

PART-I

FORM 234

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	
	If Holding C.S.T. R.C. 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				
	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)	Eligibility Certificate (EC) No.						Certificate of Entitlement (COE) No.						
a)													
b)													
c)													
	Please tick whichever is applicable												
6)	Mode of incentive		Exemption from tax				Deferment of tax payable						
7)	Type of Unit		New Unit				Expansion Unit						
8)	Computation of Net Turnover of Sales liable to tax												
	Particulars						Amount (Rs.)						
a)	Gross turnover of sales including, taxes as well as turnover of non sales transactions like value of Branch Transfers, Consignment transfers and job work charges etc.												

b)	Less :- Gross turnover of sales including relating to the business of executing works contracts, leasing, trading and composition only for part of the activity of the business shown in separate return in Form 233		
c)	Balance:- Turnover of Sales including, taxes as well as turnover of non sales transactions like value of Branch Transfer, Consignment transfers , job work charges etc [(a)-(b)].		
d)	Less:-Value of Goods Return (inclusive of tax), including reduction of sale price on account of rate difference and discount.		
e)	Less:-Net Tax amount (Tax included in sales shown in (c) above less Tax included in (d) above)		
f)	Less:-Value of Branch Transfers / Consignment Transfers within the State if is to be paid by the Agent.		
g)	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 (g)	Amount (Rs.)	
	Turnover of sales in the course of import u/s 5(2) of the CST Act 1956 included in Box (g)		
h)	Less: - Sales of tax-free goods specified in Schedule A		
i)	Less:-Sales of taxable goods fully exempted u/s. 8(4) [other than sales under section 8 (1) and shown in Box 8(g)]		
j)	Less:-Sales of taxable goods fully exempted u/s. 8 [other than sales under section 8(1) and 8 (4) and shown in Box 8(g)]		
j)	Less:-Job/Labour work charges		
k)	Less:-Other allowable deductions, if any		
l)	Total deductions (d+e+f+g+h+i+j+k+l)		
m)	Balance net turnover of sales liable to tax [c-m]		
9) Computation of tax payable under the MVAT Act			
I) Turnover of Sales Eligible for Incentive (Deferment of tax)			
	Rate of Tax	Turnover of Sales liable to tax (Rs.)	Tax Amount (Rs.)
a)	12.50%		
b)	4.00%		
c)			
d)			
e)	Sub-Total-A		
II) Other Sales			
	Rate of Tax	Turnover of Sales liable to tax (Rs.)	Tax Amount (Rs.)
a)	12.50%		
b)	4.00%		
c)			

d)		
e)	Sub-Total-B	
III	TOTAL A+B	
9A	Sales Tax Collected in Excess of the Amount of Tax payable	

10) 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:- Turnover of Purchases relating to the business of Executing Works Contracts, Leasing, trading and Composition only for part of the activity of the business shown in Separate Return in Form 233	
c)	Balance:- Turn-over of Purchases (a-b)	
d)	Less:- Value of Goods Return (inclusive of tax), including reduction of purchase price on account of rate difference and discount	
e)	Less:- Imports (Direct imports)	
f)	Less:- Imports (High seas purchases)	
g)	Less:- Inter-State purchases	
h)	Less:- Inter-State Branch Transfers / Consignment Transfers received	
i)	Less:- Within the State Consignment transfers received if the tax is to be paid by an Agent	
j)	Less:- Within the State purchases of taxable goods from un-registered dealers	
k)	Less:- Purchases of taxable goods from registered dealers under MVAT Act, and which are not eligible for set-off	
l)	Less:- Within the State purchases of taxable goods fully exempted from tax u/s 8 other than purchases under section 8(1)	
m)	Less:- Within the State purchases of tax-free goods specified in schedule A	
n)	Other allowable deductions, if any	
o)	Total deductions (d+e+f+g+h+i+j+k+l+m+n)	
p)	Balance: Within the State purchases of taxable goods from registered dealers eligible for set-off [c-o]	

11) Tax rate wise break-up of within the State Purchases from Registered Dealers Eligible for Set-off as per Box 10(p) above

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

12) Computation of Set-off / Refund 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 / refund as per Box 11 above		
b)	Less:- Less: Reduction in the amount of refund /set-off u/r 53(1) of the purchase price of (Sch B, C, D & E) goods		
	Less:- Reduction in the amount of refund /set-off u/r 53(2) of the purchase price of (Sch B,C, D, & E) goods		
c)	Less:- Reduction in the amount of refund /set-off under any other sub rule of Rule 53		
d)	Add:- Adjustment on account of Short refund /set-off claimed in earlier return		
e)	Less:- Adjustment on account of Excess refund /set-off claimed in earlier return		
f)	Refund/Set-off available for the period of this return [a] – [(b+c-d+e)]		
g)	Amount of set-off / refund relating to raw materials for use in manufacture of goods eligible for incentives		
h)	Amount of set-off relating to other Purchases		

13) Computation of Tax Payable along with return

	Particulars	Amount (Rs.)
13A)	Aggregate of credit available for the Tax period	
a)	Refund /Set off available as per Box 12(f)	
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 233, to be adjusted against the liability as per Form 234	
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 13 F)	
g)	Total available credit (a+b+c+d+e+f)	
13B)	Sales Tax payable and adjustment of CST / ET payable against available credit	
a)	Sales tax payable as per Box 9 III	
b)	Less:-Sales Tax deferred (Tax Amount as per box 9(I)(e))	
c)	Balance: - Sales Tax payable on non eligible sales [Tax Amount as per box 9(II)(e) [(a) – (b)]	
d)	Adjustment of MVAT payable, if any as per Return Form 233 against the excess credit as per Form 234.	
e)	Adjustment on account of CST payable as per return for this period	
f)	Adjustment on account of ET payable under the Maharashtra Tax on Entry of Goods into Local Areas Act, 2002	
g)	Amount of Sales Tax collected in excess of the amount of Sales Tax payable, if any (As per Box 9A)	

14) Details of benefits availed under the Package Scheme of Incentives (Details to be given separately for each EC)

COE No.	Eligibility Period	FROM	TO
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14A) Calculation of Cumulative Quantum of Benefits (CQB) u/r 78(2)(a)A.			
	Rate of Tax	Turn-over Sales Eligible Goods liable to Tax (Rs.)	CQB Amount (Rs.)
a)	12.50%		
b)	4.00%		
c)			
d)			
e)	Sub-Total A		

14B) CQB calculated as per Rule 78(2)(b)			
	Rate of Tax	Turn-over Sales Eligible Goods liable to Tax (Rs.)	CQB Amount (Rs.)
a)	12.50%		
b)	4.00%		
c)			
d)			
e)	Sub-Total B		

14C) Total (A+B)			
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14D) Calculation of Deferment Benefit u/r 81			
	Particulars	Turnover of sales of eligible goods liable to tax (Rs.)	Tax Amount (deferrable) (Rs.)
a)	Amount of MVAT payable		
b)	Amount of CST Payable		
c)	Total amount of tax deferred (a+b)		

14E) Status of CQB u/r 78 / Tax deferment u/r 81		
a)	Sanctioned monetary ceiling	
b)	Opening balance of the monetary ceiling at the beginning of the period for which the return is filed	
c)	Less: Amount of CQB / Tax deferment for the period of this return as per Box 14 C or 14-D (c), as the case may be	
d)	Less: Amount of Refund claimed as per Rule 79 (2)	
e)	Less:- Benefit of Luxury Tax claimed for TIS-99 under Luxury Tax Act, 1987 for this period.	
f)	Closing balance of the monetary ceiling at the end of the period for which return is filed. [(b) - (c+d+e)]	

15) Details of benefits availed under the Package Scheme of Incentives (Details to be given separately for each EC)

COE No.		Eligibility Period	FROM			TO	
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15A) Calculation of Cumulative Quantum of Benefits (CQB) u/r 78(2)(a)A.

	Rate of Tax	Turn-over Sales Eligible Goods liable to Tax (Rs.)	CQB Amount (Rs.)
a)	12.50%		
b)	4.00%		
c)			
d)			
e)	Sub-Total A		

15B) CQB calculated as per Rule 78(2)(b)

	Rate of Tax	Turn-over Sales Eligible Goods liable to Tax (Rs.)	CQB Amount (Rs.)
a)	12.50%		
b)	4.00%		
c)			
d)			
e)	Sub-Total B		

15C) Total (A+B)

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15D) Calculation of Deferment Benefit u/r 81

	Particulars	Turnover of sales of eligible goods liable to tax (Rs.)	Tax Amount (deferrable) (Rs.)
a)	Amount of MVAT payable		
b)	Amount of CST Payable		
c)	Total amount of tax deferred (a+b)		

15E) Status of CQB u/r 78 / Tax deferment u/r 81

a)	Sanctioned monetary ceiling	
b)	Opening balance of the monetary ceiling at the beginning of the period for which the return is filed	
c)	Less: Amount of CQB / Tax deferment for the period of this return as per Box 14 C or 14-D (c), as the case may be	
d)	Less: Amount of Refund claimed as per Rule 79 (2)	
e)	Less:-Benefit of Luxury Tax claimed for TIS-99 under Luxury Tax Act, 1987 for this period.	
f)	Closing balance of the monetary ceiling at the end of the period for which return is filed. [(b)] – [(c+d+e)]	

16) Details of benefits availed under the Package Scheme of Incentives (Details to be given separately for each EC)

C.O.E. No.		Eligibility Period	FROM			TO		
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16A) Calculation of Cumulative Quantum of Benefits (CQB) u/r 78(2)(a)A.

	Rate of Tax	Turn-over Sales Eligible Goods liable to Tax (Rs.)	CQB Amount (Rs.)
a)	12.50%		
b)	4.00%		
c)			
d)			
e)	Sub-Total A		

16B) CQB calculated as per Rule 78(2)(b)

a)	12.50%		
b)	4.00%		
c)			
d)			
e)	Sub-Total B		

16C) Total (A+B)

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16D) Calculation of Deferment Benefit u/r 81

	Particulars	Turnover of sales of eligible goods liable to tax (Rs.)	Tax Amount (deferrable) (Rs.)
a)	Amount of MVAT payable		
b)	Amount of CST Payable		
c)	Total amount of tax deferred (a+b)		

16E) Status of CQB u/r 78 / Tax deferment u/r 81

a)	Sanctioned monetary ceiling	
b)	Opening balance of the monetary ceiling at the beginning of the period for which the return is filed	
c)	Less: Amount of CQB / Tax deferment for the period of this return as per Box 14 C or 14-D ©, as the case may be	
d)	Less: Amount of Refund claimed as per Rule 79 (2)	
e)	Less:-Benefit of Luxury Tax claimed for TIS-99 under Luxury Tax Act, 1987 for this period.	
f)	Closing balance of the monetary ceiling at the end of the period for which return is filed. [(b)] – [(c+d+e)]	

The Statement contained in Box 1 to 16 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							Signature of the Tax Payer, or of Authorised Signatory
Designation							
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 234														
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)														
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 234												
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)												
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						

Form 234

The following instructions may please be noted before filling the return

1. **PLEASE USE THE CORRECT RETURN FORM.** This return form is for 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)
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).
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.
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 digit 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	In case you are availing incentives under more than one EC, please give details of each of the COE. Details of benefits availed to be given separately for each EC in Box 13, 14 and 15
8(a)	Gross turnover of sales to include tax whether recovered separately or otherwise and job work charges. Value of branch transfers, consignment transfers to include branch transfers within the State also
8(b)	Gross turnover of sales including taxes, shown in separate return in Form 233.

8(c)	Tax amount (Tax included in sales shown in (a) above less Tax included in (b) above) whether recovered separately or included in sale price.
8(d)	Value of goods return (inclusive of sales tax) including reduction of sales price on account of rate difference and discount.
8(e)	Net Tax amount (Tax included in sales shown in (c) above less Tax included in (d) above) whether recovered separately or included in sale price.
8(f)	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.
8(g)	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, 5 of the C.S.T. Act, 1956 and C.S.T. 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 C.S.T. Act, 1956 included in Box 5(g) in turnover of sales in the course of import u/s. 5(2) of the C.S.T. Act, 1956 included in Box 5(g) in turnover of sales u/s.8(1) to be shown separately.
8(h)	Sales of tax-free goods specified in schedule A.
8(i)	Sales of PSI manufactured goods fully exempted from tax u/s. 8(4) other than sales u/s. 8(1) and shown in Box 8(g).
8(j)	Sales of taxable goods fully exempted u/s. 8 other than sales u/s. 8(1) and 8(4) and shown in Box 8(g).
8(k)	Job works charges which are in the nature of Labour charges only.
8(l)	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.
9	Tax percentage wise break-up of net turnover of sales and tax payable. Total of net turnover of sales should be equal to amount shown in Box 8(n).
9A	Sales tax collected in excess of the amount tax payable would be the difference in tax amount shown in 8(e) and total of tax amount shown in Box 9
10(a)	Turnover of purchases should also include value of branch / consignment transfers received and job work charges.
10(n)	Other allowable deductions include non-taxable charges, such as, labour charges, value of purchases return during the period. Adjustments of set-off on account of purchases return to be shown in 12(d).
11	Total of tax rate wise analysis of within the State purchases from registered dealers eligible for set-off should be equal to Box 10(o).
12(a)	Purchase value and tax amount should be equal to the amount shown in Box 11.
12(b)	Reduction in the amount of Set-off as per Rule 53 of MVAT Rules, 2005.
12(c)	Other reductions under various rules.
12(d)	Adjustment on account of set-off claimed in earlier return may be due to supplementary bills or debit notes received from suppliers or on account of variation of the basis adopted for computation of admissible set-off.
12(e)	Adjustment on account of set-off claimed in earlier return may be due to 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.
12(f)	Set-off available to be shown in Box 13A(a).
13A(b)	Excess brought forward should be equal to the amount of excess carried forward in the return for the prior period.
13A(c)	Amount already paid should be supported by tax paid chalan (Please do not attach tax paid chalan along with the returns).
13A(d)	In case of dealers filing multiple returns for any place or constituents of business, then excess credit if any, as per Form 233 to be adjusted against the liability as per Form 234.
13A(e)	Adjustment of ET paid if any under Maharashtra Tax on Entry of Goods into Local Areas Act, 2002.
13A(f)	Amount adjusted should be supported by Refund Adjustment Order. The details of Refund Orders should be mentioned in 13(f)
13B(a)	This amount is amount of Sales Tax payable as per box 9(III)
13B(d)	In case of dealers filing multiple returns (Form 233 and 234) for any place or constituents of business, then Excess Credit if any, as per Form 233, to be adjusted against the liability as per Form 234.

13B(e)	Adjustment on account of CST payable as per return for this period to be adjusted against the Excess Credit if any as per Form 234.
13B(f)	Adjustment on account of ET payable as per return for this period to be adjusted against the Excess Credit if any as per Form 234.
13B(h)	This is the amount of Sales Tax Collected in excess of the Sales Tax payable.
13B(i)	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 13A(c).
13B(j)	This is the Amount of Excess Credit arrived at after making adjustments with credit under Box 13(A) against payments under Box 13B(c to g).
13B(k)	This is the amount of Total Taxes Payable.
13C(a)	Excess credit (out of Box 13B(j) to be carried over to subsequent return within the same financial year. The refund is claimed.
13C(b)	Excess credit [out of Box 13B(j) less Box 13C(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 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.
13D(a)	This is total amount payable including Tax and interest as per Box 13B(k).
13D(b) and (c)	Amount paid along with Return-cum-chalan in case of original return to be mentioned in Box 13D (b) and amount paid along with chalan Form 210 in respect of Tax liability as per Revised/fresh return should be mentioned in 13D(c).
14 to 16	Details of benefits availed to be given separately for each COE