



HOW TO FILE CST RETURN

Guide for preparation of annexures

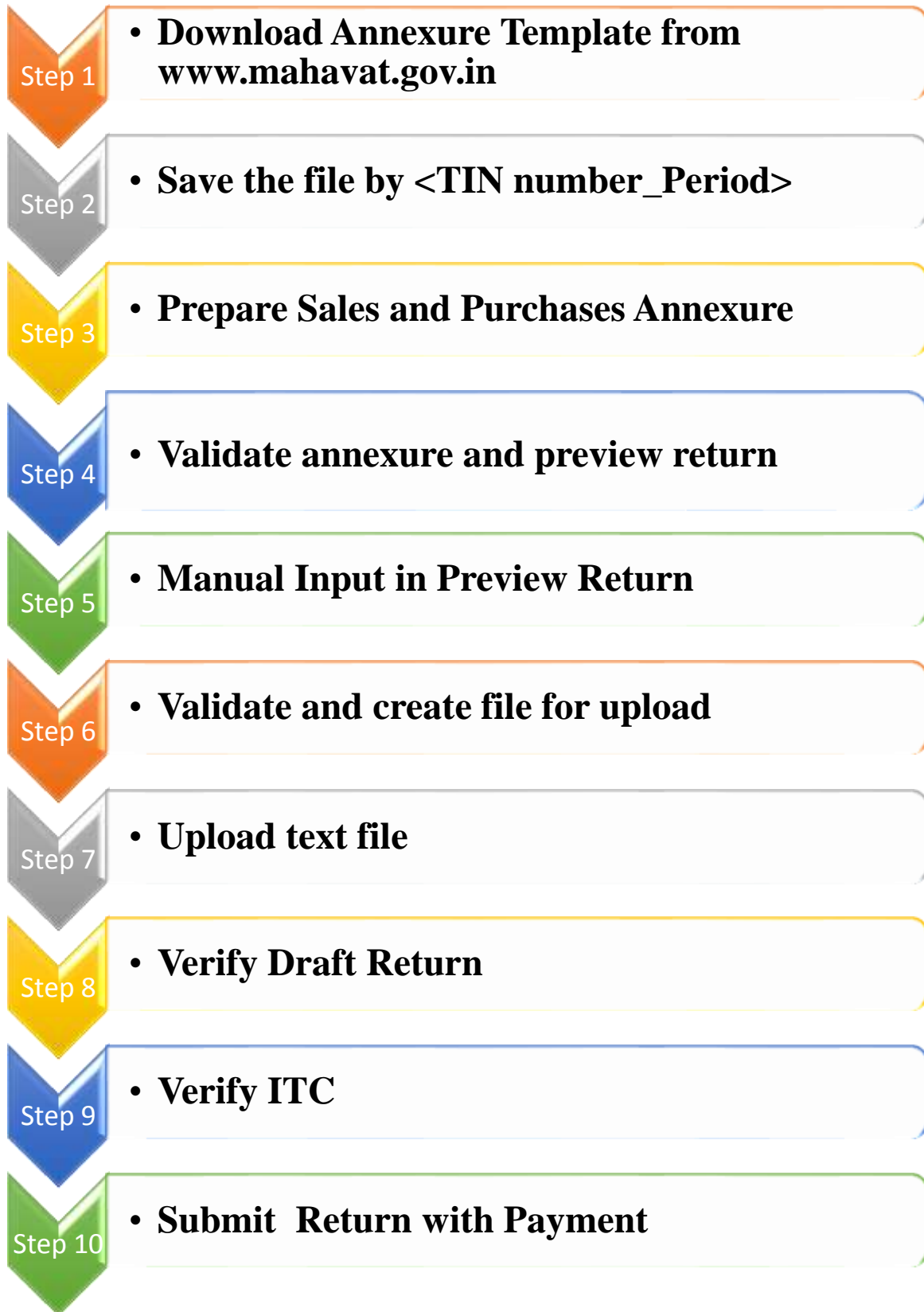
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General Instructions

- Furtherance to the ease of doing business initiative of Government of Maharashtra, a new hassle-free e-filing return process is brought forth.
- Pursuant to the above, new template of annexures and returns in Form 231, Form 232, Form 233, Form 234, Form 235 and CST Form III (E) have been introduced in place of old annexures J1, J2 and respective old return forms.
- All Dealers are required to file Sales-Purchase annexures before submission of return. (Form 232 filers, composition dealers with entire turnover under composition are required to file purchase annexure only. They need not file Sales annexure,).
- On or before the prescribed date, dealer has to submit return online along with payment of taxes due as per return.
- Dealers can also make advance payment before online filing of return.
- Prescribed due date for filing of return is 21st day of the succeeding month.
- Single annexure template shall be used for filing of all type of returns [231, 232, 233, 234 and 235] under MVAT Act and CST Act.

Steps for Filing of Return



HOW TO PREPARE ANNEXURE TEMPLATE

STEP 1: Download Sales and Purchases Annexure Template

- ✓ Visit MSTD website www.mahavat.gov.in
- ✓ Go to “Dealer Services” tab and select “New Automation”
- ✓ Click on “Return”
- ✓ You will be redirected to “Home page”
- ✓ Go to “Download” tab and select “Return”
- ✓ Click on Template
- ✓ Download Annexure template on your desktop/personal computer
- ✓ Single annexure can be used for filing of all type of returns under MVAT Act and CST Act for same periodicity.

STEP 2: Save the file as <TIN Period>

STEP 3: Prepare Sales and Purchases Annexure

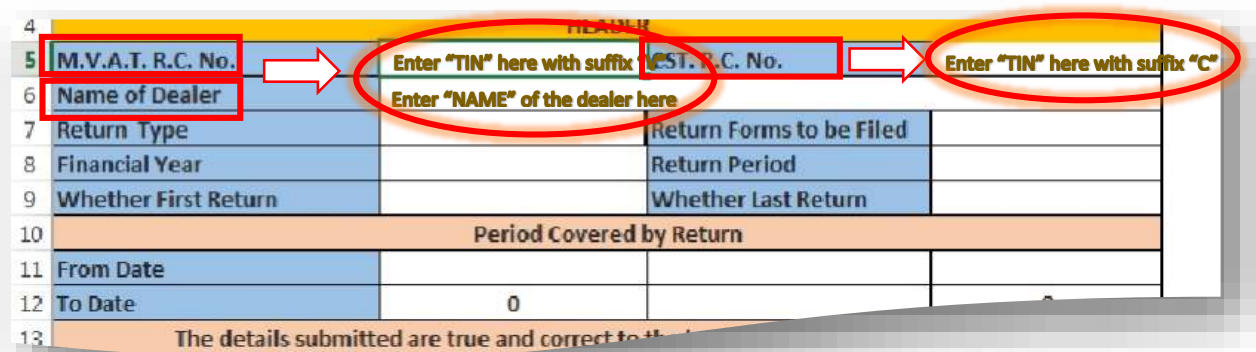
- ✓ On the basis of Sales register, Purchase register and relevant books of account, prepare Sales and Purchase annexure
- ✓ You can also copy and paste special the data from your sales and purchase register to sales and purchase annexure respectively.
- ✓ In the annexure- row 28, the requisite validations, comments, formulas, help, return list, transaction code, transaction descriptions have been given. Thereafter as per your requirement i.e. number of invoices to be entered in annexure, select the 28th row and drag down for additional rows.

➤ HEADER

- ✓ Dealer has to fill up “HEADER” sheet first.
- ✓ All fields are mandatory in the header sheet.



- ✓ Enter TIN and Name of the dealer in requisite fields.



HEADER			
5	M.V.A.T. R.C. No.	Enter "TIN" here with suffix	EST. R.C. No.
6	Name of Dealer	Enter "NAME" of the dealer here	Enter "TIN" here with suffix "C"
7	Return Type	Return Forms to be Filed	
8	Financial Year	Return Period	
9	Whether First Return	Whether Last Return	
10	Period Covered by Return		
11	From Date		
12	To Date	0	
13	The details submitted are true and correct to the		

- ✓ Select appropriate return type, whether “ORIGINAL” or “REVISED”.

	B	C	D	E
4	HEADER			
5	M.V.A.T. R.C. No.		CST. R.C. No.	
6	Name of Dealer			
7	Return Type		Return Forms to be Filed	
8	Financial Year		Return Period	
9	Whether First Return		Whether Last Return	
10	Period Covered by Return			
11	From Date			
12	To Date	0		0
13	The details submitted are true and correct to the best of my knowledge and belief.			
14	Name Of Authorised Person*			
15	Designation*			
16	Mobile No*			
17	E_mail_id*			

- ✓ Select appropriate combination of return forms to be filed.

	B	C	D	E
4	HEADER			
5	M.V.A.T. R.C. No.		CST. R.C. No.	
6	Name of Dealer			
7	Return Type		Return Forms to be Filed	
8	Financial Year		Return Period	
9	Whether First Return		Whether Last Return	
10	Period Covered by Return			
11	From Date			
12	To Date	0		
13	The details submitted are true and correct to the best of my knowledge and belief.			
14	Name Of Authorised Person*			
15	Designation*			
16	Mobile No*			
17	E_mail_id*			

- ✓ Please note only the following combinations of return types are permissible as per the provisions of law:-

1. 231 and 234
2. 233 and 234
3. 233 and 235
4. CST return with all MVAT forms.

- ✓ Select appropriate “Financial Year” and “Return Period” for which return is to be filed.

	B	C	D	E
4	HEADER			
5	M.V.A.T. R.C. No.		CST. R.C. No.	
6	Name of Dealer			
7	Return Type		Return Forms to be Filed	
8	Financial Year	2016-2017	Return Period	
9	Whether First Return		Whether Last Return	2016 April 2016 May 2016 June 2016 July 2016 August 2016 September 2016 October 2016 November
10	Period Covered by Return			
11	From Date			
12	To Date			
13	The details submitted are true and correct to the best of my knowledge and belief.			
14	Name Of Authorised Person*			
15	Designation*			
16	Mobile No*			
17	E_mail_id*			
18				

- ✓ Select “Whether First Return” in case of first return of new registered dealer.
- ✓ If selected “Yes” then the field “From Date” can be modified as per the period covered by return.

	B	C	D	E
4	HEADER			
5	M.V.A.T. R.C. No.		CST. R.C. No.	
6	Name of Dealer			
7	Return Type		Return Forms to be Filed	
8	Financial Year		Return Period	
9	Whether First Return		Whether Last Return	
10		YES NO	Return	
11	From Date			
12	To Date	0		0
13	The details submitted are true and correct to the best of my knowledge and belief.			
14	Name Of Authorised Person*			
15	Designation*			
16	Mobile No*			
17	E_mail_id*			
18				

- ✓ Select “Whether Last Return” in case of last return of registration cancelled dealer.
- ✓ If selected “Yes” then the field “To Date” can be modified as per the period covered by return.

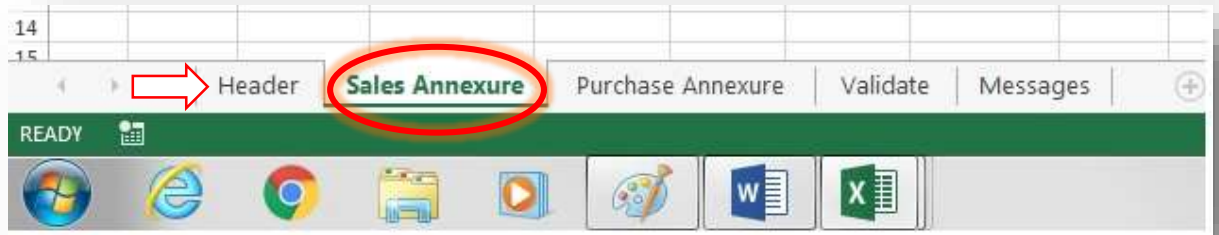
	B	C	D	E
4	HEADER			
5	M.V.A.T. R.C. No.		CST. R.C. No.	
6	Name of Dealer			
7	Return Type		Return Forms to be Filed	
8	Financial Year		Return Period	
9	Whether First Return		Whether Last Return	
10	Period Covered by Return			
11	From Date			YES NO
12	To Date	0		0
13	The details submitted are true and correct to the best of my knowledge and belief.			
14	Name Of Authorised Person*			
15	Designation*			
16	Mobile No*			
17	E_mail_id*			

- ✓ Enter details of the “Authorised Person” with “Designation”, “Mobile No.” and “E-mail id”.

	B	C	D	E
4	HEADER			
5	M.V.A.T. R.C. No.		CST. R.C. No.	
6	Name of Dealer			
7	Return Type		Return Forms to be Filed	
8	Financial Year		Return Period	
9	Whether First Return		Whether Last Return	
10	Period Covered by Return			
11	From Date			
12	To Date	0		0
13	The details submitted are true and correct to the best of my knowledge and belief.			
14	Name Of Authorised Person*			
15	Designation*			
16	Mobile No*			
17	E_mail_id*			

➤ SALES ANNEXURE

- ✓ After “HEADER” sheet, Dealer has to fill up the “Sales Annexure”.



- ✓ Sales annexure is to be prepared for all types of return under VAT [except 232] and CST.
- ✓ Sales annexure is to be prepared in the format shown below.
- ✓ Every invoice is to be entered across one row irrespective of various tax rates or different types of sales.
- ✓ Permutation and combination of various type of sales are allowed in a single invoice, such as-
 - Taxable sales (including works contract composition sales)
 - Inclusive of tax sales
 - Tax free sales
 - Exempted sales u/s 41 and 8
 - Labour charges
 - Other charges

Transactionwise Sales Details																	
Gross Total			0	0	0	0	0	0	0	0	0	0	0	0			
Line Item	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 41 (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	Discription of Transaction type	
				Net Rs.	TAX (If any) Rs.												

Transaction codes are assigned to the nature of transactions, such as-

- 100 - for sales to TIN holder (**RD**)
- 200 - for sales to Non-TIN holder (**URD**)
- 300 - for Branch Transfer/Consignment sales
- 800 - for deduction u/s 3(2) i.e. turnover of sales before crossing threshold limit.
- 600 - for goods return (applicable in case of transactions under codes 100, 200 and 800)
- 700 - for credit notes (applicable in case of transactions under codes 100, 200 and 800)
- 680 - for goods return (applicable in case of transactions under code 300)
- 780 - for credit notes (applicable in case of transactions under code 300)

The above transaction codes are common to the return forms 231, 233, 234, 235 and CST III (E).

Note- for return form 232 Sales annexure is not required to file.

Guidelines to key in sales invoices in Sales Annexure

Column	Field Name	Guidelines
A	Serial Number	The numbering should be in sequence starting with serial number 1.
B	Sales Invoice Number	<ul style="list-style-type: none"> • Enter the serial number of the Sales Invoice issued or any document reference number. • Alpha Numeric, special characters (-) and (/) are allowed. • In case sales to non-TIN holder and aggregate amount of sales is shown then invoice number field shall be blank. • Credit note for rate difference or discount or assets sales is issued then credit note number.
C	Date of Sales Invoice	<ul style="list-style-type: none"> • Date of Sales Invoice should be of the period mentioned in the “Header” of the annexure. • In case of “goods return” the date should be within six months from the annexure period • In case of “credit note” previous date to the annexure period is acceptable. • No future date shall be acceptable in Sales annexure. • Date format shall be in dd/mm/yyyy format.
D	TIN of the Purchaser	Enter TIN when the goods are Purchased within State or inter-State by TIN holding dealer.
E	Net Taxable Value OR Value of Composition u/s 42(3), (3A), (4)	<ul style="list-style-type: none"> • Enter Net Value of goods, whether tax is levied or not.[except transactions of inclusive of tax, tax free, composition, exempted sales] • In case of taxable transactions, enter aggregate net value of various tax rate transactions.
F	TAX (If any)	Enter the tax levied on net value shown in column “E”.
G	Value of Inclusive of Tax	Enter the gross sales value inclusive of tax.
H	Value of Composition u/s 42 (1), (2)	Enter the Sales Value of Composition u/s 42 (1), (2)
I	Tax Free Sales	Enter the Value of Tax Free Sales

J	Exempted Sales u/s 41 & 8	Enter Sales Value of Exempted Sales u/s 41 & 8
K	Labour Charges	Enter Value of Labour Charges
L	Other Charges	Enter Value of Other Charges
M	Gross Total	Gross total of invoice
N	Action	<ul style="list-style-type: none"> • This field is for those dealers who are required to file single revised return for the year u/s 20(4)(b) and 20(4)(c). • Single annexure is to be filed for the year. • Enter invoices which are required to be deleted from the periodic annexures. • Enter “D” in this column against these invoices which are required to be deleted. • If any new transactions are added then keep this column blank.
O	Return Form Number	<ul style="list-style-type: none"> • Enter applicable Return Form Number. • Only permitted combination of return forms will be validated.
P	Transaction Code	<ul style="list-style-type: none"> • Enter Transaction codes according to Transactions types. • Permutation and combination of various type of sales in one transaction type is allowed, such as- <ul style="list-style-type: none"> ▪ Taxable sales ▪ Inclusive of tax sales ▪ Tax free sales ▪ Composition sales ▪ Exempted sales ▪ Labour charges ▪ Other charges
Q	Description of Transaction type	On selection of Transactions codes, description of Transactions will be auto populated.

- ✓ While claiming “goods return” for any invoice-
 - **Original Sales invoice number** is to be mentioned against which goods return is claimed.
 - **Date** of original sales invoice is to be mentioned.
 - **TIN** of purchaser, if any, is to be mentioned.
- ✓ While claiming credit notes of aggregate value for any period against any TIN-
 - **Credit note number** is to be mentioned in invoice number column.
 - **Date** of credit note is to be mentioned.
 - **TIN** of purchaser is to be mentioned.
- ✓ Goods return [600] or credit note claim [700] against deduction u/s 3(2) [800] is not admissible in the first return of registered period.

**SALES ANNEXURE FOR
CST RETURN**

FOR CST

1. Sales Transactions to TIN holder without declarations [100] and Non-TIN holder [200] (Inter-State) -

- ✓ For the purpose of form CST, the sales transaction to TIN holder without declarations code in sales annexure for Interstate sales is 100 and sales transaction to Non-TIN holder code in sales annexure for Interstate sales is 200. Description for codes is as follows-

Transaction Code	Description of Transaction
100	Sales to TIN Holder (Local or Inter-State excluding against Form/Declaration)
200	Sales to Non-TIN Holder (Local or Interstate)

- ✓ Transaction code 100 is for **Sales to TIN holder without declaration** (Within State or inter-State excluding against Form/declaration.).
- ✓ Transaction code 200 is for **Sales to TIN non-holder** (Within State or inter-State)
 - Permutation and combination of various types of sales under transaction type 100 and 200 are permissible, such as-
 - Taxable sales
 - Inclusive of tax sales
 - Tax free sales
 - Exempted sales u/s 41 and 8
 - Labour charges
 - Other charges
- ✓ Illustrations of invoices under transaction code 100 and 200 in sales annexure for CST Form are as follows.

Transactionwise Sales Details												
800	30	210	0	500	500	400	600	3040				
Net Rs.	TAX [II] am] Rs.	Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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
100.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	105.00		CST	100	Sales to TIN Holder (Within the State or Interstate excluding against Forms' declaration.)
100.00	5.00	0.00	0.00	100.00	0.00	0.00	0.00	205.00		CST	100	Sales to TIN Holder (Within the State or Interstate excluding against Forms' declaration.)
100.00	5.00	0.00	0.00	0.00	100.00	0.00	0.00	205.00		CST	100	Sales to TIN Holder (Within the State or Interstate excluding against Forms' declaration.)
100.00	5.00	0.00	0.00	0.00	0.00	100.00	0.00	205.00		CST	100	Sales to TIN Holder (Within the State or Interstate excluding against Forms' declaration.)
100.00	5.00	0.00	0.00	0.00	0.00	0.00	100.00	205.00		CST	100	Sales to TIN Holder (Within the State or Interstate excluding against Forms' declaration.)
100.00	5.00	0.00	0.00	100.00	100.00	100.00	100.00	505.00		CST	100	Sales to TIN Holder (Within the State or Interstate excluding against Forms' declaration.)
0.00	0.00	105.00	0.00	100.00	100.00	100.00	100.00	505.00		CST	100	Sales to TIN Holder (Within the State or Interstate excluding against Forms' declaration.)
100.00	0.00	105.00	0.00	100.00	100.00	0.00	100.00	505.00		CST	100	Sales to TIN Holder (Within the State or Interstate excluding against Forms' declaration.)

Transactionwise Sales Details												
800	30	210	0	500	500	400	600	3040				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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
Net Rs.	TAX (If any) Rs.											
100.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	105.00		CST	200	Sales to Non-TIN Holder (Within the State or Interstate)
100.00	5.00	0.00	0.00	100.00	0.00	0.00	0.00	205.00		CST	200	Sales to Non-TIN Holder (Within the State or Interstate)
100.00	5.00	0.00	0.00	0.00	100.00	0.00	0.00	205.00		CST	200	Sales to Non-TIN Holder (Within the State or Interstate)
100.00	5.00	0.00	0.00	0.00	0.00	100.00	0.00	205.00		CST	200	Sales to Non-TIN Holder (Within the State or Interstate)
100.00	5.00	0.00	0.00	0.00	0.00	0.00	100.00	205.00		CST	200	Sales to Non-TIN Holder (Within the State or Interstate)
100.00	5.00	0.00	0.00	100.00	100.00	100.00	100.00	505.00		CST	200	Sales to Non-TIN Holder (Within the State or Interstate)
0.00	0.00	105.00	0.00	100.00	100.00	100.00	100.00	505.00		CST	200	Sales to Non-TIN Holder (Within the State or Interstate)
100.00	0.00	105.00	0.00	100.00	100.00	0.00	100.00	505.00		CST	200	Sales to Non-TIN Holder (Within the State or Interstate)

Shows blocked field, data shall not be validated.

Goods return [600] and credit notes [700] for Interstate Sales to TIN holder without declaration [100] / Interstate sales to Non-TIN holder [200] transactions -

- ✓ For the purpose of CST form and transactions under 100 or 200, the transaction code in sales annexure for goods return is 600 and for credit note (rate difference, discount) is 700. Description for codes is as follows-

Transaction Code	Description of Transaction
600	Sales Goods Return for Transaction Types 100, 200.
700	Sales Credit Note for Transaction Types 100, 200.

- ✓ Illustrations of invoices under transaction code 600 and 700 in sales annexure for CST form as follows.

Transactionwise Sales Details												
800	30	210	0	500	500	400	600	3040				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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
Net Rs.	TAX (If any) Rs.											
100.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	105.00		CST	600	Sales Goods Return for Tr. Type 100, 200, 400, 500, 800, 900
100.00	5.00	0.00	0.00	100.00	0.00	0.00	0.00	205.00		CST	600	Sales Goods Return for Tr. Type 100, 200, 400, 500, 800, 900
100.00	5.00	0.00	0.00	0.00	100.00	0.00	0.00	205.00		CST	600	Sales Goods Return for Tr. Type 100, 200, 400, 500, 800, 900
100.00	5.00	0.00	0.00	0.00	0.00	100.00	0.00	205.00		CST	600	Sales Goods Return for Tr. Type 100, 200, 400, 500, 800, 900
100.00	5.00	0.00	0.00	0.00	0.00	0.00	100.00	205.00		CST	600	Sales Goods Return for Tr. Type 100, 200, 400, 500, 800, 900
100.00	5.00	0.00	0.00	100.00	100.00	100.00	100.00	505.00		CST	600	Sales Goods Return for Tr. Type 100, 200, 400, 500, 800, 900
0.00	0.00	105.00	0.00	100.00	100.00	100.00	100.00	505.00		CST	600	Sales Goods Return for Tr. Type 100, 200, 400, 500, 800, 900

Transactionwise Sales Details												
800	30	210	0	500	500	400	600	3040				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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
Net Rs.	TAX (if any) Rs.											
100.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	105.00		CST	700	Sales Credit Note for Tr. Type 100, 200, 400, 500, 800, 900
100.00	5.00	0.00	0.00	100.00	0.00	0.00	0.00	205.00		CST	700	Sales Credit Note for Tr. Type 100, 200, 400, 500, 800, 900
100.00	5.00	0.00	0.00	0.00	100.00	0.00	0.00	205.00		CST	700	Sales Credit Note for Tr. Type 100, 200, 400, 500, 800, 900
100.00	5.00	0.00	0.00	0.00	0.00	100.00	0.00	205.00		CST	700	Sales Credit Note for Tr. Type 100, 200, 400, 500, 800, 900
100.00	5.00	0.00	0.00	0.00	0.00	0.00	100.00	205.00		CST	700	Sales Credit Note for Tr. Type 100, 200, 400, 500, 800, 900
100.00	5.00	0.00	0.00	100.00	100.00	100.00	100.00	505.00		CST	700	Sales Credit Note for Tr. Type 100, 200, 400, 500, 800, 900
0.00	0.00	105.00	0.00	100.00	100.00	100.00	100.00	505.00		CST	700	Sales Credit Note for Tr. Type 100, 200, 400, 500, 800, 900
100.00	0.00	105.00	0.00	100.00	100.00	0.00	100.00	505.00		CST	700	Sales Credit Note for Tr. Type 100, 200, 400, 500, 800, 900

Shows blocked field, data shall not be validated.

2. Sales Transactions to TIN holder against C-Form (Declarations) [900] -

- ✓ For the purpose of form CST, the primary transaction codes in sales annexure for Interstate sales against C-forms is 900. Description for codes is as follows-

Transaction Code	Description of Transaction
900	Sales against C form

- ✓ Transaction code 900 is for **Sales to TIN holder against C- Form** declaration.
- ✓ Illustrations of invoices under transaction code 900 in sales annexure for CST Form are as follows.

Transactionwise Sales Details												
600	20	525	0	100	100	100	800	2245				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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
Net Rs.	TAX (if any) Rs.											
100.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	105.00		CST	900	Sales against C Form
100.00	5.00	0.00	0.00	0.00	0.00	0.00	100.00	205.00		CST	900	Sales against C Form
0.00	0.00	105.00	0.00	0.00	0.00	0.00	0.00	105.00		CST	900	Sales against C Form
0.00	0.00	105.00	0.00	0.00	0.00	0.00	100.00	205.00		CST	900	Sales against C Form
100.00	5.00	105.00	0.00	0.00	0.00	0.00	100.00	310.00		CST	900	Sales against C Form

Shows blocked field, data shall not be validated.

Goods return [600] and credit notes [700] for Interstate Sales to TIN holder against Form-C (Declaration) [900] transactions -

- ✓ For the purpose of CST form and transactions under 900, the transaction code in sales annexure for goods return is 600 and for credit note (rate difference, discount) is 700. Description for codes is as follows-

Transaction Code	Description of Transaction
600	Sales Goods Return for Transaction Types 100, 200, 900.
700	Sales Credit Note for Transaction Types 100, 200, 900.

- ✓ Illustrations of invoices under transaction code 600 and 700 in sales annexure for CST form as follows.

Transactionwise Sales Details												
700	30	420	0	100	100	100	700	2150				
Taxable Value OR Value of Composition u/s 42(3)/(3A)	Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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	
Net Rs.	TAX (If any) Rs.											
100.00	5.00	0.00	0.00	0.00	0.00	0.00	105.00		CST	600	Sales Goods Return for Tr. Type 100, 200, 400, 500, 800, 900	
100.00	5.00	0.00	0.00	0.00	0.00	100.00	205.00		CST	600	Sales Goods Return for Tr. Type 100, 200, 400, 500, 800, 900	
0.00	0.00	105.00	0.00	0.00	0.00	0.00	105.00		CST	600	Sales Goods Return for Tr. Type 100, 200, 400, 500, 800, 900	
0.00	0.00	105.00	0.00	0.00	0.00	100.00	205.00		CST	600	Sales Goods Return for Tr. Type 100, 200, 400, 500, 800, 900	
100.00	5.00	105.00	0.00	0.00	0.00	100.00	310.00		CST	600	Sales Goods Return for Tr. Type 100, 200, 400, 500, 800, 900	
100.00	5.00	0.00	0.00	0.00	0.00	0.00	105.00		CST	700	Sales Credit Note for Tr. Type 100, 200, 400, 500, 800, 900	
100.00	5.00	0.00	0.00	0.00	0.00	100.00	205.00		CST	700	Sales Credit Note for Tr. Type 100, 200, 400, 500, 800, 900	
100.00	5.00	105.00	0.00	0.00	0.00	100.00	310.00		CST	700	Sales Credit Note for Tr. Type 100, 200, 400, 500, 800, 900	

 Shows blocked field, data shall not be validated.

3. Branch Transfer / Consignment (Inter-State) [300] -

- ✓ For the purpose of form CST, the transaction code in sales annexure for Branch Transfer / Consignment (Inter-State) is 300. Description for code is as follows-

Transaction Code	Description of Transaction
300	Branch Transfer / Consignment (Within State or Inter-State)

- ✓ Illustrations of invoices under transaction code 300 in sales annexure for CST form as follows.

Transactionwise Sales Details												
900	0	0	0	300	100	300	600	2200				
Taxable Value OR Value of Composition u/s 42(3)/(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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
Net Rs.	TAX (If any) Rs.											
100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		CST	300	Branch Transfer / Consignment (Within the State or Interstate)
100.00	0.00	0.00	0.00	100.00	0.00	0.00	0.00	200.00		CST	300	Branch Transfer / Consignment (Within the State or Interstate)
100.00	0.00	0.00	0.00	0.00	0.00	100.00	0.00	200.00		CST	300	Branch Transfer / Consignment (Within the State or Interstate)
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		CST	300	Branch Transfer / Consignment (Within the State or Interstate)
100.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		CST	300	Branch Transfer / Consignment (Within the State or Interstate)

Shows blocked field, data shall not be validated.

Goods return [680] and credit notes [780] for Branch Transfer / Consignment (Inter-state) [300] -

- ✓ For the purpose of form CST, the transaction code in sales annexure for goods return in respect of Branch Transfer / Consignment (Within State) is 680 and for credit note (rate difference, discount) is 780. Description for codes is as follows-

Transaction Code	Description of Transaction
680	Sales Goods Return (Branch Transfer/Consignment) for Transaction Type 300
780	Sales Credit Note (Branch Transfer) for Transaction Type 300

- ✓ Illustrations of invoices under transaction code 680 and 780 in sales annexure for goods return and credit notes (rate difference or discount) in respect of Branch Transfer / Consignment (Inter-State) [300] for form CST are as follows.

Transactionwise Sales Details												
900	0	0	0	500	100	500	700	2700				
Taxable Value OR Value of Composition u/s 42(3)/(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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
Net Rs.	TAX (If any) Rs.											
100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		CST	680	Sales Goods Return (Branch Transfer/ consignment) for Tr. Type 300
100.00	0.00	0.00	0.00	100.00	0.00	0.00	0.00	200.00		CST	680	Sales Goods Return (Branch Transfer/ consignment) for Tr. Type 300
100.00	0.00	0.00	0.00	0.00	0.00	100.00	0.00	200.00		CST	680	Sales Goods Return (Branch Transfer/ consignment) for Tr. Type 300
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		CST	680	Sales Goods Return (Branch Transfer/ consignment) for Tr. Type 300
100.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		CST	680	Sales Goods Return (Branch Transfer/ consignment) for Tr. Type 300
100.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		CST	780	Sales Credit Note (Branch Transfer/ consignment) for Tr. Type 300
100.00	0.00	0.00	0.00	100.00	0.00	0.00	100.00	300.00		CST	780	Sales Credit Note (Branch Transfer/ consignment) for Tr. Type 300
100.00	0.00	0.00	0.00	0.00	0.00	100.00	100.00	300.00		CST	780	Sales Credit Note (Branch Transfer/ consignment) for Tr. Type 300

Shows blocked field, data shall not be validated.

4. Sales outside the State (Sales effected outside the State of Maharashtra) [910] -

- ✓ For the purpose of form CST, the transaction code in sales annexure for Sales outside the State (Sales effected outside the State of Maharashtra) is 910. Description for code is as follows-

Transaction Code	Description of Transaction
910	Sales outside the State (sales effected outside the State of Maharashtra)

- ✓ Illustrations of invoices under transaction code 910 in sales annexure for CST form as follows.

Transactionwise Sales Details												
900	0	0	0	400	100	500	700	2600				
Taxable Value OR Value of Composition u/s 42(3)/(3A)	TAX (If any) Rs.	Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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
100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		CST	910	Sales outside the State (Sales effected outside the State of Maharashtra)

 Shows blocked field, data shall not be validated.

Goods return [610] and credit notes [710] for Sales outside the State (Sales effected outside the State of Maharashtra) [910] -

- ✓ For the purpose of form CST, the transaction code in sales annexure for goods return in respect of Sales outside the state (Sales effected outside the State of Maharashtra) is 610 and for credit note (rate difference, discount) is 710. Description for codes is as follows-

Transaction Code	Description of Transaction
610	Sales Goods Return (Outside the State) for Transaction Type 910
710	Sales Credit Note (Outside the State) for Transaction Type 910

- ✓ Illustrations of invoices under transaction code 610 and 710 in sales annexure for goods return and credit notes (rate difference or discount) in respect of Sales outside the State (Sales effected outside the State of Maharashtra) (Inter-State) [910] for form CST are as follows.

Transactionwise Sales Details												
900	0	0	0	400	100	500	700	2600				
Taxable Value OR Value of Composition u/s 42(3),(3A)	Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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	
Net Rs.	TAX (If any) Rs.											
100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		CST	610	Sales Goods Return (Out side State) for Tr. Type 910
100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		CST	710	Sales Credit Note (Out side State) for Tr. Type 910

 Shows blocked field, data shall not be validated.

5. Sales in Transit [920]-

- ✓ For the purpose of form CST, the transaction code in sales annexure for Sales in Transit is 920. Description for code is as follows-

Transaction Code	Description of Transaction
920	Sales in Transit

- ✓ Illustrations of invoices under transaction code 920 in sales annexure for CST form as follows.

Transactionwise Sales Details												
900	0	0	0	400	100	500	800	2700				
Taxable Value OR Value of Composition u/s 42(3),(3A)	Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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	
Net Rs.	TAX (If any) Rs.											
100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		CST	920	Sales in Transit
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		CST	920	Sales in Transit

 Shows blocked field, data shall not be validated.

Goods return [620] and credit notes [720] for Sales in Transit [920] -

- ✓ For the purpose of form CST, the transaction code in sales annexure for goods return in respect of Sales in Transit is 620 and for credit note (rate difference, discount) is 720. Description for codes is as follows-

Transaction Code	Description of Transaction
620	Sales Goods Return (Sales in transit) for Transaction Type 920
720	Sales Credit Note (Sales in transit) for Transaction Type 920

- ✓ Illustrations of invoices under transaction code 620 and 720 in sales annexure for goods return and credit notes (rate difference or discount) in respect of Sales in transit (Inter-State) [920] for form CST are as follows.

Transactionwise Sales Details												
900	0	0	0	400	100	400	800	2600				
Taxable Value OR Value of Composition u/s 42(3),(3A)	TAX (If any) Rs.	Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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
100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		CST	620	Sales Goods Return (Sale in transit) for Tr. Type 920
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		CST	620	Sales Goods Return (Sale in transit) for Tr. Type 920
100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		CST	720	Sales Credit Note (Sale in transit) for Tr. Type 920
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		CST	720	Sales Credit Note (Sale in transit) for Tr. Type 920

 Shows blocked field, data shall not be validated.

6. Sales to Consulate (Interstate) [930] -

- ✓ For the purpose of form CST, the transaction code in sales annexure for Sales to Consulate is 930. Description for code is as follows-

Transaction Code	Description of Transaction
930	Inter-state sales to consulate

- ✓ Illustrations of invoices under transaction code 930 in sales annexure for CST form as follows.

Transactionwise Sales Details												
300	0	0	0	400	500	500	600	2300				
Taxable Value OR Value of Composition u/s 42(3),(3A)	TAX (If any) Rs.	Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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
100.00	0.00	0.00	0.00	100.00	100.00	100.00	100.00	500.00		CST	930	Inter-state Sales to Consulate
100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		CST	930	Inter-state Sales to Consulate
0.00	0.00	0.00	0.00	100.00	0.00	0.00	0.00	100.00		CST	930	Inter-state Sales to Consulate
0.00	0.00	0.00	0.00	0.00	100.00	0.00	0.00	100.00		CST	930	Inter-state Sales to Consulate
0.00	0.00	0.00	0.00	0.00	0.00	100.00	0.00	100.00		CST	930	Inter-state Sales to Consulate
0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	100.00		CST	930	Inter-state Sales to Consulate
0.00	0.00	0.00	0.00	100.00	100.00	100.00	100.00	400.00		CST	930	Inter-state Sales to Consulate

 Shows blocked field, data shall not be validated.

Goods return [630] and credit notes [730] for Sales to Consulate [930] -

- ✓ For the purpose of form CST, the transaction code in sales annexure for goods return in respect of Sales to consulate is 630 and for credit note (rate difference, discount) is 730. Description for codes is as follows-

Transaction Code	Description of Transaction
630	Sales Goods Return (Consulate) for Transaction Type 930
730	Sales Credit Note (Consulate) for Transaction Type 930

- ✓ Illustrations of invoices under transaction code 630 and 730 in sales annexure for goods return and credit notes (rate difference or discount) in respect of Interstate Sales to Consulate (Inter-State) [930] for form CST are as follows.

Transactionwise Sales Details												
300	0	0	0	400	400	400	500	2000				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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
Net Rs.	TAX (If any) Rs.											
100.00	0.00	0.00	0.00	100.00	100.00	100.00	100.00	500.00		CST	630	Sales Goods Return (Consulate) for Tr. Type 930
100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		CST	630	Sales Goods Return (Consulate) for Tr. Type 930
0.00	0.00	0.00	0.00	100.00	0.00	0.00	0.00	100.00		CST	630	Sales Goods Return (Consulate) for Tr. Type 930
0.00	0.00	0.00	0.00	0.00	100.00	0.00	0.00	100.00		CST	630	Sales Goods Return (Consulate) for Tr. Type 930
0.00	0.00	0.00	0.00	0.00	0.00	100.00	0.00	100.00		CST	630	Sales Goods Return (Consulate) for Tr. Type 930
0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	100.00		CST	630	Sales Goods Return (Consulate) for Tr. Type 930
0.00	0.00	0.00	0.00	100.00	100.00	100.00	100.00	400.00		CST	630	Sales Goods Return (Consulate) for Tr. Type 930

Transactionwise Sales Details												
300	0	0	0	400	400	400	500	2000				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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
Net Rs.	TAX (If any) Rs.											
100.00	0.00	0.00	0.00	100.00	100.00	100.00	100.00	500.00		CST	730	Sales Credit Note (Consulate) for Tr. Type 930
100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		CST	730	Sales Credit Note (Consulate) for Tr. Type 930
0.00	0.00	0.00	0.00	100.00	0.00	0.00	0.00	100.00		CST	730	Sales Credit Note (Consulate) for Tr. Type 930
0.00	0.00	0.00	0.00	0.00	100.00	0.00	0.00	100.00		CST	730	Sales Credit Note (Consulate) for Tr. Type 930
0.00	0.00	0.00	0.00	0.00	0.00	100.00	0.00	100.00		CST	730	Sales Credit Note (Consulate) for Tr. Type 930
0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	100.00		CST	730	Sales Credit Note (Consulate) for Tr. Type 930
0.00	0.00	0.00	0.00	100.00	100.00	100.00	100.00	400.00		CST	730	Sales Credit Note (Consulate) for Tr. Type 930

Shows blocked field, data shall not be validated.

7. Export on H- Form (Inter-state) [940] -

- ✓ For the purpose of form CST, the transaction code in sales annexure for Sales to Export against H-form is 940. Description for code is as follows-

Transaction Code	Description of Transaction
940	Export on H Form

- ✓ Illustrations of invoices under transaction code 940 in sales annexure for CST form as follows.

Transactionwise Sales Details												
800	0	0	0	100	100	100	800	1900				
Taxable Value OR Value of Composition u/s 42(3)/(3A)	TAX (If any) Rs.	Value of Inclusive of Tar Rs.	Value of Composition u/s 42(1), (2), (4) 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
100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		CST	940	Export on H Form
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		CST	940	Export on H Form

 Shows blocked field, data shall not be validated.

Goods return [640] and credit notes [740] for Export on H Form -

- ✓ For the purpose of form CST, the transaction code in sales annexure for goods return in respect of Sales to Export on H form is 640 and for credit note (rate difference, discount) is 740. Description for codes is as follows-

Transaction Code	Description of Transaction
640	Sales Goods Return (Export against Form - H) for Transaction Type 940
740	Sales Credit Note (Export against Form - H) for Transaction Type 940

- ✓ Illustrations of invoices under transaction code 640 and 740 in sales annexure for goods return and credit notes (rate difference or discount) in respect of Sales to Export against Form H (Inter-State) [940] for form CST are as follows.

Taxable Value OR Value of Composition u/s 42(3)/(3A)	TAX (If any) Rs.	Value of Inclusive of Tar Rs.	Value of Composition u/s 42(1), (2), (4) 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
100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		CST	640	Sales Goods Return (Export against Form-H) for Tr. Type 940
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		CST	640	Sales Goods Return (Export against Form-H) for Tr. Type 940
100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		CST	740	Sales Credit Note (Export against Form-H) for Tr. Type 940

 Shows blocked field, data shall not be validated.

8. Direct Export (Inter-state) [950] -

- ✓ For the purpose of form CST, the transaction code in sales annexure for Sales to Direct Export is 950. Description for code is as follows-

Transaction Code	Description of Transaction
950	Direct Export

- ✓ Illustrations of invoices under transaction code 950 in sales annexure for CST form as follows.

Transactionwise Sales Details												
800	0	0	0	100	100	100	800	1900				
Taxable Value OR Value of Composition u/s 42(3)/(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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
Net Rs.	TAX (If any) Rs.											
100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		CST	950	Direct Export
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		CST	950	Direct Export

 Shows blocked field, data shall not be validated.

Goods return [650] and credit notes [750] for Direct Export [950] -

- ✓ For the purpose of form CST, the transaction code in sales annexure for goods return in respect of Sales to Direct Export is 650 and for credit note (rate difference, discount) is 750. Description for codes is as follows-

Transaction Code	Description of Transaction
650	Sales Goods Return (Direct Export) for Transaction Type 950
750	Sales Credit Note (Direct Export) for Transaction Type 950

- ✓ Illustrations of invoices under transaction code 650 and 750 in sales annexure for goods return and credit notes (rate difference or discount) in respect of Sales to Direct Export (Inter-State) [950] for form CST are as follows.

Taxable Value OR Value of Composition u/s 42(3)/(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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
Net Rs.	TAX (If any) Rs.											
100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		CST	650	Sales Goods Return (Direct Export) for Tr. Type 950
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		CST	650	Sales Goods Return (Direct Export) for Tr. Type 950
100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		CST	750	Sales Credit Note (Direct Export) for Tr. Type 950

 Shows blocked field, data shall not be validated.

9. Import Sales (High seas) (Inter-state) [960] -

- ✓ For the purpose of form CST, the transaction code in sales annexure for Sales to Import Sales (high seas) i.e. Sale in the course of Import is 960. Description for code is as follows-

Transaction Code	Description of Transaction
960	Import Sales (High Seas)

- ✓ Illustrations of invoices under transaction code 960 in sales annexure for CST form as follows.

Transactionwise Sales Details												
800	0	0	0	100	100	100	800	1900				
Taxable Value OR Value of Composition u/s 42(3)/(3A)	TAX (If any) Rs.	Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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
100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		CST	960	Import Sales (High Seas)
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		CST	960	Import Sales (High Seas)

Shows blocked field, data shall not be validated.

Goods return [660] and credit notes [760] for Import Sales (High seas) [960] -

- ✓ For the purpose of form CST, the transaction code in sales annexure for goods return in respect of Sales to Import Sales (High seas) is 660 and for credit note (rate difference, discount) is 760. Description for codes is as follows-

Transaction Code	Description of Transaction
660	Sales Goods Return (Sale in the course of Import) for Transaction Type 960
760	Sales Credit Note (Sale in the course of Import) for Transaction Type 960

- ✓ Illustrations of invoices under transaction code 660 and 760 in sales annexure for goods return and credit notes (rate difference or discount) in respect of Sales to Import i.e. sales in the course of Import (Inter-State) [960] for form CST are as follows.

Taxable Value OR Value of Composition u/s 42(3)/(3A)	TAX (If any) Rs.	Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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
100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		CST	660	Sales Goods Return (Sale in the course of Import) for Tr. Type 960
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		CST	660	Sales Goods Return (Sale in the course of Import) for Tr. Type 960
100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		CST	760	Sales Credit Note (Sale in the course of Import) for Tr. Type 960

Shows blocked field, data shall not be validated.

10. Interstate Sales u/s 8(6) i.e. Against Form-I (Inter-state) [970] –

- ✓ For the purpose of form CST, the transaction code in sales annexure for Interstate Sales u/s 8(6) i.e. Sales against Form-I is 970. Description for code is as follows-

Transaction Code	Description of Transaction
970	Interstate Sales u/s 8(6), Form-I

- ✓ Illustrations of invoices under transaction code 970 in sales annexure for CST form as follows.

Transactionwise Sales Details												
800	0	0	0	100	100	100	800	1900				
Taxable Value OR Value of Composition u/s 42(3)/(3A)	Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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	
Net Rs.	TAX (if any) Rs.											
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		CST	970	Interstate Sales u/s 8(6), Form-I	
100.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		CST	970	Interstate Sales u/s 8(6), Form-I	

 Shows blocked field, data shall not be validated.

Goods return [670] and credit notes [770] for Interstate Sales u/s 8(6) i.e. Against Form-I [970] –

- ✓ For the purpose of form CST, the transaction code in sales annexure for goods return in respect of Interstate Sales u/s 8(6) i.e. Sales against Form-I is 670 and for credit note (rate difference, discount) is 770. Description for codes is as follows-

Transaction Code	Description of Transaction
670	Sales Goods Return (Sales against u/s 8(6)) for Transaction Type 970
770	Sales Credit Note (Sales against u/s 8(6)) for Transaction Type 970

- ✓ Illustrations of invoices under transaction code 670 and 770 in sales annexure for goods return and credit notes (rate difference or discount) in respect of Sales against u/s 8(6) i.e. sales against Form-I (Inter-State) [970] for form CST are as follows.

Transactionwise Sales Details												
800	0	0	0	100	100	100	800	1900				
Ex taxable Value OR Value of Composition u/s 42(3), (3A)	Value of Inclusion of Tax	Value of Composition u/s 42(1), (2), (4)	Tax Free Sales	Exempted Sales u/s 41 & 8	Labour Charges	Other Charges (Rs)	Gross Total (Rs.)	Action	Return Form Number	Transaction Code	Description of Transaction type	
Net Rs.	TAX (Rs)											
100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		CST	670	Sales Goods Return (Sales against 8(6)) for Tr. Type 970
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		CST	670	Sales Goods Return (Sales against 8(6)) for Tr. Type 970
100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		CST	770	Sales Credit Note (Sales against 8(6)) for Tr. Type 970
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		CST	770	Sales Credit Note (Sales against 8(6)) for Tr. Type 970

 Shows blocked field, data shall not be validated.

SUMMARY OF TRANSACTION CODES FOR CST

TRANSACTION CODES AND ITS DISCRPTION TO BE USED IN SALES ANNEXURE FOR RETURN FORM – III(E)

Transaction Codes for Sales		Transaction Codes for Goods Return in relation with Main Transaction Code		Transaction Codes for 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 (Interstate sales excluding against Forms/ declaration)	600	Sales Goods Return for Transaction Type 100, 200, 900	700	Sales Credit Note for Transaction Type 100, 200, 900
200	Sales to Non-TIN Holder (Interstate)	600	Sales Goods Return for Transaction Type 100, 200, 900	700	Sales Credit Note for Transaction Type 100, 200, 900
300	Branch Transfer / Consignment (Interstate)	680	Sales Goods Return (Branch Transfer/ consignment) for Transaction Type 300	780	Sales Credit Note (Branch Transfer/ consignment) for Transaction Type 300
900	Sales against C Form	600	Sales Goods Return for Transaction Type 100, 200,500, 900	700	Sales Credit Note for Transaction Type 100, 200, 500, 900
910	Sales outside the State (Sales effected outside the State of Maharashtra)	610	Sales Goods Return (Outside State) for Transaction Type 910	710	Sales Credit Note (Outside State) for Transaction Type 910
920	Sales in Transit	620	Sales Goods Return (Sale in transit) for Transaction Type 920	720	Sales Credit Note (Sale in transit) for Transaction Type 920
930	Inter-state Sales to Consulate	630	Sales Goods Return (Consulate) for Transaction Type 930	730	Sales Credit Note (Consulate) for Transaction Type 930
940	Export on H Form	640	Sales Goods Return (Export against Form-H) for Transaction Type 940	740	Sales Credit Note (Export against Form-H) for Transaction Type 940

950	Direct Export	650	Sales Goods Return (Direct Export) for Transaction Type 950	750	Sales Credit Note (Direct Export) for Transaction Type 950
960	Import Sales (High Seas)	660	Sales Goods Return (Sale in the course of Import) for Transaction Type 960	760	Sales Credit Note (Sale in the course of Import) for Transaction Type 960
970	Interstate Sales u/s 8(6), Form-I	670	Sales Goods Return (Sales against 8(6)) for Transaction Type 970	770	Sales Credit Note (Sales against 8(6)) for Transaction Type 970

VALIDATE & PREVIEW RETURN

STEP 4: Validate and Preview Return

After filling up the sales and purchase annexure, please go to validate sheet



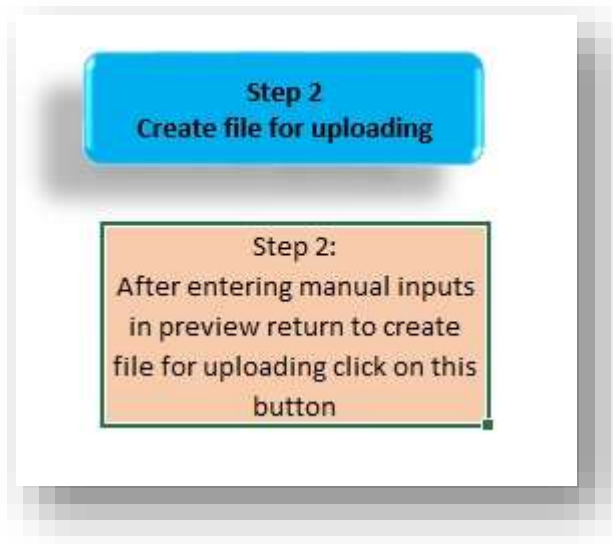
In validate sheet, press validate and preview button.



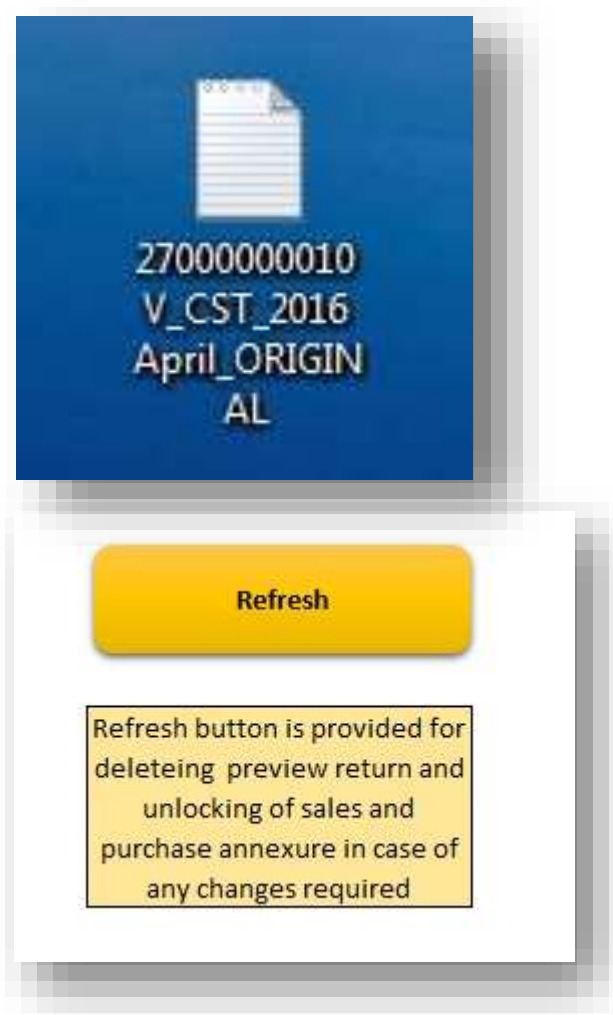
STEP 5: Manual Input in Preview Return

STEP 6: Validate and create file for upload

After manual input in preview return, to create file for uploading, in validate sheet, press create file for uploading button.



The txt file shall be created on desktop by TIN name.



In case of any query, please contact Nodal
Officer or Help Desk

Help Desk Number :- 1800 225 900