

## FORM 234

### The following instructions may please be noted before filling the return.

1. Please use the correct return form. This return form is for PSI dealers holding Entitlement Certificate. (Transactions by PSI dealers relating to the business of execution of works contracts, leasing, trading and composition only for part of the activity of the business to be included in a separate return in Form 233)
2. Other return forms are as follows:

Form No.	To Be Used By
231	All VAT dealers other than dealers executing works contract, dealers engaged in leasing business, composition dealers (including dealers opting for composition only for part of the activity of the business), PSI dealers and notified Oil Companies/dealers effecting sales of motor spirits.
232	All composition dealers whose entire turnover is under composition (excluding works contractors opting for composition and dealers opting for composition only for part of the activity of the business).
233	VAT dealers who are also in the business of executing works contracts, leasing and dealers opting for composition only for part of the activity of the business.
235	Notified Oil Companies and any other dealer effecting sales of motor spirits. (Transactions by OIL Companies/ relating to the business of execution of works contracts, leasing and composition only for part of the activity of the business to be included in a separate return in Form 233.

3. 'Revised return' u/s 20(4) of MVAT Act, 2002 is the return in substitution of the original return filed earlier.
4. MVAT and CST RC number should be exactly as per the Registration Certificate issued to you.
5. Please fill in all the applicable columns. If no information is required to be given, then please leave it blank.
7. Please provide the information in the appropriate table.
8. In 'Rate of Tax' column extra two rows have been provided -
  - (i) for incorporating the rates not specified in the Form.
  - (ii) if the number of rows with dropdown list of scheduled tax rates do not suffice then in such case the net turnover of different tax rates can be clubbed together and the respective average effective tax rate could be entered in these two rows. This can be used for "goods return" also.
  - (iii) for liquor dealers where the tax may be levied on MRP whereas "sale price" is different, then the effective tax rate could be entered.
9. All the figures shall be rounded off to the nearest rupee.
10. Please ensure that the details of the Authorised Signatory have been provided.

11. Fields which are auto populated in “**Draft Return**” (PDF Return on system) are required to be entered manually in “**Preview Return**” (Off-line Excel Return in Template) for validation and accurate arithmetical “**Draft Return**” (PDF Return on system).
12. The following are the detailed instructions for filling in information in each of the table -

Box No.	Field Name/Particulars/Description	Instructions
5	<ul style="list-style-type: none"> <li>In case you are availing incentives under Eligibility Certificate (EC), please give details of each of the Certificate of Entitlement (COE).</li> <li>Details of benefits availed to be given separately for each EC in Box 15, 16, 17 and 18.</li> </ul>	
6(a)	Gross turnover of sales to include tax whether recovered separately or otherwise and job work charges. Value of branch transfers, consignment transfers to include branch transfers within the state also.	<ul style="list-style-type: none"> <li>The value in this field will get summarized and auto populated on the basis of invoices entered in Sales Annexure excluding “goods return, rate difference and discount”.</li> </ul>
6(b)	Gross turnover of sales including, shown in separate return in Form 231 or Form 233.	<ul style="list-style-type: none"> <li>The value in this field will get summarized and auto populated on the basis of invoices entered in Sales Annexure for Form 231 or 233 excluding “goods return, rate difference and discount”.</li> </ul>
6(c)	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)).	<ul style="list-style-type: none"> <li>The value in this filed will get auto calculated.</li> </ul>
6(d)	Value of Goods return including reduction of sale price on account of rate difference and discount claimed in earlier period but not confirmed by buyer. (Taxable turnover with tax collected separately of previous period pertaining to goods return, rate difference and discount.)	<ul style="list-style-type: none"> <li>The value in this field will be blank in “<b>Preview Return</b>” (Off-line Excel Return in Template) but it will get auto populated in “<b>Draft Return</b>” (PDF Return on system) in case of registered dealer and where tax is collected separately.</li> <li>Two sub-fields viz.1) Net and 2) Tax have been provided for entering “Net value of goods return, rate difference and discount” and “Tax collected separately”.</li> <li>To obtain accurate arithmetical value in “<b>Draft Return</b>” (PDF Return on system), please enter value manually in “<b>Preview Return</b>” (Off-line Excel Return in Template).</li> </ul>
6(e)	Value of goods return within the State for Return period excluding taxable turnover with tax	<ul style="list-style-type: none"> <li>The value in this field will get summarized and auto populated on the basis of value of “goods return” entered in Sales Annexure.</li> <li>This value will be excluding taxable turnover with tax and inclusive of tax sales.</li> </ul>

		<ul style="list-style-type: none"> <li>• The summarized auto populated value will comprise the following values from Sales Annexure: <ul style="list-style-type: none"> <li>✓ Tax Free Sales,</li> <li>✓ Exempted Sales u/s.41 &amp; 8,</li> <li>✓ Labour Charges,</li> <li>✓ Other Charges;</li> </ul> </li> <li>excluding the following values: <ul style="list-style-type: none"> <li>✓ Taxable turnover with tax,</li> <li>✓ Inclusive of tax Sales,</li> <li>✓ Taxable Value or Value of Composition u/s 42(3), (3A) [Net and Tax]</li> <li>✓ Value of Composition u/s 42(1) and (2).</li> </ul> </li> <li>• The value of “goods return” is made available in “Rough Sheet” for reference.</li> </ul>
6(f)	Credit Note(s), price on account of rate difference and discount within the State for return period excluding taxable turnover with tax.	<ul style="list-style-type: none"> <li>• The value in this field will get summarized and auto populated on the basis of value of “rate difference and discount” entered in Sales Annexure.</li> <li>• This value will be excluding taxable turnover with tax and inclusive of tax sales.</li> <li>• The summarized auto populated value will comprise the following values from Sales Annexure: <ul style="list-style-type: none"> <li>✓ Tax Free Sales,</li> <li>✓ Exempted Sales u/s.41 &amp; 8,</li> <li>✓ Labour Charges,</li> <li>✓ Other Charges;</li> </ul> </li> <li>excluding the following values: <ul style="list-style-type: none"> <li>✓ Taxable turnover with tax,</li> <li>✓ Inclusive of tax Sales,</li> <li>✓ Taxable Value or Value of Composition u/s 42(3), (3A) [Net and Tax]</li> <li>✓ Value of Composition u/s 42(1) and (2).</li> </ul> </li> <li>• The value of “rate difference and discount” is made available in “Rough Sheet” for reference.</li> </ul>
6(g)	Value of goods return including reduction of sale price on account of rate difference and discount confirmed by buyer for earlier period. (Taxable turnover with tax collected separately of previous period pertaining to goods return, rate difference and discount.)	<ul style="list-style-type: none"> <li>• The value in this field will be blank in <b>“Preview Return” (Off-line Excel Return in Template)</b> but it will get auto populated in <b>“Draft Return” (PDF Return on system)</b> in case of registered dealer and where tax is collected separately.</li> <li>• Two sub-fields viz. 1) Net and 2) Tax have been provided for entering “Net value of goods return, rate difference</li> </ul>

		<p>and discount” and “Tax collected separately”.</p> <ul style="list-style-type: none"> <li>To obtain accurate arithmetical value in “<b>Draft Return</b>” (<b>PDF Return on system</b>), please enter value manually in “<b>Preview Return</b>” (<b>Off-line Excel Return in Template</b>).</li> </ul>
6(h)	Net tax amount [tax included in sales shown in (c)]	<ul style="list-style-type: none"> <li>The value in this field will get summarized and auto populated on the basis of invoices entered in Sales Annexure without any adjustment of the value of “goods return, rate difference and discount”.</li> <li>The value of sub-field (2) of 6(d) i.e. Tax pertaining to goods return which are not confirmed by buyer will be included in the value of this field.</li> </ul>
6(i)	Total value in which tax is not collected separately (inclusive of tax with gross amount)	<ul style="list-style-type: none"> <li>The value in this field will get summarized and auto populated on the basis of invoices entered in Sales Annexure for current return period without any adjustment of the value of “goods return, rate difference and discount”.</li> </ul>
6(j)	Value of Branch Transfers / consignment transfers within the State if Tax is Paid by an Agent	<ul style="list-style-type: none"> <li>The value in this field will get summarized and auto populated on the basis of value entered in Sales Annexure for current return period after deducting “goods return, rate difference and discount” in case of consignment agent.</li> <li>Value of branch transfers/consignment transfers within the state to be shown only by dealer filing separate returns for the place of business from where stock transfers are effected and the place of business to which the goods are dispatched on stock transfer basis and if tax is paid by an agent.</li> </ul>
6(k)	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	<ul style="list-style-type: none"> <li>The value in this field will get summarized and auto populated on the basis of invoices entered in Sales Annexure for current return period excluding “goods return, rate difference and discount”.</li> <li>Deduction u/s 8(1) should be inter-State sales, Sales outside the State and Sales in the course of import and export falling u/s 3, 4 and 5 of the CST Act, 1956 and Central Sales Tax amount whether recovered separately or included in sale price.</li> </ul>

		<ul style="list-style-type: none"> <li>Value of inter-state branch/consignment transfers outside the state should also be included.</li> </ul>
6(l)	Sales of tax-free goods specified in schedule A.	<ul style="list-style-type: none"> <li>The value in this field will get summarized and auto populated on the basis of invoices entered in Sales Annexure for current return period after deducting "goods return, rate difference and discount".</li> </ul>
6(m)	Sales of taxable goods fully exempted u/s. 8(4) [other than sales under section 8(1) and shown in Box 6(n)]	<ul style="list-style-type: none"> <li>The value in this field will get summarized and auto populated on the basis of invoices entered in Sales Annexure for current return period after deducting "goods return, rate difference and discount".</li> </ul>
6(n)	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 6(m)	<ul style="list-style-type: none"> <li>There will be no value in this field.</li> </ul>
6(o)	Job works charges which are in the nature of labour charges only.	<ul style="list-style-type: none"> <li>The value in this field will get summarized and auto populated on the basis of invoices entered in Sales Annexure for current return period after deducting "revoked/cancelled invoices, rate difference and discount".</li> </ul>
6(p)	Other allowable deductions, as per Sales Annexure	<ul style="list-style-type: none"> <li>The value in this field will get summarized and auto populated on the basis of invoices entered in Sales Annexure for current return period after deducting "goods return, rate difference and discount".</li> <li>Other deductions as per Sales Annexure in the nature of non-taxable charges, other allowable reductions, such as, reduction as per Rule 57(2) in respect of resale of goods originally manufactured by an unit under the exemption mode of the Package Scheme of Incentives.</li> </ul>
6(q)	Deduction under Section 3(2)	<ul style="list-style-type: none"> <li>The value in this field will get summarized and auto populated on the basis of invoices (upto Rs.10 lakh) entered in Sales Annexure for current return period after deducting "goods return, rate difference, and discount".</li> <li>The value of goods return, rate difference and discount shall not be adjusted as deduction in first return for the registered period. In such case, please revise earlier URD period Return.</li> <li>This deduction u/s 3(2) is available only in case of newly registered dealer filing</li> </ul>

		Returns for the URD period and first Return of RD period.
6(r)	Net turnover of sales liable to tax.	<ul style="list-style-type: none"> <li>• This field will be auto calculated.</li> <li>• In the erstwhile system of e&gt;Returns, the value of "goods return, rate difference and discount" was been deducted from gross turnover of Sales. The practice of deducting this value has been discontinued in the new automation system Returns. Such value of "goods return, rate difference and discount" will now be required to be entered manually in Box (7).</li> <li>• As a result, the field will contain "Net taxable turnover of Sales" of return period.</li> <li>• It is likely that in the auto calculated value of net turnover, there could be a difference of Rs.7 due to decimal fractions' rounding off.</li> </ul>
7	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.	<ul style="list-style-type: none"> <li>• The value in this box is to be entered manually in "Rate of Tax and Turnover of Sales" columns.</li> <li>• The tax amount will get auto calculated.</li> <li>• The "goods return, rate difference and discount" turnover value is required to be entered in negative under all scenarios irrespective of whether turnover of Sales is available for deduction or not.</li> <li>• The value of "goods return, rate difference and discount" is made available in "Rough Sheet" for reference.</li> <li>• The value in "Total" field should be equal to the amount shown in Box 6(r) except in case where the value of "goods return, rate difference and discount" is adjusted.</li> <li>• If the turnover of Sales is available for adjustment of the value of "goods return, rate difference and discount", then it will be adjusted otherwise it will show the negative value.</li> <li>• In case the effective/requisite rate of tax is not available in the dropdown list, then the same can be entered in the last row.</li> </ul>
8	Sales tax collected in excess of the amount tax payable would be the difference in tax amount shown in Box 6(h)and total of tax amount shown in Box 7.	<ul style="list-style-type: none"> <li>• The value in this filed will get auto calculated.</li> </ul>

9	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.	<ul style="list-style-type: none"> <li>• The value in this box is to be entered manually in “Rate of Tax and Turnover of Sales” columns.</li> <li>• The tax amount will get auto calculated.</li> <li>• The “goods return, rate difference and discount” turnover value is required to be entered in negative under all scenarios irrespective of whether turnover of Sales is available for deduction or not.</li> <li>• The value in “Total” field should be equal to the amount shown in Box 6(i) except in case where the value of “goods return, rate difference and discount” is adjusted.</li> <li>• If the turnover of Sales is available for adjustment of the value of “goods return, rate difference and discount”, then it will be adjusted otherwise it will show the negative value.</li> <li>• In case the effective/requisite rate of tax is not available in the dropdown list, then the same can be entered in the last row.</li> </ul>
10(a)	Total turnover of purchases including taxes, value of Branch Transfers/Consignment Transfers received and Labour/job work charges.	<ul style="list-style-type: none"> <li>• The value in this field will get summarized and auto populated on the basis of invoices entered in Purchase Annexure excluding the value of “goods return, rate difference and discount”.</li> </ul>
10(b)	Turnover of purchases covered under form number 231 or turnover of purchases relating to the business of executing works contracts, leasing, trading and composition only for part of the activity of the business shown in separate return in form 233.	<ul style="list-style-type: none"> <li>• The value in this field will get summarized and auto populated on the basis of invoices entered in Purchase Annexure for Form 234 excluding “goods return, rate difference, and discount”.</li> </ul>
10(c)	Balance turnover of purchases (a-b)	<ul style="list-style-type: none"> <li>• The value in this field will get auto calculated.</li> </ul>
10(d)	Value of goods return, reduction of Purchase price for Return period excluding within the State taxable turnover with tax paid separately.	<ul style="list-style-type: none"> <li>• The value in this field will get summarized and auto populated on the basis of value of “goods return” entered in Purchase Annexure.</li> <li>• The summarized auto populated value will comprise the following values from Purchase Annexure: <ul style="list-style-type: none"> <li>✓ Tax Free Purchases,</li> <li>✓ Exempted Purchases u/s.41 &amp; 8,</li> <li>✓ Labour Charges,</li> <li>✓ Other Charges;</li> </ul> excluding the following values: <ul style="list-style-type: none"> <li>✓ Taxable turnover with tax,</li> <li>✓ Inclusive of tax Sales,</li> </ul> </li> </ul>

		<ul style="list-style-type: none"> <li>✓ Taxable Value or Value of Composition u/s 42(3), (3A) [Net and Tax],</li> <li>✓ Value of Composition u/s 42(1) and (2).</li> </ul> <ul style="list-style-type: none"> <li>• .The value of “goods return” is made available in “Rough Sheet” for reference</li> </ul>
10(e)	Reduction of purchase price on account of rate difference and discount for Return period excluding within the State taxable turnover with tax paid separately.	<ul style="list-style-type: none"> <li>• The value in this field will get summarized and auto populated on the basis of value of “rate difference and discount” entered in Purchase Annexure.</li> <li>• The summarized auto populated value will comprise the following values from Purchase Annexure: <ul style="list-style-type: none"> <li>✓ Tax Free Purchases,</li> <li>✓ Exempted Purchases u/s.41 &amp; 8,</li> <li>✓ Labour Charges,</li> <li>✓ Other Charges.</li> </ul> </li> <li>excluding the following values: <ul style="list-style-type: none"> <li>✓ Taxable turnover with tax,</li> <li>✓ Inclusive of tax Sales,</li> <li>✓ Taxable Value or Value of Composition u/s 42(3), (3A) [Net and Tax],</li> <li>✓ Value of Composition u/s 42(1) and (2).</li> </ul> </li> <li>• The value of “rate difference and discount” is made available in “Rough Sheet” for reference.</li> </ul>
10(f)	Imports(direct imports)	<ul style="list-style-type: none"> <li>• The value in this field will get summarized and auto populated on the basis of invoices of “Direct Imports” entered in Purchase Annexure after deducting the value of “goods return, rate difference and discount”.</li> </ul>
10(g)	Imports(high seas purchases)	<ul style="list-style-type: none"> <li>• The value in this field will get summarized and auto populated on the basis of invoices of “Imports (High Seas purchases)” entered in Purchase Annexure after deducting the value of “goods return, rate difference and discount”.</li> </ul>
10(h)	Interstate purchases of taxable goods against certificate in Form 'H'	<ul style="list-style-type: none"> <li>• The value in this field will get summarized and auto populated on the basis of invoices of “Interstate purchases of taxable goods against ‘H’ Form” entered in Purchase Annexure after deducting the value of “goods return, rate difference and discount”.</li> <li>• Inter-State labour invoices pertaining to this field entered in Purchase Annexure</li> </ul>



		will also get summarized in the value of this field.
10(i)	Within the state purchases of taxable goods against certificate in Form 'H'	<ul style="list-style-type: none"> <li>The value in this field will get summarized and auto populated on the basis of invoices of “Local purchases of taxable goods against ‘H’ Form” entered in Purchase Annexure after deducting the value of “goods return, rate difference and discount”.</li> </ul>
10(j)	Inter-state purchases(excluding purchases against any certificate or declaration in form C,H,F,I)	<ul style="list-style-type: none"> <li>The value in this field will get summarized and auto populated on the basis of invoices of “Interstate purchases <b>excluding purchases against C, H, F, I Forms</b>” entered in Purchase Annexure after deducting the value of “goods return, rate difference and discount”.</li> <li>Inter-State “labour and other charges” invoices pertaining to this field entered in Purchase Annexure will also get summarized in the value of this field.</li> </ul>
10(k)	Inter-state branch transfer, consignment transfers received.	<ul style="list-style-type: none"> <li>The value in this field will get summarized and auto populated on the basis of value of “Interstate branch/consignment transfer received against F Form” entered in Purchase Annexure.</li> <li>In case of consignment agent, the value will arrive after deducting “goods return, rate difference and discount”.</li> <li>Inter-State “labour and other charges” invoices pertaining to this field entered in Purchase Annexure will also get summarized in the value of this field.</li> </ul>
10(l)	Interstate purchases of taxable goods against declaration in Form 'C'	<ul style="list-style-type: none"> <li>The value in this field will get summarized and auto populated on the basis of invoices of “Interstate purchases of taxable goods against C Form” entered in Purchase Annexure after deducting the value of “goods return, rate difference and discount”.</li> <li>Inter-State “labour and other charges” invoices pertaining to this field entered in Purchase Annexure will also get summarized in the value of this field.</li> </ul>
10(m)	Within the state purchases of taxable goods against declaration in Form 'C'	<ul style="list-style-type: none"> <li>The value in this field will get summarized and auto populated on the basis of invoices of “Local purchases of taxable goods against C Form” entered in Purchase Annexure after deducting the value of “goods return, rate difference and discount”.</li> </ul>

10(n)	Within the state consignment transfers received if the tax is to be paid by an agent.	<ul style="list-style-type: none"> <li>• The value in this field will get summarized and auto populated on the basis of value entered in Purchase Annexure.</li> <li>• In case of consignment agent, the value will arrive after deducting “goods return, rate difference and discount”.</li> <li>• The value in this field will be shown only in case of dealer filing separate returns for the place of business from where stock transfers are effected and the place of business to which the goods are received on stock transfer basis and if tax is paid by an agent.</li> </ul>
10(o)	Within the state purchases of taxable goods from un-registered dealers.	<ul style="list-style-type: none"> <li>• The value in this field will get summarized and auto populated on the basis of invoices of “Local purchases of taxable goods from un-registered dealers” entered in Purchase Annexure after deducting the value of “goods return, rate difference and discount”.</li> </ul>
10(p)	Interstate purchases of taxable goods against declaration in Form 'I'	<ul style="list-style-type: none"> <li>• The value in this field will get summarized and auto populated on the basis of invoices of “Interstate purchases of taxable goods against I Form” entered in Purchase Annexure after deducting the value of “goods return, rate difference and discount”.</li> <li>• Inter-State “labour and other charges” invoices pertaining to this field entered in Purchase Annexure will also get summarized in the value of this field.</li> </ul>
10(q)	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)	<ul style="list-style-type: none"> <li>• The value in this field will get summarized and auto populated on the basis of invoices of “Local purchases of taxable goods exempted u/s 41 and 8” entered in Purchase Annexure after deducting the value of “goods return, rate difference and discount”.</li> </ul>
10(r)	Within the State purchases of tax-free goods specified in Schedule "A" of MVAT Act.	<ul style="list-style-type: none"> <li>• The value in this field will get summarized and auto populated on the basis of invoices of “Local purchases of tax free goods” entered in Purchase Annexure after deducting the value of “goods return, rate difference and discount”.</li> </ul>
10(s)	Within the State Labour job/labour charges paid.	<ul style="list-style-type: none"> <li>• The value in this field will get summarised and auto populated on the basis of invoices of “Labour job/labour charges” entered in Purchase Annexure after deducting the value of</li> </ul>

		<p>“revoked/cancelled invoices, rate difference and discount”.</p> <ul style="list-style-type: none"> <li>• The value in this field will also comprise the “labour/job charges” pertaining to following transactions: <ul style="list-style-type: none"> <li>✓ Local purchases of taxable goods against certificate in Form 'H'</li> <li>✓ Local purchases of taxable goods against declaration in Form 'C'</li> <li>✓ Local purchases of taxable goods from un-registered dealers.</li> <li>✓ Local purchases of taxable goods from registered dealers.</li> </ul> </li> </ul>
10(t)	Within the State Other allowable deductions, if any	<ul style="list-style-type: none"> <li>• The value in this field will get summarized and auto populated on the basis of value of “Other allowable deductions” entered in Purchase Annexure after deducting “goods return, rate difference and discount”.</li> <li>• The value in this field will also comprise the “other charges” pertaining to following transactions: <ul style="list-style-type: none"> <li>✓ Local purchases of taxable goods against certificate in Form 'H'</li> <li>✓ Local purchases of taxable goods against declaration in Form 'C'</li> <li>✓ Local purchases of taxable goods from un-registered dealers.</li> <li>✓ Local purchases of taxable goods from registered dealers.</li> </ul> </li> <li>• Other deductions as per purchase annexure in the nature of non-taxable charges, other allowable reductions, such as, reduction as per Rule 57(2) in respect of resale of goods originally manufactured by an unit under the exemption mode of the Package Scheme of Incentives.</li> </ul>
10(u)	Within the state purchases of taxable goods from registered dealers where tax is not collected separately (inclusive of tax)	<ul style="list-style-type: none"> <li>• The value in this field will get summarized and auto populated on the basis of invoices pertaining to “Local purchases of taxable goods where tax is not collected separately (inclusive of tax)” entered in Purchase Annexure after deducting “goods return, rate difference and discount”.</li> </ul>
10(v)	Within the state purchases of taxable goods purchased from composition dealer u/s 42(1),(2)	<ul style="list-style-type: none"> <li>• The value in this field will get summarized and auto populated on the basis of invoices pertaining to “Local purchases of taxable goods purchased</li> </ul>

		from Composition Dealer i.e. Retailer, Baker, Restaurant/ Caterer and Second hand Motor Vehicle dealer” entered in Purchase Annexure after deducting “goods return, rate difference and discount”.
10(w)	Deduction under Section 3(2)	<ul style="list-style-type: none"> <li>• The value in this field will get summarized and auto populated on the basis of invoices (upto Rs.10 lakh) entered in Purchase Annexure for current return period after deducting “goods return, rate difference, and discount”.</li> <li>• The value of “goods return, rate difference and discount” shall not be adjusted as ‘deduction’ in first return for the registered period. In such case, please revise earlier URD period Return.</li> <li>• This deduction u/s 3(2) is available only in case of newly registered dealer filing Returns for the URD period and first Return of RD period.</li> </ul>
10(x)	Net turnover of purchases eligible for set-off	<ul style="list-style-type: none"> <li>• This field will be auto calculated.</li> <li>• It is likely that in the auto calculated value of net turnover, there could be a difference of Rs.10 due to decimal fractions’ rounding off.</li> </ul>
11	Computation of purchase tax payable on the purchases effected during this period or previous periods.	<ul style="list-style-type: none"> <li>• The value in this box is to be entered manually, if applicable.</li> </ul>
12	Total of tax rate wise analysis of within the State purchases from registered dealers eligible for set-off should be equal to Box 10(x).	<ul style="list-style-type: none"> <li>• The value in this box is to be entered manually in “Rate of Tax, Turnover of Purchases and Tax Amount” columns.</li> <li>• The “goods return, rate difference and discount” turnover value is required to be entered in negative under all scenarios irrespective of whether turnover of Purchases is available for deduction or not.</li> <li>• The value in “Total” field should be equal to the amount shown in Box 10(x) except in case where the value of “goods return, rate difference and discount” is adjusted.</li> <li>• If the turnover of Purchases is available for adjustment of the value of “goods return, rate difference and discount”, then it will be adjusted otherwise it will show the negative value.</li> <li>• In case the effective/requisite rate of tax is not available in the dropdown list,</li> </ul>

		then the same can be entered in the last row.
13(a)	Purchase value and tax amount should be equal to the amount shown in Box 11 and 12.	<ul style="list-style-type: none"> <li>The value in this field will get auto populated from Box 11 and 12.</li> </ul>
13(b)	Set-off denial on account of purchases from Registration Certificate Cancelled (RCC) or composition dealer.	<ul style="list-style-type: none"> <li>The value in this field will be blank in <b>“Preview Return” (Off-line Excel Return in Template)</b> but it will get auto populated in <b>“Draft Return” (PDF Return on system)</b> for respective return period.</li> <li>To obtain accurate arithmetical value in <b>“Draft Return” (PDF Return on system)</b>, please enter value manually.</li> <li>The value in this field will get auto populated from ITC register.</li> </ul>
13 c	Amount of set-off not admissible u/r 52A of the purchase price of goods.	<ul style="list-style-type: none"> <li>The value in this box is to be entered manually.</li> </ul>
13(c1)	Amount of set-off not admissible u/r 52B of the purchase price of goods.	<ul style="list-style-type: none"> <li>Note: Normally set-off is admissible when the purchases are booked in the accounts. According to the provisions u/r 52A/52B, the set-off is admissible when the goods are actually sold. In some cases, it may happen that the goods may not be sold in the same periodicity of return, therefore set-off on such goods is not admissible. Dealer should show such set-off in this column. As business is going concern, in next return period, dealer shall have the purchases from mega unit and sales of goods from the stock of purchases of previous period. Now under such circumstances, for this period dealer has to show deduction of set-off after claiming the set-off on sales which are eligible of set-off. In certain cases, there might be a situation that dealer may not have the purchases from mega unit and the amount for claim of set-off is not available. For such exceptional scenario, it is advised that the dealer should revise its previous period return and carry forward the set-off and claim it in next period. It may happen in case of last return, where the dealer is closing the business or discontinued the purchases from mega unit.</li> </ul>
13(d)	Reduction in the amount of set-off u/r 53 of the corresponding purchase price of (Sch B, C, D &	<ul style="list-style-type: none"> <li>The value in this box is to be entered manually.</li> </ul>

	E) goods (capital assets/other than capital assets).	<ul style="list-style-type: none"> <li>The reduction of set-off u/r 53 is to be entered in respective field of capital assets and other than capital assets, as applicable.</li> </ul>
13(e)	Denial in the amount of set-off of refund /set-off under Rule 54 of the corresponding purchase price. (Capital assets and other than capital assets).	<ul style="list-style-type: none"> <li>The value in this box is to be entered manually.</li> <li>The denial of set-off u/r 54 is to be entered in respective field of capital assets and other than capital assets, as applicable.</li> </ul>
13(f)	Within the state purchases of taxable goods from registered dealers under MVAT Act, 2002 and set-off not claimed. (Capital assets and other than capital assets).	<ul style="list-style-type: none"> <li>The value in this box is to be entered manually.</li> <li>This field is related to eligible set-off which is not claimed.</li> <li>The value is to be entered in respective field of capital assets and other than capital assets, as applicable.</li> </ul>
13(g)	Within the state purchases of capital asset from registered dealer ITC withheld for staggered manner.	<ul style="list-style-type: none"> <li>Presently this field is blocked hence there will be no value in this field.</li> </ul>
13(h)	Refund/Set-off available to be shown in Box 14A (a).	<ul style="list-style-type: none"> <li>The value in this field will get auto calculated.</li> </ul>
13(i)	Amount of set-off/refund u/r 79(2) relating to raw materials for use in manufacture of goods eligible for incentives.	<ul style="list-style-type: none"> <li>The value in this box is to be entered manually.</li> </ul>
13(j)	Amount of set-off relating to other purchases ( h-i )	<ul style="list-style-type: none"> <li>The value in this field will get auto calculated.</li> </ul>
13(k)	Allowance of set-off reversed in earlier return/s (Capital assets and other than capital assets).	<ul style="list-style-type: none"> <li>The value in this field will be blank in <b>“Preview Return” (Off-line Excel Return in Template)</b> but it will get auto populated in <b>“Draft Return” (PDF Return on system)</b> for respective return period.</li> <li>To obtain accurate arithmetical value in <b>“Draft Return” (PDF Return on system)</b>, please enter value manually in respective sub-fields of capital assets and other than capital assets, as applicable.</li> <li>The value in this field will get auto populated from ITC register.</li> </ul>
13(l)	Reduction u/r 52A, 52B, 53 and denial u/r 54 out of above k[(j + (k-l))] [Capital Assets (with staggered ITC credit) and Other than Capital Assets]	<ul style="list-style-type: none"> <li>The value in this field is to be entered manually in respective sub-fields of capital assets and other than capital assets, as applicable, if any.</li> <li>This field is related to the amount of admissible reduction on account of rule 52A, 52B, 53 and 54 from the amount of set-off allowed at (i) which was reversed in earlier return/s.</li> </ul>

		<ul style="list-style-type: none"> <li>• As the amount of set-off claimed but reversed in earlier return/s due to non-confirmation by buyer is now being allowed in current return by adding it to eligible set-off at (i), likewise the corresponding reduction/denial also needs to be restored.</li> <li>• Enter the amount retained towards reduction/denial from the amount of such set-off to claim admissible set-off.</li> </ul>
13(m)	Allowance of set-off not claimed on goods return.	<ul style="list-style-type: none"> <li>• The value in this field is to be entered manually so that accurate arithmetical value is obtained in <b>“Draft Return” (PDF Return on system)</b>.</li> <li>• The tax amount or set off which is reduced by way of “goods return/rate difference/discount” may not have been claimed as a set-off in earlier period. Therefore, in order to avoid excess deduction in set-off, such unclaimed amount of set-off have to be entered here.</li> </ul>
14A(a)	Refund/Set off admissible as per Box 13(n).	<ul style="list-style-type: none"> <li>• The value in this field will get auto populated from Box 13(n)</li> </ul>
14A(b)	Excess credit brought forward from previous return	<ul style="list-style-type: none"> <li>• The value in this field will be blank in <b>“Preview Return” (Off-line Excel Return in Template)</b> but it will get auto populated in <b>“Draft Return” (PDF Return on system)</b> for respective return period.</li> <li>• To obtain accurate arithmetical value in <b>“Draft Return” (PDF Return on system)</b>, please enter value manually.</li> <li>• Excess credit brought forward should be equal to the amount of excess carried forward in the previous return.</li> </ul>
14A(c)	Amount already paid should be supported by tax paid challan (Please do not attach tax paid challan along with the returns).As per box 14E.	<ul style="list-style-type: none"> <li>• The value in this field will be blank in <b>“Preview Return” (Off-line Excel Return in Template)</b> but it will get auto populated in <b>“Draft Return” (PDF Return on system)</b> for respective return period.</li> <li>• To obtain accurate arithmetical value in <b>“Draft Return” (PDF Return on system)</b>, please enter value manually in <b>“Preview Return” (Off-line Excel Return in Template)</b>.</li> </ul>
14A(d)	Excess Credit if any , as per Form 231/233 , to be adjusted against the liability as per Form 234	<ul style="list-style-type: none"> <li>• The value in this field will get auto populated on the basis of excess credit transferred from Form 231/233.</li> <li>• In case of dealers filing multiple returns for any place or constituents of business,</li> </ul>

		then excess credit if any, as per Form 231/233 to be adjusted against the liability as per Form 234.
14A(e)	Adjustment of ET paid if any under Maharashtra Tax on Entry of Goods into Local Areas Act, 2002.	<ul style="list-style-type: none"> <li>The value in this box is to be entered manually.</li> <li>It should not be more than credit available in "Ledger".</li> </ul>
14A(f)	Adjustment of ET paid under Maharashtra Tax on Entry of Motor Vehicle Act into Local Areas Act 1987.	<ul style="list-style-type: none"> <li>The value in this box is to be entered manually.</li> <li>It should not be more than credit available in "Ledger".</li> </ul>
14A(g)	Amount of tax collected at source u/s 31A.	<ul style="list-style-type: none"> <li>The value in this box is to be entered manually.</li> <li>It should not be more than credit available in "Ledger".</li> </ul>
14A(h)	Amount adjusted should be supported by Refund Adjustment Order. The details of Refund Orders should be mentioned in 14(F)	<ul style="list-style-type: none"> <li>The value in this field will be blank in <b>"Preview Return" (Off-line Excel Return in Template)</b> but it will get auto populated in <b>"Draft Return" (PDF Return on system)</b> for respective return period.</li> <li>It should not be more than credit available in "Ledger".</li> </ul>
14A(i)	Total available credit.	<ul style="list-style-type: none"> <li>The value in this field will get auto calculated.</li> </ul>
14B(a)	Sales tax payable as per Box 7(III) plus sales tax payable as per box 9 plus purchase tax payable as per Box 11	<ul style="list-style-type: none"> <li>The value in this field will get auto calculated.</li> </ul>
14B(b)	Sales Tax deferred (Tax Amount as per Box 7(I) (i).	<ul style="list-style-type: none"> <li>The value in this field is to be entered manually.</li> </ul>
14B(c)	Sales tax payable on non-eligible sales (tax amount as per Box 7(II)(h)) & Box11 { (a)- (b)}	<ul style="list-style-type: none"> <li>The value in this field will get auto calculated.</li> </ul>
14B(d)	Adjustment of MVAT payable, if any as per Return Form 231/ 233 against the excess credit as per Form 234	<ul style="list-style-type: none"> <li>The value in this field is to be entered manually.</li> <li>Excess credit available in Form 234 shall be transferred to Form 231</li> </ul>
14B (e)	Adjustment on account of CST payable as per return for this period to be adjusted against the excess credit if any as per Form 234.	<ul style="list-style-type: none"> <li>The value in this field is to be entered manually.</li> <li>Excess credit available in Form 234 shall be transferred to CST Return</li> </ul>
14B(f)	Adjustment on account of ET payable under Maharashtra Tax on Entry of Goods into Local Areas Act, 2002, as per return for this period to be adjusted against the excess credit if any as per Form 234.	<ul style="list-style-type: none"> <li>The value in this box is to be entered manually.</li> <li>Excess credit available in Form 234 shall be transferred to ET Return</li> </ul>
14B(g)	Adjustment on account of ET payable under Maharashtra Tax on Entry of Motor Vehicle Act into Local Areas Act, 1987, as per return for this	<ul style="list-style-type: none"> <li>The value in this box is to be entered manually.</li> <li>Excess credit available in Form 234 shall be transferred to ET Return</li> </ul>



	period to be adjusted against the excess credit if any as per Form 234.	
14B(h)	This is the amount of sales tax collected in excess of the sales tax payable (as per box 8).	<ul style="list-style-type: none"> <li>The value in this filed will get auto calculated.</li> </ul>
14B(i)	Interest Payable	<ul style="list-style-type: none"> <li>The value in this field will be blank in <b>“Preview Return” (Off-line Excel Return in Template)</b> but it will get auto populated in <b>“Draft Return” (PDF Return on system)</b> for respective return period.</li> <li>To obtain accurate arithmetical value in <b>“Draft Return” (PDF Return on system)</b>, please enter value manually.</li> <li>It is the amount of interest payable in respect of delayed payments. It also includes the amount of interest already paid.</li> </ul>
14B(j)	Late fee payable.	<ul style="list-style-type: none"> <li>The value in this filed will get auto calculated.</li> </ul>
14B(k)	Adjustment on account of set-off claimed excess in earlier return (Capital assets and other than capital assets).	<ul style="list-style-type: none"> <li>The value in this field will get auto populated in <b>“Draft Return” (PDF Return on system)</b>.</li> </ul>
14B(l)	Reduction u/r 52A,52B, 53 and denial u/r 54 out of above (k) [Capital Assets (with staggered ITC credit) and Other than Capital Assets]	<ul style="list-style-type: none"> <li>The value in this field is to be entered manually in respective sub-fields of capital assets and other than capital assets, as applicable, if any.</li> <li>This field is related to the amount of admissible reduction on account of rule 52A, 52B, 53 and 54 from the amount of set-off allowed at (i) which was reversed in earlier return/s.</li> <li>The tax amount or set off which is reduced by way of reversal on account of set-off claimed excess in earlier return may not have been claimed as a set-off in earlier period. Therefore, in order to avoid excess deduction in set-off, such unclaimed amount of set-off have to be entered here.</li> </ul>
14B(m)	Balance excess credit available.	<ul style="list-style-type: none"> <li>The value in this filed will get auto calculated.</li> </ul>
14B(n)	Balance amount payable.	<ul style="list-style-type: none"> <li>The value in this filed will get auto calculated.</li> </ul>
14C(a)	Excess credit out of Box 14B (m) to be carried over to subsequent return within the same financial year. The refund is claimed.	<ul style="list-style-type: none"> <li>The value in this filed is to be entered manually.</li> </ul>
14C(b)	Excess credit claimed as refund in this return [ Box ( 14 B(m)-14C(a)]	<ul style="list-style-type: none"> <li>The value in this filed will get auto calculated.</li> <li>Refund can be claimed in each of the return by an exporter effecting sales under section 5(1)/5(3) of the C.S.T Act,</li> </ul>

		1956.100% EOU, STP, SEZ or EHTP unit and PSI units. Other dealers to claim refund in March return refund cannot be carried over to subsequent year.
14D(a)	This is total amount payable including tax and interest as per box 14B (n).	<ul style="list-style-type: none"> <li>The value in this field will get auto calculated.</li> </ul>
14E	Details of amount paid along with this return and or amount already paid.	<ul style="list-style-type: none"> <li>The value in this field will be blank in <b>“Preview Return” (Off-line Excel Return in Template)</b> but it will get auto populated in <b>“Draft Return” (PDF Return on system)</b> for respective return period (due to technical reasons this facility will not be operative in the initial phase).</li> <li>In the initial phase details of amount paid with this return and/or amount already paid (Challan/CIN No., Amount, Date of payment, Bank name, Branch name) are to be entered manually.</li> </ul>
14F	Details of RAO	<ul style="list-style-type: none"> <li>The value in this field will get auto populated (due to technical reasons this facility will not be operative in the initial phase) in <b>“Draft Return” (PDF Return on system)</b>. The value can also be entered manually.</li> <li>In the initial phase details of RAO such RAO No., Amount adjusted and Date of RAO are to be entered manually.</li> </ul>
15 to 18	Details of benefits availed under the Package Scheme of Incentives	<ul style="list-style-type: none"> <li>Details to be given separately for each EC</li> </ul>