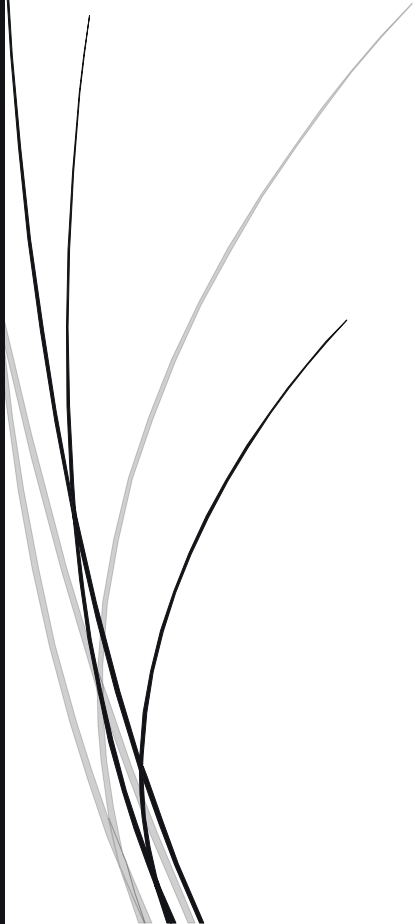


Maharashtra Sales Tax Department

USER MANUAL

How to claim Goods Return, Rate
Difference and Discount in Form 234





FORM 234

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

- Go to Rough Sheet
- Click on “234” 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	234
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	234	+
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Click on 'Rough Sheet'



Click on "234" 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	0	0	0
233	0	0	0
WCT COMPOSITION	0	0	0
COMPOSITOION	0		
234	200	10	210
235	0	0	0
PURCHASES			
231	0	0	
232	0	0	
233	0	0	
234	200	10	
235	0	0	

Header Sales Annexure Purchase Annexure Validate Messages **Rough-Sheet** 234

TRANSACTION CODES AND ITS DESCRIPTION TO BE USED SALES ANNEXURE FOR RETURN FORM – 234

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 type
100	Sales to TIN Holder	600	Sales Goods Return for Transaction Type 100, 200, 500, 800	700	Sales Credit Note for Transaction Type 100, 200, 500, 800
200	Sales to Non-TIN Holder	600	Sales Goods Return for Transaction Type 100, 200, 500, 800	700	Sales Credit Note for Transaction Type 100, 200, 500, 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
500	PSI Exempted Sales	600	Sales Goods Return for Transaction Type 100, 200, 500, 800	700	Sales Credit Note for Transaction Type 100, 200, 500, 800
800	Deduction u/s 3(2)	600	Sales Goods Return for Transaction Type 100, 200, 500, 800	700	Sales Credit Note for Transaction Type 100, 200, 500, 800

Header Sales Annexure Purchase Annexure Validate Messages Rough-Sheet 234 **Transactionwise-Code-234**



➤ 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	#####	27580000502	200.00	10.00	210.00	0.00	200.00	0.00	200.00	200.00	1020.00		234	100	Sales to TIN Holder (Within the State or Interstate excluding against Forms/ declaration)
2	229	#####		100.00	5.00	105.00	0.00	100.00	0.00	100.00	100.00	510.00		234	200	Sales to Non-TIN Holder (within the State or Interstate)
3	355	#####	27760000015	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00		234	300	Branch Transfer / Consignment (Within the State or Interstate)
4	482	#####	27820049646	100.00	5.00	105.00	0.00	100.00	100.00	100.00	100.00	610.00		234	600	Sales Goods Return for Tr. Type 100, 200, 400, 500, 800, 900
5	613	#####	27240040459	100.00	5.00	105.00	0.00	100.00	100.00	100.00	100.00	610.00		234	700	Sales Credit Note for Tr. Type 100, 200, 400, 500, 800, 900
6	739	#####	27200085877	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		234	680	Sales Goods Return (Branch Transfer/ consignment) for Tr. Type 300
7	863	#####	27040002254	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		234	780	Sales Credit Note (Branch Transfer/ consignment) for Tr. Type 300
8	759	#####	27040002254	0.00	0.00	0.00	0.00	0.00	500.00	300.00	300.00	1100.00		234	500	PSI Exempted Sales
9	760	#####	27040002254	0.00	0.00	0.00	0.00	0.00	100.00	100.00	100.00	300.00		234	600	Sales Goods Return for Tr. Type 100, 200, 400, 500, 800, 900
10	761	#####	27040002254	0.00	0.00	0.00	0.00	0.00	100.00	100.00	100.00	300.00		234	700	Sales Credit Note for Tr. Type 100, 200, 400, 500, 800, 900



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	27580000502	200.00	10.00	210.00	0.00	200.00	0.00	200.00	200.00	1020.00		234	100	Sales to TIN Holder (Within the State or Interstate excluding against Form's declaration)
2	229	02-04-2016		100.00	5.00	105.00	0.00	100.00	0.00	100.00	100.00	510.00		234	200	Sales to Non-TIN Holder (Within the State or Interstate)
3	355	01-04-2016	27760000015	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00		234	300	Branch Transfer/ Consignment (Within the State or Interstate)
4	482	01-04-2016	27820049646	100.00	5.00	105.00	0.00	100.00	100.00	100.00	100.00	610.00		234	600	Sales Goods Return for Tr. Type 100, 200, 400, 500, 800, 900
5	613	04-04-2016	27240040459	100.00	5.00	105.00	0.00	100.00	100.00	100.00	100.00	610.00		234	700	Sales Credit Note for Tr. Type 100, 200, 400, 500, 800, 900
6	739	02-04-2016	27200085877	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		234	680	Sales Goods Return (Branch Transfer/ consignment) for Tr. Type 200
7	863	01-04-2016	27040002254	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		234	780	Sales Credit Note (Branch Transfer/ consignment) for Tr. Type 300
8	759	02-04-2016	27040002254	0.00	0.00	0.00	0.00	0.00	500.00	300.00	300.00	1100.00		234	500	PSI Exempted Sales
9	760	03-04-2016	27040002254	0.00	0.00	0.00	0.00	0.00	100.00	100.00	100.00	300.00		234	600	Sales Goods Return for Tr. Type 100, 200, 400, 500, 800, 900
10	761	04-04-2016	27040002254	0.00	0.00	0.00	0.00	0.00	100.00	100.00	100.00	300.00		234	700	Sales Credit Note for Tr. Type 100, 200, 400, 500, 800, 900

The Goods Return /Rate Difference/Discount values of the following fields have to be entered manually in Form 234 in Table 7 and 9.

- ✓ 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 234 in Table 6.

- ✓ 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	0	0	0
233	0	0	0
WCT COMPOSITION	0	0	0
COMPOSITOION	0		
234	200	10	210
235	0	0	0

Goods Return amount as per Sales Annexure for Form 234 to be shown in Table 7 & 9



- Enter the Turnover of Tax Collected separately in Table 7.
- Enter the Goods Return/ Rate Difference/ Discount amount related to Tax collected separately Transactions in Negative in Table 7.

Goods Returns value of transactions related to Sales Tax collected separately should be entered in Table 7 in negative figure with bifurcation as per respective rate of tax.

Turnover of Tax collected separately should be entered in Table 7.

7 Computati on of Sales Tax collected separately under the MYAT Act LESS Value of Goods return including reduction of sale price on account of rate difference and discount	I Turnover of Sales eligible for incentive (Deferment of tax)			Mar Mar Mar Mar Mar Mar Mar Mar Mar
	Rate of tax (Drop down selection)	Turnover of sales liable to tax (Rs.)	Tax Amount (Rs)	
	a)	5.00%	300	
b)	5.00%	-200	-10	
c)			0	
d)			0	
e)			0	
f)			0	
g)			0	
h)			0	
i)	Sub Total - A	100	5	
II OTHER SALES (Turnover of Sales non eligible for incentive)			Mar Mar Mar Mar Mar Mar Mar	
Rate of tax (Drop down selection)	Turnover of sales liable to tax (Rs.)	Tax Amount (Rs)		
a)		0		
b)		0		
c)		0		
d)		0		
e)		0		
f)		0		
g)		0		
h)	Sub Total - B	0	0	
III	Total (A + B)	100	5	



- Enter the Turnover of Inclusive of Tax in Table 9
- Enter the Goods Return/ Rate Difference/ Discount amount related to Inclusive of Tax Transactions in Negative in Table 9.

Sales Turnover of Inclusive of Tax should be entered in Table 9

Goods Returns value of transactions related to Inclusive of Tax collected separately should be entered 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 in respect of sales effected inclusive of tax under the MVAT Act	a) 5.00%	315	15
LESS	b) 5.00%	-210	-10
Value of Goods return including reduction of sale price on account of rate difference and discount	c)		0
	d)		0
	e)		0
	f)		0
	g)		0
	h)		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		
		NET	TAX	OF TAX		
SALES						
231		0	0	0		
233		0	0	0		
WCT COMPOSITION		0	0	0		
COMPOSITOION		0				
234		200	10	210		
235		0	0	0		
PURCHASES						
231		0	0			
232		0	0			
233		0	0			
234		200	10			
235		0	0			
<div style="display: flex; justify-content: space-between;"> Header Sales Annexure Purchase Annexure Validate Messages Rough-Sheet 234 </div>						

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
<div style="display: flex; justify-content: space-between;"> Header Sales Annexure Purchase Annexure Validate Messages Rough-Sheet Transactionwise-Code-ALL </div>					



➤ 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		234	10	Within the State Purchases from RD
315.00	0.00	300.00	300.00	300.00	300.00	1830.00		234	10	Within the State Purchases from RD
105.00	0.00	100.00	100.00	100.00	100.00	610.00		234	90	Purchase Good Return for Tr. Type 10, 15, 80
105.00	0.00	100.00	100.00	100.00	100.00	610.00		234	95	Purchase Debit Note for Tr. Type 10, 15, 80
0.00	0.00	0.00	0.00	0.00	0.00	105.00		234	15	Within the State Purchases from RD (Capital Asset)
0.00	0.00	0.00	0.00	300.00	300.00	900.00		234	20	Within the State URD Purchases
0.00	0.00	0.00	0.00	100.00	100.00	300.00		234	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		234	96	Purchase Debit Note (Within the State URD) for Tr. Type 20
0.00	0.00	0.00	0.00	0.00	0.00	300.00		234	30	Inter-State Branch Transfer
0.00	0.00	0.00	0.00	0.00	0.00	100.00		234	31	Purchase Good Return (Inter-state Branch transfer) for Tr. Type 30

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

0.00	0.00	100.00	100.00	300.00	300.00	300.00		234	96	Purchase Debit Note (Within the State URD) for Tr. Type 20
0.00	0.00	0.00	0.00	300.00	300.00	300.00		234	30	Inter-State Branch Transfer
0.00	0.00	0.00	0.00	100.00	100.00	100.00		234	31	Purchase Good Return (Inter-state Branch transfer) for Tr. Type 30
0.00	0.00	0.00	0.00	100.00	100.00	100.00		234	32	Purchase Debit Note (Inter-state Branch transfer) for Tr. Type 30
0.00	0.00	0.00	0.00	300.00	300.00	300.00		234	35	Within the State Branch Transfer
0.00	0.00	0.00	0.00	100.00	100.00	100.00		234	36	Purchase Good Return (Within State Branch transfer) for Tr. Type 35
0.00	0.00	0.00	0.00	100.00	100.00	100.00		234	37	Purchase Debit Note (Within State Branch transfer) for Tr. Type 35
0.00	0.00	0.00	0.00	306.00	306.00	306.00		234	40	Inter-State Purchases against Form-C
0.00	0.00	0.00	0.00	102.00	102.00	102.00		234	41	Purchase Good Return (Inter state Purchases against Form-C) for Tr. Type 40
0.00	0.00	0.00	0.00	102.00	102.00	102.00		234	42	Purchase Debit Note (Inter state Purchases against Form-C) for Tr. Type 40
0.00	0.00	0.00	0.00	300.00	300.00	300.00		234	45	Within the State Purchases against Form-C (Purchase in transit u/s 6(2))
0.00	0.00	0.00	0.00	100.00	100.00	100.00		234	46	Purchase Good Return (Within State purchases against Form-C) for Tr. Type 45
0.00	0.00	0.00	0.00	100.00	100.00	100.00		234	47	Purchase Debit Note (Within State Purchases against Form-C) for Tr. Type 45
0.00	0.00	0.00	0.00	300.00	300.00	300.00		234	50	Inter-State Purchases against Form-H



Transactionwise Purchases Details

Date of Sales Invoice	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
		Net Rs.	TAX (If any) Rs.											
c	d	e	f	g	h	i	j	k	l	m	n	o	p	
01-04-2016	27120571891	0.00	0.00	0.00	100.00	0.00	0.00	0.00	0.00	100.00		234	10	Within the Stat
02-04-2016	27190112509	300.00	15.00	315.00	0.00	300.00	300.00	300.00	300.00	1830.00		234	10	Within the Stat
01-04-2016	27120571891	100.00	5.00	105.00	0.00	100.00	100.00	100.00	100.00	610.00		234	90	Purchase Good
06-04-2016	27690012615	100.00	5.00	105.00	0.00	100.00	100.00	100.00	100.00	610.00		234	95	Purchase Debit
06-04-2016	27150588801	100.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	105.00		234	15	Within the Stat
01-04-2016		300.00	0.00	0.00	0.00	0.00	0.00	300.00	300.00	900.00		234	20	Within the Stat
02-04-2016		100.00	0.00	0.00	0.00	0.00	0.00	100.00	100.00	300.00		234	91	Purchase Good 20
07-04-2016		100.00	0.00	0.00	0.00	0.00	0.00	100.00	100.00	300.00		234	96	Purchase Debit
02-04-2016	23760041240	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00		234	30	Inter-State Bar
01-04-2016	20060360755	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		234	31	Purchase Good Type 30
03-04-2016	25450299382	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		234	32	Purchase Debit Type 30

The Goods Return /Rate Difference/Discount values of the following field have to be entered manually in Form 234 in Table 12

- ✓ Taxable Turnover with Tax

The Goods Return /Rate Difference / Discount values of the following fields will get summarized & auto populated in Form 234 in Table 11.

- ✓ 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	0	0	
234	200	10	
235	0	0	

Goods Return amount as per Purchase Annexure for Form 234 in Table 12

- Enter manually the Goods Return/ Rate Difference/ Discount amount related to Purchase as per rough sheet in Form 234.
- Enter the Tax Collected Separately amount in Table 12.
- Amount should be entered in negative figure

Purchase Turnover should be entered in Table 12

Goods Returns value of transactions related to Purchases eligible for set off i.e. tax collected separately should be entered in Table 12 in negative figure with bifurcation as per respective rate of tax.

12	Rate of tax (Drop down selection)	Net Turnover of purchases (Rs.)	Tax Amount (Rs)	
Tax Rate wise breakup of within State purchases from registered dealers eligible for set-off or refund as per box 10 (x)	a) 5.00%	400	20	M
	b) 5.00%	-200	-10	M
	c)			M
	d)			M
	e)			M
LESS	f)			M
Value of Goods return including reduction of sale price on account of rate difference and discount.	g)			M
	h)			M
	i)			M
	TOTAL	200	10	