HOW TO FILE TDS 424A 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 424A has been introduce in place of old Form 424A

• 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 424A return

Step 1
- Download TDS Form 424A 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 424A TEMPLATE

STEP 1: Download Return Template for Form 424A

- ➢ 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"
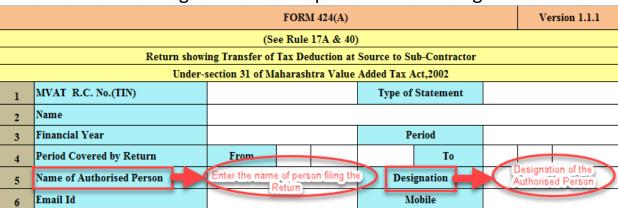- ➢ Click on "TDS"
- ➢ Download 424A Return Template

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(A)				Version 1.1.1	
	(See Rule 17A & 40)					
	Return showing Transfer of Tax Deduction at Source to Sub-Contractor					
	Under-section 31 of Maharashtra Value Added Tax Act,2002					
1	MVAT R.C. No.(TIN)	Enter MVAT TIN/ Other body TIN		Type of Statement		
2	Name	Enter the Name of the Dealer				
3	Financial Year			Period		
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

	FORM 424(A)				Version 1.1.1	
	(See Rule 17A & 40)					
	Return showing Transfer of Tax Deduction at Source to Sub-Contractor					
	Under-section 31 of Maharashtra Value Added Tax Act,2002					
1	MVAT R.C. No.(TIN)			Type of Statement		
2	Name					
3	Financial Year			Period		
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			Mobile		

➢ Enter the "Email Id" & "Mobile No" on which Return status will be sent

	FORM 424(A)				Version 1.1.1	
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	Under-section 31 of Maharashtra Value Added Tax Act,2002					
1	MVAT R.C. No.(TIN)			Type of Statement		
2	Name					
3	Financial Year			Period		
4	Period Covered by Return	From			To	
5	Name of Authorised Person			Designation		
6	Email Id	⟶ Email id		Mobile	⟶ Mobile No	

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

	FORM 424(A)				Version 1.1.1	
	(See Rule 17A & 40)					
	Return showing Transfer of Tax Deduction at Source to Sub-Contractor					
	Under-section 31 of Maharashtra Value Added Tax Act,2002					
1	MVAT R.C. No.(TIN)			Type of Statement	⟶	
2	Name			Original Statement	Revised u/s 20 (4)	of Statment
3	Financial Year			Period		
4	Period Covered by Return	From			To	
5	Name of Authorised Person			Designation		
6	Email Id			Mobile		

1. **Type of Statement -> Original**

➢ Select appropriate "Financial Year "

	**FORM 424(A)**			**Version 1.1.1**
**(See Rule 17A & 40)**
**Return showing Transfer of Tax Deduction at Source to Sub-Contractor**
**Under-section 31 of Maharashtra Value Added Tax Act,2002**
1	MVAT R.C. No.(TIN)			**Type of Statement**	**Original Statement**
2	Name				
3	Financial Year			**Period**	
4	Period Covered by Return	2015-2016 / 2016-2017		**To**	
5	Name of Authorised Person	2017-2018 / 2018-2019		**Designation**	
6	Email Id			**Mobile**	

➢ Select appropriate "Return Period"

	**FORM 424(A)**		**Version 1.1.1**
**(See Rule 17A & 40)**
**Return showing Transfer of Tax Deduction at Source to Sub-Contractor**
**Under-section 31 of Maharashtra Value Added Tax Act,2002**
1	MVAT R.C. No.(TIN)			**Type of Statement**	**Original Statement**
2	Name				
3	Financial Year	2015-2016		**Period**	
4	Period Covered by Return	From		T	2015 April / 2015 May
5	Name of Authorised Person			**Designation**	2015 June / 2015 July
6	Email Id			**Mobile**	2015 August / **2015 September**
7		**Details of the Credit transferred to the Sub-Contractor During the Pe**		2015 October / 2015 November

- Please enter the "Name of the Sub-Contractor" if "TIN of the sub-contractor" is not available
- Enter the "TIN of the Sub-Contractor"
- If TIN of the Sub-Contractor is not available then enter the PAN/TAN of the Sub-Contractor
- Enter the " TDS credit available with Contractor"
- Enter the "TDS credit passed to sub-contractor"

7	Details of the Credit transferred to the Sub-Contractor During the Period of this return					
Sr. No.	Name of the Sub-Contractor	TIN of the Sub-Contractor	TDS Certificate Number issued by Employer	TDS credit available with Contractor	TDS credit passed to sub-contractor	Action
			Total	3300	2000	
1		27651001164V		3300	2000	

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

FORM 424(A)								Version 1.1.1	
(See Rule 17A & 40)									
Return showing Transfer of Tax Deduction at Source to Sub-Contractor									
Under-section 31 of Maharashtra Value Added Tax Act,2002									
1	MVAT R.C. No.(TIN)				Type of Statement		Original Statement		
2	Name								
3	Financial Year		2015-2016		Period		2015 April		
4	Period Covered by Return	From	01	04	2015	To	30	04	2015
5	Name of Authorised Person				Designation				
6	Email Id				Mobile				

Validate 424 A

Validate the Form & create the text file

7	Details of the Credit transferred to the Sub-Contractor During the Period of this return					
Sr. No.	Name of the Sub-Contractor	TIN of the Sub-Contractor	TDS Certificate Number issued by Employer	TDS credit available with Contractor	TDS credit passed to sub-contractor	Action
			Total	3300	2000	
1		27651001164V		3300	2000	

2. Type of Statement -> Revise

- In TDS 424A 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 "

- Select appropriate "Return Period"

- **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

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Return showing Transfer of Tax Deduction at Source to Sub-Contractor							
Under-section 31 of Maharashtra Value Added Tax Act,2002							
1	MVAT R.C. No.(TIN)			Type of Statement		Revised u/s 20 (4)	
2	Name						
3	Financial Year		2015-2016		Period		
4	Period Covered by Return	From			To		
5	Name of Authorised Person			Designation			
6	Email Id			Mobile			
7	Details of the Credit transferred to the Sub-Contractor During the Period of this return						
Sr. No.	Name of the Sub-Contractor	TIN of the Sub-Contractor	TDS Certificate Number issued by Employer	TDS credit available with Contractor	TDS credit passed to sub-contractor	Action	
			Total	0	0		
1		27651001164V	AP27491001155V052016000100	3300	2000	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 Sub-Contractor" if "TIN of the contractor" is not available

➢ Enter the "TIN of the Sub-Contractor"

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

➢ Enter the " TDS credit available with Contractor"

➢ Enter the "TDS credit passed to sub-contractor"

> Leave "Action" column blank

7	Details of the Credit transferred to the Sub-Contractor During the Period of this return					
Sr. No.	Name of the Sub-Contractor	TIN of the Sub-Contractor	TDS Certificate Number issued by Employer	TDS credit available with Contractor	TDS credit passed to sub-contractor	Action
			Total	3300	2000	
1		27651001164V		3300	2000	

- **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**

FORM 424(A)					Version 1.1.1	
(See Rule 17A & 40)						
Return showing Transfer of Tax Deduction at Source to Sub-Contractor						
Under-section 31 of Maharashtra Value Added Tax Act,2002						
1	MVAT R.C. No.(TIN)			Type of Statement	Revised u/s 20 (4)	
2	Name					
3	Financial Year	2015-2016		Period		
4	Period Covered by Return	From		To		
5	Name of Authorised Person			Designation		
6	Email Id			Mobile		
7	Details of the Credit transferred to the Sub-Contractor During the Period of this return					
Sr. No.	Name of the Sub-Contractor	TIN of the Sub-Contractor	TDS Certificate Number issued by Employer	TDS credit available with Contractor	TDS credit passed to sub-contractor	Action
			Total	2200	220	
1		27651001164V	AP27491001155V052016000100	3300	2000	D
2		27651001164V		2200	220	

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

	FORM 424(A)				Version 1.1.1			Validate 424 A	
	(See Rule 17A & 40)								
	Return showing Transfer of Tax Deduction at Source to Sub-Contractor								
	Under-section 31 of Maharashtra Value Added Tax Act,2002								
1	MVAT R.C. No.(TIN)			Type of Statement	Revised u/s 20 (4)				
2	Name								
3	Financial Year	2015-2016		Period				Validate the Form and create the text file	
4	Period Covered by Return	From			To				
5	Name of Authorised Person			Designation					
6	Email Id			Mobile					
7	Details of the Credit transferred to the Sub-Contractor During the Period of this return								