

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) 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 Transfer, Consignment Transfers, job work charges etc										
b)	Less:- Gross turnover of sales including tax 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 Transfers/ 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 © above less Tax included in (d) above)	
f)	Less:- Value 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)]	
k)	Less:- Job/Labour work charges	
l)	Less:- Other allowable deductions, if any	
m)	Total deductions [d+e+f+g+h+i+j+k]	
n)	Balance net turnover of sales liable to tax [c –m]	

6) Computation of tax payable under the MVAT Act

	Sch. Entry No.	Rate of Tax	Turnover of Sales liable to Tax (Rs.)	Tax Amount Rs.
			Quantity (Liter)	
a)	Sch .D Goods (Inter Oil Co. sales of notified Motor Sprits)			
b)	D5(a)(i)			
c)	D5(a)(i)	Re. One		
d)	D5(a)(ii)			
e)	D5(a)(ii)	Re. One		
f)	D5(b)			
g)	D5(b)	Re. One		
h)	D6			
i)	D7			
j)	D8			
k)	D9			
l)	D10(a)(i)			
m)	D10(a)(i)	Re. One		
n)	D10(a)(ii)			

o)	D10(a)(ii)	Re. One	
p)	D10(b)		
q)	D10(b)	Re. One	
Sub-total (a to q)			
r)	C8	4%	
s)	C27	4%	
t)	C58	4%	
Sub-total (r to t)			
u)	Others	4%	
v)	Others	12.5%	
Sub-total (u + v)			
TOTAL			
6A)	Sales Tax Collected in Excess of the amount of 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 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 / 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)	Less:- 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)	

8) Tax rate wise break-up of within the State Purchases from Registered Dealers Eligible for Set-off as per Box 7(p) above

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

9) 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 8 above		
b)	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)	Set-off available for the period of this return [a] – [(b+c-d+e)]		

10 Computation of Tax Payable along with return

	Particulars	Amount (Rs.)
10 A)	Aggregate of credit available for the Tax period	
a)	Refund /Set off available as per Box 9(f)	
b)	Excess credit brought forward from previous tax period	
c)	Amount already paid details to Entered in Box 10E	
d)	Excess Credit if any, as per Form 233, to be adjusted against the liability as per Form 235	
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 10 F)	
g)	Total available credit (a+b+c+d+e+f)	
10 B)	Sales Tax payable and adjustment of CST / ET payable against available credit	
a)	Sales tax payable as per Box 6	
b)	Adjustment of MVAT payable, if any as per Return Form 233 against the excess credit as per Form 235.	
c)	Adjustment towards 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 Box 6A)	

f)	Interest Payable	
g)	Total (a+b+c+d+e+f)	
h)	Balance: Excess credit = 10A(g) – 10B(i) [if 10A(g) is more than 10B(i)]	
i)	Balance: Tax payable = 10B(i) – 10A(g) [if 13A(g) is less than 13B(i)]	
10 Utilization of excess credit as per Box 10B(h)		
C)		
a)	Excess credit carried forward to subsequent tax period	
b)	Excess credit claimed as refund in this return (10B(h)-10C(a))	
10 Tax payable with return-cum-chalan		
D)		
a)	Total Amount Payable as per Box 10B (i)	
b)	Amount paid along with return-cum-chalan (Details to be entered in Box 10E)	
c)	Amount Paid as per Revised Return or Fresh Return (Details to be entered in Box 10E)	

10E) Details of the Amount Paid along with this return and or Amount Already Paid				
Chalan CIN No.	Amount (Rs.)	Date of Payment	Bank Name	Branch Name
TOTAL				

10F) Details of RAO		
RAO No.	Amount Adjusted (Rs.)	Date of RAO
TOTAL		

The Statement contained in Box 1 to 10 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 235										PART-III Form No 235													
Chalan For Treasury										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)										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										00400192-Sales Tax Receipts under M.V.A.T. ACT. 2002-Tax Collection													
Periodicity of Return		Monthly			Quarterly			Six-monthly				Periodicity of Return		Monthly			Quarterly			Six-monthly			
Type of Return		Original			Fresh			Revised				Type of Return		Original			Fresh			Revised			
MVAT RC No										MVAT RC No													
CST RC NO										CST RC NO													
Period Covered By the Return		From			To			Period Covered By the Return		From			To										
		Date	Month	Year	Date	Month	Year			Date	Month	Year	Date	Month	Year								
Name Of Dealer										Name Of Dealer													
Address										Address													
		PIN										PIN											
Tax (Rs.)										Tax (Rs.)													
Interest (Rs.)										Interest (Rs.)													
Penalty (Rs)										Penalty (Rs)													
Total (Fig)										Total (Fig)													
Total (Words)										Total (Words)													
Crore		Lakh		Thousands		Hundreds		Tens		Crore		Lakh		Thousands		Hundreds		Tens					
Date								Signature of Depositor		Date								Signature of Depositor					
Place										Place													
For Bank/Treasury Use										For Bank/Treasury Use													
Amount Received (Fig.)										Amount Received (Fig.)													
Amount Received (Words)										Amount Received (Words)													
Date of Entry										Date of Entry													
Chalan / CIN No.										Chalan / CIN No.													
Space for Bank's / Treasury's Stamp					Signature of Treasury Accountant / Treasury Officer / Agent / Manager's					Space for Bank's / Treasury's Stamp					Signature of Treasury Accountant / Treasury Officer / Agent / Manager's								

Form 235

The following instructions may please be noted before filling the return

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

Form No.	To Be Used By
231	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.
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).

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 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)	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
5 (b)	Gross turnover of sales including taxes, shown in separate return in Form 233.
5(d)	Value inclusive of sales tax, of Goods Return including reduction of sale price on account of rate difference and discount.
5(e)	Net tax amount (Tax included in sales shown in c above) whether recovered separately or included in sale price.

5(f)	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 CST 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 included in turnover of sales u/s 8(1) to be shown separately. 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. 5(1) to be shown separately.
5(h)	Sales of tax free goods specified in Schedule A.
5(i)	Sales of taxable goods fully exempted u/s. 8 other than sales under section 8(1) and shown in Box (g).
5(k)	Job work charges which are in the nature of Labour charges only.
5(l)	Other reductions / deductions in the nature of non-taxable 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.
6	Total of net turnover of sales liable to tax should be equal to amount shown in Box 5(l)
6A	Sales tax collected in excess of the amount tax payable would be the difference in tax amount shown in 5(d) and total of tax amount shown in Box 6
7(a)	Turnover of purchases should also include value of branch / consignment transfers received and job work charges.
7(b)	Turnover of purchases including taxes, shown in separate return in Form 233.
7(d)	Value of the Goods returns (inclusive of tax) including reduction of sale price on account of rate difference and discount.
7(n)	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.
8	Total of tax rate wise analysis of local purchases from registered dealers eligible for set-off should be equal to Box 7(p)
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 u/r 53(1) and 53(2) in respect of schedule B, C, D & E goods.
9(c)	Reduction in the amount of set-off under any other sub-rule of Rule 53.
9(d)	Adjustment of set-off claimed short in earlier return.
9(e)	Adjustment of set-off claimed in excess in earlier return.
10A(a)	Set-off available to be shown in Box 9(f)
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 the fresh Returns. The details of the taxes paid through such chalan should be mentioned in Box 10E.
10A(d)	In case of dealers filing multiple returns (Form 233 and Form 235) 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 235.
10A(e)	Adjustment on account of ET paid if any under Maharashtra Tax on Entry of Goods into Local Areas Act, 2002.
10A(f)	Amount adjusted should be supported by Refund Adjustment Order. The details of Refund Orders should be mentioned in Box 10F.
10B(a)	This amount is amount of sales tax payable as per Box 6.
10B(b)	IN case of dealers filing multiple returns (Form 233 and 235) for any place of constituents of business then tax liability as per form 235, to be adjusted against the Excess Credit if any as per form 235.
10B ©	Adjustment of CST payable as per return for this period to be adjusted against the Excess Credit if any as per Form 235.
10B(d)	Adjustment of ET payable as per return for this period to be adjusted against the Excess Credit if any as per Form 235.
10B(f)	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 10A(c).
10B(h)	This is the amount of excess credit arrived at after making adjustments with credit under Box 10A(g) against payments under Box 10B (a to e).
10B(i)	This is the amount of tax and interest payable which is arrived at after making adjustment, with credit under Box 10A(g) against payments under Box 10B(a to e).
10C	Net excess credit for the period - you can, in accordance with rules, carry forward excess credit to subsequent period in Box 10C(a) or claim refund in Box 10C(b)
10C(a)	Excess credit (out of Box 10B(h) to be carried over to subsequent return within the same financial year. The refund is claimed.

10C(b)	Excess credit [out of Box 10B(h) less Box 10C(a)] to be claimed as 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.
10D(a)	This is total amount payable including Tax and interest as per Box 10B (i).
10D(b) and (c)	Amount paid along with Return-cum-chalan in case of original return to be mentioned in Box 10D(b) and amount paid along with chalan form 210 in respect of tax liability as per revised / fresh return should be mentioned Box 10D(c).
10D(f)	Revised / Fresh return to be filed with the Sales Tax Office along with second copy of the Chalan in Form 210