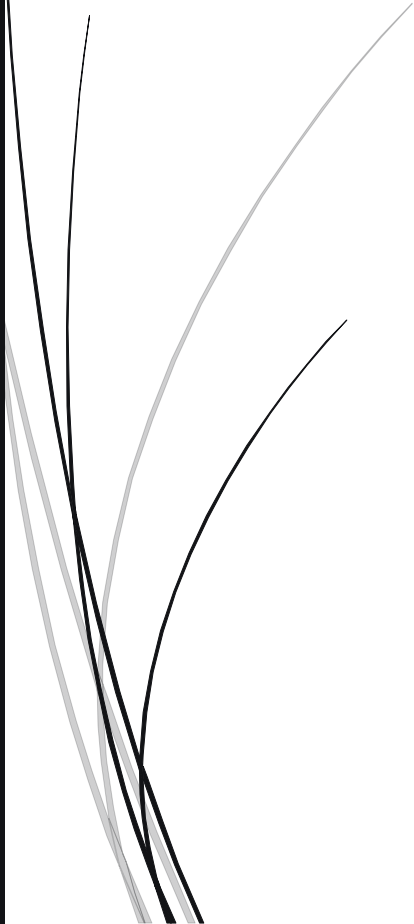

USER MANUAL

Maharashtra Sales Tax Department

How to claim Goods Return, Rate
Difference and Discount in Form 231





FORM 231

SALES ANNEXURE-Transaction codes for Goods Return/ Rate Difference/ Discount

- Go to Rough Sheet
- Click on "231" for Sales Transaction codes related to Goods Return/ Rate Difference/ Discount

HEADER			
M.V.A.T. R.C. No.	27191000156V	CST. R.C. No.	
Name of Dealer	Parkar & Company		
Return Type	ORIGINAL	Return Forms to be Filed	231
Financial Year	2016-2017	Return Period	2016 April
Whether First Return	NO	Whether Last Return	NO
Period Covered by Return			
From Date	01	Apr	2016
To Date	30	Apr	2016
The details submitted are true and correct to the best of my knowledge and belief.			
Name Of Authorised Person*	Kalpesh		
Designation*	Proprietor		
Mobile No*	9833903147		
E_mail_id*	kalpesh.parkar@yahoo.com		
All Fields are Mandatory			
PLEASE NOTE			
* In Sales and Purchase annexure "validation, help & formulas" are provided till 28th row. Please select and drag as per your invoice volume.			
* Help in respect of Transaction Codes is available in Rough-Sheet			
*Validation will be done sequentially i.e. Header -> Sales Annexure -> Purchase Annexure.			
* Please ensure that your computer date format is "DD-MM-YYYY"			
* Please click on Refresh button in "Validate" sheet before editing the Sales & Purchase Annexure.			
* Formula in column M, O, N of "Sales Annexure" sheet will not work after validation.			
Header Sales Annexure Purchase Annexure Validate Message Rough-Sheet +			

Click on 'Rough Sheet'



Click on "231" for Sales Transaction codes related to Goods Return/ Rate Difference/ Discount

The information in this sheet shall not be uploaded

HELP	Sales Annexure	231	233	234	235	CST
	Purchase Annexure	ALL	Disable Transactionwise Code File			

VALUE OF GOODS RETURN PERTAINING TO TAX PAID			
RETURN	TAX PAID SEPARATELY		INCLUSIVE OF TAX
	NET	TAX	
SALES			
231	200	10	210
233	0	0	0
WCT COMPOSITION	0	0	0
COMPOSITION	0		
234	0	0	0
235	0	0	0
PURCHASES			
231	200	10	
232	0	0	
233	0	0	
234	0	0	
235	0	0	

Rough-Sheet

TRANSACTION CODES AND ITS DESCRIPTION TO BE USED SALES ANNEXURE FOR RETURN FORM – 231					
Transaction Codes for Sales		Transaction Code for Goods Return in relation with Main Transaction Code		Transaction Code for Rate Difference/ Discount in relation with Main Transaction Code	
Transaction Code	Description of Transaction type	Transaction Code	Description of Transaction type	Transaction Code	Description of Transaction type
100	Sales to TIN Holder	600	Sales Goods Return for Transaction Type 100, 200, 800	700	Sales Credit Note for Transaction Type 100, 200, 800
200	Sales to Non-TIN Holder	600	Sales Goods Return for Transaction Type 100, 200, 800	700	Sales Credit Note for Transaction Type 100, 200, 800
300	Branch Transfer / Consignment (Within the State)	680	Sales Goods Return (Branch Transfer/ consignment) for Transaction Type 300	780	Sales Credit Note (Branch Transfer/ consignment) for Transaction Type 300
800	Deduction u/s 3(2)	600	Sales Goods Return for Transaction Type 100, 200, 800	700	Sales Credit Note for Transaction Type 100, 200, 800



- Enter the Invoices/ Credit Notes related to Goods Return/ Rate Difference/ Discount in the Sales Annexure with respective transaction codes.

Transactionwise Sales Details																
Sr. No.	Invoice No	Date of Sale Invoice	TIN of Purchaser (If Any)	Taxable Value OR Value of Composition u/s		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 (i.e. of Column P)
				Net Rs.	TAX (If any) Rs.											
a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q
1	101	01-09-2016	27580000502	200.00	10.00	210.00	0.00	200.00	200.00	200.00	200.00	1220.00		231	100	Sales to TIN Holder (Within the State or Interstate excluding against Forms/ declaration)
2	229	01-09-2016		100.00	5.00	105.00	0.00	100.00	100.00	100.00	100.00	610.00		231	200	Sales to Non-TIN Holder (Within the State or Interstate)
3	355	01-09-2016	27760000015	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00		231	200	Branch Transfer / Consignment (Within the State or Interstate)
4	482	01-09-2016	27820049646	100.00	5.00	105.00	0.00	100.00	100.00	100.00	100.00	610.00		231	600	Sales Goods Return for Tr. Type 100, 200, 400, 500, 800, 900
5	613	01-09-2016	27240040459	100.00	5.00	105.00	0.00	100.00	100.00	100.00	100.00	610.00		231	700	Sales Credit Note for Tr. Type 100, 200, 400, 500, 800, 900
6	739	01-09-2016	27200085877	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		231	680	Sales Goods Return (Branch Transfer/ consignment) for Tr. Type 300
7	863	01-09-2016	27040002254	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		231	780	Sales Credit Note (Branch Transfer/ consignment) for Tr.

Goods Return/ Rate Difference/ Discount transaction codes in Sales Annexure



Transactionwise Sales Details

Sr. No.	Invoice No	Date of Sale Invoice	TIN of Purchaser (If Any)	Taxable Value OR Value of Composition u/s		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 (i.e. of Column P)
				Net Rs.	TAX (If any) Rs.											
a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q
1	101	01-09-2016	27580000502	200.00	10.00	210.00	0.00	200.00	200.00	200.00	200.00	1220.00		231	100	Sales to TIN Holder (Within the State or Interstate excluding against Forms/ declaration)
2	229	01-09-2016		100.00	5.00	105.00	0.00	100.00	100.00	100.00	100.00	610.00		231	200	Sales to Non-TIN Holder (Within the State or Interstate)
3	355	01-09-2016	27760000015	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00		231	300	Branch Transfer / Consignment (Within the State or Interstate.)
4	482	01-09-2016	27820049646	100.00	5.00	105.00	0.00	100.00	100.00	100.00	100.00	610.00		231	600	Sales Goods Return for Tr. Type 100, 200, 400, 500, 800, 900
5	613	01-09-2016	27240040459	100.00	5.00	105.00	0.00	100.00	100.00	100.00	100.00	610.00		231	700	Sales Credit Note for Tr. Type 100, 200, 400, 500, 800, 900
6	739	01-09-2016	27200085877	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		231	680	Sales Goods Return (Branch Transfer/ consignment) for Tr. Type 300
7	863	01-09-2016	27040002254	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		231	780	Sales Credit Note (Branch Transfer/ consignment) for Tr.

The Goods Return /Rate Difference/Discount values of the following fields have to be entered manually in Form 231 in table 6 and 8.

- ✓ Taxable Turnover with Tax
- ✓ Inclusive of Tax Sales

The Goods Return /Rate Difference / Discount values of the following fields will get summarized & auto populated in Form 231 in Table 5.

- ✓ Tax Free Sales
- ✓ Exempted Sales u/s 41 & 8
- ✓ Labour charges

- Values related to Goods Return/ Rate Difference/ Discount entered in the Sales Annexure is available in Rough Sheet for reference.
- Dealer can verify the total amount of Goods Return entered in Sales Annexure through 'Rough Sheet'

VALUE OF GOODS RETURN PERTAINING TO TAX PAID			
RETURN	TAX PAID SEPARATELY		INCLUSIVE OF TAX
	NET	TAX	
SALES			
231	200	10	210
233	0	0	0
WCT COMPOSITION	0	0	0
COMPOSITOION	0		
234	0	0	0
235	0	0	0

Goods Return amount as per Sales Annexure for Form 231 to be shown in table 6 & 8



- Enter the Turnover of Tax Collected separately in Table 6.
- Enter the Goods Return/ Rate Difference/ Discount amount related to Tax collected separately Transactions in Negative in Table 6.

Goods Returns value of transactions related to Sales Tax collected separately should be entered in Table 6 in negative figure with bifurcation as per respective rate of tax.

Turnover of Tax collected separately should be entered in Table 6.

6		Rate of tax (Drop down selection)	Turnover of sales liable to tax (Rs.)	Tax Amount (Rs)
Computation of Sales Tax collected separately under the MVAT Act LESS Value of Goods return including reduction of sale price on account of rate difference and discount	a)	5.00%	300	15
	b)	5.00%	-200	-10
	c)			
	d)			
	e)			
	f)			
	g)			
	h)			
	i)			
	j)			
	k)			
	l)			
	m)			
		Total		100



- Enter the Turnover of Inclusive of Tax in Table 8
- Enter the Goods Return/ Rate Difference/ Discount amount related to Inclusive of Tax Transactions in Negative in Table 8.

Sales Turnover of Inclusive of Tax should be entered in Table 8

Goods Returns value of transactions related to Inclusive of Tax collected separately should be entered in Table 8 in negative figure with bifurcation as per respective rate of tax.

8 Computation of Sales Tax payable in respect of sales effected		Rate of tax (Drop down selection)	Turnover of sales liable to tax (Rs.)	Tax Amount (Rs)
Inclusive of tax	a)	5.00%	315	15
under the MVAT Act	b)	5.00%	-210	-10
LESS	c)			0
Value of Goods return	d)			0
including	e)			0
reduction of	f)			0
sale price on	g)			0
account of rate	h)			0
difference and	i)			0
discount	j)			0
	Total		105	5



PURCHASE ANNEXURE-Transaction codes for Goods Return/ Rate Difference/ Discount

- Go to Rough Sheet
- Click on “ALL” for Purchase Transaction codes related to Goods Return/ Rate Difference/ Discount

Click on “ALL” for Purchase Transaction codes related to Goods Return/ Rate Difference/ Discount

The information in this sheet shall not be uploaded

HELP	Sales Annexure	231	233	234	235	CST
	Purchase Annexure	ALL	Disable Transactionwise Code File			

VALUE OF GOODS RETURN PERTAINING TO TAX PAID			
RETURN	TAX PAID SEPARATELY		INCLUSIVE OF TAX
	NET	TAX	
SALES			
231	200	10	210
233	0	0	0
WCT COMPOSITION	0	0	0
COMPOSITOION	0		
234	0	0	0
235	0	0	0
PURCHASES			
231	200	10	
232	0	0	
233	0	0	
234	0	0	
235	0	0	

Rough-Sheet

TRANSACTION CODES AND ITS DESCRIPTION TO BE USED IN PURCHASE ANNEXURE FOR ALL RETURN FORMS					
Transaction Codes for Purchase		Transaction Code of Goods Return in relation with Main Transaction Code		Transaction Code of Rate Difference/ Discount in relation with Main Transaction Code	
Transaction Code	Description of Transaction type	Transaction Code	Description of Transaction type	Transaction Code	Description of Transaction type
10	Within the State Purchases from RD	90	Purchase Good Return for Transaction Type 10, 15, 80	95	Purchase Debit Note for Transaction Type 10, 15, 80
15	Within the State Purchases from RD (Capital Asset)	90	Purchase Good Return for Transaction Type 10, 15, 80	95	Purchase Debit Note for Transaction Type 10, 15, 80
20	Within the State URD Purchases/ Labour Charges	91	Purchase Good Return (Within the State URD) for Transaction Type 20	96	Purchase Debit Note (Within the State URD) for Transaction Type 20
30	Inter-State Branch Transfer	31	Purchase Good Return (Inter-state Branch transfer) for Transaction Type 30	32	Purchase Debit Note (Inter-state Branch transfer) for Transaction Type 30
35	Within the State Branch Transfer	36	Purchase Good Return (Within State Branch transfer) for Transaction Type 35	37	Purchase Debit Note (Within State Branch transfer) for Transaction Type 35
40	Inter-State Purchases against Form-C	41	Purchase Good Return (Interstate Purchases against Form-C) for	42	Purchase Debit Note (Interstate Purchases against Form-C) for

Rough-Sheet Transactionwise-Code-ALL



➤ Enter the Invoices/ Debit Notes related to Goods Return/ Rate Difference/ Discount in the Purchase Annexure with respective transaction codes.

Transactionwise Purchases Details													
TIN of Seller	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 Purchases Rs.	Exempted Purchases u/s 41 & 8 Rs.	Labour Charges Rs.	Other Charges (Rs)	Gross Total (Rs.)	Action	Return Form Number	Transaction Code	Description of Transaction type (i.e. of column P)
	Net Rs.	TAX (If any) Rs.											
d	e	f	g	h	i	j	k	l	m	n	o	p	q
27120571891	0.00	0.00	0.00	100.00	0.00	0.00	0.00	0.00	100.00		231	10	Within the State Purchases from RD
27190112509	300.00	15.00	315.00	0.00	300.00	300.00	300.00	300.00	1830.00		231	10	Within the State Purchases from RD
27120571891	100.00	5.00	105.00	0.00	100.00	100.00	100.00	100.00	610.00		231	90	Purchase Good Return for Tr. Type 10, 15, 80
27690012615	100.00	5.00	105.00	0.00	100.00	100.00	100.00	100.00	610.00		231	95	Purchase Debit Note for Tr. Type 10, 15, 80
27150588801	100.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	105.00		231	15	Within the State Purchases from RD (Capital Asset)
	300.00	0.00	0.00	0.00	0.00	0.00	300.00	300.00	900.00		231	20	Within the State URD Purchases
	100.00	0.00	0.00	0.00	0.00	0.00	100.00	100.00	300.00		231	91	Purchase Good Return (Within the State URD) for Tr. Type 20
	100.00	0.00	0.00	0.00	0.00	0.00	100.00	100.00	300.00		231	96	Purchase Debit Note (Within the State URD) for Tr. Type 20

Goods Return/ Rate Difference/ Discount transaction codes in Purchase Annexure

23760041240	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00		231	30	Inter-State Branch Transfer
20060360755	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		231	31	Purchase Good Return (Inter-state Branch transfer) for Tr. Type 30
25450299382	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		231	32	Purchase Debit Note (Inter-state Branch transfer) for Tr. Type 30
27620607215	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00		231	35	Within the State Branch Transfer
27360602702	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		231	36	Purchase Good Return (Within State Branch transfer) for Tr. Type 35
27820267993	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		231	37	Purchase Debit Note (Within State Branch transfer) for Tr. Type 35
25880006060	300.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00	306.00		231	40	Inter-State Purchases against Form-C
25880006060	100.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	102.00		231	41	Purchase Good Return (Inter state Purchases against Form-C) for Tr. Type 40
25640262466	100.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	102.00		231	42	Purchase Debit Note (Inter state Purchases against Form-C) for Tr. Type 40
27100244721	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00		231	45	Within the State Purchases against Form-C (Purchase in transit u/s 6(2))
27140401645	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		231	46	Purchase Good Return (Within State purchases against Form-C) for Tr. Type 45
27810401034	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		231	47	Purchase Debit Note (Within State Purchases against Form-C) for Tr. Type 45
25060337766	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00		231	50	Inter-State Purchases against Form-H



Transactionwise Purchases Details													
TIN of Seller	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 Purchases Rs.	Exempted Purchases u/s 41 & 8 Rs.	Labour Charges Rs.	Other Charges (Rs)	Gross Total (Rs.)	Action	Return Form Number	Transaction Code	Description of Transaction type (i.e. of column P)
	Net Rs.	TAX (If any) Rs.											
d	e	f	g	h	i	j	k	l	m	n	o	p	q
27120571891	0.00	0.00	0.00	100.00	0.00	0.00	0.00	0.00	100.00		231	10	Within the State Purchases from RD
27190112508	300.00	15.00	315.00	0.00	300.00	300.00	300.00	300.00	830.00		231	10	Within the State Purchases from RD
2712057189	100.00	5.00	105.00	0.00	100.00	100.00	100.00	100.00	510.00		231	90	Purchase Good Return for Tr. Type 10, 15, 80
2769001261	100.00	5.00	105.00	0.00	100.00	100.00	100.00	100.00	510.00		231	95	Purchase Debit Note for Tr. Type 10, 15, 80
27150588801	100.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	105.00		231	15	Within the State Purchases from RD (Capital Asset)
	300.00	0.00	0.00	0.00	0.00	0.00	300.00	300.00	900.00		231	20	Within the State URD Purchases
	100.00	0.00	0.00	0.00	0.00	0.00	100.00	100.00	300.00		231	91	Purchase Good Return (Within the State URD) for Tr. Type 20
	100.00	0.00	0.00	0.00	0.00	0.00	100.00	100.00	300.00		231	96	Purchase Debit Note (Within the State URD) for Tr. Type 20

The Goods Return /Rate Difference/Discount values of the following field have to be entered manually in Form 231 in Table 11

- ✓ Taxable Turnover with Tax

The Goods Return /Rate Difference / Discount values of the following fields will get summarized & auto populated in Form 231 in Table 9.

- ✓ Tax Free Purchase
- ✓ Exempted Purchase u/s 41 & 8
- ✓ Labour charges

- Values related to Goods Return/ Rate Difference/ Discount entered in the Purchase Annexure is available in Rough Sheet for reference.
- Dealer can verify the total amount of Goods Return entered in Purchase Annexure through 'Rough Sheet'

PURCHASES			
231	200	20	
232	0	0	
233	0	0	
234	0	0	
235	0	0	

Goods Return amount as per Purchase Annexure for Form 231 in Table 11



- Enter manually the Goods Return/ Rate Difference/ Discount amount related to Purchase as per rough sheet in Form 231.
- Enter the Tax Collected Separately amount in Table 11.
- Amount should be entered in negative figure

Purchase Turnover should be entered in Table 11

Goods Returns value of transactions related to Purchases eligible for set off i.e. tax collected separately should be entered in Table 11 in negative figure with bifurcation as per respective rate of tax.

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)	5.00%	400	20
b)	5.00%	-200	-10
c)	<input type="text"/>		
LESS d)			
Value of Goods return including reduction of sale price on account of rate difference and discount e)			
f)			
g)			
h)			
i)			
Total		200	10