

PART-I

FORM 232

Return-cum-chalan of tax payable by a dealer under M.V.A.T. Act, 2002
(See Rule 17, 18 and 45)

1)	M.V.A.T. R.C. No.																			V		
	Holding C.S.T. R.C. No. Please Tick			Separate Return Code																		
2)	PERSONAL INFORMATION OF THE DEALER																					
	Name of the Dealer																					
	Block No. / Flat No.		Name of the Premises/ Building/Village																			
	Street/Road																					
	Area/Locality										City											
	District								Location of the Sales Tax Officer having Jurisdiction over place of Business													
	Telephone No								Dealer's E-mail ID													
	PIN CODE																					
3)	Please tick whichever is applicable																					
	Type of Return		ORIGINAL				FRESH				REVISED											
	Please tick whichever is applicable																					
	Periodicity of Return		MONTHLY				QUARTERLY				SIX- MONTHLY											
	Newly Registered Dealer-filing										First Return. (Tick If applicable)											
	In case of Cancellation of R.C. for the period ending with the date of Cancellation										Last Return (Tick If applicable)											
4)	Period Covered by Return		FROM						TO													
			Date		Month		Year		Date		Month		Year									
5)	Class of composition dealer (Please tick one or more box, as applicable)																					
	Retailer		Restaurant , Club, Caterer etc.				Baker				Second hand motor vehicles dealer											
	Computation of Net Turnover of Sales liable to Composition (Please fill in one or more, as applicable)																					
	Particulars										Amount (Rs.)											
6)	RETAILER																					
a)	Total Turnover of Sales																					
b)	Less:-Turnover of sales of goods excluded from the Composition Scheme																					
c)	Less:-Other allowable deductions such as Goods Returns etc.																					
d)	Total available deductions (b+c)																					
e)	Balance: Net turnover of sales liable to tax under Composition Scheme (a - d)																					

7)	RESTAURANT , CLUB, CATERER ETC.	
a)	Total Turnover of Sales	
8)	BAKER	
a)	Total Turn-over of Sales	
9)	SECOND HAND MOTOR VEHICLES DEALER	
a)	Total Turnover of Sales	
b)	Less: Allowable deductions	
c)	Balance: Net turnover of sales liable to tax under composition option (a – b)	
10)	Total Turnover of Sales liable to tax under composition option [6(e)+7(a)+8(a)+9(c)]	

11) Computation of Tax Payable under the MVAT Act

	Rate of Tax	Net Turnover of Sales (Rs.)	Tax Amount (Rs.)
a)	4%		
b)	5%		
c)	8%		
d)			
	TOTAL		

12) 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)	Less:-Value of Goods Return (inclusive of tax), including reduction of purchase price on account of rate difference and discount.	
c)	Less:-Imports (Direct imports)	
d)	Less: - Imports (High seas purchases)	
e)	Less: - Inter-State purchases	
f)	Less:-Inter-State Branch Transfers, Consignment Transfers received	
g)	Less:-Within the State Branch Transfers, Consignment Transfers received where tax is to be paid by an Agent	
h)	Less: - Within the State purchases of taxable goods from un-registered dealers	
i)	Less:-Purchases of taxable goods from registered dealers under MVAT Act, and which are not eligible for set-off	
j)	Less:-Within the State purchases of taxable goods fully exempted from tax u/s 8 other than purchases under section 8(1)	
k)	Less:-Within the State purchases of tax-free goods specified in schedule "A"	
l)	Less:-Other allowable deductions, if any	
m)	Total Deductions (b+c+d+e+f+g+h+i+j+k+l)	

n)	Balance: Within the State purchases of taxable goods from registered dealers eligible for set-off [a]-[m]	
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3) Tax rate wise break-up of within the State purchases from registered dealers eligible for set-off as per Box 12 (n) above

	Rate of Tax	Net Turnover of Purchases (Rs.)	Tax Amount (Rs.)
a)	12.50%		
b)	4.00%		
c)			
d)			
	TOTAL		

14) 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 Box 13		
b)	Less: Reduction in the amount of set-off u/r 53(1) of the purchase price of (Sch B C, D & E) goods		
	Less: Reduction in the amount of set-off u/r 53(2) of the purchase price of (Sch B, C, D & E) goods		
c)	Less: Reduction in the amount of set-off under any other sub rule of Rule 53		
d)	Total deductions (b+c)		
e)	Balance: Net set off for the period covered under this return (a-d)		
f)	Add: Adjustment on account of set-off claimed short in earlier return		
g)	Less: Adjustment on account of set-off claimed in earlier return (Set-off excess claimed)		
h)	Set-off available for the period of this return [(e+f) - (g)]		

15) Computation of Tax Payable along with Return

	Particulars	Amount (Rs.)
15A) Aggregate of credit available for the period covered under this return.		
a)	Set off available as per Box 14 (f)	
b)	Excess credit brought forward from previous return	
c)	Amount already paid (Details to entered in Box 15E)	
d)	Adjustment of ET paid under Maharashtra ax on Entry of Goods into Local Areas Act, 2002	
e)	Refund adjustment order (Details to be entered in Box 15F)	
f)	Total available credit (a+b+c+d+e+f)	

15B)	Sales tax payable and adjustment of CST / ET payable against available credit			
a)	Sales tax payable as per Box 11			
b)	Adjustment of CST payable as per return for this period			
c)	Adjustment of ET payable under the Maharashtra Tax on Entry of Goods into Local Areas Act, 2002			
d)	Interest Payable			
e)	Total (a+b+c+d)			
f)	Balance: Excess credit = [10A(f) – 10B(e)] [if 10A(f) is more than 10B(e)]			
g)	Balance: Tax payable = [10B(e) – 10A(f)] [if 10A(f) is less than 10B(e)]			
15C)	Utilization of excess credit as per Box 10B(f)			
a)	Excess credit carried forward to subsequent tax period			
b)	Excess credit claimed as refund in this return [Box 10B(f)-10C(a)]			
15D)	Tax payable with return-cum-chalan			
a)	Total Amount payable as per Box 15B(g)			
b)	Amount paid along with return-cum-chalan (Details to be included in Box 10E)			
c)	Amount of Tax paid as per Fresh Return/Revised Return (Details to be included in Box 10E)			
15E) Details of the Amount Paid along with this return and or Amount Already Paid				
Chalan CIN No.	Amount (Rs.)	Payment Date	Bank Name	Branch Name
TOTAL				
15F) Details of RAO				
RAO No.	Amount Adjusted (Rs.)		Date of RAO	
TOTAL				

The Statement contained in Box 1 to 15 are true and correct to the best of my knowledge and belief

Date of Filing Return	Date		Month		Year		Place
Name of the Authorized person							
Designation				Signature of the Tax Payer, or of Authorised Signatory			
E-mail ID							
Telephone No.							
For Bank/Treasury Only							
Amount Received (Fig.)							
Amount Received (Words)							
Date of Entry							
Chalan / CIN No.							
Space for Bank's / Treasury's Stamp				Signature of Treasury Accountant / Treasury Officer / Agent / Manager's			

PART-II												Form No 232					
Chalan For Treasury																	
Return-cum-chalan of tax payable by a dealer under M.V.A.T., Act, 2002 (See Rule 17, 18, and 45)																	
00400192-Sales Tax Receipts under M.V.A.T. ACT , 2002-Tax Collection																	
Periodicity of Return			Monthly			Quarterly			Six-monthly								
			Original			Fresh			Revised								
Type of Return																	
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									Signature of Depositor								
Place																	
For Bank/Treasury Use																	
Amount Received (Fig.)																	
Amount Received (Words)																	
Date of Entry																	
Chalan / CIN No.																	
Space for Bank's / Treasury's Stamp									Signature of Treasury Accountant / Treasury Officer / Agent / Manager's								

PART-III												Form No 232		
Chalan For Tax Payer														
Return-cum-chalan of tax payable by a dealer under M.V.A.T., Act, 2002 (See Rule 17, 18, and 45)														
00400192-Sales Tax Receipts under M.V.A.T. ACT , 2002-Tax Collection														
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					
For Bank/Treasury Use														
Amount Received (Fig.)														
Amount Received (Words)														
Date of Entry														
Chalan / CIN No.														
Space for Bank's / Treasury's Stamp							Signature of Treasury Accountant / Treasury Officer / Agent / Manager's							

Form 232

The following instructions may please be noted before filling the return

1. **PLEASE USE THE CORRECT RETURN FORM.** This return form is for 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).**
2. Other return forms are as follows:

Form No.	To Be Used By
231	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.
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
6(a)	Retailers - Turnover of all sales including sales of tax-free goods during the covered under this return period.
6(b)	Class of goods excluded from the scheme are (1) Foreign liquor, Country liquor and liquor imported in India, (2) Motor Spirits notified under section 41(4)
6(c)	Allowable deductions are - <ul style="list-style-type: none"> ▪ Value of goods return, (Inclusive of Tax) including reduction in sales price on account of rate difference and discount. ▪ Amount of every credit received from any vendor whether or not such credit is in respect of any goods purchased
7(a)	Restaurants, Clubs, Caterers etc. - Total turnover of sales without any deduction liable to tax
8(a)	Bakers - Total turnover of sales without any deduction liable to tax
9(a)	Second hand motor vehicle dealers – Total turnover of sales
9(b)	Allowable reduction = 85% of total turnover of sales

11	Total of Net Turnover of Sales should be equal to amount shown in Box 10
12(a)	Total Turnover of purchases including taxes, value of Branch Transfers/consignment transfers received and job work charges.
12(b)	Value, inclusive of sales tax, of Goods Returned including reduction of sale price on account of rate differences and discount.
12(l)	Other allowable deductions include non-taxable charges such as, Labour charges, value of purchases return during the period.
12(n)	Balance amount of within purchases of taxable goods from registered dealers eligible for set-off.
13	Total of tax rate- wise analysis of within the state purchases from registered dealers eligible for set-off should be equal to Box 12(n).
14(a)	Purchase value and tax amount should be equal to the amount shown in Box 13.
14(b)	Reduction in the amount of set-off under rule 53(1) and 53(2) in respect of schedule B, C, D and E goods.
14(c)	Reduction in the amount of set-off under any other sub-rule of Rule 53.
14(f)	Adjustment to set-off claimed short in earlier return.
14(g)	Adjustment to excess set-off claimed in earlier return.
15A(a)	Set-off available as per Box 14(f)
15A(b)	Excess credit brought forward from previous return.
15A(c)	Amount Already paid. The details should be entered in Box 15E
15A(d)	Adjustment of ET paid if any under Maharashtra Tax on Entry of Goods into Local Areas Act, 2002.
15A(e)	Refund adjustment should be supported by Refund Adjustment Order, the details of Refund Orders should be mentioned in Box 15(f)
15B(a)	This amount is amount of sales tax payable as per box 11.
15B(b)	Adjustment of CST payable as per return for this period to be adjusted against the Excess Credit if any as per Form 231.
15B(c)	Adjustment of ET payable as per return for this period to be adjusted against Excess Credit if any as per Form 232.
15B(d)	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 15E.
15B(f)	This is the amount of Excess Credit arrived at after making adjustments with Credit under Box 15(A) against payments under Box 15B (a to d)
15B(g)	This is amount of tax and interest payable which is arrived at after making adjustments with credit under Box 15A against payment under Box 15B(a to d).
15C(a)	Excess credit [out of Box 15B(f)] to be carried over to subsequent return within the same financial year. The refund is claimed.
15C(b)	Excess credit [out of Box 15B(f) less 15B(g)] to 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 C.S.T .Act, 1956. 100% EOU, STP, SEZ or EHTP unit and PSI units. Other dealers to claim refund in March return Refund cannot be carried over to subsequent year.
15D(a)	This is total amount payable including Tax and interest as per Box 15B(g)
15D(b)	Amount paid alongwith Return-cum-chalan in case of Original return to be mentioned in Box and (c)
15D(c)	Amount paid along with chalan Form 210 in respect of Tax liability as per Revised /fresh return should be mentioned in Box 15D(c). To be shown in 15E