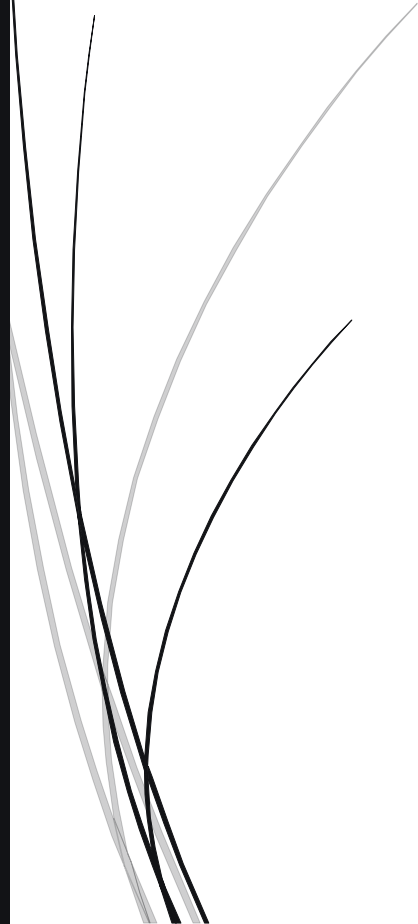

USER MANUAL

Maharashtra Sales Tax Department

How to claim Goods Return, Rate
Difference and Discount in Form 233





FORM 233

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

- Go to Rough Sheet
- Click on “233” 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	233
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.

Header	Sales Annexure	Purchase Annexure	Validate	Messages	Rough-Sheet	233	+
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Click on 'Rough Sheet'



Click on "233" 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			
	NET	TAX	OF TAX			
SALES						
231	0	0	0			
233	200	10	210			
WCT COMPOSITION	200	10	210			
COMPOSITOION	400					
234	0	0	0			
235	0	0	0			
PURCHASES						
231	0	0				
232	0	0				
233	200	10				
234	0	0				
235	0	0				



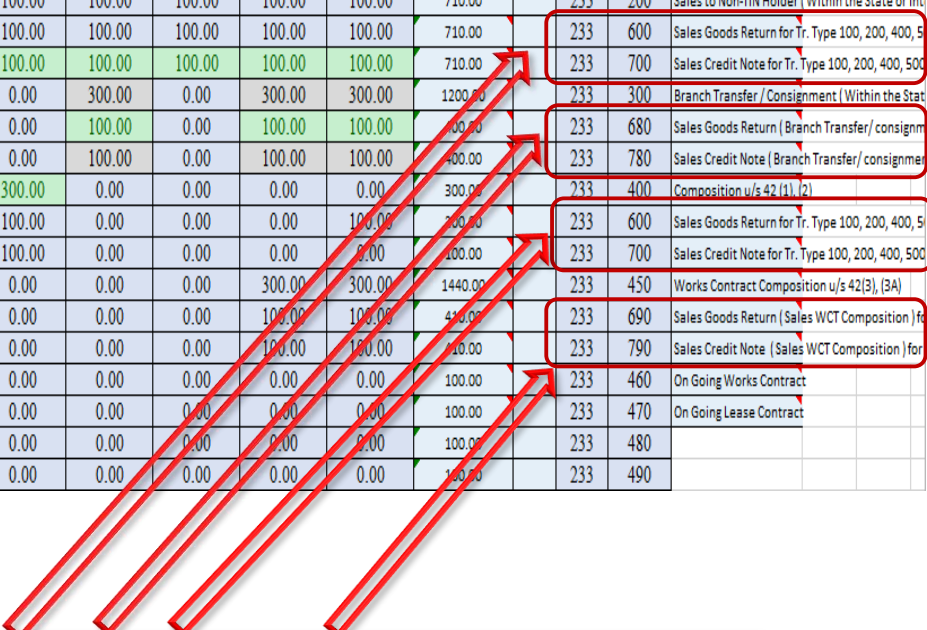
TRANSACTION CODES AND ITS DESCRIPTION TO BE USED SALES ANNEXURE FOR RETURN FORM – 233

Transaction Codes for Sales		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
100	Sales to TIN Holder	600	Sales Goods Return for Transaction Type 100, 200, 400, 800	700	Sales Credit Note for Transaction Type 100, 200, 400
200	Sales to Non-TIN Holder	600	Sales Goods Return for Transaction Type 100, 200, 400, 800	700	Sales Credit Note for Transaction Type 100, 200, 400
300	Branch Transfer / Consignment (Within the State)	680	Sales Goods Return (Branch Transfer/ consignment) for Transaction Type	780	Sales Credit Note (Branch Transfer/ consignment) for Transaction Type
400	Composition u/s 42 (1), (2)	600	Sales Goods Return for Transaction Type 100, 200, 400, 800	700	Sales Credit Note for Transaction Type 100, 200, 400
450	Works Contract Composition u/s 42(3), (3A)	690	Sales Goods Return (Sales WCT Composition) for Transaction Type	790	Sales Credit Note (Sales WCT Composition) for Transaction Type
460	On Going Works Contract	0	NOT ALLOWED	0	NOT ALLOWED
470	On Going Lease Contract	0	NOT ALLOWED	0	NOT ALLOWED
480	Amount of Sub-contract where tax paid by Sub-Contractor	0	NOT ALLOWED	0	NOT ALLOWED
490	Amount of Sub-contract where tax paid by Principal Contractor	0	NOT ALLOWED	0	NOT ALLOWED
800	Deduction u/s 3(2)	600	Sales Goods Return for Transaction Type	700	Sales Credit Note for Transaction



➤ 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 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 (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	01-04-2016	2.758E+10	200.00	10.00	210.00	200.00	200.00	200.00	200.00	200.00	1420.00		233	100	Sales to TIN Holder (Within the State or Interst
2	229	02-04-2016		100.00	5.00	105.00	100.00	100.00	100.00	100.00	100.00	710.00		233	200	Sales to Non-TIN Holder (Within the State or Int
3	355	01-04-2016	2.776E+10	100.00	5.00	105.00	100.00	100.00	100.00	100.00	100.00	710.00		233	600	Sales Goods Return for Tr. Type 100, 200, 400, 5
4	482	01-04-2016	2.782E+10	100.00	5.00	105.00	100.00	100.00	100.00	100.00	100.00	710.00		233	700	Sales Credit Note for Tr. Type 100, 200, 400, 500
5	613	04-04-2016	2.724E+10	300.00	0.00	0.00	0.00	300.00	0.00	300.00	300.00	1200.00		233	300	Branch Transfer / Consignment (Within the Stat
6	739	02-04-2016	2.72E+10	100.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		233	680	Sales Goods Return (Branch Transfer/ consignm
7	863	01-04-2016	2.704E+10	100.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		233	780	Sales Credit Note (Branch Transfer/ consigner
8	987	01-04-2016	2.704E+10	0.00	0.00	0.00	300.00	0.00	0.00	0.00	0.00	300.00		233	400	Composition u/s 42 (1), (2)
9	1111	01-04-2016	2.704E+10	0.00	0.00	0.00	100.00	0.00	0.00	0.00	100.00	400.00		233	600	Sales Goods Return for Tr. Type 100, 200, 400, 5
10	1235	01-04-2016	2.704E+10	0.00	0.00	0.00	100.00	0.00	0.00	0.00	0.00	400.00		233	700	Sales Credit Note for Tr. Type 100, 200, 400, 500
11	1359	01-04-2016	2.704E+10	500.00	25.00	315.00	0.00	0.00	0.00	300.00	300.00	1440.00		233	450	Works Contract Composition u/s 42(3), (3A)
12	1483	01-04-2016	2.704E+10	100.00	5.00	105.00	0.00	0.00	0.00	100.00	100.00	400.00		233	690	Sales Goods Return (Sales WCT Composition) fo
13	1607	01-04-2016	2.704E+10	100.00	5.00	105.00	0.00	0.00	0.00	100.00	100.00	400.00		233	790	Sales Credit Note (Sales WCT Composition) for
14	1731	01-04-2016	2.704E+10	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		233	460	On Going Works Contract
15	1855	01-04-2016	2.704E+10	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		233	470	On Going Lease Contract
16	1979	01-04-2016	2.704E+10	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		233	480	
17	2103	01-04-2016	2.704E+10	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		233	490	



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 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 (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	01-04-2016	2.758E+10	200.00	10.00	210.00	200.00	200.00	200.00	200.00	200.00	1420.00		233	100	Sales to TIN Holder (Within the State or Interst
2	229	02-04-2016		100.00	5.00	105.00	100.00	100.00	100.00	100.00	100.00	710.00		233	200	Sales to Non-TIN Holder (Within the State or Int
3	355	01-04-2016	2.776E+10	100.00	5.00	105.00	100.00	100.00	100.00	100.00	100.00	710.00		233	600	Sales Goods Return for Tr. Type 100, 200, 400, 5
4	482	01-04-2016	2.782E+10	100.00	5.00	105.00	100.00	100.00	100.00	100.00	100.00	710.00		233	700	Sales Credit Note for Tr. Type 100, 200, 400, 500
5	613	04-04-2016	2.724E+10	300.00	0.00	0.00	0.00	300.00	0.00	300.00	300.00	1200.00		233	300	Branch Transfer / Consignment (Within the Stat
6	739	02-04-2016	2.72E+10	100.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		233	680	Sales Goods Return (Branch Transfer/ consignm
7	863	01-04-2016	2.704E+10	100.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		233	780	Sales Credit Note (Branch Transfer/ consigner
8	987	01-04-2016	2.704E+10	0.00	0.00	0.00	300.00	0.00	0.00	0.00	0.00	300.00		233	400	Composition u/s 42 (1), (2)
9	1111	01-04-2016	2.704E+10	0.00	0.00	0.00	100.00	0.00	0.00	0.00	100.00	200.00		233	600	Sales Goods Return for Tr. Type 100, 200, 400, 5
10	1235	01-04-2016	2.704E+10	0.00	0.00	0.00	100.00	0.00	0.00	0.00	0.00	100.00		233	700	Sales Credit Note for Tr. Type 100, 200, 400, 500
11	1359	01-04-2016	2.704E+10	500.00	25.00	315.00	0.00	0.00	0.00	300.00	300.00	1440.00		233	450	Works Contract Composition u/s 42(3), (3A)
12	1483	01-04-2016	2.704E+10	100.00	5.00	105.00	0.00	0.00	0.00	100.00	100.00	410.00		233	690	Sales Goods Return (Sales WCT Composition) f
13	1607	01-04-2016	2.704E+10	100.00	5.00	105.00	0.00	0.00	0.00	100.00	100.00	410.00		233	790	Sales Credit Note (Sales WCT Composition) for
14	1731	01-04-2016	2.704E+10	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		233	460	On Going Works Contract
15	1855	01-04-2016	2.704E+10	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		233	470	On Going Lease Contract
16	1979	01-04-2016	2.704E+10	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		233	480	
17	2103	01-04-2016	2.704E+10	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		233	490	

The Goods Return /Rate Difference/Discount values of the following fields have to be entered manually in Form 233 in table 7,9,12 and 13.

- ✓ Taxable Turnover with Tax
- ✓ Value of Compositions u/s 42(3),(3A)[Net and Tax]
- ✓ Inclusive of Tax Sales
- ✓ Value of Composition u/s 42(1),(2)

The Goods Return /Rate Difference / Discount values of the following fields will get summarized & auto populated in Form 233 in Table 6.

- ✓ Tax Free Sales
- ✓ Exempted Sales u/s 41 & 8
- ✓ Labour charges
- ✓ Other 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	0	0	0
233	200	10	210
WCT COMPOSITION	200	10	210
COMPOSITOION	400		
234	0	0	0
235	0	0	0
PURCHASES			
231	0	0	
232	0	0	
233	200	10	
234	0	0	
235	0	0	

Goods Return amount as per Sales Annexure for Form 233 to be shown in table 7,9,12 & 13

- 233 -> Table 12 & 13
- WCT Composition -> Table 7
- Composition -> Table 9



- Enter the Works Contract Composition Turnover related to Tax Collected separately & Inclusive of Tax in Table 7.
- Enter the Goods Return/ Rate Difference/ Discount amount related to the Work Contract Composition Transactions in Negative in Table 7.

Goods Returns value of transactions related to Works Contract Composition pertaining to Tax Collected separately should be entered here in Table 7 in negative figure with bifurcation as per respective rate of tax.

Turnover of Tax collected separately related to Works Contract Composition should be entered here in Table 7.

7		Rate of tax (Drop down selection)	Turnover of sales liable to tax (Rs.)	Tax Amount (Rs)	
Computation of Tax under Works Contracts by way of composition option payable under the MVAT Act	a)	5.00%	300	15	Manual input
	b)	5.00%	-100	-5	Manual input
	c)	5.00%	-100	-5	Manual input
	d)			0	Manual input
SUB TOTAL			100	5	
Computation of Tax under Works Contracts by way of composition (Inclusive of Tax)					
LESS Value of Goods return including reduction of sale price on account of rate difference and discount	e)	5.00%	315	15	Manual input
	f)	5.00%	-105	-5	Manual input
	g)	5.00%	-105	-5	Manual input
	h)			0	Manual input
SUB TOTAL			105	5	
TOTAL			205	10	

Goods Returns value of transactions related to Works Contract Composition pertaining to Inclusive of Tax should be entered in Table 7 in negative figure with bifurcation as per respective rate of tax.

Turnover of Inclusive of Tax related to Works Contract Composition should be entered in Table 7.



- Enter the Turnover of Composition Other Than Works Contract in Table 9
- Enter the Goods Return/ Rate Difference/ Discount amount related to Composition Other than Works Contract Transactions in Negative in Table 9.

Turnover of Composition Other Than work Contract should be entered here in Table 9

Goods Returns value of transactions related to Composition other than works Contract should be entered here in Table 9 in negative figure with bifurcation as per respective rate of tax.

9	Rate of tax (Drop down selection)	Turnover of sales liable to tax (Rs.)	Tax Amount (Rs)	
Computation of Sales Tax payable by way of composition other than works contract under the MVAT Act LESS Value of Goods return including reduction of sale price on account of rate difference and discount	a)	600	6	Mar
	b)	-400	-4	Mar
	c)		0	Mar
	d)		0	Mar
	e)		0	Mar
	f)		0	Mar
	g)		0	Mar
	h)		0	Mar
	i)		0	Mar
	j)		0	Mar
	TOTAL		200	2



- Enter the Turnover of Tax Collected separately in Table 12.
- Enter the Goods Return/ Rate Difference/ Discount amount related to Tax collected separately Transactions in Negative in Table 12.

Goods Returns value of transactions related to Sales Tax collected separately should be entered here in Table 12 in negative figure with bifurcation as per respective rate of tax.

Turnover of Tax collected separately should be entered here in Table 12.

12		Rate of tax (Drop down selection)	Turnover of sales liable to tax (Rs.)	Tax Amount (Rs)	
12 Computation of Sales Tax collected separately under the MVAT Act as per box 6(z), 10 (e), 11 (c) LESS Value of Goods return including reduction of sale price on account of rate difference and discount	a)	5.00%	200	10	Manual
	b)	5.00%	100	5	Manual
	c)	5.00%	-100	-5	Manual
	d)	5.00%	-100	5	Manual
	e)			0	Manual
	f)			0	Manual
	g)			0	Manual
	h)			0	Manual
	i)			0	Manual
		TOTAL		100	5
12A	Sales Tax collected in excess of the amount of tax payable.			10	



- Enter the Turnover of Inclusive of Tax in Table 13
- Enter the Goods Return/ Rate Difference/ Discount amount related to Inclusive of Tax Transactions in Negative in Table 13.

Sales Turnover of Inclusive of Tax should be entered here in Table 13

Goods Returns value of transactions related to Inclusive of Tax collected separately should be entered here in Table 13 in negative figure with bifurcation as per respective rate of tax.

13 Computation of Sales Tax payable in respect of sales effected inclusive of tax under the MVAT Act LESS Value of Goods return including reduction of sale price on account of rate difference and discount	Rate of tax (Drop down selection)	Turnover of sales liable to tax (Rs.)	Tax Amount (Rs)	
	a)	5.00%	210	10
b)	5.00%	105	5	Manual in
c)	5.00%	-105	-5	Manual in
d)	5.00%	-105	-5	Manual in
e)			0	Manual in
f)			0	Manual in
	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	0	0	0		
	233	200	10	210		
	WCT COMPOSITION	200	10	210		
	COMPOSITOION	400				
	234	0	0	0		
	235	0	0	0		
	PURCHASES					
	231	0	0			
	232	0	0			
	233	200	10			
	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													
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		233	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		233	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		233	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		233	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		233	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		233	20	Within the State URD Purchases
	100.00	0.00	0.00	0.00	0.00	0.00	100.00	100.00	300.00		233	91	Purchase Good Return (Within the State URD) for Tr. Type 20

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

20060360755	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		233	31	Purchase Good Return (Inter-state Branch transfer) for Tr. Type 30
25450293382	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		233	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		233	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		233	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		233	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		233	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		233	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		233	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		233	45	Within the State Purchases against Form-C (Purchase in transit u/s Form-C)
27140401645	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		233	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		233	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
	Net Rs.	TAX (If any) Rs.										
d	e	f	g	h	i	j	k	l	m	n	o	p
27120571891	0.00	0.00	0.00	100.00	0.00	0.00	0.00	0.00	100.00		233	10
27190112509	300.00	15.00	315.00	0.00	300.00	300.00	300.00	300.00	1830.00		233	10
27120571891	100.00	5.00	105.00	0.00	100.00	100.00	100.00	100.00	610.00		233	90
27690012615	100.00	5.00	105.00	0.00	100.00	100.00	100.00	100.00	610.00		233	95
27150588801	100.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	105.00		233	15
	300.00	0.00	0.00	0.00	0.00	0.00	300.00	300.00	900.00		233	20
	100.00	0.00	0.00	0.00	0.00	0.00	100.00	100.00	300.00		233	91
	100.00	0.00	0.00	0.00	0.00	0.00	100.00	100.00	300.00		233	96
23760041240	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00		233	30
20060360755	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		233	31
25450299382	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		233	32
27620607215	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00		233	35
27360602702	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		233	36
27820267993	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		233	37
25880006060	300.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00	306.00		233	40
25880006060	100.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	102.00		233	41
25640262466	100.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	102.00		233	42
27100244721	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00		233	45

The Goods Return /Rate Difference/Discount values of the following field have to be entered manually in Form 233 in table 16

- ✓ Taxable Turnover with Tax

The Goods Return /Rate Difference / Discount values of the following fields will get summarized & auto populated in Form 233 in Table 14.

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

Goods Return amount as per Purchase Annexure for Form 233 in Table 16

- Enter manually the Goods Return/ Rate Difference/ Discount amount related to Purchase as per rough sheet in Form 233.
- Enter the Tax Collected Separately amount in Table 16.
- Amount should be entered in negative figure

Purchase Turnover should be entered in Table 16

Goods Returns value of transactions related to Purchases eligible for set off i.e. tax collected separately should be entered in Table 16 in negative figure with bifurcation as per respective rate of tax.

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) LESS Value of Goods return including reduction of sale price on account of rate difference and discount	a)	5.00%	400	20	Ma
	b)	5.00%	-200	-10	Ma
	c)				Ma
	d)				Ma
	e)				Ma
	f)				Ma
	g)				Ma
	h)				Ma
	i)				Ma
	j)				Ma
	TOTAL		200	10	