

d)	Less:-Turnover of sales under composition scheme(s), other than Works Contracts under composition option (Computation of turnover of sales liable to tax to be shown in Part B)	
e)	Turnover of sales (excluding taxes) relating to on-going works contracts (Computation of turnover of sales liable to tax to be shown in Part C)	
f)	Turnover of sales (excluding taxes) relating to on-going leasing contracts (Computation of turnover of sales liable to tax to be shown in Part D)	
g)	Balance:- Net turnover of sales including, taxes, as well as turnover of non sales transactions like Branch Transfers / Consignment Transfers and job works charges , etc [(c)] – [(d+e+f)]	
h)	Less:-Net Tax amount (Tax included in sales shown in (a) above less Tax included in (b) above)	
i)	Less:-Value of Branch Transfers/ Consignment Transfers within the State if the tax is to be paid by the Agent.	
j)	Less:-Sales u/s 8 (1) i.e. Interstate Sales including Central Sales Tax, Sales in the course of imports, exports and value of Branch Transfers/ Consignment transfers outside the State	
	Turnover of export sales u/s 5(1) and 5(3) of the CST Act 1956 included in Box 6(j)	Amount (Rs.)
	Turnover of sales u/s 5 of the CST Act included in Box 6 (j)	
k)	Non-taxable Labour and other charges / expenses for Execution of Works Contract	
l)	Amount paid by way of price for sub-contract	
m)	Sales of tax-free goods specified in Schedule A	
n)	Less:-Sales of taxable goods fully exempted u/s. 8 other than sales under section 8(1) and covered in Box 6(j)	
o)	Less:- Labour/Job work charges	
p)	Other allowable deductions, if any	
q)	Total deductions (h+i+j+k+l+m+n+o)	
r)	Total:- Net Turnover of Sales Liable to tax [(g)-(q)]	
7) Computation of net turnover of sales liable to tax under Composition: (PAET- B)		
	Particulars	Amount (Rs.)
A)	Turnover of sales (excluding taxes) under composition scheme(s) [Same as 6(d)]	
B)	RETAILER	
a)	Total Turnover of Sales	
b)	Less:-Turnover of sales of goods excluded from the Composition Scheme	

c)	Less:-Allowable deductions such as Goods Return etc.	
d)	Balance: Net turnover of sales liable to tax under composition option [(a) – (b+c)]	
C)	RESTAURANT , CLUB, CATERER ETC.	
a)	Total turnover of sales	
D)	BAKER	
a)	Total turnover of sales	
E)	SECOND HAND MOTOR VEHICLES DEALER	
a)	Total turnover of sales	
b)	Less: Allowable reductions / deductions	
c)	Balance: Net turnover of sales liable to tax under composition option (a – b)	
F)	Total net turnover of sales liable to tax under composition option [7(B)(e)+7(C) (a)+7(D)(a)+7(E)(c)]	

8) PART-C Computation of net turnover of sales relating to on-going works contracts liable to tax under section 96(1)(g) the MVAT Act, 2002: Reduction of set-off on corresponding purchases to be shown in Box 13 (f)

	Particulars	Amount (Rs.)
a)	Turnover of sales (excluding tax / composition) during the period [Same as Box 6(e)]	
b)	Less:-Turnover of sales exempted from tax	
c)	Less:-Deductions u/s 6 of the 'Earlier Law'	
d)	Less:-Deductions u/s 6(A) of the 'Earlier Law'	
e)	Balance: Net turnover of sales liable to tax / composition [(a)] – [(b+c+d)]	

9) PART-D . Computation of net turnover of sales relating to on-going leasing contracts liable to tax under Section 96(10) (f) of the MVAT Act, 2002:

	Particulars	Amount (Rs.)
a)	Turnover of sales (excluding taxes) Relating to On-going Leasing Contract [same as Box 6(f)]	
b)	Less: Turnover of sales exempted from tax	
c)	Balance: Net turnover of sales liable to tax (a –b)	

10) Computation of tax payable under the MVAT Act

	Rate of Tax	Turnover of Sales liable to tax Rs.	Tax Amount Rs.
a)	12.5%		
b)	8%		
c)	4%		
d)			
e)			
	TOTAL		

10A)	Sales tax collected in excess of the amount tax payable
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11) 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 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 / consignment transfers received	
g)	Less:- Within the State branch / consignment transfers received	
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)	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)	

12) Tax rate wise break-up of within the State purchases from registered dealers eligible for set-off as per Box 11(n) above

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

13) 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 12 above		

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

14) Computation of Tax Payable along with return

	Particulars	Amount (Rs.)
14A)	Aggregate of credit available	
a)	Set off available as per Box 13(g)	
b)	Excess credit brought forward from previous tax period	
c)	Amount already paid details to Entered in Box 14E	
d)	Excess Credit if any, as per Form 234 or Form 235 , to be adjusted against the liability as per Form 233	
e)	Adjustment of ET paid under Maharashtra Tax on Entry of Goods into Local Areas Act 2002	
f)	Refund Adjustment Order No. (Details to be entered in Box 14 F)	
g)	Works Contract Tax (WCT) TDS	
h)	Total available credit (a+b+c+d+e+f+g)	
14B)	Sales tax payable and adjustment of CST / ET payable against available credit	
a)	Sales tax payable as per Box 10	
b)	Adjustment on account of MVAT Payable, if any, as per Return in Form 234 or 235, against the Excess credit as per Form-233.	
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	

TOTAL		

The Statement contained in Box 1 to 14 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
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PART-II Form No 233										
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			
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)										
Creore	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 233					
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						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		

Form 233

The following instructions may please be noted before filling the return

1. **PLEASE USE THE CORRECT RETURN FORM.** This return Form is for 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.**
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.
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).
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 in 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 Authorized 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	Composition schemes are for Retailers, Restaurants/Clubs/Caterers, Bakers and Second-hand car dealers. Dealer opting to pay tax under composition option should indicate so in the first box
6(a)	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.
6(b)	Value of the Goods Return (Inclusive of sales tax), including reduction of sales price on account of rate difference and discount.
6(c)	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.
6(d)	Gross receipts on account of sales under composition schemes other than works contracts under composition option.
6(e)	Gross receipts including sales (excluding taxes) on account of on-going contracts where tax liability has been discharged as per provisions of the 'Earlier Law' (on going works contracts means contracts entered into prior to 1.4.2005 and the execution of the said contract has been continued after 1.4.2005).

6(f)	Gross receipts including sales (excluding taxes) on account of on-going leasing contracts where tax liability has been discharged as per provisions of the "Earlier Law". (On going leasing contract means contracts where the transfer of right to use any goods has been effected prior to 1.4.2005 and where sale price is due and payable after 1.4.2005.)
6(g)	Net turnover of sales including, taxes as well as turnover of non-sales transactions like Branch Transfers/Consignment Transfers and job work charges etc.
6(h)	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.
6(i)	Value of Branch Transfers within the State to be shown only if you are 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
6(j)	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 and CST amount whether recovered separately or included in sale price. Value of inter-State branch / Consignment Transfers should also be included
6(k)	Non-taxable Labour and other charges / expenses as provided in Rule 58 for execution of works contract – applicable only if tax is paid under non-composition option.
6(l)	Amount paid by way of price for sub-contract – applicable only where the contractor has opted for composition. Value of contract executed by the sub-contractor / principle contractor which is exempted from tax against Form 408 / 409 to be shown in Box 6(m). Similar exemption in respect of on-going contracts to be shown in Part C
6(p)	Other reductions / deductions in the nature of non-taxable charges, such as, Labour charges and 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, value of goods returned and amount of deposit refunded within the prescribed period and the amount of deposit.
7B(a)	Retailers - Turnover of all sales including sales of tax-free goods during the tax period
7B(b)	Class of goods excluded from the scheme are (1) Foreign liquor, Country liquor and liquor imported in India, and (3) Motor Spirits notified under section 41(4)
7B(c)	Allowable reductions / 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
7C(a)	Restaurants, Clubs, Caterers etc. - Total turnover of sales without any deduction liable to tax
7D(a)	Bakers - Total turnover of sales without any deduction liable to tax
7E(a)	Second hand motor vehicle dealers – Total turnover of sales
7E(b)	Allowable reduction = 85% of total turnover of sales
8(b)	Exempted sales under the 'Earlier Law' are- <ul style="list-style-type: none"> ▪ Sales to State Governments ▪ Sales to Diplomatic Authorities ▪ Sales to SEZ developers or SEZ Units ▪ Sales by principal sub-contractor / contractor against Form XXXI / XXXII
8(c)	Allowable deductions u/s 6 of the 'Earlier law' are- <ul style="list-style-type: none"> ▪ Turnover of sales of declared goods purchased from dealers registered under the BST Act or purchase tax (PT) paid goods purchased from un-registered dealers(URD), which are used in the same form without doing anything which amounts to manufacture
8(d)	Allowable deductions u/s 6 (A) of the 'Earlier law' are- <ul style="list-style-type: none"> ▪ Goods covered by Schedule A of the BST Act, 1959. ▪ Goods which are totally and unconditionally exempted under notification u/s 41 of the BST Act, 1959. ▪ Goods purchased from RD under the BST Act, 1959. ▪ Goods purchased from URD on which PT has been paid under the BST Act
9(b)	Sales exempted under the 'Earlier law' are- <ul style="list-style-type: none"> ▪ Sales to certified SEZ
10	Total of net turnover of sales should be equal to amount shown in Box No. 6(q)+7(F)+8(e)+9(c)
10A	Sales tax collected in excess of the amount tax payable would be the difference in tax amount shown in 6(h) and total of tax amount shown in Box 10.
11(a)	Turnover of purchases should also include value of Branch Transfers / Consignment Transfers received and job work charges

11(i)	In addition to other purchases not eligible for set-off, in respect of composition dealers purchases not eligible for set-off would include the following – - In respect of Retailers, Restaurants / Caterers and Bakers – purchases corresponding to any class of goods which are sold or resold or used in packing of goods under the composition scheme - In respect of second -hand motor vehicles dealers – purchases of second-hand motor vehicle which are sold or resold under composition scheme
11(l)	Other allowable deductions include non-taxable charges, such as, Labour charges, value of purchases return during the period. Adjustment of set-off on account of purchases return to be shown in 13(e)
12	Total of tax rate-wise analysis of within the State purchases from registered dealer eligible for set-off should be equal to Box 11(m)
13(a)	Purchase value and tax amount should be equal to the amount shown in Box 12.
13(b)	The reduction of Set-off under Rule 53 (1) and 53(2) of any other sub-rule of Rule 53 in respect of Schedule B, C, D, and E goods.
13(c)	Other reductions under various rules, including set-off on purchases for use in execution of on-going works contracts where tax liability has been discharged as per provisions of the 'Earlier Law'.
13(e)	Adjustment to set-off claimed in earlier return can be on account of supplementary bills or debit notes received from suppliers or on account of variation of the basis adopted for computation of admissible set-off.
13(f)	Adjustment to set-off claimed in earlier return can be on account of any of the contingencies given in Rule 53 of MVAT Rules, 2005 including on account of purchases return during the period or on account of variation of the basis adopted for computation of admissible set-off.
13(g)	Set-off available to be shown in Box 14A(a).
14A(b)	Excess brought forward should be equal to the amount of excess carried forward in the return for the previous period.
14A(c)	Amount already paid as per box 14E.
14A(d)	In case of dealers filing multiple returns (Form 234 and Form 235) for any place or constituents of business then Excess Credit if any, as per Form 235 to be adjusted against the liability as per Form 233.
14A(e)	Adjustment of ET paid if any under Maharashtra Tax on Entry of Goods into Local Areas Act, 2002.
14A(f)	Amount adjusted should be supported by Refund Adjustment Order, the details of Refund orders should be mentioned in Box 14F.
14A(g)	Amount adjusted should be supported by WCT TDS Certificates. (Please do not attach WCT TDS Certificates with the return)
14B(a)	This amount is amount of Sales Tax payable as per Box 10.
14B(b)	In case of dealers filing multiple returns for any place or constituents of business, then tax liability as per such returns, to be adjusted against the Excess Credit if any as per Form 233.
14B(c)	Adjustment of CST payable as per return for this period to be adjusted against the Excess credit if any as per Form 233.
14B(d)	Adjustment of ET payable as per return for this period to be adjusted against the Excess Credit if any as per Form 233.
14B(f)	This is the amount of interest payable in respect of delayed payments. This also includes the amount of interest already paid and include in the payments in Box 14E.
14B(h)	This is the amount of Excess Credit arrived at after making adjustments with Credit under Box 14A against payments under Box 14B (a to e).
14B(i)	This is the Amount of Tax and Interest payable which is arrived at after making adjustments with credit under box 14(A) against payments under Box 14B (a to f).
14C(a)	Excess credit [Out of Box 14B (g)] to be carried over to subsequent return within the same financial year. The refund is claimed.
14C(b)	Excess credit [out of Box 14B(g) less Box 14C(a)] to claim 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. Refund cannot be carried over to subsequent year.
14D(a)	This is total amount payable including tax and interest as per Box 14B(g).
14D(b)& (c)	Amount paid alongwith Return-cum-chalan in case of Original return to be mentioned in Box 14D(b) and amount paid along with chalan Form 210 in respect of Tax liability as per Revised /fresh return should be mentioned in Box 14D(c).