



HOW TO FILE TCS 423 RETURN

General Instructions

- Furtherance to the ease of doing business initiative of Government of Maharashtra, a new hassle-free e-filing return process is brought forth.
- Pursuant to the above, new template of returns in Form 423 has been introduced in place of old Form 423
- Dealers need to make advance payment of total payable before online filing of return.
- Dealer can use MVAT TIN or Other body TIN to file the TCS 423 return

Step 1

- Download TCS Form 423 Template from www.mahavat.gov.in

Step 2

- Save the file by <TIN number_Period>

Step3

- Manual Input in Preview Return

Step4

- Validate and create file for upload

Step5

- Upload text file

Step6

- Verify Draft Return

Step7

- Submit Return

HOW TO PREPARE FORM 423 TEMPLATE

STEP 1: Download Return Template for Form 423

- Visit MSTD website www.mahavat.gov.in
- Go to “Dealer services” tab and select “New Automation”
- Click on “Return”
- You will be redirected to “Home page”
- Go to “Download” tab and select “Return”
- Click on “TCS”
- Download 423 Return Template

STEP 2: Save the file as <TIN Period>

STEP 4: Manual input in preview Return

- “MVAT R.C. No. (TIN) / Sales Tax Deduction Account Number” field is mandatory
- Please enter the name of the dealer

| FORM 423 | | | | Ver 1.8.3 | | | |
|---|---|--------------------------------|--|-----------|-------------------|--|--|
| (See rule 17A & 40A (3)) | | | | | | | |
| Return showing Collection of Amount at Source towards Tax by an Authority | | | | | | | |
| under-section 31A of The Maharashtra Value Added Tax Act, 2002. | | | | | | | |
| 1 | MVAT R.C. No.(TIN) / Sales Tax Deduction Account Number | Enter MVAT,TIN/ Other body TIN | | | Type of Statement | | |
| 2 | Name | Enter the Name of the Dealer | | | | | |
| 3 | Financial Year | Period | | | | | |
| 4 | Period Covered by Return | From | | | To | | |
| 5 | Name of Authorised Person | Designation | | | | | |
| 6 | Email Id | Mobile | | | | | |

- Enter the “Name of Authorized person” who is filing the Return
- Enter the “Designation” of the person who is filing the Return
- Enter the “Email Id” & “Mobile No” on which Return status will be sent

| FORM 423 | | | | Ver 1.8.3 | | | |
|---|---|--|--|-----------|-------------|--------------------------------------|--|
| (See rule 17A & 40A (3)) | | | | | | | |
| Return showing Collection of Amount at Source towards Tax by an Authority | | | | | | | |
| under-section 31A of The Maharashtra Value Added Tax Act, 2002. | | | | | | | |
| 1 | MVAT R.C. No.(TIN) / Sales Tax Deduction Account Number | Type of Statement | | | | | |
| 2 | Name | | | | | | |
| 3 | Financial Year | Period | | | | | |
| 4 | Period Covered by Return | From | | | To | | |
| 5 | Name of Authorised Person | Enter the name of person filing the Return | | | Designation | Designation of the Authorised Person | |
| 6 | Email Id | Email id | | | Mobile | Mobile No | |

- Select appropriate Type of Return, whether “ORIGINAL” or “REVISED”.

| FORM 423 | | | | Ver 1.8.3 | | | |
|---|---|------|--|-------------------|---|--|--|
| (See rule 17A & 40A (3)) | | | | | | | |
| Return showing Collection of Amount at Source towards Tax by an Authority | | | | | | | |
| under-section 31A of The Maharashtra Value Added Tax Act, 2002. | | | | | | | |
| 1 | MVAT R.C. No.(TIN) / Sales Tax Deduction Account Number | | | Type of Statement | <input type="radio"/> Original Statement <input type="radio"/> Revised u/s 20. (4) | | |
| 2 | Name | | | | | | |
| 3 | Financial Year | | | Period | | | |
| 4 | Period Covered by Return | From | | To | | | |
| 5 | Name of Authorised Person | | | Designation | | | |
| 6 | Email Id | | | Mobile | | | |

1. Type of Statement -> Original

- Select appropriate “Financial Year ”

| FORM 423 | | | | Ver 1.8.3 | | | |
|---|---|-----------|--|-------------------|--------------------|--|--|
| (See rule 17A & 40A (3)) | | | | | | | |
| Return showing Collection of Amount at Source towards Tax by an Authority | | | | | | | |
| under-section 31A of The Maharashtra Value Added Tax Act, 2002. | | | | | | | |
| 1 | MVAT R.C. No.(TIN) / Sales Tax Deduction Account Number | | | Type of Statement | Original Statement | | |
| 2 | Name | | | | | | |
| 3 | Financial Year | | | Period | | | |
| 4 | Period Covered by Return | 2015-2016 | | To | | | |
| | | 2016-2017 | | | | | |
| | | 2017-2018 | | | | | |
| 5 | Name of Authorised Person | 2018-2019 | | Designation | | | |
| 6 | Email Id | | | Mobile | | | |

- Select appropriate “Return Period”

| FORM 423 | | | | Ver 1.8.3 |
|---|---|-----------|-------------------|--|
| (See rule 17A & 40A (3)) | | | | |
| Return showing Collection of Amount at Source towards Tax by an Authority | | | | |
| under-section 31A of The Maharashtra Value Added Tax Act, 2002. | | | | |
| 1 | MVAT R.C. No.(TIN) / Sales Tax Deduction Account Number | | Type of Statement | Original Statement |
| 2 | Name | | | |
| 3 | Financial Year | 2016-2017 | Period | |
| 4 | Period Covered by Return | From | | 2016 April 2016 May 2016 June 2016 July 2016 August 2016 September 2016 October 2016 November |
| 5 | Name of Authorised Person | | Designation | |
| 6 | Email Id | | Mobile | |

- Please enter Interest Amount if applied
- Enter the total already paid amount for the selected period against Form 423

| | | | | | | |
|---|--|---|--|--|-----------------------|---|
| 7 | a.Amount collected at Source | 0 | b.Interest | | c.Amount Payable(a+b) | 0 |
| 8 | a.Amount Paid in Advance | | b.Balance Payable (7c-(8a+8c) | | | 0 |
| | c.Excess credit brought forward from previous return | | d.Excess credit carried forward to subsequent return | | | 0 |

- Please enter the balance “Excess credit brought forward from previous return”
 - ◆ Total Excess credit carried forward before the current period = A
 - ◆ Total Excess credit brought forward amount = B
 - ◆ Balance Excess credit brought forward from previous return = (A-B)
 - ◆ Entered amount by dealer will be replaced with the actual balance amount available in the system

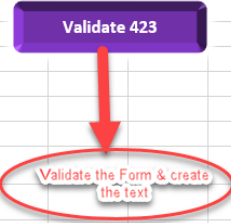
| | | | | | | |
|---|--|---|------------|--|-----------------------|---|
| 7 | a.Amount collected at Source | 0 | b.Interest | | c.Amount Payable(a+b) | 0 |
| 8 | a.Amount Paid in Advance | | | b.Balance Payable (7c-(8a+8c)) | 0 | |
| | c.Excess credit brought forward from previous return | | | d.Excess credit carried forward to subsequent return | 0 | |

- Please enter the “Name of the dealer/person from whom amount is collected” if “TIN of the dealer” is not available
- Enter the “TIN of the dealer”
- If TIN of the Dealer is not available then enter the PAN/TAN of the person
- Enter the “Auction Amount”
- Enter the “Tax Amount collected”

| 7 | a.Amount collected at Source | 2000 | b.Interest | | c.Amount Payable(a+b) | 2000 |
|--------------|---|---|------------------------|--|-----------------------|--------|
| 8 | a.Amount Paid in Advance | 10000 | | b.Balance Payable (7c-(8a+8c)) | 0 | |
| | c.Excess credit brought forward from previous return | | | d.Excess credit carried forward to subsequent return | 8000 | |
| 9 | Details of the Auction amount / value of goods and amount collected at source during the period of this Statement/*Auction amount is applicable to Sand auction purchaser and Value of goods is applicable to others. | | | | | |
| Sr. No. | Name of the dealer/person from whom amount is collected | TIN of the Dealer/In case Person is not holding MVAT TIN, PAN/TAN of the Person | TCS Certificate Number | *Auction Amount/ Value of goods | Tax Amount collected | Action |
| Total | | | | 20000 | 2000 | |
| 1 | | 27491001155V | | 20000 | 2000 | |
| | | | | | | |

- Click on the “Validate 423” to validate the form and generate the text file


| FORM 423 | | | | | | | | | | Ver 1.8.3 | |
|---|---|-----------|----|----|------|-------------------|--------------------|----|------|-----------|--|
| (See rule 17A & 40A (3)) | | | | | | | | | | | |
| Return showing Collection of Amount at Source towards Tax by an Authority | | | | | | | | | | | |
| under-section 31A of The Maharashtra Value Added Tax Act, 2002. | | | | | | | | | | | |
| 1 | MVAT R.C. No.(TIN) / Sales Tax Deduction Account Number | | | | | Type of Statement | Revised u/s 20 (4) | | | | |
| 2 | Name | | | | | | | | | | |
| 3 | Financial Year | 2016-2017 | | | | Period | 2016 April | | | | |
| 4 | Period Covered by Return | From | 01 | 04 | 2016 | To | 30 | 04 | 2016 | | |
| 5 | Name of Authorised Person | | | | | Designation | | | | | |
| 6 | Email Id | | | | | Mobile | | | | | |



2. Type of Statement -> Revise

- In TCS 423 there is a provision for Delta Revision
- Only incremental line items are required to enter in the “Details of the sum payable” Table
- Select appropriate “Financial Year ”

| FORM 423 | | | | | | | | | | Ver 1.8.3 | |
|---|---|-----------|--|--|--|-------------------|--------------------|--|--|-----------|--|
| (See rule 17A & 40A (3)) | | | | | | | | | | | |
| Return showing Collection of Amount at Source towards Tax by an Authority | | | | | | | | | | | |
| under-section 31A of The Maharashtra Value Added Tax Act, 2002. | | | | | | | | | | | |
| 1 | MVAT R.C. No.(TIN) / Sales Tax Deduction Account Number | | | | | Type of Statement | Revised u/s 20 (4) | | | | |
| 2 | Name | | | | | | | | | | |
| 3 | Financial Year | | | | | Period | | | | | |
| 4 | Period Covered by Return | 2015-2016 | | | | To | | | | | |
| | | 2016-2017 | | | | | | | | | |
| | | 2017-2018 | | | | | | | | | |
| 5 | Name of Authorised Person | | | | | Designation | | | | | |
| | | 2018-2019 | | | | | | | | | |
| 6 | Email Id | | | | | Mobile | | | | | |



- Select appropriate “Return Period”

| FORM 423 | | | Ver 1.8.3 | |
|---|---|-----------|-------------------|--|
| (See rule 17A & 40A (3)) | | | | |
| Return showing Collection of Amount at Source towards Tax by an Authority | | | | |
| under-section 31A of The Maharashtra Value Added Tax Act, 2002. | | | | |
| 1 | MVAT R.C. No.(TIN) / Sales Tax Deduction Account Number | | Type of Statement | Revised u/s 20 (4) |
| 2 | Name | | | |
| 3 | Financial Year | 2016-2017 | Period | |
| 4 | Period Covered by Return | From | | 2016 April 2016 May 2016 June 2016 July 2016 August 2016 September 2016 October 2016 November |
| 5 | Name of Authorised Person | | Designation | |
| 6 | Email Id | | Mobile | |

- Please enter Interest Amount if applied
- Enter the total already paid amount for the selected period against Form 423

| | | | | | | |
|---|--|---|--|--|-----------------------|---|
| 7 | a.Amount collected at Source | 0 | b.Interest | | c.Amount Payable(a+b) | 0 |
| 8 | a.Amount Paid in Advance | | b.Balance Payable (7c-(8a+8c)) | | 0 | |
| | c.Excess credit brought forward from previous return | | d.Excess credit carried forward to subsequent return | | 0 | |

- Please enter the balance “Excess credit brought forward from previous return”
 - ◆ Total Excess credit carried forward before the current period = A
 - ◆ Total Excess credit brought forward amount = B
 - ◆ Balance Excess credit brought forward from previous return = (A-B)
 - ◆ Entered amount by dealer will be replaced with the actual balance amount available in the system

| | | | | | | |
|---|--|---|------------|--|-----------------------|---|
| 7 | a.Amount collected at Source | 0 | b.Interest | | c.Amount Payable(a+b) | 0 |
| 8 | a.Amount Paid in Advance | | | b.Balance Payable (7c-(8a+8c)) | | 0 |
| | c.Excess credit brought forward from previous return | | | d.Excess credit carried forward to subsequent return | | 0 |

- If any line item needs to be deleted from the Original Return/last filed Revise Return, please enter the same line item with TCS Certificate Number received at the time of last filing

➤ Please select the “D” in “Action” column

| 7 | a.Amount collected at Source | 0 | b.Interest | | c.Amount Payable(a+b) | 0 |
|---------|---|---|------------------------|--|-----------------------|--------|
| 8 | a.Amount Paid in Advance | 10000 | | b.Balance Payable (7c-(8a+8c)) | | 0 |
| | c.Excess credit brought forward from previous return | | | d.Excess credit carried forward to subsequent return | | 10000 |
| 9 | Details of the Auction amount / value of goods and amount collected at source during the period of this Statement/*Auction amount is applicable to Sand auction purchaser and Value of goods is applicable to others. | | | | | |
| Sr. No. | Name of the dealer/person from whom amount is collected | TIN of the Dealer/In case Person is not holding MVAT TIN, PAN/TAN of the Person | TCS Certificate Number | *Auction Amount/ Value of goods | Tax Amount collected | Action |
| | | | | Total | 0 | 0 |
| 1 | | 27491001155V | 423P27491001155V0520 | 20000 | 2000 | D |

- If any additional line item needs to be added to the Original Return/last filed Revise Return, please enter the detail as per the Original Return

- Please enter the “Name of the Contractor” if “TIN of the contractor” is not available
- Enter the “TIN of the Contractor”
- If TIN of the Contractor is not available then enter the PAN/TAN of the Contractor
- Enter the “Amount paid/Payable to the Contractor”
- Enter the “Amount of Tax Deducted/Deductible”

➤ Leave "Action" column blank

| 7 | a.Amount collected at Source | 2000 | b.Interest | | c.Amount Payable(a+b) | 2000 |
|--------------|---|---|------------------------|--|-----------------------|--------|
| 8 | a.Amount Paid in Advance | 10000 | | b.Balance Payable (7c-(8a+8c)) | 0 | |
| | c.Excess credit brought forward from previous return | | | d.Excess credit carried forward to subsequent return | 8000 | |
| 9 | Details of the Auction amount / value of goods and amount collected at source during the period of this Statement/*Auction amount is applicable to Sand auction purchaser and Value of goods is applicable to others. | | | | | |
| Sr. No. | Name of the dealer/person from whom amount is collected | TIN of the Dealer/In case Person is not holding MVAT TIN, PAN/TAN of the Person | TCS Certificate Number | *Auction Amount/ Value of goods | Tax Amount collected | Action |
| Total | | | | 20000 | 2000 | |
| 1 | | 27491001155V | | 20000 | 2000 | |
| | | | | | | |

- If any detail needs to be changed from the Original Return/last filed Revise Return, please enter the same line item with TCS Certificate Number received at the time of last filing with "D" in column and add another line item with new required details

| 7 | a.Amount collected at Source | 1500 | b.Interest | | c.Amount Payable(a+b) | 1500 |
|--------------|---|---|------------------------|--|-----------------------|--------|
| 8 | a.Amount Paid in Advance | 10000 | | b.Balance Payable (7c-(8a+8c)) | 0 | |
| | c.Excess credit brought forward from previous return | | | d.Excess credit carried forward to subsequent return | 8500 | |
| 9 | Details of the Auction amount / value of goods and amount collected at source during the period of this Statement/*Auction amount is applicable to Sand auction purchaser and Value of goods is applicable to others. | | | | | |
| Sr. No. | Name of the dealer/person from whom amount is collected | TIN of the Dealer/In case Person is not holding MVAT TIN, PAN/TAN of the Person | TCS Certificate Number | *Auction Amount/ Value of goods | Tax Amount collected | Action |
| Total | | | | 15000 | 1500 | |
| 1 | | 27491001155V | 423P27491001155V0520 | 20000 | 2000 | D |
| 2 | | 27491001155V | | 15000 | 1500 | |
| | | | | | | |

- Click on the “Validate 423” to validate the form and generate the text file

| FORM 423 | | | | | | Ver 1.8.3 | | | |
|---|---|-----------|----|----|-------------------|--------------------|----|----|------|
| (See rule 17A & 40A (3)) | | | | | | | | | |
| Return showing Collection of Amount at Source towards Tax by an Authority | | | | | | | | | |
| under-section 31A of The Maharashtra Value Added Tax Act, 2002. | | | | | | | | | |
| 1 | MVAT R.C. No.(TIN) / Sales Tax Deduction Account Number | | | | Type of Statement | Revised u/s 20 (4) | | | |
| 2 | Name | | | | | | | | |
| 3 | Financial Year | 2016-2017 | | | Period | 2016 April | | | |
| 4 | Period Covered by Return | From | 01 | 04 | 2016 | To | 30 | 04 | 2016 |
| 5 | Name of Authorised Person | | | | Designation | | | | |
| 6 | Email Id | | | | Mobile | | | | |

