# HOW TO FILE TDS 424 RETURN

# 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 returns in Form 424 has been introduce in place of old Form 424

• Dealers need to make advance payment of total payable before online filing of return.

• Dealer can use MVAT TIN or Other body TIN to file the TDS 424 return

- **Step 1** • Download TDS Form 424 Template from www.mahavat.gov.in

- **Step 2** • Save the file by <TIN number_Period>

- **Step3** • Manual Input in Preview Return

- **Step4** • Validate and create file for upload

- **Step5** • Upload text file

- **Step6** • Verify Draft Return

- **Step7** • Submit Return

# HOW TO PREPARE FORM 424 TEMPLATE

**STEP 1: Download Return Template for Form 424**

- ➢ Visit MSTD website [www.mahavat.gov.in](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"
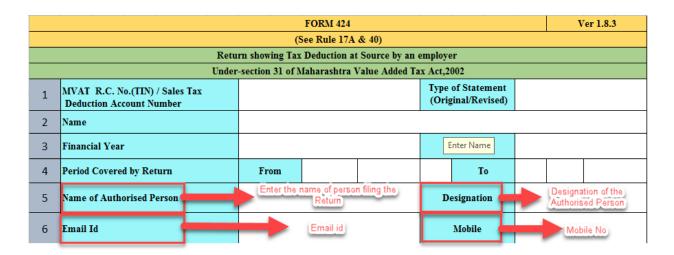- ➢ Click on "TDS"
- ➢ Download 424 Return Template

**STEP 2: Save the file as <TIN Period>**

# STEP 4: Manual input in preview Return

- ➢ "MVAT R.C. No. (TIN) / Sales Tax Deduction Account Number" field is mandatory
- ➢ Please enter the name of the dealer

| | FORM 424 | | | | Ver 1.8.3 |
|---|---|---|---|---|---|
| | (See Rule 17A & 40) | | | | |
| | Return showing Tax Deduction at Source by an employer | | | | |
| | Under-section 31 of Maharashtra Value Added Tax Act,2002 | | | | |
| 1 | MVAT R.C. No.(TIN) / Sales Tax Deduction Account Number | Enter MVAT,TIN/ Other body TIN | | Type of Statement (Original/Revised) | |
| 2 | Name | Enter the Name of the Dealer | | | |
| 3 | Financial Year | | | Enter Name | |
| 4 | Period Covered by Return | From | | To | |
| 5 | Name of Authorised Person | | | Designation | |
| 6 | Email Id | | | Mobile | |

- ➢ Enter the "Name of Authorized person" who is filing the Return
- ➢ Enter the "Designation" of the person who is filing the Return
- ➢ Enter the "Email Id" & "Mobile No" on which Return status will be sent

| | FORM 424 | | | | Ver 1.8.3 |
|---|---|---|---|---|---|
| | (See Rule 17A & 40) | | | | |
| | Return showing Tax Deduction at Source by an employer | | | | |
| | Under-section 31 of Maharashtra Value Added Tax Act,2002 | | | | |
| 1 | MVAT R.C. No.(TIN) / Sales Tax Deduction Account Number | | | Type of Statement (Original/Revised) | |
| 2 | Name | | | | |
| 3 | Financial Year | | | Enter Name | |
| 4 | Period Covered by Return | From | | To | |
| 5 | Name of Authorised Person | Enter the name of person filing the Return | | Designation | Designation of the Authorised Person |
| 6 | Email Id | Email id | | Mobile | Mobile No |

➢ Select appropriate Type of Return, whether "ORIGINAL" or "REVISED".

| FORM 424 | | | | Ver 1.8.3 | |
|---|---|---|---|---|---|
| (See Rule 17A & 40) | | | | | |
| Return showing Tax Deduction at Source by an employer | | | | | |
| Under-section 31 of Maharashtra Value Added Tax Act,2002 | | | | | |
| 1 | MVAT R.C. No.(TIN) / Sales Tax Deduction Account Number | | Type of Statement (Original/Re | Original Statement Revised u/s 20 (4) | ▾ |
| 2 | Name | | | | |
| 3 | Financial Year | | | Please select Type of Return | |
| 4 | Period Covered by Return | From | | | |
| 5 | Name of Authorised Person | | Designation | | |
| 6 | Email Id | | Mobile | | |

# 1. Type of Statement -> Original

➢ Select appropriate "Financial Year "

| FORM 424 | | | | Ver 1.8.3 | |
|---|---|---|---|---|---|
| (See Rule 17A & 40) | | | | | |
| Return showing Tax Deduction at Source by an employer | | | | | |
| Under-section 31 of Maharashtra Value Added Tax Act,2002 | | | | | |
| 1 | MVAT R.C. No.(TIN) / Sales Tax Deduction Account Number | | Type of Statement (Original/Revised) | Original Statement | |
| 2 | Name | | | | |
| 3 | Financial Year | | ▾ | Please Select Financial Year | |
| 4 | Period Covered by Return | 2015-2016 2016-2017 2017-2018 2018-2019 | | | |
| 5 | Name of Authorised Person | | Designation | | |
| 6 | Email Id | | Mobile | | |

➢ Select appropriate "Return Period"

| | FORM 424 | | | | | Ver 1.8.3 | |
|---|---|---|---|---|---|---|---|
| | (See Rule 17A & 40) | | | | | | |
| | Return showing Tax Deduction at Source by an employer | | | | | | |
| | Under-section 31 of Maharashtra Value Added Tax Act,2002 | | | | | | |
| 1 | MVAT R.C. No.(TIN) / Sales Tax Deduction Account Number | | | Type of Statement (Original/Revised) | | Original Statement | |
| 2 | Name | | | | | | |
| 3 | Financial Year | | 2016-2017 | Period | | 2016 April<br>2016 May<br>2016 June<br>2016 July<br>2016 August<br>**2016 September**<br>2016 October<br>2016 November | |
| 4 | Period Covered by Return | From | | To | | | |
| 5 | Name of Authorised Person | | | Designation | | | |
| 6 | Email Id | | | Mobile | | | |

➢ Please enter Interest Amount if applied
➢ Enter the total already paid amount for the selected period against Form 424

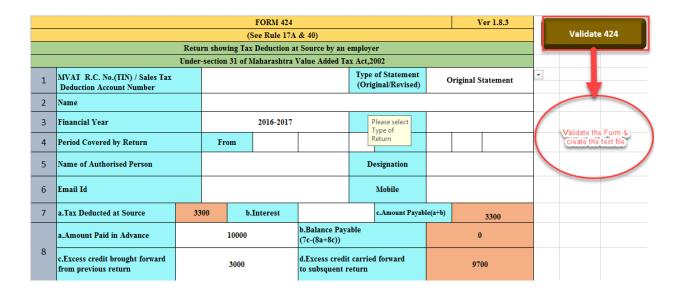| 7 | a.Tax Deducted at Source | 6300 | b.Interest | Enter Interest if any | c.Amount Payable(a+b) | 6300 |
|---|---|---|---|---|---|---|
| 8 | a.Amount Paid in Advance | | 10000 | b.Balance Payable (7c-(8a+8c)) | | 0 |
| | c.Excess credit brought forward from previous return | | | d.Excess credit carried forward to subsquent return | | 3700 |

➢ Please enter the balance "Excess credit brought forward from previous return"
  ♦ Total Excess credit carried forward before the current period = A
  ♦ Total Excess credit brought forward amount = B
  ♦ Balance Excess credit brought forward from previous return = (A-B)
  ♦ Entered amount by dealer will be replaced with the actual balance amount available in the system

| 7 | a.Tax Deducted at Source | 6300 | b.Interest | | c.Amount Payable(a+b) | 6300 |
|---|---|---|---|---|---|---|
| 8 | a.Amount Paid in Advance | | 10000 | b.Balance Payable (7c-(8a+8c)) | | 0 |
| | c.Excess credit brought forward from previous return | | 3000 | d.Excess credit carried forward to subsquent return | | 6700 |

➢ Please enter the "Name of the Contractor" if "TIN of the contractor" is not available

➢ Enter the "TIN of the Contractor"

➢ If TIN of the Contractor is not available then enter the PAN/TAN of the Contractor

➢ Enter the "Amount paid/Payable to the Contractor"

➢ Enter the "Amount of Tax Deducted/Deductible"

| 7 | a.Tax Deducted at Source | 6300 | b.Interest | | c.Amount Payable(a+b) | 6300 |
|---|---|---|---|---|---|---|
| 8 | a.Amount Paid in Advance | | 10000 | b.Balance Payable (7c-(8a+8c)) | | 0 |
| | c.Excess credit brought forward from previous return | | 3000 | d.Excess credit carried forward to subsquent return | | 6700 |
| 9 | Details of the sum payable/paid to the contractor and amount of tax deducted/deductible at source during the period of this return | | | | | |

| Sr. No. | Name of the Contractor | TIN of the Contractor/In case Contractor is not holding MVAT TIN, PAN/TAN of the Contractor | TDS Certificate Number | Amount Paid/Payable to the Contractor | Amount of Tax Deducted /Deductible | Action |
|---|---|---|---|---|---|---|
| | | | Total | 63000 | 6300 | |
| 1 | | 27741001163V | | 30000 | 3000 | |
| 2 | | 27741001163V | | 33000 | 3300 | |
| | | | | | | |
| | | | | | | |

➢ Click on the "Validate 424" to validate the form and generate the text file

| FORM 424 | | | | | | Ver 1.8.3 | | | Validate 424 |
|---|---|---|---|---|---|---|---|---|---|
| (See Rule 17A & 40) | | | | | | | | | |
| Return showing Tax Deduction at Source by an employer | | | | | | | | | |
| Under-section 31 of Maharashtra Value Added Tax Act,2002 | | | | | | | | | |
| 1 | MVAT R.C. No.(TIN) / Sales Tax Deduction Account Number | | | | Type of Statement (Original/Revised) | Original Statement | | ▾ | |
| 2 | Name | | | | | | | | |
| 3 | Financial Year | | 2016-2017 | | Please select Type of Return | | | | Validate the Form & create the text file |
| 4 | Period Covered by Return | From | | | | | | | |
| 5 | Name of Authorised Person | | | | Designation | | | | |
| 6 | Email Id | | | | Mobile | | | | |
| 7 | a.Tax Deducted at Source | 3300 | b.Interest | | c.Amount Payable(a+b) | 3300 | | | |
| 8 | a.Amount Paid in Advance | | 10000 | b.Balance Payable (7c-(8a+8c)) | | 0 | | | |
| | c.Excess credit brought forward from previous return | | 3000 | d.Excess credit carried forward to subsequent return | | 9700 | | | |

## 2. Type of Statement -> Revise

➢ In TDS 424 there is a provision for Delta Revision
➢ Only incremental line items are required to enter in the "Details of the sum payable" Table

➢ Select appropriate "Financial Year "

| | FORM 424 | | Ver 1.8.3 |
|---|---|---|---|
| | (See Rule 17A & 40) | | |
| | Return showing Tax Deduction at Source by an employer | | |
| | Under-section 31 of Maharashtra Value Added Tax Act,2002 | | |
| 1 | MVAT  R.C. No.(TIN) / Sales Tax Deduction Account Number | Type of Statement (Original/Revised) | Revised u/s 20 (4) |
| 2 | Name | | |
| 3 | Financial Year | Please Select Financial Year | |
| 4 | Period Covered by Return | 2015-2016 2016-2017 2017-2018 2018-2019 | |
| 5 | Name of Authorised Person | Designation | |
| 6 | Email Id | Mobile | |

➢ Select appropriate "Return Period"

| | FORM 424 | | Ver 1.8.3 |
|---|---|---|---|
| | (See Rule 17A & 40) | | |
| | Return showing Tax Deduction at Source by an employer | | |
| | Under-section 31 of Maharashtra Value Added Tax Act,2002 | | |
| 1 | MVAT  R.C. No.(TIN) / Sales Tax Deduction Account Number | Type of Statement (Original/Revised) | Revised u/s 20 (4) |
| 2 | Name | | |
| 3 | Financial Year | 2016-2017 | Period | 2016 April 2016 May 2016 June 2016 July 2016 August 2016 September 2016 October 2016 November |
| 4 | Period Covered by Return | From | To | |
| 5 | Name of Authorised Person | | Designation | |
| 6 | Email Id | | Mobile | |

- ➢ Please enter Interest Amount if applied
- ➢ Enter the total already paid amount for the selected period against Form 424

| 7 | a.Tax Deducted at Source | 6300 | b.Interest | | c.Amount Payable(a+b) | 6300 |
|---|---|---|---|---|---|---|
| 8 | a.Amount Paid in Advance | | 10000 | b.Balance Payable (7c-(8a+8c)) | | 0 |
| | c.Excess credit brought forward from previous return | | | d.Excess credit carried forward to subsquent return | | 3700 |

Enter Interest if any

- ➢ Please enter the balance "Excess credit brought forward from previous return"
  - ♦ Total Excess credit carried forward before the current period = A
  - ♦ Total Excess credit brought forward amount = B
  - ♦ Balance Excess credit brought forward from previous return = (A-B)
  - ♦ Entered amount by dealer will be replaced with the actual balance amount available in the system

| 7 | a.Tax Deducted at Source | 6300 | b.Interest | | c.Amount Payable(a+b) | 6300 |
|---|---|---|---|---|---|---|
| 8 | a.Amount Paid in Advance | | 10000 | b.Balance Payable (7c-(8a+8c)) | | 0 |
| | c.Excess credit brought forward from previous return | | 3000 | d.Excess credit carried forward to subsquent return | | 6700 |

- **If any line item needs to be deleted from the Original Return/last filed Revise Return, please entre the same line item with TDS Certificate Number received at the time of last filing**

➢ Please select the "D" in "Action" column

| 7 | a.Tax Deducted at Source | | 0 | b.Interest | | | c.Amount Payable(a+b) | | 0 |
|---|---|---|---|---|---|---|---|---|---|
| 8 | a.Amount Paid in Advance | | 10000 | | b.Balance Payable (7c-(8a+8c)) | | | 0 | |
| | c.Excess credit brought forward from previous return | | 3000 | | d.Excess credit carried forward to subsquent return | | | 13000 | |
| 9 | Details of the sum payable/paid to the contractor and amount of tax deducted/deductible at source during the period of this return | | | | | | | | |

| Sr. No. | Name of the Contractor | TIN of the Contractor/In case Contractor is not holding MVAT TIN, PAN/TAN of the Contractor | TDS Certificate Number | Amount Paid/Payable to the Contractor | Amount of Tax Deducted /Deductible | Action |
|---|---|---|---|---|---|---|
| | | | **Total** | 0 | 0 | |
| 1 | | 27741001163V | 424P27491001155V0520 | 30000 | 3000 | D |
| | | | | | | |
| | | | | | | |
| | | | | | | |

- **If any additional line item needs to be added to the Original Return/last filed Revise Return, please entre the detail as per the Original Return**

➢ Please enter the "Name of the Contractor" if "TIN of the contractor" is not available

➢ Enter the "TIN of the Contractor"

➢ If TIN of the Contractor is not available then enter the PAN/TAN of the Contractor

➢ Enter the "Amount paid/Payable to the Contractor"

➢ Enter the "Amount of Tax Deducted/Deductible"

➢ Leave "Action" column blank

| 7 | a.Tax Deducted at Source | 1000 | b.Interest | | | c.Amount Payable(a+b) | 1000 |
|---|---|---|---|---|---|---|---|

| 8 | a.Amount Paid in Advance | 10000 | b.Balance Payable (7c-(8a+8c)) | 0 |
|---|---|---|---|---|
| | c.Excess credit brought forward from previous return | 3000 | d.Excess credit carried forward to subsequent return | 12000 |

| 9 | Details of the sum payable/paid to the contractor and amount of tax deducted/deductible at source during the period of this return | | | | | |
|---|---|---|---|---|---|---|

| Sr. No. | Name of the Contractor | TIN of the Contractor/In case Contractor is not holding MVAT TIN, PAN/TAN of the Contractor | TDS Certificate Number | Amount Paid/Payable to the Contractor | Amount of Tax Deducted /Deductible | Action |
|---|---|---|---|---|---|---|
| | | | | Total 10000 | 1000 | |
| 1 | | 27741001162V | | 10000 | 1000 | |
| | | | | | | |

- **If any detail needs to be changed from the Original Return/last filed Revise Return, please entre the same line item with TDS Certificate Number received at the time of last filing with "D" in column and add another line item with new required details**

| 7 | a.Tax Deducted at Source | 2000 | b.Interest | | | c.Amount Payable(a+b) | 2000 |
|---|---|---|---|---|---|---|---|

| 8 | a.Amount Paid in Advance | 10000 | b.Balance Payable (7c-(8a+8c)) | 0 |
|---|---|---|---|---|
| | c.Excess credit brought forward from previous return | 3000 | d.Excess credit carried forward to subsequent return | 11000 |

| 9 | Details of the sum payable/paid to the contractor and amount of tax deducted/deductible at source during the period of this return | | | | | |
|---|---|---|---|---|---|---|

| Sr. No. | Name of the Contractor | TIN of the Contractor/In case Contractor is not holding MVAT TIN, PAN/TAN of the Contractor | TDS Certificate Number | Amount Paid/Payable to the Contractor | Amount of Tax Deducted /Deductible | Action |
|---|---|---|---|---|---|---|
| | | | | Total 20000 | 2000 | |
| 1 | | 27741001163V | 424P27491001155V0520 | 30000 | 3000 | D |
| 2 | | 27741001163V | | 20000 | 2000 | |
| | | | | | | |
| | | | | | | |

➢ Click on the "Validate 424" to validate the form and generate the text file

| FORM 424 | | | | Ver 1.8.3 | |
|---|---|---|---|---|---|
| (See Rule 17A & 40) | | | | | |
| Return showing Tax Deduction at Source by an employer | | | | | |
| Under-section 31 of Maharashtra Value Added Tax Act,2002 | | | | | |
| 1 | MVAT R.C. No.(TIN) / Sales Tax Deduction Account Number | | Type of Statement (Original/Revised) | Revised u/s 20 (4) | |
| 2 | Name | | | | |
| 3 | Financial Year | 2016-2017 | Period | | |
| 4 | Period Covered by Return | From | | To | |
| 5 | Name of Authorised Person | | Designation | | |
| 6 | Email Id | | Mobile | | |

Validate 424

Validate the Form & create the text file