A),(4)		Value of Composition u/s 42(1), (2)	Tax Free Sales Rs.	Exempted Sales u/s 41 & 8 Rs.	Labour Charges Rs.	Other Charges (Rs)	Gross Total (Rs.)	Action	Return Form Number	Transaction Code	Description of Transaction type		
				Net Rs.	TAX (If any) Rs.												
																	Within the State Purchases from RD
																	Within the State Purchases from RD (Capital Asset)
																	Within the State LRD Purchases
																	Inter-State Branch Transfer
																	Purchase Good Return (Inter-state Branch transfer) for Tr. Type 30
																	Purchase Debt Note (Inter-state Branch transfer) for Tr. Type 30
																	Within the State Branch Transfer
																	Purchase Good Return (Within State Branch transfer) for Tr. Type 35
																	Purchase Debt Note (Within State Branch transfer) for Tr. Type 35

FORM 232										Ver 1.8.3		
Return of tax payable by a dealer under M.V.A.T. Act, 2002 (See Rule 17, 17A, 18 and 45)												
1	M.V.A.T. R.C. No.		C.S.T. R.C. NO.									
2	Name of Dealer											
3. Please Select which ever is Applicable	Type of Return (Select appropriate) (Drop down selection)			Whether First Return ? (In Case of New Registration / Package scheme period))								
	Periodicity of Return (Select appropriate) (Drop down selection)			Whether Last Return ? (In Case of Cancellation of Registration Or end of package scheme of incentive)								
4	Period Covered by Return	From	Date	Month	Year	To	Date	Month	Year			
5	Class of composition dealer (Please Select one or more box, as applicable)											
	Retailer		Restaurant, Club, Caterer etc.		Baker		Second hand motor vehicles dealer					
6 Computation of Net Turn over of Sales liable to composition (Please fill in one or more as applicable)	RETAILER										Amount (Rs.)	
	a)	Total turnover of sales										
	b)	Less:- Turnover of Sales of goods excluded from the Composition Scheme										
	c)	Less:- Other allowable reductions/ deductions										
	d)	Net turnover of Sales liable to tax under composition option Scheme [a-b-c]										
7	RESTAURANT, CLUB, CATERER ETC										Amount (Rs.)	
	a)	Total turnover of Sales.										
8	BAKER										Amount (Rs.)	
	a)	Total turnover of Sales										
9	SECOND HAND MOTOR VEHICLE DEALER										Amount (Rs.)	
	a)	Total turnover of Sales										
	b)	Less: Allowable reductions/ deductions										
	c)	Balance: Net turnover of sales, liable to tax under composition option (a-b)										
10	a	Total turnover of sales liable to tax under composition option [6 (d) + 7 (a) + 8 (a) + 9 (c)]										
	b	Less:- Deduction under Section 3(2)										
	c	Balance: Net turnover of Sales liable to tax (c = a-b)										
11. Computation of tax payable under the MVAT Act		Rate of tax (Drop down selection)	Net Turnover of sales (Rs.)					Tax Amount (Rs)				
	a)											

	b)		
	c)		
	d)		
	e)		
	f)		
	g)		
	TOTAL.		
12. Computation of Purchases Eligible for set- off	a)	Total turnover of purchases including taxes, value of Branch Transfers / consignment Transfers received and Labour/ job work charges	
	b)	Less:- Turnover of Purchases Covered under Other Forms	
	c)	Balance:- Turnover of Purchases considered in this Form (a-b)	
	d)	Less:- Value of goods return (inclusive of tax) reduction of Purchase price.	
	e)	Less:- Reduction of Purchase price on account of rate difference and discount.	
	f)	Less:-Imports (Direct Imports)	
	g)	Less:-Imports (High seas purchases)	
	h)	Less:- Interstate purchases of taxable goods against certificate in Form'H'	
	i)	Less:- Within the State purchases of taxable goods against certificate in Form'H'	
	j)	Less:- Inter-State purchases (Excluding purchases against any certificate and declaration in form C,H,F,I)	
	k)	Less:- Inter-State Branch Transfers /Consignment Transfers received	
	l)	Less:- Interstate purchases of taxable goods against declaration in Form'C'	
	m)	Less:- Within the State purchases of taxable goods against declaration in Form'C'	
	n)	Less:-Within the State Branch Transfers /Consignment Transfers received where tax is to be paid by an Agent	
	o)	Less:-Purchases of taxable goods from un-registered dealers	
	p)	Less:- Interstate purchases of taxable goods against declaration in Form'I'	
	q)	Less:-Within the State purchases of taxable goods fully exempted from tax u/s 8 other than purchases under section 8(1)	
	r)	Less:-Within the State purchases of tax-free goods specified in schedule "A"	
	s)	Less:-Labour Job/ Labour charges paid	
	t)	Less:-Other allowable deductions, if any	
u)	Less:-Within the State purchases of taxable goods from registered dealers where tax is not collected separately (Inclusive of tax)		
v)	Less:- Within the State Purchases of Taxable goods purchase from Composition dealer u/s 42(1), (2)		
w)	Less:- Deduction under Section 3(2)		
x)	Balance: Within the State purchases of taxable goods from registered dealers eligible for set-off [c-(d+e+f+g+h+i+j+k+l+m+n+o+p+q+r+s+t+u+v+w)]		

13. Tax Rate wise breakup of within State purchase from registered dealers eligible for set-off as per box 12 (x).		Rate of tax (Drop down selection)	Net Turnover of purchases (Rs.)	Tax Amount (Rs)
	a)			
	b)			
	c)			
	d)			
	e)			
	f)			
	g)			
			TOTAL	

14. Computation of set-off claimed in this return	Particulars		Purchase Value(Rs.)	Tax Amount (Rs.)
	a)	Within the State purchases of taxable goods from registered dealers eligible for set-off as per Box 13		
	b)	Less:- Set-off denial on account of purchases from RCC or Composition dealer		
	c)	Less: Amount of set off not admissible u/r 52A		
	c1)	Less: Amount of set off not admissible u/r 52B		
	d)	Less: Reduction in the amount of set-off u/r 53 of the corresponding purchase price of (Sch B, C, D & E) goods	Capital Assets	
			Other than Capital Assets	
	e)	Less: Denial in the amount of set-off u/r 54 of the corresponding purchase price	Capital Assets	
			Other than Capital Assets	
	f)	Less:- Within the State Purchases of taxable goods from registered dealers under MVAT Act, 2002 and set-off not claimed.	Capital Assets	
			Other than Capital Assets	
	g)	Less:- Within the State purchases of Capital Asset from registered dealer set off withheld for staggered manner		
	h)	Set-off available for the period of this return [a-(b+c+c1+d+e+f+g)]		
	i)	Add:- Allowance of set-off reversed in earlier return/s	Capital Assets	
Other than Capital Assets				
j)	Less:- Reduction u/r 52A, 52B, 53 and denial u/r 54 out of above i (h + (i-j))	Capital Assets (with staggered set off credits)		
		Other than Capital Assets		
k)	Add:- Allowance of set-off not claimed on goods return			
l)	Total Set-off Admissible for the period of this return			

15. Computation for Tax payable along with return

		Particulars	Amount (Rs)
A. Aggregate of credit available for the period covered under this return	a)	Set off admissible as per Box 14 (l)	
	b)	Excess credit brought forward from previous return	

	c)	Amount already paid (As per Box 15 E)		
	d)	Adjustment of ET paid under Maharashtra Tax on Entry of Goods into Local Areas Act, 2002		
	e)	Adjustment of ET paid under Maharashtra Tax on Entry of Motor Vehicle Act into Local Areas Act, 1987		
	f)	Amount of Tax collected at source u/s 31A		
	g)	Refund adjustment order No. (As per Box 15F)		
	h)	Total available credit (a+b+c+d+e+f+g)		
B Total tax payable and adjustment of CST/ET payable against available credit	a)	Sales Tax payable as per box 11		
	b)	Adjustment on account of CST payable as per return for this period		
	c)	Adjustment on account of ET payable under Maharashtra Tax on Entry of Goods into Local Areas Act, 2002		
	d)	Adjustment on account of ET payable under Maharashtra Tax on Entry of Motor Vehicle Act into Local Areas Act, 1987		
	e)	Amount of Tax Collected in Excess of the amount of Sales Tax payable if any		
	f)	Interest Payable		
	g)	Late Fee Payable		
	h)	Add: Adjustment on account of set-off claimed Excess in earlier return	Capital Assets	
			Other than Capital Assets	
	i)	Reduction u/r 52A, 52B, 53 and denial u/r 54 out of above (i)	Capital Assets (with staggered set off credits)	
Other than Capital Assets				
j)	Balance: Excess credit = [15A(h)-(15B(a)+15B(b)+15B(c)+ 15B(d)+ 15B(e)+ 15 B(f)+ 15 B(g)+15B(i))]			
k)	Balance Amount payable= [15B(a)+15B(b)+15B(c)+ 15B(d)+15B(e)+15 B(f)+ 15 B(g)+15B(i)-15A(h)]			
C Utilisation of Excess Credit as per box 15B(j)	a)	Excess credit carried forward to subsequent tax period		
	b)	Excess credit claimed as refund in this return (15 B(j)- 15 C(a))		
D. Tax payable with return	a)	Total Amount payable as per Box 15B(k)		

E. Details of Amount Paid along with return and/or Amount already Paid

Chalan CIN No	Amount (Rs)	Payment date	Name of the Bank	Branch Name

Annexure of Sales under M.V.A.T. Act, 2002 (See Rule 17, 17A, 18 and 45)											
Ver 1.1.1											
1	M.V.A.T. R.C. No.	C.S.T. R.C. NO									
2	Name of Dealer										
3. Please Select which ever is Applicable	Type of Returns (Select appropriately) (Drop down selection)	Whether First Return ? (In Case of New Registrations / Package scheme period)									
	Periodicity of Returns (Select appropriate) (Drop down selection)	Whether Last Return ? (In Case of Cancellation of Registration Or end of package scheme of incentives)									
4	Period Covered by Annexure	From	Date	Month	Year	TO	Date	Month	Year	Action	Return Form Number
		Year	Date	Month	Year	Date	Month	Year	Date	Month	Year

Transactionwise Sales Details

Sr. No	Invoice No.	Date of Sale Invoice	Gross Total	Taxable Value OR Value of Composition u/s 42(3)(3A), (4)		Value of Tax Inclusive of Rs.	Value of Composition u/s 42 (1), (2) Rs.	Tax Free Sales Rs.	Exempted Sales u/s 31 & Rs.	Labour Charges Rs.	Other Charges (Rs)	Gross Total (Rs.)	Action	Return Form Number	Transaction Code	Description of Transaction type
				Net Rs.	TAX (If any) Rs.											
															100	Sales to TIN Holder (Local or Interstate excluding against Forms/ declaration)
															200	Sales to Non-TIN Holder (Local or Interstate)
															300	Branch Transfer / Consignment (Local or Interstate)
															400	Composition u/s 42 (1), (2)
															450	Works Contract Composition u/s 42(3), (3A)
															460	On Going Works Contract
															470	On Going Lease Contract
															480	Amount of Sub-contract where tax paid by Sub-Contractor
															490	Amount of Sub-contract where tax paid by Principal Contractor
															500	PSB Exempted Sales
															600	Sales Goods Return for Tr. Type 100, 200, 400, 500, 800, 900

Sales outside the State (Sales effected outside the State of Maharashtra)	910												
Sales in Transit	920												
Inter-state Sales to Consulate	930												
Export on H Form	940												
Direct Export	950												
Import Sales (High Seas)	960												
Interstate Sales in 8(G), Form-I	970												

Annexure of Purchases under M.V.A.T. Act, 2002 (See Rule 17, 17A, 18 and 45)											
Ver 1.1.1											
1	M.V.A.T. R.C. No.	C.S.T. R.C. NO									
2	Name of Dealer										
3. Please Select which ever is Applicable	Type of Return (Select appropriate) (Drop down selection)	Whether First Return ? (In Case of New Registration / Package scheme period)									
	Periodicity of Return (Select appropriate) (Drop down selection)	Whether Last Return ? (In Case of Cancellation of Registration Or end of package scheme of incentive)									
4	Period Covered by Annexure	Date	Month	Year	TO	Date	Month	Year	TO	Date	Year
		From									

Transactionwise Purchases Details

Sr. No.	Date of Sales Invoice	Sales Invoice No.	TIN of Seller (If Any)	Taxable Value OR Value of Composition u/s 42(3),(3A),(4)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2) Rs.	Tax Free Sales Rs.	Exempted Sales u/s 41 & 8 Rs.	Labour Charges Rs.	Other Charges (Rs)	Gross Total (Rs.)	Action	Return Form Number	Transaction Code	Description of Transaction type	
				Net Rs.	TAX (If any) Rs.												
																	Within the State Purchases from RD
																	Within the State Purchases from RD (Capital Asset)
																	Within the State LRD Purchases
																	Inter-State Branch Transfer
																	Purchase Good Return (Inter-state Branch transfer) for Tr. Type 30
																	Purchase Debt/Note (Inter-state Branch transfer) for Tr. Type 30
																	Within the State Branch Transfer
																	Purchase Good Return (Within State Branch transfer) for Tr. Type 35
																	Purchase Debt Note (Within State Branch transfer) for Tr. Type 35

FORM 233										Ver 1.8.3			
Return of tax payable by a dealer under M.V.A.T. Act, 2002 (See Rule 17, 17A, 18 and 45)													
1	M.V.A.T. R.C. NO.			C.S.T. R.C. NO.									
2	Name of Dealer												
3. Please Select which ever is Applicable	Type of Return (Select appropriate) (Drop down selection)			Whether First Return ? (In Case of New Registration / Package scheme period))									
	Periodicity of Return (Select appropriate) (Drop down selection)			Whether Last Return ? (In Case of Cancellation of Registration Or end of package scheme of incentive)									
4	Period Covered by Return		From	Date	Month	Year	To	Date	Month	Year			
5 Business activities include (Please select one or more box, as applicable)	Execution of works contracts and ongoing works Contract, including under composition option		Leasing business	Part of the business activity under composition option (Please tick one or more box, as applicable)									
				Retailer	Restaurant , Club, Caterer etc.		Baker	Second hand motor vehicles					
6 Computation of Net Turnover of Sales liable to tax : (Part A)	Particulars										Amount (Rs)		
	a)	Gross turnover of sales including, taxes as well as turnover of non sales transactions like value of Branch Transfer, Consignment transfers, job work charges etc											
	b)	Less:- Turnover of Sales (including taxes thereon) including inter-state Consignment Transfers and Branch Transfers Covered under Form Number 234 or 235											
	c)	Balance :- Turnover considered under this Form (a-b)											
	d)	Add:- Value of Goods return (inclusive of tax) including reduction of sale price on account of rate difference and discount claimed in earlier period but not confirmed by buyer.											
	e)	Less:- Value (inclusive of sales tax) of Goods Return											
	f)	Less:- Credit Note , price on account of rate difference and discount within State .											
	g)	Less:- Value of Goods return (inclusive of tax) including reduction of sale price on account of rate difference and discount claimed in earlier period which is confirmed.											
	h)	Balance:- Turnover of sales including, taxes as well as turnover of non sales transactions like value of Branch Transfer, Consignment transfers, job work charges etc ((c+d)-(e+ f+g))											
	i)	Less:-Turnover of sales under composition scheme(s) , other than Works Contracts under composition option (Computation of turnover of sales liable to tax to be shown in 8 Part B)											
	j)	Less:-Turnover of sales under Works Contracts under composition option (Computation of turnover of sales liable to tax to be shown in Part 7)											
k)	Less:-Turnover of sales (excluding taxes) relating to on-going works contracts (Computation of turnover of sales liable to tax to be shown in 10 Part C)												

	l)	Less:-Turnover of sales (excluding taxes) relating to on-going leasing contracts (Computation of turnover of sales liable to tax to be shown in 10 Part D)		
	m)	Balance: Net turnover of sales including, taxes, as well as turnover of non sales transactions like Branch Transfers / Consignment transfers and job works charges , etc (h) -(i+j+k+l)		
	n)	Less:-Net Tax amount (Tax included in sales shown in (c) above less Tax included in (e+f+g) above)		
	o)	Less:- Total Value in which tax is not collected seperatly (Inclusive of Tax with gross Amount)		
	p)	Less:-Value of Branch Transfers/ Consignment transfers within the State if the tax is to be paid by an Agent		
	q)	Less:-Sales u/s 8 (1) I.e. Interstate Sales including Central Sales Tax, Sales in the course of imports, exports and value of Branch Transfers/ Consignment transfers outside the State		
	r)	Less:- 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 works contract		
	s)	Less:- Amount paid by way of price for sub-contract where tax is borne by sub-contractor		
	t)	Less:- Amount paid by way of price for sub-contract where tax is borne by principal contractor		
	u)	Less:-Sales of tax-free goods specified in Schedule" A"		
	v)	Less:-Sales of taxable goods fully exempted u/s 41 and u/s. 8 other than sales under section 8(1) & covered in Box 6(q)		
	w)	Less:-Labour/Job work charges		
	x)	Less:-Other allowable deductions, if any		
	y)	Less:- Deduction under Section 3(2)		
	z)	Balance: Net turnover of Sales liable to tax (m-(n+o+p+q+r+s+t+u+v+w+x+y))		
7 Computation of Tax under Works Contracts by way of composition option payable under the MVAT Act, 2002		Rate of tax (Drop down selection)	Turnover of sales liable to tax (Rs.)	
	a)			
	b)			
	c)			
	d)			
	SUB TOTAL			
	Computation of Tax under Works Contracts by way of composition (Inclusive of Tax)			
	e)			
	f)			
	g)			
	h)			
	SUB TOTAL			
	TOTAL			

8	Particulars		Amount (Rs.)		
	(PART-B) Computation of net turnover of sales liable to tax under composition	A	Turnover of sales (excluding taxes) under composition scheme(s) [Same as 6(i)]		
B		RETAILER			
a)		Total turnover of Sales			
b)		Less:-Turnover of sales of goods excluded from the Composition Scheme			
c)		Less:- Allowable deductions			
d)		Balance:Net turnover of sales liable to tax under composition option [a-{b+c}]			
C		RESTAURANT, CLUB, CATERER ETC			
a)		Total turnover of sales.			
D		BAKER			
a)		Total turnover of sales			
E		SECOND HAND MOTOR VEHICLES DEALERS			
a)		Total turnover of sales			
b)		Less: Allowable reductions/ deductions			
c)		Balance:Net turnover of sales, liable to tax under composition option (a-b)			
F		LEASE COMPOSITION DEALER			
a)		Total turnover of sales			
b)		Less: Allowable reductions/ deductions			
c)		Balance:Net turnover of sales, liable to tax under composition option (a-b)			
G)		Total net turnover of sales liable to tax under composition option [8(B) (d) + 8(C) (a) + 8(D) (a) + 8(E) (c) + 8(F)(c)]			
9	Computation of Sales Tax payable by way of composition other than works contract under the MVAT Act, 2002	Rate of tax (Drop down selection)	Turnover of sales liable to tax (Rs.)	Tax Amount (Rs)	
		a)			
		b)			
		c)			
		d)			
		e)			
		f)			
		g)			
		h)			
		i)			
		j)			
		TOTAL			
10 (PART-C)	Computation of net turnover of sales relating to on-going works contracts liable to tax under section 96(1)(g) of the	Particulars		Amount (Rs.)	
		a)	Turnover of sales (excluding tax/composition) relating to on going work contract during the period [same as Box 6(k)]		
b)	Less:-Turnover of sales exempted from tax				

MVAT Act, 2002	c)	Less:- Deduction u/s 6 of the Earlier Law		
	d)	Less:- Deduction u/s.6(A) of the Earlier Law		
	e)	Balance: Net turnover of sales liable to tax/ composition [a-(b+c+d)]		
11 (PART-D)				
Computation of net turnover of sales relating to on-going leasing contracts liable to tax under sec 96(10) (f) of the MVAT Act, 2002	Particulars			Amount (Rs)
	a)	Turnover of sales (excluding taxes) Relating to On-going Leasing Contracts[same as Box 6(d)]		
	b)	Less: Turnover of sales exempted from tax.		
	c)	Balance: Net turnover of sales liable to tax (a-b)		
12				
Computation of Sales Tax collected Separately under the MVAT Act as per box 6(z), 10(e), 11(c)		Rate of tax (Drop down selection)	Turnover of sales liable to tax (Rs.)	Tax Amount (Rs)
	a)			
	b)			
	c)			
	d)			
	e)			
	f)			
	g)			
	h)			
	i)			
		TOTAL		
12A				
	Sales Tax collected in excess of the amount of tax payable.			
13				
Computation of Sales Tax payable in respect of Sales effected inclusive of tax under the MVAT Act, 2002		Rate of tax (Drop down selection)	Turnover of sales liable to tax (Rs.)	Tax Amount (Rs)
	a)			
	b)			
	c)			
	d)			
	e)			
	f)			
	Total			
14.				
Computation of purchases eligible for set-off	Particulars			Amount (Rs)
	a)	Total turnover of purchases including taxes, value of Branch Transfers / Consignment Transfers received and job work charges		
	b)	Less:- Turnover of Purchases Covered under Form Number 234 or 235		
	c)	Balance:- Turnover of Purchases considered in this Form (a-b)		

	d)	Less:- Value of goods return (inclusive of tax) reduction of Purchase price.	
	e)	Less:- Reduction of Purchase price on account of rate difference and discount .	
	f)	Less:-Imports(Direct imports)	
	g)	Less:-Imports (High seas purchases)	
	h)	Less:- Interstate purchases of taxable goods against certificate in Form'H'	
	i)	Less:- Within the State purchases of taxable goods against certificate in Form'H'	
	j)	Less:-Inter-State purchases (Excluding purchases against any certificate and declaration in form C,H,F,I)	
	k)	Less:-Inter-State Branch/ Consignment transfers received	
	l)	Less:- Interstate purchases of taxable goods against declaration in Form'C'	
	m)	Less:- Within the State purchases of taxable goods against declaration in Form'C'	
	n)	Less:- Within the State Branch Transfers /Consignment Transfers received where tax is to be paid by an Agent	
	o)	Less:-Within the State purchases of taxable goods from un-registered dealers	
	p)	Less:- Interstate purchases of taxable goods against declaration in Form'I'	
	q)	Less:-Within the State purchases of taxable goods which are fully exempted from tax u/s 41 and u/s 8 but not covered under section 8(1)	
	r)	Less:-Within the State purchases of tax-free goods specified in Schedule " A"	
	s)	Less:- Labour Job/ Labour charges paid	
	t)	Less:- Other allowable reductions, if any	
	u)	Less:-Within the State purchases of taxable goods from registered dealers where tax is not collected seperately (Inclusive of tax)	
	v)	Less:- Within the State Purchases of Taxable goods purchase from Composition dealer u/s 42(1), (2)	
	w)	Less:- Deduction under Section 3(2)	
	x)	Balance: Within the State purchases of taxable goods from registered dealers eligible for set-off [c-(d+e+f+g+h+i+j+k+l+m+n+o+p+q+r+s+t+u+v+w)	
15. Computation of Purchase Tax payable on the purchases effected during this period or previous periods		Rate of tax (Drop down selection)	Turnover of Purchases liable to tax (Rs.)
	a)		
	b)		
	c)		
	d)		
	e)		
		Total	

16		Rate of tax (Drop down selection)	Net Turnover of purchases (Rs.)	Tax Amount (Rs)
Tax Rate wise breakup of within State purchase from registered dealers eligible for set-off as per box 14(x)	a)			
	b)			
	c)			
	d)			
	e)			
	f)			
	g)			
	h)			
	i)			
	j)			
		TOTAL		

17.	Particulars		Purchase Value(Rs.)	Tax Amount (Rs.)	
Computation of set-off claimed in this return	a)	Within the State purchases of taxable goods from registered/un registered dealers eligible for set-off as per Box 15 and 16			
	b)	Less:- Set-off denial on account of purchases from RCC or Composition dealer			
	c)	Less: Amount of set off not admissible u/r 52A			
	c1)	Less: Amount of set off not admissible u/r 52B			
	d)	Less: Reduction in the amount of set off u/r 53 of the corresponding purchase price of (Sch B, C, D & E) goods	Capital Asset		
			Othe than Capital Assets		
	e)	Less: Denial in the amount of set off u/r 54 of the corresponding purchase price	Capital Asset		
			Othe than Capital Assets		
	f)	Less:- Within the State Purchases of taxable goods from registered dealers under MVAT Act, 2002 and set-off not claimed.	Capital Asset		
			Othe than Capital Assets		
	g)	Less:- Within the state purchases of Capital Asset from registered dealer set off withheld for staggered manner			
	h)	Set-off available for the period of this return [a-(b+c+c1+d+e+f+g)]			
	i)	Add:- Allowance of set-off reversed in earlier return/s	Capital Assets		
			Other than Capital Assets		
j)	Less:- Reduction u/r 52A, 52B, 53 and denial u/r 54 out of above i (h+ (i-j))	Capital Assets (with staggered set off credit)			
		Other than Capital Assets			
k)	Add:- Allowance of set-off not claimed on goods return				
l)	Total Set-off Admissible for the period of this return				

18. Computation for Tax payable along with return		
	Particulars	Amount (Rs)

A. Aggregate of credit available for the period covered under this return	a)	Set off admissible as per Box 17 (I)		
	b)	Excess credit brought forward from previous return		
	c)	Amount already paid (As per Box 18 E)		
	d)	Excess Credit if any, as per Form 234/235, to be adjusted against the liability as per Form 233		
	e)	Adjustment of ET paid under Maharashtra Tax on Entry of Goods into Local Areas Act, 2002		
	f)	Adjustment of ET paid under Maharashtra Tax on Entry of Motor Vehicle Act into Local Areas Act, 1987		
	g)	Amount of Tax deducted at source u/s 31		
	h)	Amount of Tax collected at source u/s 31A		
	i)	Refund adjustment order No. (As per Box 18 F)		
	j)	Total available credit (a+b+c+d+e+f+g+h+i)		
B Total tax payable and adjustment of CST/ET payable against available credit	a)	Sales Tax payable as per box 7 + Sales Tax payable as per box 9 + Sales Tax payable as per box 12+ Sales Tax payable as per box 13+ Purchase Tax payable as per box 15		
	b)	Adjustment on account of MVAT payable, if any as per Return Form 234/235 against the excess credit as per Form 233.		
	c)	Adjustment on account of CST payable as per return for this period		
	d)	Adjustment on account of ET payable under Maharashtra Tax on Entry of Goods into Local Areas Act, 2002		
	e)	Adjustment on account of ET payable under Maharashtra Tax on Entry of Motor Vehicle Act into Local Areas Act, 1987		
	f)	Amount of Tax Collected in Excess of the amount of Sales Tax payable if any (as per Box 12A)		
	g)	Interest Payable		
	h)	Late Fee Payable		
	i)	Add: Adjustment on account of set-off claimed Excess in earlier return	Capital Assets	
			Othe than Capital Assets	
	j)	Reduction u/r 52A, 52B, 53 and denial u/r 54 out of above (i)	Capital Assets (with staggered set off credit)	
			Othe than Capital Assets	
k)	Balance: Excess credit = [18A(j)-(18B(a)+18B(b)+18B(c)+18B(d)+ 18B(e)+ 18 B(f)+ 18 B(g)+18 B(h)+ 18B(j))]			
l)	Balance Amount payable= [18B(a)+18B(b)+18B(c)+18B(d)+18B(e)+18 B(f)+ 18 B(g)+18 B(h)+18B(j) -18A(j)]			
C Utilisation of Excess Credit as per box 18B(k)	a)	Excess credit carried forward to subsequent tax period		
	b)	Excess credit claimed as refund in this return (Box18 B(k)- Box 18 C(a))		
D. Tax payable with return	a)	Total Amount payable as per Box 18 B(l)		
E. Details of Amount Paid along with return and/ or Amount already Paid				
Chalan CIN No	Amount (Rs)	Payment date	Name of the Bank	Branch Name

Annexure of Sales under M.V.A.T. Act, 2002 (See Rule 17, 17A, 18 and 45)											
Ver 1.1.1											
1	M.V.A.T. R.C. No.	CST, R.C. NO									
2	Name of Dealer										
3. Please Select which ever is Applicable	Type of Returns (Select appropriately) (Drop down selection)	Whether First Return ? (In Case of New Registrations / Package scheme period)									
	Periodicity of Returns (Select appropriately) (Drop down selection)	Whether Last Return ? (In Case of Cancellation of Registration Or end of package scheme of incentives)									
4	Period Covered by Annexure	From	Date	Month	Year	TO	Date	Month	Year	Action	Return Form Number
		Year	Date	Month	Year	Date	Month	Year	Date	Month	Year

Transactionwise Sales Details

Sr. No	Invoice No.	Date of Sale Invoice	Gross Total	Date of Sale Invoice	Gross Total	Taxable Value OR Value of Composition u/s 42(3)(3A), (4)	Value of Tax Inclusive of Tax Rs.	Value of Composition u/s 42 (1), (2) Rs.	Tax Free Sales Rs.	Exempted Sales u/s 41 & Rs.	Labour Charges Rs.	Other Charges (Rs)	Gross Total (Rs.)	Action	Return Form Number	Transaction Code	Description of Transaction type
																	Sales to TIN Holder (Local or Interstate excluding against Forms/ declaration)
																	100
																	200
																	300
																	400
																	450
																	460
																	470
																	480
																	490
																	500
																	600

Sales outside the State (Sales effected outside the State of Maharashtra)	910												
Sales in Transit	920												
Inter-state Sales to Consulate	930												
Export on H Form	940												
Direct Export	950												
Import Sales (High Seas)	960												
Interstate Sales in 8(G), Form-I	970												

Annexure of Purchases under M.V.A.T. Act, 2002 (See Rule 17, 17A, 18 and 45)											
Ver 1.1.1											
1	M.V.A.T. R.C. No.	C.S.T. R.C. NO									
2	Name of Dealer										
3. Please Select which ever is Applicable	Type of Return (Select appropriate) (Drop down selection)	Whether First Return ? (In Case of New Registration / Package scheme period)									
	Periodicity of Return (Select appropriate) (Drop down selection)	Whether Last Return ? (In Case of Cancellation of Registration Or end of package scheme of incentive)									
4	Period Covered by Annexure	Date	Month	Year	TO	Date	Month	Year	From		

Transactionwise Purchases Details

Sr. No.	Date of Sales Invoice	Sales Invoice No.	TIN of Seller (If Any)	Gross Total		Value of Composition u/s 42(3),(3A),(4) Net Rs.	Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2) Rs.	Tax Free Sales Rs.	Exempted Sales u/s 41 & 8 Rs.	Labour Charges Rs.	Other Charges (Rs)	Gross Total (Rs.)	Action	Return Form Number	Transaction Code	Description of Transaction type		
				TAX (If any) Rs.	Value of Composition u/s 42(3),(3A),(4) Rs.														
																	10	Within the State Purchases from RD	
																		15	Within the State Purchases from RD (Capital Asset)
																		20	Within the State LRD Purchases
																		30	Inter-State Branch Transfer
																		31	Purchase Good Return (Inter-state Branch transfer) for Tr. Type 30
																		32	Purchase Debt Note (Inter-state Branch transfer) for Tr. Type 30
																		35	Within the State Branch Transfer
																		36	Purchase Good Return (Within State Branch transfer) for Tr. Type 35
																		37	Purchase Debt Note (Within State Branch transfer) for Tr. Type 35

FORM 234										Ver 1.8.3		
Return of tax payable by a dealer under M.V.A.T. Act, 2002 (See Rule 17, 17A, 18 and 45)												
1	M.V.A.T. R.C. No.			C.S.T. R.C. NO.								
2	Name of Dealer											
3. Please Select which ever is Applicable	Type of Return (Select appropriate) (Drop down selection)						Whether First Return ? (In Case of New Registration / Package scheme period)					
	Periodicity of Return (Select appropriate) (Drop down selection)						Whether Last Return ? (In Case of Cancellation of Registration Or end of package scheme of incentive)					
4	Period Covered by Return		From	Date	Month	Year	To	Date	Month	Year		
5	Eligibility Certificate (EC) No.		Certificate of Entitlement (COE) No.		Mode of Incentive		Type of Unit					
	a)											
	b)											
	c)											
	d)											
6. Computation of Net Turnover of Sales liable to tax	Particulars										Amount (Rs.)	
	a)	Gross turnover of sales including, taxes as well as turnover of non sales transactions like value of Branch Transfers/Consignment Transfers and job work charges etc.										
	b)	Less : Gross turnover of sales including relating to the business shown in separate return in Form 231 or 233										
	c)	Balance:- Turnover of sales including, taxes as well as turnover of non sales transactions like value of Branch Transfers/Consignment Transfers , job work charges etc((a)-(b)).										
	d)	Add:- Value of Goods return (inclusive of tax) including reduction of sale price on account of rate difference and discount claimed in earlier period but not confirmed by buyer.										
	e)	Less:- Value (inclusive of sales tax) of Goods Returned										
	f)	Less:- Credit Note , price on account of rate difference and discount Within State .										
	g)	Less:- Value of Goods return (inclusive of tax) including reduction of sale price on account of rate difference and discount claimed in earlier period which is confirmed.										
	h)	Less:-Net Tax amount (Tax included in sales shown in (c) above less Tax included in (e+f+g) above)										
	i)	Less:- Total Value in which tax is not collected seperatly (Inclusive of Tax with gross Amount)										
	j)	Less:-Value of Branch Transfers / Consignment transfers within the State if tax is to be paid by an Agent.										
	k)	Less:-Sales u/s 8 (1) i.e. Interstate Sales including Central Sales Tax, Sales in the course of imports, exports and value of Branch Transfers/ Consignment transfers outside the State										
	l)	Less:-Sales of tax-free goods specified in Schedule" A"										
	m)	Less:-Sales of taxable goods fully exempted u/s. 8(4) [other than sales under section 8(1) and shown in Box 8(k)]										
n)	Less:-Sales of taxable goods fully exempted u/s 41 and u/s. 8 other than sales under section 8(1) & 8(4) covered in Box 8(m)											

		o) Less:-Job /Labour work charges	
		p) Less:-Other allowable deductions, as per Sale Annexure	
		q) Less:- Deduction under Section 3(2)	
		r) Balance Net Turnover of Sales liable to tax [(c+d)-(e+f+g+h+i+j+k+l+m+n+o+p+q)]	
7 Computation of Sales Tax collected separately under the MVAT Act, 2002	I	Turnover of Sales eligible for incentive (Deferment of tax)	
		Rate of tax (Drop down selection)	Turnover of sales liable to tax (Rs.)
			Tax Amount (Rs)
	a)		
	b)		
	c)		
	d)		
	e)		
	f)		
	g)		
	h)		
	i)	Sub Total - A	
	II	OTHER SALES (Turnover of Sales non eligible for incentive)	
		Rate of tax (Drop down selection)	Turnover of sales liable to tax (Rs.)
			Tax Amount (Rs)
	a)		
	b)		
	c)		
	d)		
e)			
f)			
g)			
h)	Sub Total - B		
III	Total (A + B)		
8	Sales Tax collected in excess of the amount of tax payable.		
9 Computation of Sales Tax payable in respect of sales effected inclusive of tax under the MVAT Act, 2002		Rate of tax (Drop down selection)	Turnover of sales liable to tax (Rs.)
			Tax Amount (Rs)
	a)		
	b)		
	c)		
	d)		
	e)		
	f)		
	g)		
	h)		
	Total		
10. Computation of purchases Eligible for Set off		Particulars	
		Amount (Rs.)	
	a)	Total turnover of purchases including taxes, value of Branch Transfers / Consignment Transfers received and job work charges	
	b)	Less:- Turnover of Purchases Covered under Form Number 231 or- 233	
	c)	Balance Turnover of Purchases (a-b)	
d)	Less:- Value of goods return (inclusive of tax) reduction of Purchase price.		

e)	Less:- Reduction of Purchase price on account of rate difference and discount .		
f)	Less:- Imports (Direct Imports)		
g)	Less:- Imports (High seas purchases)		
h)	Less:- Interstate purchases of taxable goods against certificate in Form'H'		
i)	Less:- Within the State purchases of taxable goods against certificate in Form'H'		
j)	Less:- Inter-State purchases (Excluding purchases against any certificate and declaration in form C,H,F,I)		
k)	Less:- Inter-State Branch Transfer, Consignment transfers received		
l)	Less:- Interstate purchases of taxable goods against declaration in Form'C'		
m)	Less:- Within the State purchases of taxable goods against declaration in Form'C'		
n)	Less:- Within the State Consignment transfers received if the tax is to be paid by an Agent		
o)	Less:- Within the State purchases of taxable goods from un-registered dealers		
p)	Less:- Interstate purchases of taxable goods against declaration in Form'I'		
q)	Less:- Within the State purchases of taxable goods which are fully exempted from tax u/s 41 and u/s 8 but not covered under section 8(1)		
r)	Less:- Within the State purchases of tax-free goods specified in Schedule" A"		
s)	Less:- Labour Job/ Labour charges paid		
t)	Less:- Other allowable deductions if any		
u)	Less:- Within the State purchases of taxable goods from registered dealers where tax is not collected seperately (Inclusive of tax)		
v)	Less:- Within the State Purchases of Taxable goods purchase from Composition dealer u/s 42(1), (2)		
w)	Less:- Deduction under Section 3(2)		
x)	Balance: Within the State purchases of taxable goods from registered dealers eligible for set-off. [(c)-(d+e+f+g+h+i+j+k+l+m+n+o+p+q+r+s+t+u+v+w)]		
11. Computation of Purchase Tax payable on the purchases effected during this period or previous periods			
	Rate of tax (Drop down selection)	Turnover of Purchases liable to tax (Rs.)	Tax Amount (Rs)
a)			
b)			
c)			
d)			
e)			
	Total		
12. Tax Rate wise breakup of within State purchases from registered dealers eligible for set-off or refund as per box 10 (x).			
	Rate of tax (Drop down selection)	Net Turnover of purchases (Rs.)	Tax Amount (Rs)
a)			
b)			
c)			
d)			
e)			
f)			

	g)			
	h)			
	i)			
	TOTAL			
13. Computation of set-off /refund claimed in this return				
		Particulars	Purchase Value(Rs.)	Tax Amount (Rs.)
	a)	Within the State purchases of taxable goods from registered / unregistered dealers eligible for set-off/ refund as per Box 11 and 12		
	b)	Less:- Set-off denial on account of purchases from RCC or Composition dealer		
	c)	Less: Amount of set off not admissible u/r 52A		
	c1)	Less: Amount of set off not admissible 52B		
	d)	Less: Reduction in the amount of refund /set-off u/r 53 of the purchase price of (Sch B, C,D & E) goods	Capital Asset	
			Other than Capital Assets	
	e)	Less: Denial in the amount of refund /set-off under Rule 54 of the corresponding purchase price	Capital Asset	
			Other than Capital Assets	
	f)	Less:-Within the State Purchases of taxable goods from registered dealers under MVAT Act, 2002 and set-off not claimed.	Capital Asset	
			Other than Capital Assets	
	g)	Less:- Within the state purchases of Capital Asset from registered dealer set off withheld for staggered manner		
	h)	Refund /Set-off available for the period of this return [a-(b+c+c1+d+e+f+g)]		
	i)	Less:- Amount of set-off/refund u/r 79(2) relating to raw materials for use in manufacture of goods eligible for incentives		
	j)	Amount of set-off relating to other purchases (h-i)		
	k)	Add:- Allowance of set-off reversed in earlier returns/s	Capital Assets	
			Other than Capital Assets	
	l)	Less:- Reduction u/r 52A, 52B, 53 and denial u/r 54 out of above k (j + (k-l))	Capital Assets (with staggered set off credit)	
			Other than Capital Assets	
	m)	Add:- Allowance of set-off not claimed on goods return		
	n)	Total Set-off Admissible for the period of this return		
14. Computation for Tax payable along with return				
		Particulars	Amount (Rs)	
A. Aggregate of credit available for the tax period	a)	Set off admissible as per Box 13 (n)		
	b)	Excess credit brought forward from previous period		
	c)	Amount already paid (As per Box 14 E)		
	d)	Excess Credit if any , as per Form 231/233 , to be adjusted against the liability as per Form 234		
	e)	Adjustment of ET paid under Maharashtra Tax on Entry of Goods into Local Areas Act, 2002		
	f)	Adjustment of ET paid under Maharashtra Tax on Entry of Motor Vehicle Act into Local Areas Act, 1987		

	g)	Amount of Tax collected at source u/s 31A		
	h)	Refund Adjustment Order No (As per Box 14 F)		
	i)	Total available credit (a+b+c+d+e+f+g+h)		
B Total tax payable and adjustment of CST/ET payable against available credit	a)	Sales Tax payable as per box 7(III) + Sales Tax payable as per box 9+ Purchase Tax payable as per Box 11		
	b)	Less :-Sales Tax deferred (Tax Amount as per box 7(I)(i)		
	c)	Balance:- Sales Tax payable on non eligible sales (Tax Amount as per box 7(II)(h) & Box11 } (a)- (b)}		
	d)	Adjustment of MVAT payable, if any as per Return Form 231/ 233 against the excess credit as per Form 234.		
	e)	Adjustment on account of CST payable as per return for this period		
	f)	Adjustment on account of ET payable under Maharashtra Tax on Entry of Goods into Local Areas Act, 2002		
	g)	Adjustment on account of ET payable under Maharashtra Tax on Entry of Motor Vehicle Act into Local Areas Act, 1987		
	h)	Amount of Sales Tax Collected in excess of the amount of the Sales Tax payable if any (as per Box 8)		
	i)	Interest Payable		
	j)	Late Fee Payable		
	k)	Add: Adjustment on account of set-off claimed Excess in earlier return	Capital Assets	
			Other than Capital Assets	
	l)	Reduction u/r 52A, 52B, 53 and denial u/r 54 out of above (k)	Capital Assets (with staggered set off credit)	
			Other than Capital Assets	
m)	Balance: Excess credit [14 A(i)-(14 B(c)+14 B(d)+14 B(e)+14 B(f)+14 B(g) +14B(h) + 14B(i) +14 B(j)+ 14B(l)]			
n)	Balance Amount payable [14B(c)+14 B(d) +14 B(e)+14B(f) +14B(g)+14B(h)+14B(i)+ 14B(j)+ 14B(l) -14A(i)]			
C Utilization of Excess Credit as per box 14B(m)	a)	Excess credit carried forward to subsequent tax period		
	b)	Excess credit claimed as refund in this return [Box (14 B(m)-14C(a)]		
D. Tax payable with return	a)	Total Amount payable as per Box 14B(n)		

E. Details of Amount Paid along with return and/or Amount already Paid

Chalan CIN No	Amount (Rs)	Payment date	Name of the Bank	Branch Name
TOTAL				

F. Details of RAO

RAO No	Amount Adjusted(Rs)	Date of RAO

TOTAL						
15 Details of benefits availed under the package Scheme of Incentives (Details to be given separately for each E.C.)	COE No.		Eligibility Period	From	To	
	A Calculation of Cumulative Quantum of Benefits (CQB) u/r 78(2)(a)					
		Rate of tax (Drop down selection)	Turnover of sales of eligible goods liable to tax (Rs.)	CQB Amount (Rs.)		
	a)					
	b)					
	c)					
	d)					
	e)					
	f)					
	g)	Sub - Total A				
	B Calculation of Cumulative Quantum of Benefits (CQB) u/r 78(2)(b)					
		Rate of tax (Drop down selection)	Turnover of sales of eligible goods liable to tax (Rs.)	CQB Amount (Rs.)		
	a)					
	b)					
	c)					
	d)					
	e)					
	f)					
	g)					
	h)	Sub - Total B				
C	Total (A+B)					
D Calculation of deferment benefit u/r 81						
	Particulars	Turnover of sales of eligible goods liable to tax (Rs.)	Tax Amount (deferrable) (Rs.)			
a)	Amount of MVAT payable					
b)	Amount of CST Payable					
c)	Total amount of tax deferred (a+b)					
E Status of CQB u/r 78 / Tax deferment u/r 81						
a)	Sanctioned monetary ceiling					
b)	Opening balance of the monetary ceiling at the beginning of the period for which the return is filed					
c)	Less: Amount of CQB / Tax deferment for the period of this return as per Box 15 C or 15-D (c), as the case may be					
d)	Less: Amount of Refund claimed as per Rule 79 (2)					
e)	Less :- Benefit of Luxury Tax claimed for TIS-99 under Luxury Tax Act, 1987 for this period					
f)	Closing balance of the monetary ceiling at the end of the period for which return is filed. [(b) - (c+d+e)]					
16 Details of benefits availed under the package Scheme of Incentives (Details to be given separately for each E.C.)	COE No.		Eligibility Period	From	To	
	A Calculation of Cumulative Quantum of Benefits (CQB) u/r 78(2)(a)					
		Rate of tax (Drop down selection)	Turnover of sales of eligible goods liable to tax (Rs.)	CQB Amount (Rs.)		
	a)					
b)						
c)						

	d)						
	e)						
	f)	Sub - Total A					
B Calculation of Cumulative Quantum of Benefits (CQB) u/r 78(2)(b)							
		Rate of tax (Drop down selection)	Turnover of sales of eligible goods liable to tax (Rs.)			CQB Amount (Rs.)	
	a)						
	b)						
	c)						
	d)						
	e)						
	f)	Sub - Total B					
	C	Total (A+B)					
D Calculation of deferment benefit u/r 81							
		Particulars	Turnover of sales of eligible goods liable to tax (Rs.)			Tax Amount (deferrable) (Rs.)	
	a)	Amount of MVAT payable					
	b)	Amount of CST Payable					
	c)	Total amount of tax deferred (a+b)					
E Status of CQB u/r 78 / Tax deferment u/r 81							
	a)	Sanctioned monetary ceiling					
	b)	Opening balance of the monetary ceiling at the beginning of the period for which the return is filed					
	c)	Less: Amount of CQB / Tax deferment for the period of this return as per Box 16 -C or 16-D (c), as the case may be					
	d)	Less: Amount of Refund claimed as per Rule 79 (2)					
	e)	Less :- Benefit of Luxury Tax claimed for TIS-99 under Luxury Tax Act, 1987 for this period					
	f)	Closing balance of the monetary ceiling at the end of the period for which return is filed. (b-c)ing balance of the monetary ceiling at the end of the period for which return is filed. [(b) - (c+d+e)]					
17 Details of benefits availed under the package Scheme of Incentives (Details to be given seperately for each E.C.)	COE No.		Eligibility Period	From		To	
	A Calculation of Cumulative Quantum of Benefits (CQB) u/r 78(2)(a)						
			Rate of tax (Drop down selection)	Turnover of sales of eligible goods liable to tax (Rs.)			CQB Amount (Rs.)
		a)					
		b)					
		c)					
		d)					
		e)					
		f)	Sub - Total A				
	B Calculation of Cumulative Quantum of Benefits (CQB) u/r 78(2)(b)						
			Rate of tax (Drop down selection)	Turnover of sales of eligible goods liable to tax (Rs.)			CQB Amount (Rs.)
		a)					
		b)					
		c)					
	d)						
	e)						

	f)	Sub - Total B					
	C	Total (A+B)					
D Calculation of deferment benefit u/r 81							
		Particulars	Turnover of sales of eligible goods liable to tax (Rs.)		Tax Amount (deferrable) (Rs.)		
	a)	Amount of MVAT payable					
	b)	Amount of CST Payable					
	c)	Total amount of tax deferred (a+b)					
E Status of CQB u/r 78 / Tax deferment u/r 81							
	a)	Sanctioned monetary ceiling					
	b)	Opening balance of the monetary ceiling at the beginning of the period for which the return is filed					
	c)	Less: Amount of CQB / Tax deferment for the period of this return as per Box 17 C or 17-D(c), as the case may be					
	d)	Less: Amount of Refund claimed as per Rule 79 (2)					
	e)	Less :- Benefit of Luxury Tax claimed for TIS-99 under Luxury Tax Act, 1987 for this period					
	f)	Closing balance of the monetary ceiling at the end of the period for which return is filed. (b-c)ing balance of the monetary ceiling at the end of the period for which return is filed. [(b) - (c+d+e)]					
18 Details of benefits availed under the package Scheme of Incentives (Details to be given seperately for each E.C.)		COE No.		Eligibility Period	From	To	
	A Calculation of Cumulative Quantum of Benefits (CQB) u/r 78(2)(a)						
			Rate of tax (Drop down selection)	Turnover of sales of eligible goods liable to tax (Rs.)		CQB Amount (Rs.)	
		a)					
		b)					
		c)					
		d)					
		e)					
		f)	Sub - Total A				
	B Calculation of Cumulative Quantum of Benefits (CQB) u/r 78(2)(b)						
			Rate of tax (Drop down selection)	Turnover of sales of eligible goods liable to tax (Rs.)		CQB Amount (Rs.)	
		a)					
		b)					
	c)						
	d)						
	e)						
	f)	Sub - Total B					
	C	Total (A+B)					
D Calculation of deferment benefit u/r 81							
		Particulars	Turnover of sales of eligible goods liable to tax (Rs.)		Tax Amount (deferrable) (Rs.)		
	a)	Amount of MVAT payable					

b)	Amount of CST Payable		
c)	Total amount of tax deferred (a+b)		
E Status of CQB u/r 78 / Tax deferment u/r 81			
a)	Sanctioned monetary ceiling		
b)	Opening balance of the monetary ceiling at the beginning of the period for which the return is filed		
c)	Less: Amount of CQB / Tax deferment for the period of this return as per Box 18 C or 18-D(c), as the case may be		
d)	Less: Amount of Refund claimed as per Rule 79 (2)		
e)	Less :- Benefit of Luxury Tax claimed for TIS-99 under Luxury Tax Act, 1987 for this period		
f)	Closing balance of the monetary ceiling at the end of the period for which return is filed. (b-c)ing balance of the monetary ceiling at the end of the period for which return is filed. [(b) - (c+d+e)]		
F. The Statement contained in Box 1 to 18 are true and correct to the best of my knowledge and belief.			
Date of Filing of Return		Date	Month
			Year
Name Of Authorised Person		Place	
Designation		Remarks	
E mail id*		Mobile No*	

Annexure of Purchases under M.V.A.T. Act, 2002 (See Rule 17, 17A, 18 and 45)											
Ver 1.1.1											
1	M.V.A.T. R.C. No.	C.S.T. R.C. NO									
2	Name of Dealer										
3. Please Select which ever is Applicable	Type of Return (Select appropriate) (Drop down selection)	Whether First Return ? (In Case of New Registration / Package scheme period)									
	Periodicity of Return (Select appropriate) (Drop down selection)	Whether Last Return ? (In Case of Cancellation of Registration Or end of package scheme of incentive)									
4	Period Covered by Annexure	Date	Month	Year	TO	Date	Month	Year	TO	Date	Year
		From									

Transactionwise Purchases Details

Sr. No.	Date of Sales Invoice	Sales Invoice No.	TIN of Seller (If Any)	Taxable Value OR Value of Composition u/s 42(3),(3A),(4)		Value of Tax Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2) Rs.	Tax Free Sales Rs.	Exempted Sales u/s 41 & 8 Rs.	Labour Charges Rs.	Other Charges (Rs)	Gross Total (Rs.)	Action	Return Form Number	Transaction Code	Description of Transaction type	
				Net Rs.	TAX (If any) Rs.												
																	Within the State Purchases from RD
																	Within the State Purchases from RD (Capital Asset)
																	Within the State LRD Purchases
																	Inter-State Branch Transfer
																	Purchase Good Return (Inter-state Branch transfer) for Tr. Type 30
																	Purchase Debt/Note (Inter-state Branch transfer) for Tr. Type 30
																	Within the State Branch Transfer
																	Purchase Good Return (Within State Branch transfer) for Tr. Type 35
																	Purchase Debt Note (Within State Branch transfer) for Tr. Type 35

Annexure of Sales under M.V.A.T. Act, 2002 (See Rule 17, 17A, 18 and 45)											
Ver 1.1.1											
CST, R.C. NO											
Name of Dealer											
Type of Returns (Select appropriately) (Drop down selection)											
Whether First Return ? (In Case of New Registrations / Package scheme period)											
Whether Last Return ? (In Case of Cancellation of Registration Or end of package scheme of incentives)											
Period Covered by Annexure											
From											
Date											
Month											
Year											
IO											
Date											
Month											
Year											

Transactionwise Sales Details

Sr. No	Invoice No.	Date of Sale Invoice	Gross Total	Taxable Value OR Value of Composition u/s 42(3)(3A), (4)		Value of Tax Inclusive of Rs.	Value of Composition as 42(1), (2) Rs.	Tax Free Sales Rs.	Exempted Sales u/s 41 & Rs.	Labour Charges Rs.	Other Charges (Rs)	Gross Total (Rs.)	Action	Return Form Number	Transaction Code	Description of Transaction type
				Net Rs.	TAX (If any) Rs.											
																Sales to TIN Holder (Local or Interstate excluding against Forms/ declaration)
																Sales to Non-TIN Holder (Local or Interstate)
																Branch Transfer / Consignment (Local or Interstate)
																Composition u/s 42(1), (2)
																Works Contract Composition u/s 42(3), (3A)
																On Going Works Contract
																On Going Lease Contract
																Amount of Sub-contract where tax paid by Sub-Contractor
																Amount of Sub-contract where tax paid by Principal Contractor
																PSB Exempted Sales
																Sales Goods Return for Tr. Type 100, 200, 400, 500, 800, 900

Sales outside the State (Sales effected outside the State of Maharashtra)	910												
Sales in Transit	920												
Inter-state Sales to Consulate	930												
Export on H Form	940												
Direct Export	950												
Import Sales (High Rise)	960												
Interstate Sales in 8(G), Form-I	970												

FORM 235										Ver 1.8.3			
Return of tax payable by a dealer under M.V.A.T. Act, 2002 (See Rule 17, 17A, 18 and 45)													
1	M.V.A.T. R.C. No.				C.S.T. R.C. NO.								
2	Name of Dealer												
3. Please Select which ever is Applicable	Type of Return (Select appropriate) (Drop down selection)								Whether First Return ? (In Case of New Registration / Package scheme period))				
	Periodicity of Return (Select appropriate) (Drop down selection)								Whether Last Return ? (In Case of Cancellation of Registration Or end of package scheme of incentive)				
4	Period Covered by Return		From	Date	Month	Year	To	Date	Month	Year			
5 Computation of Net Turnover of Sales liable to tax	Particulars										Amount (Rs)		
	a)	Gross Turnover of Sales including, taxes as well as turnover of non sales transactions like value of Branch Transfer, Consignment Transfers, job work charges etc											
	b)	Less:- Gross turnover of sales including tax relating to the business shown in separate return in Form 233											
	c)	Balance: -Turnover of Sales including, taxes as well as turnover of non sales transactions like value of branch Transfers/ Consignment Transfers, job work charges etc (a)-(b).											
	d)	Add:- Value of Goods return (inclusive of tax) including reduction of sale price on account of rate difference and discount claimed in earlier period but not confirmed by buyer.											
	e)	Less:-Value (inclusive of sales tax) of Goods Returned											
	f)	Less:- Credit Note , price on account of rate difference and discount Within State .											
	g)	Less:- Value of Goods return (inclusive of tax) including reduction of sale price on account of rate difference and discount claimed in earlier period which is confirmed.											
	h)	Less:-Net Tax amount (Tax included in sales shown in (c) above less Tax included in(e+f+g) above)											
	i)	Less:- Total Value in which tax is not collected separately (Inclusive of Tax with gross Amount)											
	j)	Less:-Value of Consignment Transfers within the State if tax is to be paid by the Agent.											
	k)	Less:-Sales u/s 8 (1) i.e. Interstate Sales including Central Sales Tax, Sales in the course of imports, exports and value of Branch Transfers/ Consignment transfers outside the State											
	l)	Less:-Sales of tax-free goods specified in Schedule" A"											
	m)	Less:-Sales of taxable goods fully exempted u/s 41 and u/s. 8 other than sales under section 8(1) & covered in Box 5(k)											
	n)	Less:-Job/ Labour work charges											
o)	Less:-Other allowable deductions, as per Sale Annexure												

	p)	Less:- Deduction under Section 3(2)						
	q)	Balance Net Turnover of sales liable to tax [(c+d)-(e+f+g+h+i+j+k+l+m+n+o+p)]						
6 Computation of Sales Tax collected separately under the MVAT Act, 2002		Schedule entry No	Rate of tax (Drop down selection)	Additional sales tax (Rs.)	Sales Turnover (Rs.)	Quantity sold (Liters)	Tax Amount (Rs)	
	a)	Sch. DGoods (Inter Oil Co. sales of notified Motor Sprits)						
	b)	D5(a)(i)						
	c)	D5(a)(ii)						
	d)	D5(b)						
	e)	D6						
	f)	D7						
	g)	D8						
	h)	D9						
	i)	D10(a)(i)						
	j)	D10(a)(ii)						
	k)	D10(b)						
	l)	D11						
			Sub-total (a to l)					
	m)	C8						
	n)	C27						
	o)	C58(a)						
	p)	C58(b)						
			Sub-total (m to p)					
	q)	Others						
	r)	Others						
	s)	Others						
	t)	Others						
			Sub-total (q to t)					
			TOTAL					
	7	Sales Tax collected in excess of the amount of tax payable.						
8 Computation of Sales Tax payable in respect of sales effected inclusive of tax under the MVAT Act, 2002		Rate of tax (Drop down selection)	Turnover of sales liable to tax (Rs.)		Tax Amount (Rs)			
	a)							
	b)							
	c)							
	d)							
	e)							
	f)							
		Total						

9. Computation of Purchases eligible for set-off	Particulars		Amount (Rs)	
	a)	Total Turnover of Purchases including taxes, value of Branch Transfers / Consignment Transfers received and job work charges		
b)	Less:- Turnover of Purchases Covered under Form Number 233			
c)	Balance Turnover of Purchases (a-b)			
d)	Less:-Value of goods return (inclusive of tax) reduction of Purchase price.			
e)	Less:- Reduction of Purchase price on account of rate difference and discount .			
f)	Less:-Imports (Direct imports)			
g)	Less:-Imports (High seas purchases)			
h)	Less:- Interstate purchases of taxable goods against certificate in Form'H'			
i)	Less:- Within the State purchases of taxable goods against certificate in Form'H'			
j)	Less:-Inter-State purchases (Excluding purchases against any certificate and declaration in form C,H,F,I)			
k)	Less:-Inter-State branch / consignment transfers received			
l)	Less:- Interstate purchases of taxable goods against declaration in Form'C'			
m)	Less:-Within the State purchases of taxable goods against declaration in Form'C'			
n)	Less:- Within the State Branch Transfers /Consignment Transfers received where tax is to be paid by an Agent			
o)	Less:-Within the State purchases of taxable goods from un-registered dealers			
p)	Less:- Interstate purchases of taxable goods against declaration in Form'I'			
q)	Less:-Within the State purchases of taxable goods which are fully exempted from tax u/s 41 and u/s 8 but not covered under section 8(1)			
r)	Less:-Within the State purchases of tax-free goods specified in schedule " A"			
s)	Less:- Labour Job/ Labour charges paid			
t)	Less:-Other allowable deductions, if any			
u)	Less:-Within the State purchases of taxable goods from registered dealers where tax separately not collected (Inclusive of tax)			
v)	Less:- Within the State Purchases of Taxable goods purchase from Composition dealer u/s 42(1), (2)			
w)	Less:- Deduction under Section 3(2)			
x)	Balance: Within the State purchases of taxable goods from registered dealers eligible for set-off. [c-(d+e+f+g+h+i+j+k+l+m+n+o+p+q+r+s+t+u+v+w)]			
10. Computation of Purchase Tax payable on the purchases effected during this period or previous periods		Rate of tax (Drop down selection)	Turnover of Purchases liable to tax (Rs.)	Tax Amount (Rs)
	a)			
	b)			
	c)			
	d)			
	e)			

	f)			
	g)			
	h)			
	Total			
11 Tax Rate wise breakup of within state purchases from registered dealers eligible for set-off as per box 9(x).				
		Rate of tax (Drop down selection)	Net Turnover of purchases (Rs.)	Tax Amount (Rs)
	a)			
	b)			
	c)			
	d)			
	e)			
	Total			
12. Computation of set-off claimed in this return				
		Particulars	Purchase Value(Rs.)	Tax Amount (Rs.)
	a)	Within the State purchases of taxable goods from registered /unregistered dealers eligible for set-off as per Box 10 and 11		
	b)	Less:- Set-off denial on account of purchases from RCC or Composition dealer		
	c)	Less: Amount of set off not admissible u/r 52A		
	e)	Less: Amount of set off not admissible u/r 52B		
	d)	Less: Reduction in the amount of set- off u/r 53 of the corresponding purchase price of (Sch B, C, D & E) goods	Capital Asset	
			Other than Capital Assets	
	e)	Less: Denial in the amount of set-off u/r 54 of the corresponding purchase price	Capital Asset	
			Other than Capital Assets	
	f)	Less:- Within the State Purchases of taxable goods from registered dealers under MVAT Act, 2002 and set-off not claimed.	Capital Asset	
			Other than Capital Assets	
	g)	Less:- Within the state purchases of Capital Asset from registered dealer having set off withheld for staggered manner		
	h)	Set-off available for the period of this return [a-(b+c+e)+(d+f+g)]		
	i)	Add:- Allowance of set-off reversed in earlier return/s	Capital Asset	
			Other than Capital Assets	
	j)	Reduction u/r 52A, 52B, 53, and denial u/r 54 out of above i (h + (i - j))	Capital Asset (with staggered set off credit)	
			Other than Capital Assets	
	k)	Add:- Allowance of set-off not claimed on goods return		
	l)	Total Set-off Admissible for the period of this return		
13. Computation for Tax payable along with return				
		Particulars	Amount (Rs)	
A. Aggregate of credit available for the period	a)	Set off admissible as per Box 12 (l)		

covered under this return	b)	Excess credit brought forward from previous return		
	c)	Amount already paid (As per Box 13 E)		
	d)	Excess Credit if any, as per Form 233, to be adjusted against the liability as per Form 235		
	e)	Adjustment of ET paid under Maharashtra Tax on Entry of Goods into Local Areas Act, 2002		
	f)	Adjustment of ET paid under Maharashtra Tax on Entry of Motor Vehicle Act into Local Areas Act, 1987		
	g)	Amount of Tax collected at source u/s 31A		
	h)	Refund adjustment order No. (As per Box 13 F)		
	i)	Total available credit (a+b+c+d+e+f+g+h)		
	B Total tax payable and adjustment of CST/ET payable against available credit	a)	Sales Tax payable as per box 6 + Sales Tax payable as per box 8 + Purchase Tax payable as per box 10	
b)		Adjustment on account of MVAT payable, if any as per Return Form 233 against the excess credit as per Form 235.		
c)		Adjustment on account of CST payable as per return for this period		
d)		Adjustment on account of ET payable under Maharashtra Tax on Entry of Goods into Local Areas Act, 2002		
e)		Adjustment on account of ET payable under Maharashtra Tax on Entry of Motor Vehicle Act into Local Areas Act, 1987		
f)		Amount of Tax Collected in Excess of the amount of Sales Tax payable if any (as per Box 7)		
g)		Interest Payable		
h)		Late Fee Payable		
i)		Add: Reversal on account of set-off claimed Excess in earlier return	Capital Assets	
			Other than Capital Assets	
j)		Reduction u/r 52A, 52B, 53 and denial u/r 54 out of above (i)	Capital Assets (with staggered set off credit)	
			Other than Capital Assets	
k)	Balance: Excess credit = [13A(i) - (13B(a) + 13B(b) + 13B(c) + 13B(d) + 13B(e) + 13B(f) + 13B(g) + 13B(h) + 13B(j))]			
l)	Balance Amount payable = [13B(a) + 13B(b) + 13B(c) + 13B(d) + 13B(e) + 13B(f) + 13B(g) + 13B(h) + 13B(j) - 12A(i)]			
C Utilisation of Excess Credit as per box 13B(k)	a)	Excess credit carried forward to subsequent tax period		
	b)	Excess credit claimed as refund in this return (Box 13 B(k) - Box 13 C(a))		
D. Tax payable with return	a)	Total Amount payable as per Box 13B(l)		

E. Details of Amount Paid along with return and/ or Amount already Paid

Chalan CIN No	Amount (Rs)	Payment date	Name of the Bank	Branch Name

