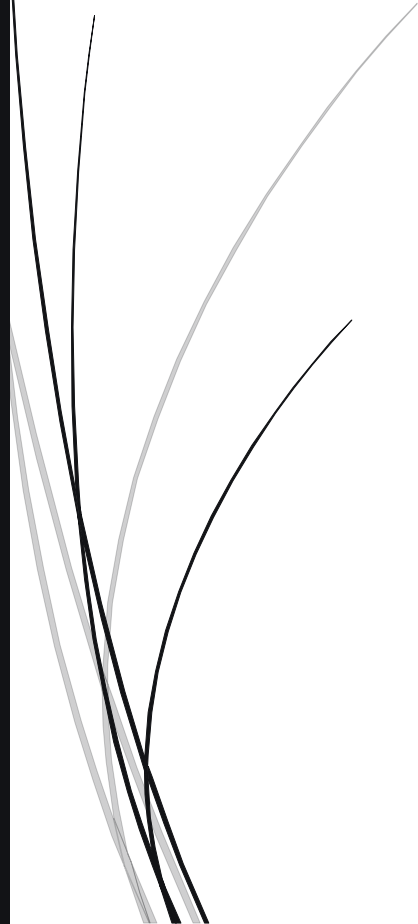

USER MANUAL

Maharashtra Sales Tax Department

How to claim Goods Return, Rate
Difference and Discount in Form 232





FORM 232

SALES ANNEXURE- Sales Annexure is not required in FORM 232

➤ **Go to Rough Sheet**

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	232
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

* Help in respect of Transaction Codes is available in Rough-Sheet

*Validation will be done sequentially i.e. Header -> Sales Annexure -> Purchase Annexure.

Header Sales Annexure Purchase Annexure Validate Messages **Rough-Sheet** 232

Click on 'Rough Sheet'



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 NET	TAX	INCLUSIVE OF TAX		
SALES						
	231	0	0	0		
	233	0	0	0		
	WCT COMPOSITION	0	0	0		
	COMPOSITION	0				
	234	0	0	0		
	235	0	0	0		
PURCHASES						
	231	0	0			
	232	200	10			
	233	0	0			
	234	0	0			
	235	0	0			

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



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

Transactionwise Purchases Details										
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)
g	h	i	j	k	l	m	n	o	p	q
0.00	100.00	0.00	0.00	0.00	0.00	100.00		232	10	Within the State Purchases from RD
315.00	0.00	300.00	300.00	300.00	300.00	1830.00		232	10	Within the State Purchases from RD
105.00	0.00	100.00	100.00	100.00	100.00	610.00		232	90	Purchase Good Return for Tr. Type 10, 15, 80
105.00	0.00	100.00	100.00	100.00	100.00	610.00		232	95	Purchase Debit Note for Tr. Type 10, 15, 80
0.00	0.00	0.00	0.00	0.00	0.00	105.00		232	15	Within the State Purchases from RD (Capital Asset)
0.00	0.00	0.00	0.00	300.00	300.00	900.00		232	20	Within the State URD Purchases
0.00	0.00	0.00	0.00	100.00	100.00	300.00		232	91	Purchase Good Return (Within the State URD) for Tr. Type 20
0.00	0.00	0.00	0.00	100.00	100.00	300.00		232	96	Purchase Debit Note (Within the State URD) for Tr. Type 20

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

0.00	0.00	0.00	0.00	0.00	0.00	300.00		232	30	Inter-State Branch Transfer
0.00	0.00	0.00	0.00	0.00	0.00	100.00		232	31	Purchase Good Return (Inter-state Branch transfer) for Tr.
0.00	0.00	0.00	0.00	0.00	0.00	100.00		232	32	Purchase Debit Note (Inter-state Branch transfer) for Tr.
0.00	0.00	0.00	0.00	0.00	0.00	300.00		232	35	Within the State Branch
0.00	0.00	0.00	0.00	0.00	0.00	100.00		232	36	Purchase Good Return (Within State Branch transfer) for Tr. Type 35
0.00	0.00	0.00	0.00	0.00	0.00	100.00		232	37	Purchase Debit Note (Within State Branch transfer) for Tr. Type 35
0.00	0.00	0.00	0.00	0.00	0.00	306.00		232	40	Inter-State Purchases against Form-C
0.00	0.00	0.00	0.00	0.00	0.00	102.00		232	41	Purchase Good Return (Inter state Purchases against Form-C) for Tr. Type 40
0.00	0.00	0.00	0.00	0.00	0.00	102.00		232	42	Purchase Debit Note (Inter state Purchases against Form-C) for Tr. Type 40
0.00	0.00	0.00	0.00	0.00	0.00	300.00		232	45	Within the State Purchases against Form-C (Purchase in transit u/s 6(2))
0.00	0.00	0.00	0.00	0.00	0.00	100.00		232	46	Purchase Good Return (Within State purchases against Form-C) for Tr. Type 45
0.00	0.00	0.00	0.00	0.00	0.00	100.00		232	47	Purchase Debit Note (Within State Purchases against Form-C) for Tr. Type 45



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 (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		232	10	Within the State Purchase RD
27190112509	300.00	15.00	315.00	0.00	300.00	300.00	300.00	300.00	1830.00		232	10	Within the State Purchase RD
27120571891	100.00	5.00	105.00	0.00	100.00	100.00	100.00	100.00	610.00		232	90	Purchase Good Return for Type 10, 15, 80
27690012615	100.00	5.00	105.00	0.00	100.00	100.00	100.00	100.00	610.00		232	95	Purchase Debit Note for 10, 15, 80
27150588801	100.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	105.00		232	15	Within the State Purchase RD (Capital Asset)
	300.00	0.00	0.00	0.00	0.00	0.00	300.00	300.00	900.00		232	20	Within the State URD Purchase
	100.00	0.00	0.00	0.00	0.00	0.00	100.00	100.00	300.00		232	91	Purchase Good Return (the State URD) for Tr. Type
	100.00	0.00	0.00	0.00	0.00	0.00	100.00	100.00	300.00		232	96	Purchase Debit Note (W State URD) for Tr. Type
23760041240	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00		232	30	Inter-State Branch Transfer
20060360755	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		232	31	Purchase Good Return (state Branch transfer) for

The Goods Return /Rate Difference/Discount values of the following field have to be entered manually in Form 232 in Table 13

- ✓ Taxable Turnover with Tax

The Goods Return /Rate Difference / Discount values of the following fields will get summarized & auto populated in Form 232 in Table 12.

- ✓ 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	0	0	
232	200	10	
233	0	0	
234	0	0	
235	0	0	

Goods Return amount as per Purchase Annexure for Form 232 in Table 13

- Enter manually the Goods Return/ Rate Difference/ Discount amount related to Purchase as per rough sheet in Form 232.
- Enter the Tax Collected Separately amount in Table 13.
- Amount should be entered in negative figure

Purchase Turnover should be entered in Table 13

Goods Returns value of transactions related to Purchases eligible for set off i.e. tax collected separately should be entered in Table 13 in negative figure with bifurcation as per respective rate of tax.

13	Rate of tax (Drop down selection)	Net Turnover of purchases (Rs.)	Tax Amount (Rs)
a) 5.00%	300	15	
b) 5.00%	100	5	
c) 5.00%	-100	-5	
d) 5.00%	-100	-5	
e) Value of Goods return including reduction of sale price on account of rate difference and discount			
f)			
g)			
TOTAL	200	10	