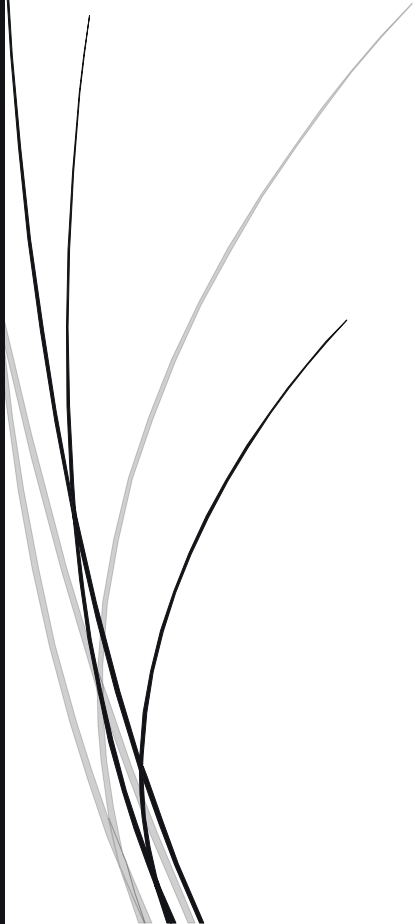

USER MANUAL

Maharashtra Sales Tax Department

How to claim Goods Return, Rate
Difference and Discount in Form 235





FORM 235

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

- Go to Rough Sheet
- Click on “235” 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	235
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	235	+
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Click on 'Rough Sheet'



Click on "235" 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	0	0	0
235	2000	524	2524
PURCHASES			
231	0	0	
232	0	0	
233	0	0	
234	0	0	
235	200	10	

Header | Sales Annexure | Purchase Annexure | Validate | Messages | **Rough-Sheet** | 235

TRANSACTION CODES AND ITS DESCRIPTION TO BE USED SALES ANNEXURE FOR RETURN FORM – 235					
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, 800	700	Sales Credit Note for Transaction Type 100, 200, 800
200	Sales to Non-TIN Holder	600	Sales Goods Return for Transaction Type 100, 200, 800	700	Sales Credit Note for Transaction Type 100, 200, 800
300	Branch Transfer / Consignment (Within the State)	680	Sales Goods Return (Branch Transfer/ consignment) for Transaction Type 300	780	Sales Credit Note (Branch Transfer/ consignment) for Transaction Type 300
800	Deduction u/s 3(2)	600	Sales Goods Return for Transaction Type 100, 200, 800	700	Sales Credit Note for Transaction Type 100, 200, 800



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

Transactionwise Sales Details																
Sr. No.	Invoice No	Date of Sale Invoice	TIN of Purchaser (If Any)	Taxable Value OR Value of Composition u/s 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	27580000302	2000.00	525.00	2525.00	0.00	200.00	200.00	200.00	200.00	5850.00		235	100	Sales to TIN Holder (Within the State or Interstate excluding against Forms/ declaration)
2	229	02-04-2016		2000.00	525.00	2525.00	0.00	100.00	100.00	100.00	100.00	5450.00		235	200	Sales to Non-TIN Holder (Within the State or Interstate)
3	355	01-04-2016	27760000015	3000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3000.00		235	300	Branch Transfer / Consignment (Within the State or Interstate)
4	482	01-04-2016	27820049646	1000.00	262.00	1262.00	0.00	100.00	100.00	100.00	100.00	2924.00		235	600	Sales Goods Return for Tr. Type 100, 200, 400, 500, 800, 900
5	613	04-04-2016	27240040459	1000.00	262.00	1262.00	0.00	100.00	100.00	100.00	100.00	2924.00		235	700	Sales Credit Note for Tr. Type 100, 200, 400, 500, 800, 900
6	739	02-04-2016	27200085877	1000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1000.00		235	680	Sales Goods Return (Branch Transfer/ consignment) for Tr. Type 300
7	863	01-04-2016	27040002254	1000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1000.00		235	780	Sales Credit Note (Branch Transfer/ consignment) for Tr. Type 300

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	2000.00	525.00	2525.00	0.00	200.00	200.00	200.00	200.00	5850.00		235	100	Sales to TIN Holder (Within the State or Interstate excluding against Forms/ declaration)
2	229	02-04-2016		2000.00	525.00	2525.00	0.00	100.00	100.00	100.00	100.00	5450.00		235	200	Sales to Non-TIN Holder (Within the State or Interstate)
3	355	01-04-2016	27760000013	3000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3000.00		235	300	Branch Transfer / Consignment (Within the State or Interstate)
4	482	01-04-2016	27820049646	1000.00	262.00	1262.00	0.00	100.00	100.00	100.00	100.00	2924.00		235	600	Sales Goods Return for Tr. Type 100, 200, 400, 500, 800, 900
5	613	04-04-2016	27240040459	1000.00	262.00	1262.00	0.00	100.00	100.00	100.00	100.00	2924.00		235	700	Sales Credit Note for Tr. Type 100, 200, 400, 500, 800, 900
6	739	02-04-2016	27200085877	1000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1000.00		235	680	Sales Goods Return (Branch Transfer/ consignment) for Tr. Type 300
7	863	01-04-2016	27040002254	1000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1000.00		235	780	Sales Credit Note (Branch Transfer/ consignment) for Tr. Type 300

The Goods Return /Rate Difference/Discount values of the following fields have to be entered manually in Form 235 in Table 6 and 8.

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

The Goods Return /Rate Difference / Discount values of the following fields will get summarized & auto populated in Form 235 in Table 5.

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

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

VALUE OF GOODS RETURN PERTAINING TO TAX PAID			
RETURN	TAX PAID SEPARATELY		INCLUSIVE OF TAX
	NET	TAX	
SALES			
231	0	0	0
233	0	0	0
WCT COMPOSITION	0	0	0
COMPOSITOION	0		
234	0	0	0
235	2000	524	2524

Goods Return amount as per Sales Annexure for Form 235 to be shown in table 6 & 8



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

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

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

6		Schedule entry No	Rate of tax (Drop down selection)	Additional Sales Tax (Rs.)	Sales Turnover (Rs.)	Quantity sold (Litres)	Tax Amount (Rs)
Computation of Sales Tax collected separately under the MVAT Act LESS Value of Goods return including reduction of sale price on account of rate difference and discount	a)	Sch. D Goods (Inter Oil Co sales of notified Motor Sprits)					0
	b)	D5(a)(i)	25.00%	1	2000	25	525
	c)	D5(a)(ii)	25.00%	1	2000	25	525
	d)	D5(b)	25.00%	1	-2000	25	-475
	e)	D6					0
	f)	D7					0
	g)	D8					0
	h)	D9					0



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

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

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

8	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) 25.00%	5050	1010
LESS	b) 25.00%	-2524	-505
Value of Goods return including reduction of sale price on account of rate difference and discount	c)		0
	d)		0
	e)		0
	f)		0
	Total	2526	505



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	0	0	0		
	235	2000	524	2524		
PURCHASES						
	231	0	0			
	232	0	0			
	233	0	0			
	234	0	0			
	235	200	10			

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		235	10	Within the State Purchases from RD
315.00	0.00	300.00	300.00	300.00	300.00	1830.00		235	10	Within the State Purchases from RD
105.00	0.00	100.00	100.00	100.00	100.00	610.00		235	90	Purchase Good Return for Tr. Type 10, 15, 80
105.00	0.00	100.00	100.00	100.00	100.00	610.00		235	95	Purchase Debit Note for Tr. Type 10, 15, 80
0.00	0.00	0.00	0.00	0.00	0.00	105.00		235	15	Within the State Purchases from RD (Capital Asset)
0.00	0.00	0.00	0.00	300.00	300.00	900.00		235	20	Within the State URD Purchases
0.00	0.00	0.00	0.00	100.00	100.00	300.00		235	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		235	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		235	30	Inter-State Branch Transfer
										Purchase Good Return (Inter-state

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

0.00	0.00	0.00	0.00	0.00	100.00		235	31	Purchase Good Return (Inter-state Branch transfer) for Tr. Type 30
0.00	0.00	0.00	0.00	0.00	100.00		235	32	Purchase Debit Note (Inter-state Branch transfer) for Tr. Type 30
0.00	0.00	0.00	0.00	0.00	300.00		235	35	Within the State Branch Transfer
0.00	0.00	0.00	0.00	0.00	100.00		235	36	Purchase Good Return (Within State Branch transfer) for Tr. Type 35
0.00	0.00	0.00	0.00	0.00	100.00		235	37	Purchase Debit Note (Within State Branch transfer) for Tr. Type 35
0.00	0.00	0.00	0.00	0.00	306.00		235	40	Inter-State Purchases against Form-C
0.00	0.00	0.00	0.00	0.00	102.00		235	41	Purchase Good Return (Inter state Purchases against Form-C) for Tr. Type 40
0.00	0.00	0.00	0.00	0.00	102.00		235	42	Purchase Debit Note (Inter state Purchases against Form-C) for Tr. Type 40
0.00	0.00	0.00	0.00	0.00	300.00		235	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	100.00		235	46	Purchase Good Return (Within State purchases against Form-C) for Tr. Type 45
0.00	0.00	0.00	0.00	0.00	100.00		235	47	Purchase Debit Note (Within State Purchases against Form-C) for Tr. Type 45



Transactionwise Purchases Details

Sales Invoice No.	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 of Transaction type of column P)
			Net Rs.	TAX (If any) Rs.											
b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q
1	01-04-2016	27120571891	0.00	0.00	0.00	100.00	0.00	0.00	0.00	0.00	100.00		235	10	Within the State Purchases f
2	02-04-2016	27190112509	300.00	15.00	315.00	0.00	300.00	300.00	300.00	300.00	1830.00		235	10	Within the State Purchases f
3	01-04-2016	27120571891	100.00	5.00	105.00	0.00	100.00	100.00	100.00	100.00	610.00		235	90	Purchase Good Return for Tr. 10, 15, 80
4	06-04-2016	27690012615	100.00	5.00	105.00	0.00	100.00	100.00	100.00	100.00	610.00		235	95	Purchase Debit Note for Tr. T 15, 80
5	06-04-2016	27150588800	100.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	105.00		235	15	Within the State Purchases f RD (Capital Asset)
6	01-04-2016		300.00	0.00	0.00	0.00	0.00	0.00	300.00	300.00	900.00		235	20	Within the State URD Purcha
7	02-04-2016		100.00	0.00	0.00	0.00	0.00	0.00	100.00	100.00	300.00		235	91	Purchase Good Return (With State URD) for Tr. Type 20
8	07-04-2016		100.00	0.00	0.00	0.00	0.00	0.00	100.00	100.00	300.00		235	96	Purchase Debit Note (Within State URD) for Tr. Type 20
9	02-04-2016	23760041240	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00		235	30	Inter-State Branch Transfer
10	01-04-2016	20060360755	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		235	31	Purchase Good Return (Inter Branch transfer) for Tr. Type 3
11	03-04-2016	25450299382	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		235	32	Purchase Debit Note (Inter-Branch transfer) for Tr. Type 3

The Goods Return /Rate Difference/Discount values of the following field have to be entered manually in Form 235 in Table 11

- ✓ Taxable Turnover with Tax

The Goods Return /Rate Difference / Discount values of the following fields will get summarized & auto populated in Form 235 in Table 9.

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



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

PURCHASES			
231	0	0	
232	0	0	
233	0	0	
234	0	0	
235	200	10	

Goods Return amount as per Purchase Annexure for Form 235 in Table 11

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

Purchase Turnover should be entered in Table 11

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

11 Tax Rate wise breakup of within State purchases from registered dealers eligible for set-off as per box 9(x) LESS Value of Goods return including reduction of sale price on account of rate difference and discount		Rate of tax (Drop down selection)	Net Turnover of purchases (Rs.)	Tax Amount (Rs)
		a)	5.00%	400
b)	5.00%	-200	-10	
c)				
d)				
e)				
Total			200	10