



	Turnover of export sales u/s 5(1) and 5(3) of the CST Act 1956 included in Box (e)	Amount (Rs.)	
	Turnover of sales in the course of import u/s 5(2) of the CST Act 1956 included in Box (e)		
f)	Less:-Sales of tax-free goods specified in Schedule “A” of MVAT Act		
g)	Less:-Sales of taxable goods fully exempted u/s. 8 other than sales under section 8(1) and covered in Box 5(e)		
h)	Less:-Labour charges/Job work Charges		
i)	Less:-Other allowable deductions, if any		
j)	<b>Total deductions (b+c+d+e+f+g+h+i)</b>		
k)	<b>Balance: Net Turnover of Sales liable to tax (a-j)</b>		

#### 6) Computation of tax payable under the MVAT Act

	Rate of Tax	Turnover of Sales liable to tax (Rs.)	Tax Amount (Rs.)
a)	12.50%		
b)	4.00%		
c)			
d)			
e)			
	Total		
6A)	Sales Tax collected in Excess of the Amount Tax payable		

#### 7) Computation of Purchases Eligible for Set-off

	Particulars	Amount (Rs.)
a)	Total turnover of Purchases including taxes, value of Branch Transfers / consignment transfers received and Labour/ job work charges	
b)	<b>Less:-</b> Value of Goods Return (inclusive of tax), including reduction of sale price on account of rate difference and discount.	
c)	<b>Less:-</b> Imports (Direct imports)	
d)	<b>Less:-</b> Imports (High seas purchases)	
e)	<b>Less:-</b> Inter-State purchases	
f)	<b>Less:-</b> Inter-State Branch Transfers / Consignment Transfers received	
g)	<b>Less:-</b> Within the State Branch Transfers / Consignment Transfers received where tax is to be paid by an Agent	
h)	<b>Less:-</b> Within the State purchases of taxable goods from un-registered dealers	

i)	<b>Less:-</b> Purchases of the taxable goods from registered dealers under MVAT Act, 2002 and which are not eligible for set-off	
j)	<b>Less:-</b> Within the State purchases of taxable goods which are fully exempted from tax u/s 8 but not covered under section 8(1)	
k)	<b>Less:-</b> Within the State purchases of tax-free goods specified in Schedule "A"	
l)	<b>Less:-</b> Other allowable deductions, if any	
m)	<b>Total deductions (b+c+d+e+f+g+h+i+j+k+l)</b>	
n)	<b>Balance: Within the State purchases of taxable goods from registered dealers eligible for set-off (a-m)</b>	

### 8) Tax rate wise break-up of Purchases from registered dealers eligible for set-off as per Box 7(m) above

	Rate of Tax	Net Turnover of Purchases Eligible for Set -Off (Rs.)	Tax Amount (Rs.)
a)	12.5%		
b)	4.00%		
c)			
d)			
e)			
	<b>TOTAL</b>		

### 9) Computation of set-off claimed in this return

	Particulars	Purchase Value Rs.	Tax Amount Rs.
a)	Within the State purchases of taxable goods from registered dealers eligible for set-off as per <b>Box 8 above</b>		
b)	Less: - Reduction in the amount of set off u/r 53 (1) of the corresponding purchase price of (Schedule B, C, D & E) the goods		
	Less: - Reduction in the amount of set off u/r 53 (2) of the of the corresponding purchase price of (Schedule B, C, D & E) the goods		
c)	Less: - Reduction in the amount of set off under any other Sub-rule of 53		
d)	<b>Total deduction (b+c)</b>		
e)	<b>Balance: Net set off for the period covered under this return (a-d)</b>		
f)	<b>Add:-</b> Adjustment on account of set-off claimed <b>Short</b> in earlier return		
g)	Less: Adjustment on account of set-off claimed <b>Excess</b> in earlier return.		

h)	Set-off available for the period covered under this return [( e+f) - ( g)]			
<b>10) Computation of Tax Payable along with return</b>				
	<b>Particulars</b>	<b>Amount (Rs.)</b>		
<b>10A)</b>	<b>Aggregate of credit available for the period covered under this return.</b>			
a)	Set off available as per <b>Box 9 (h)</b>			
b)	Excess credit brought forward from previous return			
c)	Amount already paid (Details to entered in <b>Box 10E)</b>			
d)	Excess Credit if any, as per Form 234, to be adjusted against the liability as per Form 231.			
e)	Adjustment of ET paid under Maharashtra ax on Entry of Goods into Local Areas Act, 2002			
f)	Refund adjustment order (Details to be entered in <b>Box 10F)</b>			
<b>g)</b>	<b>Total available credit (a+b+c+d+e+f)</b>			
<b>10B)</b>	<b>Sales tax payable and adjustment of CST / ET payable against available credit</b>			
a)	Sales tax payable as per <b>Box 6</b>			
b)	Adjustment on account of MVAT payable, if any, as per Return Form-234 against Excess Credit as per Form-231			
c)	Adjustment on account of CST payable as per return for this period			
d)	Adjustment on account of ET payable under the Maharashtra Tax on Entry of Goods into Local Areas Act, 2002			
e)	Amount of Sales Tax Collected in Excess of the amount of Sales Tax payable, if any (As per <b>Box 6A)</b>			
f)	Interest Payable			
<b>g)</b>	<b>Total (a+b+c+d+e+f)</b>			
h)	Balance: Excess credit = [10A(g) – 10B(g)] [if 10A(g) is more than 10B(g)]			
i)	Balance: Tax payable = [10B(g) – 10A(g)] [if 10A(g) is less than 10B(g)]			
<b>10C) Utilization of excess credit as per Box 10B(h)</b>				
a)	Excess credit carried forward to subsequent tax period			
b)	Excess credit claimed as refund in this return [ <b>Box 10B(h) -10C(a)</b> ]			
<b>10D) Tax payable with return-cum-chalan</b>				
a)	Total Amount payable as per <b>Box 10B(i)</b>			
b)	Amount paid along with return-cum-chalan (Details to be included in <b>Box10E)</b>			
c)	Amount of Tax paid as per Fresh Return/Revised Return (Details to be included in <b>Box 10E)</b>			
<b>10E) Details of the Amount Paid along with this return and or Amount Already Paid</b>				
<b>Chalan CIN No.</b>	<b>Amount (Rs.)</b>	<b>Payment Date</b>	<b>Name of the Bank</b>	<b>Branch Name</b>



<b>PART-II</b>												<b>Form No 231</b>									
<b>Chalan For Treasury</b>																					
<b>Return-cum-chalan of tax payable by a dealer under M.V.A.T., Act, 2002 (See Rule 17, 18, and 45)</b>																					
<b>00400192-Sales Tax Receipts under M.V.A.T. ACT , 2002-Tax Collection</b>																					
Periodicity of Return				Monthly			Quarterly			Six-monthly											
Type of Return				Original			Fresh			Revised											
MVAT RC No																					
CST RC NO																					
Period Covered By the Return				From						To											
				Date		Month		Year		Date		Month		Year							
Name Of Dealer																					
Address																					
				PIN																	
Tax (Rs.)																					
Interest (Rs.)																					
Penalty (Rs)																					
Total ( Fig)																					
Total ( Words)																					
Crore				Lakh				Thousands				Hundreds				Tens					
Date																					
Place												Signature of Depositor									
<b>For Bank/Treasury Use</b>																					
<b>Amount Received (Fig.)</b>																					
<b>Amount Received ( Words)</b>																					
<b>Date of Entry</b>																					
<b>Chalan / CIN No.</b>																					
Space for Bank's / Treasury's Stamp												Signature of Treasury Accountant / Treasury Officer / Agent / Manager's									

<b>PART-III</b>		<b>Form No 231</b>					
<b>Chalan For Tax Payer</b>							
<b>Return-cum-chalan of tax payable by a dealer under M.V.A.T., Act, 2002 (See Rule 17, 18, and 45)</b>							
<b>00400192-Sales Tax Receipts under M.V.A.T. ACT , 2002-Tax Collection</b>							
Periodicity of Return	Monthly		Quarterly		Six-monthly		
Type of Return	Original		Fresh		Revised		
MVAT RC No							
CST RC NO							
Period Covered By the Return	From			To			
	Date	Month	Year	Date	Month	Year	
Name Of Dealer							
Address							
	PIN						
Tax (Rs.)							
Interest (Rs.)							
Penalty (Rs)							
Total ( Fig)							
Total ( Words)							
Crore	Lakh		Thousands		Hundreds		Tens
Date							
Place					Signature of Depositor		
<b>For Bank/Treasury Use</b>							
<b>Amount Received (Fig.)</b>							
<b>Amount Received ( Words)</b>							
<b>Date of Entry</b>							
<b>Chalan / CIN No.</b>							
Space for Bank's / Treasury's Stamp					Signature of Treasury Accountant / Treasury Officer / Agent / Manager's		

## Form 231

**The following instructions may please be noted before filling the return**

1. **PLEASE USE THE CORRECT RETURN FORM.** This return Form is for all VAT dealers other than dealers Executing Works Contract, dealers engaged in Leasing business, Composition dealers (including dealers opting for composition only for part of the activity of the business), PSI dealers and notified Oil Companies.
2. Other return forms are as follows:

Form No.	To Be Used By
232	All composition dealers whose entire turnover is under composition (excluding works contractors opting for composition and dealers opting for composition only for part of the activity of the business).
233	VAT dealers who are also in the business of executing works contracts, leasing and dealers opting for composition only for part of the activity of the business.
234	PSI dealers holding Entitlement Certificate. (Transactions by PSI dealers relating to the business of execution of works contracts, leasing, trading and composition only for part of the activity of the business to be included in a separate return in Form 233).
235	Notified Oil Companies. (Transactions by OIL Companies relating to the business of execution of works contracts, leasing and composition only for part of the activity of the business to be included in a separate return in Form 233).

3. 'Fresh return' is the return which is filed in compliance of defect notice in Form 212 and 'revised return' u/s 20(4) of MVAT Act, 2002 is the return in substitution of the original return filed earlier. **Balance payable as per Revised / Fresh return, if any, to be paid separately by Chalan in Form 210 and the Fresh return / Revised return along with a self attested true copy of the receipted chalan to be filed with the Sales Tax Office.**
4. MVAT and CST RC number should be exactly as per the Registration Certificate issued to you in Form No. 102. The TIN with 11 digits should be written in the space provided.
5. If Separate return code is allotted by the department in case of the dealers who have applied for permission for filing of separate returns and such permission is granted by the Department of Sales Tax. This code is alpha numeric and contains first alphabet and second number. The dealer should write the code allotted to the place or constituents of business for which return is to be filed.
6. Please fill in all the columns. If no information is required to be given, please indicate 'NIL' or 'Not Applicable'.
7. Please provide the information in the appropriate box. In 'Rate of Tax' column, extra rows have been provided for incorporating the rates not specified in the Form. Strike through of the rates specified should be done only if extra rows provided are not sufficient. If need be, you may please add extra rows.
8. All the figures to be rounded off to the nearest rupee.
9. Please ensure that return is signed by the Authorised Signatory and the name and designation of the Signatory is indicated.
10. The following are the detailed instructions for filling in information in each of the boxes –

Box No.	Particulars
5(a)	<b>Gross turnover of sales including, taxes ( whether recovered separately or otherwise ) as well as turnover of non sales transactions like value of Branch Transfers/ Consignment Transfers, job work charges etc</b>
5(b)	<b>Value of Goods Return (inclusive of tax), including reduction of Sales price on account of rate difference and discount.</b>
5(c)	<b>Net Tax amount ( Tax included in sales shown in (a) above less Tax included in(b) above) whether recovered separately or included in sale price</b>
5(d)	Value of Branch Transfers within the State to be shown only by dealer filing separate returns for the place of business from where stock transfers are effected and the place of business to which the goods are dispatched on stock transfer basis
5(e)	Deduction u/s 8(1) should be Inter-State sales, Sales outside the State and Sales in the course of Import and Export falling u/s 3, 4 and 5 of the CST Act, 1956 and Central Sales Tax amount whether recovered separately or included in sale price. Value of Inter-State Branch Transfers / Consignment transfers should also be included Turnover of export sales u/s 5(1) and 5(3) of the CST Act, 1956 <b>included in Box 5(e)</b> in turnover of sales u/s 8(1) to be shown separately <b>Turnover of sales in the course of import u/s 5(2) of the CST Act 1956 included in Box5 (e) in turnover of sales u/s 8(1) to be shown separately</b>

5(f)	Sales of tax-free goods specified in Schedule "A"
5(g)	Sales of taxable goods fully exempted u/s. 8 other than sales under section 8(1) and shown in Box 5(e)
5(h)	Job works charges which are in the nature of Labour charges only
5(i)	Other deductions in the nature of non-taxable charges, other allowable reductions, such as, reduction as per Rule 57(2) in respect of resale's of goods originally manufactured by an unit under the exemption mode of the Package Scheme of Incentives,
6	Net of turnover of sales liable to tax should be equal to amount shown in Box 5(j)
6A	Sales tax collected in excess of the amount tax payable would be the difference in tax amount shown in 5(c) and total of tax amount shown in Box 6
7(a)	Turnover of purchases should also include value of Branch Transfers, Consignment Transfers received and job work charges
7(b)	Value of Goods Return (inclusive of tax), including reduction of purchase price on account of rate difference and discount.
7(l)	Other allowable deductions includes non-taxable charges, such as, Labour charges etc
7(n)	<b>Balance amount of purchases of taxable goods from registered dealers under MVAT Act, and are eligible for set-off</b>
8	Total of tax rate-wise analysis of within the State purchases from registered dealers eligible for set-off should be equal to Box 7(n)
9(a)	Purchase value and tax amount should be equal to the amount shown in Box 8
9(b)	Reduction in the amount of set-off under rules 53(1) and 53(2) in respect of Sch. B, C, D & E goods.
9(c)	Reduction in the amount of set-off under any other sub rule of Rule 53
9(f)	Adjustment to set-off claimed <b>Short</b> in earlier return
9(g)	Adjustment to set-off claimed in excess in <b>Earlier</b> return
10A(a)	Set-off available to be shown in Box 9(h)
10A(b)	Excess brought forward should be equal to the amount of excess carried forward in the previous return.
10A(c)	Amount already paid along with Chalan Form 210 or along with Fresh Returns. The details of tax paid through such chalan should be mentioned in <b>Box 10 E</b>
10A(d)	In case of dealers filing multiple returns (Form 231 and Form 234) for any place or constituents of business, then Excess Credit if any, as per Form 234, to be adjusted against the liability as per Form 231
10A(e)	<b>Adjustment of ET paid if any under Maharashtra Tax on Entry of Goods into Local Areas Act 2002</b>
10 A (f)	Amount adjusted should be supported by Refund Adjustment Order , The details of Refund Orders should be mentioned in Box 10 F
10B( a)	<b>This is the amount of Sales Tax payable as per box 6</b>
10 B (b)	<b>In case of dealers filing multiple returns (Form 231 and Form 234) for any place or constituents of business, then Tax liability as per Form 234, to be adjusted against the Excess Credit if any as per Form 231</b>
10 B (c)	<b>Adjustment on account of CST payable as per CST Return for this period to be adjusted against the Excess Credit if any as per Form 231</b>
10 B (d)	<b>Adjustment on account of ET payable as per return for this period to be adjusted against the Excess Credit if any as per Form 231</b>
10 B (f)	<b>This is the amount of Interest Payable in respect of delayed payments. This also includes the amount of interest already paid and included in the payments in Box 10 A (c)</b>
10 B (h)	This is the Amount of Excess Credit arrived at after making adjustments with Credit under Box 10 (A) against payments under Box 10B (a to e) ,
10 B (i)	This is the Amount of Tax and Interest payable which is arrived at after making adjustments with Credit under box 10 (A) against payments under Box 10 B (a to e) ,
10C(a)	Excess credit (out of Box 10 B (h)) to be carried over to subsequent return within the same financial year.
10C(b)	Excess credit (out of Box 10 B(h) less Box 10 C(a))to be claimed as refund . Refund can be claimed in each of the return by an exporter effecting sales under section 5(1) / 5(3) of the CST Act, 1956, 100% EOU, STP, SEZ or EHTP Unit and PSI units. Other dealers to claim refund in March return. <b>REFUND CANNOT BE CARRIED OVER TO SUBSEQUENT YEAR</b>
<b>10D(a)</b>	<b>This is total amount payable including Tax and Interest as per Box 10 B(i)</b>
<b>10D(b) and (c)</b>	<b>Amount Paid along with Return cum Chalan in case of Original return to be mentioned in Box 10 D(b) and amount paid along with Chalan Form 210 in respect of Tax liability as per Revised / Fresh return should be mentioned in Box 10 D(c)</b>