

23rd July 2016

Seminar on E-Filing under MVAT & CST

- WIRC of ICAI



Presentation by -

CA. Krunal J. Davda
B Com, FCA

Overview of Presentation

♦ MVAT ACT / CST ACT:-

- INTRODUCTION
- E- ENROLLMENT
- E- RETURN FILING
- E- REGULAR RETURN ANNEXURE FILING
- E-RETURN ANNEXURE (ANNUAL FILING) {NON-AUDIT CASES}

♦ MVAT WCT TDS E-RETURNS

♦ E-FILING OF E-CST DECLARATIONS

♦ E-FILING OF MVAT AUDIT REPORT

♦ E-FILING OF FORM- 501 (MVAT REFUND)

♦ OVERVIEW OF NEW MVAT & CST E-RETURNS & ANNEX. TEMPLATES

(For periods beginning from 01/04/2016)

♦ PROFESSION TAX ACT:-

- E-RETURN FILING

CA KRUNAL J DAVDA

INTRODUCTION TO MVAT ACT 2002:-

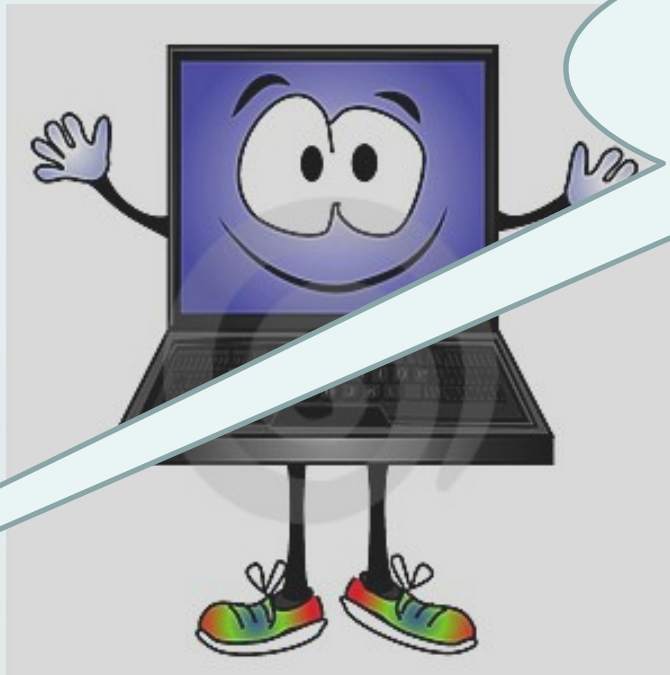
- Registration – Voluntary or Turnover – Section 3
- Charging Provisions – Tax payable, Taxes not payable on certain goods, Purchase tax, Rate of tax on Packing Material, Certain sales & purchases not liable to tax – Section 4 to 8
- Schedules :

Schedule A	Essential items (Tax free)	NIL %
Schedule B	Gold, Silver, Diamonds, Precious stones etc...	1% / 1.2%
Schedule C	Declared & other specified goods	5 & 5.5%
Schedule D	Foreign Liquor, Country Liquor, Motor spirits Etc...	At specified Rates
Schedule E	All Other goods (not covered by above)	12.5%

CA KRUNAL J DAVDA

E- ENROLLMENT:-

After obtaining VAT Tin Registration no. 'E-enrollment' is 1st important procedure which is to be done to avail the e-facility in the MVAT Act,2002 - ONE TIME ACTIVITY



**Enroll to use
me**

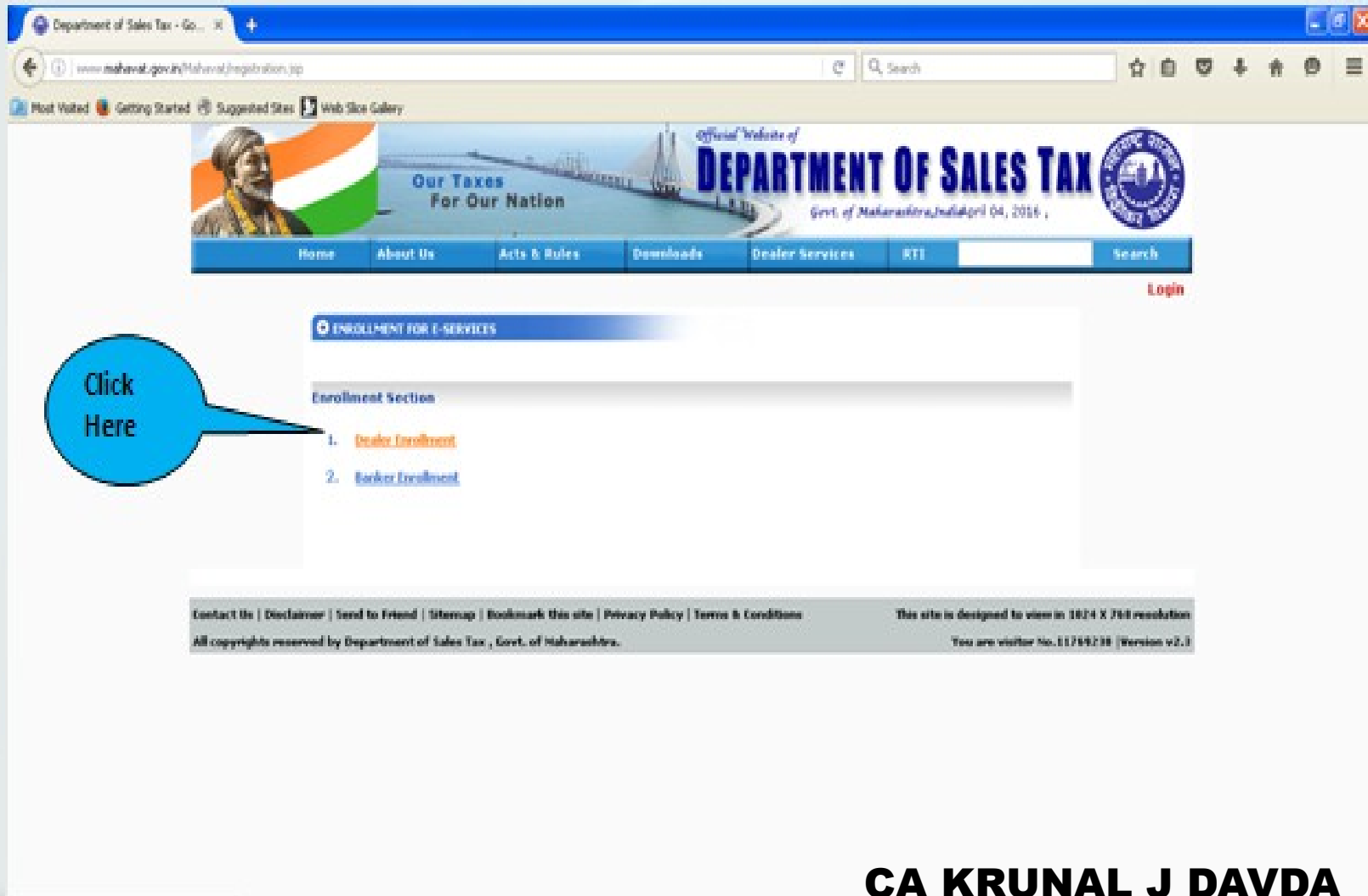
CA KRUNAL J DAVDA

Procedure for E-enrollment

The screenshot shows the official website of the Maharashtra Department of Sales Tax. The browser address bar displays www.mahvat.gov.in/ Maharashtra/index.jsp. The page features a header with the department's name and logo, and a navigation menu with links for Home, About Us, Acts & Rules, Downloads, Dealer Services, RTI, and Search. A prominent 'e-Services' menu is located on the left, listing various online services such as e-Registration, e-pay new registration, e>Returns, e-CST Declarations, e-Addl Form, e-Refund Application, e-payment, PT-Info-Form-Upload, e-Payment thru GBA's, Upload_F4240RD, e-Help Desk, and Instruction sheets for e-Services. Below this menu, there are sections for 'What's New' (including a circular for foreign training and an order for tax assistant-2014), 'New Return Form', 'Visitor Bhavan', and 'Milestones'. A 'Log in to myTax Portal' section is also visible, with a 'New User, Register here' button. A blue callout bubble with the text 'Click Here' points to this registration button. At the bottom of the page, there are quick links for 'Know Your TIT', 'Forms', 'Trade Circulars', 'Your E-Mail', 'Tax Calculator', and 'Rate Schedule'.

CA KRUNAL J DAVDA

Procedure for E-enrollment



The screenshot shows the official website of the Department of Sales Tax, Government of Maharashtra. The page features a header with the department's name and logo, a navigation menu, and a main content area. A blue callout bubble with the text "Click Here" points to the "Dealer Enrollment" link in the "Enrollment Section".

Department of Sales Tax - Go... | www.mahavst.gov.in/mahavst/registration.jsp

Our Taxes For Our Nation

official website of **DEPARTMENT OF SALES TAX**
Govt. of Maharashtra, India April 04, 2016

Home | About Us | Acts & Rules | Downloads | Dealer Services | RTI | Search

ENROLLMENT FOR E-SERVICES

Enrollment Section

1. [Dealer Enrollment](#)
2. [Banker Enrollment](#)

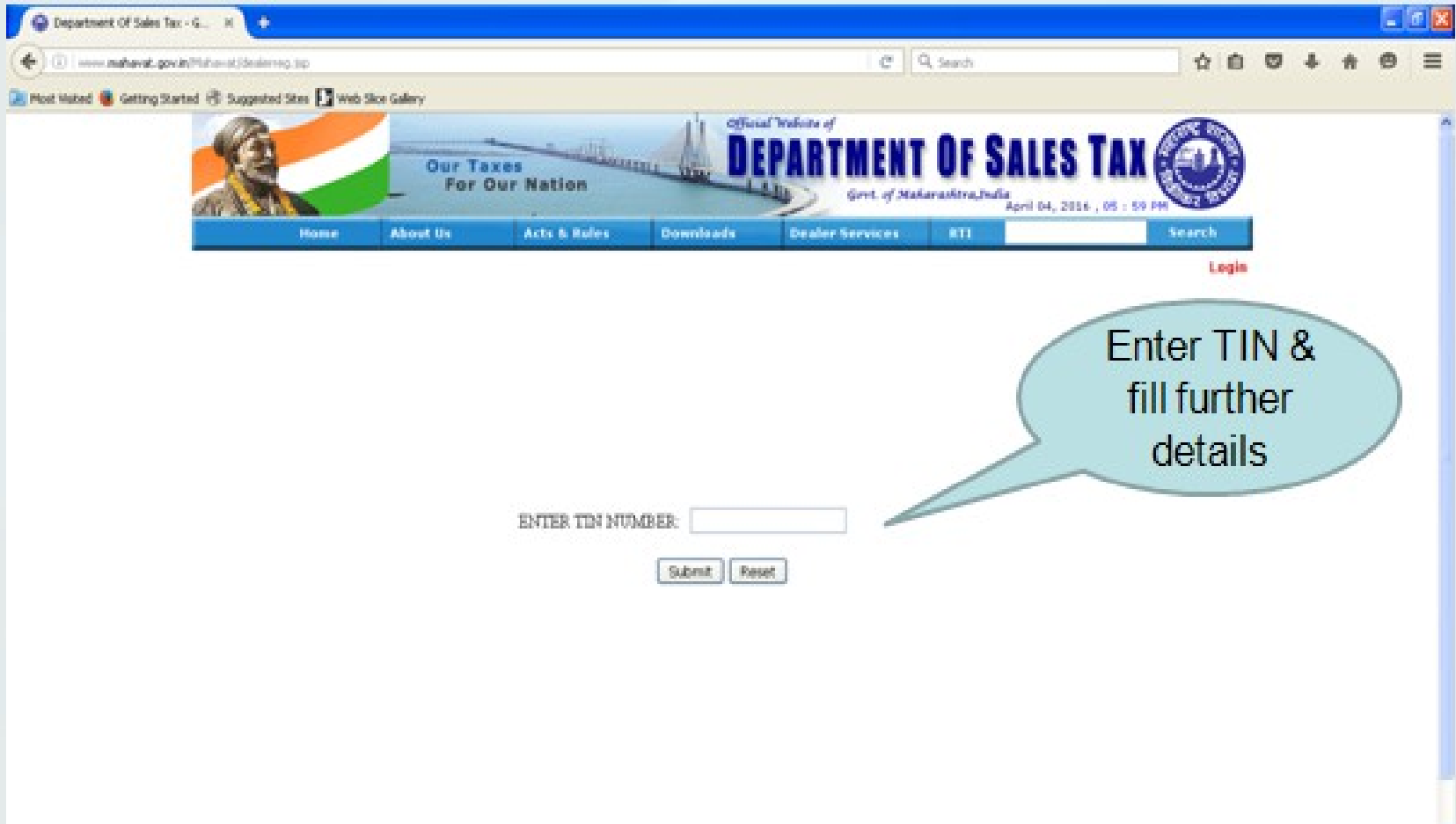
Contact Us | Disclaimer | Send to Friend | Sitemap | Bookmark this site | Privacy Policy | Terms & Conditions

All copyrights reserved by Department of Sales Tax, Govt. of Maharashtra.

This site is designed to view in 1024 X 768 resolution
You are visitor No. 11749238 (Version v2.1)

CA KRUNAL J DAVDA

Procedure for E-enrollment



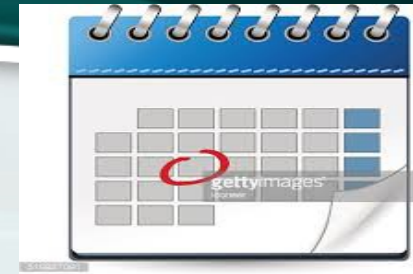
The screenshot shows the official website of the Maharashtra Department of Sales Tax. The header includes the text "Official Website of DEPARTMENT OF SALES TAX, Govt. of Maharashtra, India" and a navigation menu with links for Home, About Us, Acts & Rules, Downloads, Dealer Services, and TIN. A search bar is also present. Below the navigation menu, there is a "Login" link. The main content area features a form titled "ENTER TIN NUMBER:" with a text input field and "Submit" and "Reset" buttons. A light blue speech bubble points to the input field with the text "Enter TIN & fill further details".

ENTER TIN NUMBER:

Enter TIN & fill further details

CA KRUNAL J DAVDA

PERIODICITY UNDER MVAT ACT 2002:-



W.e.f. F.y.2016-17 – Six Monthly Return filling Periodicity is deleted.

CA KRUNAL J DAVDA

IMP POINTS OF PERIODICITY:

- Every Composition Dealer opting for composition under Section 1(1) i.e. retailers composition scheme has to file Quarterly Return as per Rule 17 (4) (a).
- Notwithstanding any thing contained in any provision of the Act for periodicity of the dealer, Dealer has to file the returns as per the periodicity as displayed on Mahavat site as determined by the Commissioner of Sales Tax [Rule 17 (4)(e)] (added by G.N. of 13/09/2011)



IMPORTANT NOTIFICATION FOR PERIODICITY:-



NOTIFICATION:-

Notification No. VAT-1511/CR 84/Taxation-1 dated 13-09-11 states With a view to promote effective compliance and compatibility with automated system; the Commissioner may apply principles and determine and display periodicity on website which shall be final.

CA KRUNAL J DAVDA

10

VAT PAYMENT & RETURNS DUE DATE:-

Quarterly

Due Date to make payment & File Return is 21 Days from end of each Quarter

Monthly

Due Date to make payment & File Return is 21 Days from end of each Month



Types Of VAT Return:-

Types Of VAT Return:-

VAT RETURNS DUE DATE:-

- Due date for filling return for **Last Month / Quarter** of the Year from F.y. 2016-17 & onwards (for Non-Audit case Dealers):

Due date is 21 days from end of the year i.e. 21st April (Earlier 30th June), alongwith other details for Entire year in Annexures C,D,G,H & I (as applicable) - Notification no VAT 1516/CR 52/Taxation-1 dtd 22 Apr. 2016 - Rule 17 (4A).

- Reference Notifications & Circulars for Regular & Non- Audit Annexures for earlier years :

1) Notification no. VAT -1511/CR-138/ Taxation-1 dtd. 05/12/2011

2) Notification no. VAT -AMD-2011/IB/Adm-6, Mumbai dated 04th February 2012.

3) Notification no. VAT -1514/CR-29/ Taxation-1 dtd. 23/07/2014

4) Trade Circular – 3T of 2012 dtd 27th February 2012.

CA KRUNAL J DAVDA

GATEWAY TO FILE VAT RETURNS:-

The screenshot shows the Mahavath website interface. At the top, there is a banner with the text "OUR TAXES For Our Nation" and "DEPARTMENT OF VALUE TAX Govt. of Maharashtra, India". Below the banner is a navigation menu with items: Home, About Us, Acts & Rules, Downloads, Dealer Services, RTI, and a search box. On the left side, there is a vertical menu titled "e-SERVICES" with various options like e-Registration, e-pay new registration, e>Returns, e-CST Declarations, e-Audit Form, e-Refund Application, e-payment, e-Payment thru GRAS, Upload_F424URD, e-Help Desk, and Instruction sheets for e-Services. Below this is a section for "Non Filers & Short Filers" with options like Dealer's Grievances, Dealer's Suggestions, Report Tax Evasion, MSTT, Employee Corner, Future Plans, and Tenders/Notices/. The main content area is titled "User Login" and contains a form with fields for "Login Id", "Password", and a dropdown menu for "Type" with "Choose one" selected. There are links for "New User" and "Forgot Password". Below the form are "Login" and "Reset" buttons. Two blue callout boxes with arrows point to the form: one pointing to the "Login Id" field with the text "Enter Tin No of The Dealer", and another pointing to the "Password" field with the text "Enter the Password".

» e-SERVICES

- ▶ e-Registration
- ▶ e-pay new registration
- ▶ e>Returns
- ▶ e-CST Declarations
- ▶ e-Audit Form
- ▶ e-Refund Application
- ▶ e-payment
- ▶ e-Payment thru GRAS
- ▶ Upload_F424URD
- ▶ e-Help Desk
- ▶ Instruction sheets for e-Services

» Non Filers & Short Filers

- » Dealer's Grievances
- » Dealer's Suggestions
- » Report Tax Evasion
- » MSTT
- » Employee Corner
- » Future Plans
- » Tenders/Notices/

User Login

Login Id :

Password :

Type : Choose one

New User

[Forgot Password](#)

Enter Tin No of The Dealer

Enter the Password

For getting Login ID and password for Employees, kindly mail on employee.corner@mahavat.gov.in

CA KRUNAL J DAVDA

GATEWAY TO FILE VAT RETURNS:-

After Login , this window opens up:

The screenshot shows the official website of the Department of Sales Tax, Govt. of Maharashtra, India. The header includes the text "Official Website of DEPARTMENT OF SALES TAX" and "Govt. of Maharashtra, India". A navigation menu contains links for Home, About Us, Acts & Rules, Downloads, Dealer Services, RTI, and Search. Below the menu, a message states "The mail will be sent to the prescribed Officer" and a "Logout" link is visible. The main content area features a yellow background with a menu titled "ESERVICES". Within this menu, the "E-SERVICES" option is highlighted, and an arrow points to it with the text "Click on this option". The footer contains contact information, a disclaimer, and technical details such as "This site is designed to view in 1024 X 768 resolution" and "You are visitor No.10057412 | Version v2.3".

- Window Likely to change.

CA KRUNAL J DAVDA

GATEWAY TO FILE VAT RETURNS:-

After E-Service , this window opens up:

The screenshot shows the official website of the Maharashtra Department of Sales Tax. The header features a banner with a portrait of a man, the Indian flag, and the text "Our Taxes For Our Nation". The main title is "DEPARTMENT OF SALES TAX" with the subtitle "Official Website of Govt. of Maharashtra, India" and the date "July 20, 2016". A navigation bar includes links for Home, About Us, Acts & Rules, Downloads, Dealer Services, RTI, and Search. Below the navigation bar, a message states "Now you can post your Grievances and Suggestions" with a "Logout" link. The main content area is divided into two columns. The left column contains a sidebar menu with categories like "Member's Home", "e-Services", "Non Filers & Short Filers", "Dealer's Grievances", "Dealer's Suggestions", "Report Tax Evasion", "MSTT", "Employee Corner", "Future Plans", "Tenders/Notices/Advertisements", and "Referral Websites". The right column displays the text "Now you can access e-Services for" followed by a list of links: e>Returns, Annual Return Annexures, Regular Return Annexures, e-CST Declarations, e-Audit Form, Annexures J1/J2, e-Refund Application, Acknowledgments, e-Payment, Border Check Post, Form4A and B composition Option, Dealer Information System, and Registration Certificates. A "Home" button is located below the list. The footer contains contact information, a disclaimer, and technical details like "This site is designed to view in 1024 X 768 resolution" and "You are visitor No.10057412 |Version v2.3".

- Window Likely to change.

CA KRUNAL J DAVDA

GATEWAY TO FILE VAT RETURNS:-

For F.Y 2016-17 & onwards – On clicking the Dealer Services Tab – New Automation system – Returns, the following window opens up:-

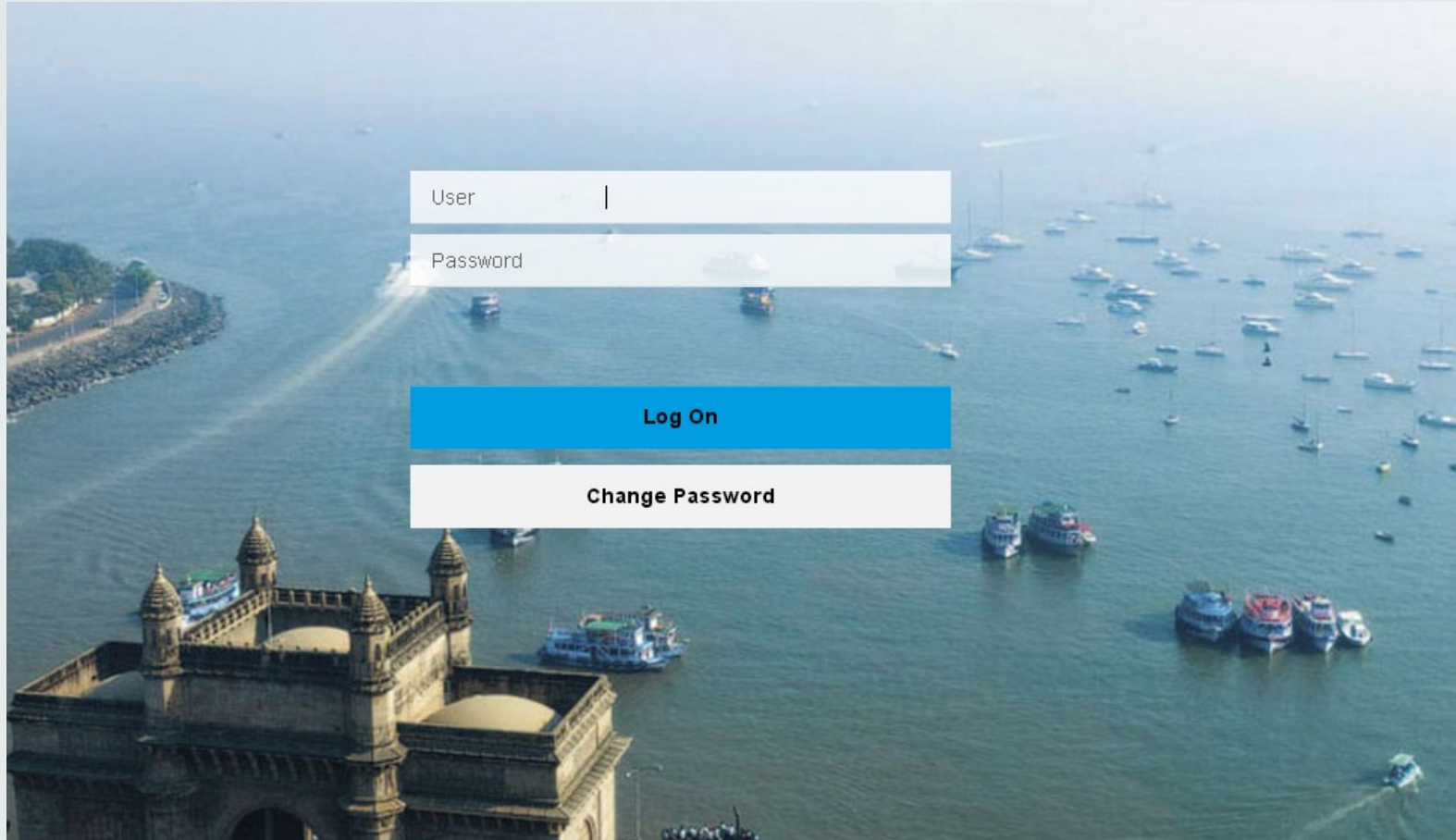
The screenshot displays the Maharashtra Sales Tax Department website. The header includes the department name, a language dropdown set to 'English', a search bar, and navigation links for Home, About Us, Act & Rules, Download, and Dealer Services. The main content area features a grid of service options:

- E - Services
- New user? Register here
- Payments
- Existing user? Login
- May I help you
- What's New
- Know your Dealer
- Announcements

CA KRUNAL J DAVDA

GATEWAY TO FILE VAT RETURNS:-

After Clicking on the Option of “Existing User Login” the Following Window opens up:-



- Window / process may change.

CA KRUNAL J DAVDA

Important Points for Payments, Interest & Fees:



- Late fee for filing late return is Rs. 1,000/- (In Case Return is Filled within 30 days from the due date) & Rs.5,000/- (In Case delay is beyond 30 days) for each such return
- All Payments are to made in Form - MTR-6 Online.
- Trade Circular 19T of 2012 – If due date falls on Sunday or Public Holiday then immediate next working day will be the effective due date for Payments, Returns, E-501, E-704 etc...

Interest Rates:

Revision in Interest Rates:

Trade Circular No.- 18 T of 2015 dtd. 20/11/2015 &
Notification No. - VAT 1515/CR-81/Taxation-1,Dated:05/11/2015 :-

Earlier under rule 88(1) the rate of Interest was 1.25% of the amount of delayed tax payment, by aforesaid amendment the rates of interest prescribed under rule 88(1) for the purpose of Subsection (1), (2) & (3) of Sec. 30 of MVAT Act 2002 are revised. The Said Amendment is effective from 01.12.2015. The New Rates are as Below:-

SR. NO	PERIOD,LIABLE FOR INTEREST	RATE OF INT.
1	UP TO 1 MONTH	1.25% OF THE AMT. OF SUCH TAX, FOR THE MONTH OR PART THEREOF

Interest Rates:

SR. NO	PERIOD, LIABLE FOR INTEREST	RATE OF INT.
2	UPTO 3 MONTHS	1.25% OF THE AMT. OF SUCH TAX, FOR THE MONTH OR PART THEREOF FOR THE 1ST MONTH OF DELAY & 1.5% FOR DELAY BEYOND 1 MONTH UPTO 3 MONTHS
3	MORE THAN 3 MONTHS	1.25% OF THE AMT. OF SUCH TAX, FOR THE MONTH OR PART THEREOF FOR THE 1ST MONTH OF DELAY & 1.5% FOR DELAY BEYOND 1 MONTH UPTO 3 MONTHS & 2% OF THE AMT OF SUCH TAX OR PART THEREOF FOR THE PERIOD BEYOND 3 MONTHS

ALL ABOUT RETURNS:-



Every registered dealer shall file correct, complete & self-consistent return in such form, by such date, for such period and to such authority as may be prescribed.

First Return & Last Return :-

➤ **Rule 18 :-New Sub-Rule 1A has been inserted namely :**

(1A) Where a dealer obtains registration on or after 1st April, 2016 & –

(a) has not applied for the registration within the prescribed time -

then for such unregistered period, -

- 1st Return to be furnished by him shall be for the period from the date of 1st transaction of sales/purchases to the end of the month.

ALL ABOUT RETURNS:-



- Thereafter, he shall continue to file monthly returns till the month immediately before the month containing the date of effect of RC
- The last return for such unregistered period shall be filed from the 1st day of the month containing the date of effect of registration to the date immediately before the date of effect of RC.
- Thereafter the 1st return for the RD period to be furnished by him shall be for the period from the date of effect of registration to the end of the month containing the said date of effect of registration &
- Then he shall continue to file monthly returns in respect of periods ending on or before the end of the year containing the said date of effect of registration.

ALL ABOUT RETURNS:-



(b) has applied for the registration within the prescribed time, then

- 1st Return to be furnished by him shall be for the period from the date of 1st transaction of sales/purchases to the end of the month.
- Thereafter, he shall continue to file monthly returns in respect of periods ending on or before the end of the year containing the said date of effect of registration.

➤ **New Sub-Rule 2A has been inserted namely :**

“(2A)Where the registration is cancelled with effect from 1st April 2016 or thereafter, then such dealer shall file other details for entire year or, as the case may be for the part of the year in the Annexures appended to Form 704 along with the last monthly or, as the case may be, quarterly return”

CA KRUNAL J DAVDA

ALL ABOUT RETURNS:-



➤ **Sub-Rule 3A has been added namely :**

“(3A) (a) A dealer to whom a **Certificate of Entitlement** (excluding the Certificate of Entitlement granted under the Power Generation Promotion Policy, 1998) has been granted for the purpose of availing of incentives by way of exemption from payment of tax, shall for the periods starting on or after 1st April 2016, file, —

- (i) a return in a Form prescribed in rule 17 for the period beginning with the first day of the month/quarter and ending with the date immediately preceding the date of effect of the said certificate,
- (ii) thereafter he shall file monthly returns in Form 234 and accordingly the 1st return after obtaining the Certificate of Entitlement shall be filed from the date of effect of the said certificate to the end of the month.

ALL ABOUT RETURNS:-



Provided that, if the dealer has executed any works contract or has transferred the right to use any goods for any purpose or has part of the business under composition, then he shall notwithstanding anything contained in sub-rule (4A) of rule 17 also file a **monthly return** in Form 233 in respect of such activities in addition to the return in Form 234.

- (iii) The last return shall be for the period beginning with the first date of the month and ending with the date on which the said certificate ceases to be valid.
- (iv) The next immediate return shall be for the period commencing on the date immediately succeeding the date on which the said certificate ceases to be valid to the end of the month.

ALL ABOUT RETURNS:-



- (v) For the balance period of the year, if any, he shall file monthly returns.
- (vi) The periodicity of the returns for the immediately succeeding year shall be decided in accordance with rule 17 and for this purpose the provisions contained in sub-rule (4A) of rule 17 shall apply to such dealer as if the expression “tax liability” of the dealer included the cumulative quantum of benefits availed by the dealer.
- (b) The provisions of clause (a) shall mutatis mutandis apply to a dealer to whom a Certificate of Entitlement by way of deferment of payment of tax has been granted.”.

ALL ABOUT RETURNS:-



Subsequent Returns:-

Subsequent Returns shall be furnished by the dealer as per the periodicity mentioned on the website

-

CST Return

As per sec. 9 of the CST Act all the provisions relating to tax, interest, penalties and offences of the general sales tax of each state shall with necessary modifications apply in relation to assessment, reassessment, collection & recovery of tax, registration, filing of returns etc under the CST Act.

ALL ABOUT RETURNS:-



REVISED RETURNS:-

Section 20(4)(a) amended w.e.f. 26th April 2016 :

- Returns can now be revised *suo motu*, on or before the due date for furnishing the VAT Audit Report (earlier time was 10 months) of that particular year as prescribed u/s 61 of the Act.
- Revision of returns can be now made ***Multiple Times u/s 20(4)(a) also.***

Earlier Multiple revision was allowed only u/s 20 (4) (c) i.e. based on intimation received from VAT Authorities.

ALL ABOUT RETURNS:-



REVISED RETURNS:-

Sec 20 (4)(b) :-

Any person or dealer who, having furnished a return , discovers as a result of the report of audit of his accounts prepared for the purpose of section 61, any omission or incorrect statement therein, may furnish a single revised return for the year as regards the period in respect of which the omission or incorrect statement is discovered, **before the expiry of the period of 30 days from the date prescribed for furnishing the said report;**

ALL ABOUT RETURNS:-



REVISED RETURNS:-

Sec 20 (4)(c) :-

Any person or dealer who, having furnished a return , agrees with the observation contained in any intimation received by him under section 63, that the return, fresh return or, as the case may be, revised return, filed by him contains any omission or incorrect statement, may furnish a single revised return for that year **within 30 days from the date of service on him of the said intimation.**

LATE FILING FEES:

As Per Sec 20(6):-

- ❖ Where a dealer fails to file any return within the prescribed time, then the said shall, before filing of the return, pay, by way of late fee, an amount equal to Rs 1,000/- if the return is filed within a period of 30 days from the expiry of the due date prescribed for filing of return and an amount of Rs 5,000/-, in any other case.
- ❖ This amount shall be in addition to any other amount payable, if any, as per return.



LATE FILING FEES:

As Per Sec 20(6):-

- ◆ The State Government may, from time to time, by notification published in the Official Gazette, exempt the whole or any part of the late fee payable, by such class or classes of dealers, for such period or periods, either prospectively or retrospectively, as may be mentioned in such notification.

See Trade Circular 8T of 2014 dtd. 11/03/2014.



REGULAR RETURN ANNEXURE:



Regular Annexure Applicable for Period F.Y 2014-15 & 2015-16 :-

www.shutterstock.com · 65340652

- ◆ W.e.f. 01/04/2014 the concept of filing Annexure J1(Sales Details) and J2(Purchase Details) along with the Return as per the periodicity was made mandatory for **All the dealers**. (Refer Trade Circular 9T of 2014 dated 25/03/14)
- ◆ Regular Return Annexure are to be uploaded before filling Return.
- ◆ Details Mentioned in Returns Should Matched with the Details Uploaded in Regular Return Annexure i.e. Net-VAT , Else Return will not get uploaded.

CA KRUNAL J DAVDA

35

REGULAR RETURN ANNEXURE:



- ❖ Composition Dealers u/s 42 (1) & (2) should file Purchase annexure J 2 only , since sale annexure J 1 is not applicable to them (Form-232 Dealers).
- ❖ Composition dealers u/s 42(3) & (4) i.e Works Contractors and Mandap decorators are require to file Annexure J1 & J2 both.
- ❖ If the return needs to be revised then **Revised Regular Annexure** needs to be uploaded before **Revised Return**.

GATE WAY TO FILE REGULAR ANNEXURE:-

The screenshot shows the official website of the Department of Sales Tax, Government of Maharashtra, India. The browser address bar displays the URL: mahavat.gov.in/Mahavat/HomeController?login=login. The website header includes the slogan "Our Taxes For Our Nation" and the department's name in both English and Marathi. A navigation menu contains links for Home, About Us, Acts & Rules, Downloads, Dealer Services, RTI, and a search box. On the left, there is a vertical menu for "e-Services" with various options like e-Registration, e-Returns, and e-payment. The main content area features a login form with fields for "Login Id", "Password", and a "Type" dropdown menu. Two blue callout boxes highlight the "Login Id" field with the text "Enter Tin No of The Dealer" and the "Password" field with "Enter the Password". Below the form are links for "New User" and "Forgot Password", and "Login" and "Reset" buttons. At the bottom, there is a note: "For getting Login ID and password for Employees, kindly mail on employee.corner@mahavat.gov.in". The footer contains contact information, a disclaimer, and technical details like "This site is designed to view in 1024 X 768 resolution" and "You are visitor No. 10160349 | Version v2.3".

CA KRUNAL J DAVDA

GATE WAY TO FILE REGULAR ANNEXURE:-

The image shows a screenshot of a web portal's 'Member's Home' page. On the left is a vertical menu with 'e-Services' expanded, listing various options like e-Registration, e-Returns, e-CST Declarations, e-Audit Form, e-Refund Application, e-payment, PT-Info-Form-Upload, e-Payment thru GRAS, Upload_F424URD, e-Help Desk, and Instruction sheets for e-Services. Below this are sections for 'Non Filers & Short Filers', 'Dealer's Grievances', 'Driver Recruitment2014', 'Report Tax Evasion', 'MSTT', 'Employee Corner', 'Tenders/Notices/Advertisements', and 'Referral Websites'. On the right, a box titled 'Now you can access e-Services for' contains a list of services: e>Returns, Annual e-Return Annexure, Regular e-Return Annexure, e-CST Declarations, e-Audit Form, Annexures J1/J2, e-Refund Application, Acknowledgements, e-Payment, Border Check Post, Form4A & B composition Option, Dealer Information System, and Registration Certificates. A blue arrow points from 'Regular e-Return Annexure' in the list to a callout box on the right that says 'File your Regular Annexure here..'. The page number '38' is visible at the bottom right.

Member's Home

» e-Services

- ▶ e-Registration
- ▶ e-pay new registration
- ▶ e>Returns
- ▶ e-CST Declarations
- ▶ e-Audit Form
- ▶ e-Refund Application
- ▶ e-payment
- ▶ PT-Info-Form-Upload
- ▶ e-Payment thru GRAS
- ▶ Upload_F424URD
- ▶ e-Help Desk
- ▶ Instruction sheets for e-Services

» Non Filers & Short Filers

» Dealer's Grievances

» Driver Recruitment2014

» Report Tax Evasion

» MSTT

» Employee Corner

» Tenders/Notices/Advertisements

» Referral Websites

Now you can access e-Services for

- ▶ e>Returns
- ▶ Annual e-Return Annexure
- ▶ Regular e-Return Annexure
- ▶ e-CST Declarations
- ▶ e-Audit Form
- ▶ Annexures J1/J2
- ▶ e-Refund Application
- ▶ Acknowledgements
- ▶ e-Payment
- ▶ Border Check Post
- ▶ Form4A & B composition Option
- ▶ Dealer Information System
- ▶ Registration Certificates

File your Regular Annexure here..

ANNUAL E-RETURN ANNEXURE:



- ◆ ***Applicable for dealers not eligible for Form 704 -***
Notification No. VAT-1511/CR-138/Taxation-1 dated 25/12/11 introduced the concept of filing of Annual E-return annexure by amending the MVAT Rules.
Refer :- Trade Circular 3 T of 2012 dtd. 27/02/2012.
- ◆ Once Annual E-Return Annexure is uploaded , it Cannot be Revised

CA KRUNAL J DAVDA

ANNUAL E-RETURN ANNEXURE:-



- Annual E-Return Annexure contains Annexure J1, J2, C, D, G, H, & I, which are to be filed by all dealers not eligible for Vat Audit u/s 61(1) of MVAT Act.

Annexure	Purpose
Sales Annexure -- J1	Customer-wise Local Sales details
Purchase Annexure -- J2	Supplier-wise Local Purchase Details
Annexure -- C	Details of TDS Certificates Received
Annexure -- D	Details of TDS Certificates Issued
Annexure -- G	Details of Declaration / Certificate Received
Annexure -- H	Details of Declaration (Local H-form) Not Received
Annexure -- I	Details of Declaration (Other than Local H-Form) Not Received

CA KRUNAL J DAVDA

ANNUAL E-RETURN ANNEXURE:-



www.shutterstock.com · 65340652

- ❖ Annual Annexure is to be uploaded by Non-Audit Dealers before filing of return for the last monthly/Quarterly/ half yearly return of the year , on or before 30th June of succeeding year.(For F.y. 2014-15 & 2015-16)
- ❖ From FY 2014-15 Annexure J1 & J2 are not to be filled in the Annual Annexure.

CA KRUNAL J DAVDA

Gist:-

1. IN CASE RETURN FILER ELEGIBLE FOR FORM -704:-

If Turnover Exceeds Rs. 1 Crore then :

- Regular Annexure &
- E-Return & to be Filed as per the Periodicity.

2. IN CASE RETURN FILER NOT ELEGIBLE FOR FORM-704:-

That is If Turnover is less than Rs. 1 Crore then :

- Regular Annexure
- Annual E-Return Annexure &
- E-Return & to be Filed as per the Periodicity.



Gate Way To File Annual E-Return Annexure:-

Department Of Sales Tax - G x

mahavat.gov.in/Mahavat/HomeController?login=login

Official Website of
DEPARTMENT OF SALES TAX
Govt. of Maharashtra, India

Our Taxes For Our Nation

Home About Us Acts & Rules Downloads Dealer Services RTI Search

e-Services

- e-Registration
- e-pay new registration
- e>Returns
- e-CST Declarations
- e-Audit Form
- e-Refund Application
- e-payment
- PT-Info-Form-Upload
- e-Payment thru GRAS
- Upload_F424URD
- e-Help Desk
- Instruction sheets for e-Services
 - Non Filers & Short Filers
 - Dealer's Grievances
 - Driver Recruitment2014
 - Report Tax Evasion
 - MSTT
 - Employee Corner
 - Tenders/Notices/Advertisements
 - Referral Websites

User Login

Login Id :

Password :

Type :

New User [Forgot Password](#)

Enter the Password

Enter Tin No of The Dealer

For getting Login ID and password for Employees, kindly mail on employee.corner@mahavat.gov.in

Contact Us | Disclaimer | Send to Friend | Sitemap | Bookmark this site | Privacy Policy | Terms & Conditions

This site is designed to view in 1024 X 768 resolution

All copyrights reserved by Department of Sales Tax , Govt. of Maharashtra.

You are visitor No.10160349 | Version v2.3

start Department Of Sales ... 12:35 PM

CA KRUNA & J DAVDA



www.shutterstock.com · 65340652

Gate Way To File Annual E-Return Annexure:-

- Member's Home
- e-Services**
 - e-Registration
 - e-pay new registration
 - e>Returns
 - e-CST Declarations
 - e-Audit Form
 - e-Refund Application
 - e-payment
 - PT-Info-Form-Upload
 - e-Payment thru GRAS
 - Upload_F424URD
 - e-Help Desk
 - Instruction sheets for e-Services
- Non Filers & Short Filers
- Dealer's Grievances
- Driver Recruitment2014
- Report Tax Evasion
- MSTT
- Employee Corner
- Tenders/Notices/Advertisements
- Referral Websites

Now you can access e-Services for

- e>Returns
- Annual e-Return Annexure
- Regular e-Return Annexure
- e-CST Declarations
- e-Audit Form
- Annexures J1/J2
- e-Refund Application
- Acknowledgements
- e-Payment
- Border Check Post
- Form4A & B composition Option
- Dealer Information System
- Registration Certificates

Upload Your Annual E-Return Annexure here

CA KRUNAL J DAVDA

ISSUES IN FILING OF ANNUAL E-RETURN ANNEXURES:-



❖ Issues in Filing of Annexure C , D:-

1. Whether it is possible that Employer who has deducted your MVAT TDS wont be having TIN? If yes what to enter in column Of MVAT TIN of Employer?

❖ Issues in Filing of Annexure G,H ,I:-

1. How Sales in Transit transactions need to be reported?

❖ Can Revised Annual E-Annexure be possible?

1. Guidelines to utility state that Revised E-Annexure is possible for F.Y. 2011-12.(But Practically you cannot upload Revised Annual annexure)

CA KRUNAL J DAVDA

Common Errors in E-Filing the Annual E-Return Annexure:-



- Error in data filing viz. TIN No., Net amt, Vat amt, DN, CN, Year end transactions accounting.
- Dealer has not given any data in J-1 and J-2.
- C/F/H Forms recd., but details not entered in relevant Annexure – Consequence – Notice would be received from Departmental authorities.

CA KRUNA& J DAVDA

WCT TDS RETURN:-



- Sec 2(24)(b)(ii) defines Works Contract as the transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract including, an agreement for carrying out for cash, deferred payment or other valuable consideration, the building, construction, manufacture, processing, fabrication, erection, installation, fitting out, improvement, modification, repair or commissioning of any movable or immovable property



CA KRUNAL J DAVDA

WCT TDS RETURN:-



- There are 2 methods to discharge the Works Contract liability & they are mentioned herewith:

- Rule 58(1):

(a) Actual Deduction : When the Accounts are properly maintained which enable proper evaluation of different deduction, then from Total Contract value deductions as mentioned in Rule 58(1) are to be reduced & on the balance portion VAT at applicable rates have to be charged.

(b) Standard Deduction: if the amount of expenses incurred in execution of works contract are not properly maintained or impossible to calculate then deduction of expenses can be claimed as per the Table mentioned in the Rule 58(1)



CA KRUNA & J DAVDA

WCT TDS RETURN:-



2. Sec 42(3) : Composition Scheme for Works Contractor

- Dealer can also avail composition scheme to pay their VAT Liability on Works Contract as sum equal to 5% or 8 % as the case may be on entire amount of contract or any portion of individual works contract as may be applicable.
- 5% of rate is applicable only for the Notified Construction Contract & 8 % in any other case.
- Notified Construction Contracts as per Notification 1506/CR 134/Taxation dtd 30-11-06 are :



CA KRUNAL J DAVDA

WCT TDS RETURN:-



- (1) Buildings,
- (2) Roads,
- (3) Runways,
- (4) Bridges, Railway over bridges,
- (5) Dams,
- (6) Tunnels,
- (7) Canals,
- (8) Barrages,
- (9) Diversions,
- (10) Rail tracks,
- (11) Causeways, Subways, Spillways,
- (12) Water supply schemes,



CA KRUNAL J DAVDA

WCT TDS RETURN:-



- (13) Sewerage works,
 - (14) Drainage,
 - (15) Swimming pools,
 - (16) Water Purification plants and
 - (17) Jetty
- (*) Any works contract incidental or ancillary to the contracts mentioned above, if such work contracts are awarded and executed before the completion of the said contract



CA KRUNAL J DAVDA

WCT TDS RETURN:-



Sec 31: Deduction of Tax at source:

- WCT TDS provision are applicable any payment made by employer for works contract to the works contractor (Main contractor) then TDS is applicable at rate as may be notified, class of employer & rate of TDS is as per Notification No. JC (HQ) I/VAT/2005/97 dated 29.8.2005 which is herewith reproduced :



CA KRUNAL J DAVDA

<u>Sr. No.</u>	<u>Classes of Employers</u>	<u>Rate at which Amount to be deducted</u>
1	The Central Government and any State Government,	
2	All Industrial, Commercial or Trading undertakings, Company or Corporation of the Central Government or of any State Government, whether set up under any special law or not , and a Port Trust set up under the Major Ports Act, 1963,	
3	A company registered under the Companies Act, 1956,	
4	A local authority, including a Municipal Corporation, Municipal Council, Zilla Parishad, and Cantonment Board,	
5	A co-operative Society excluding a Co-operative Housing Society registered under the Maharashtra Co-operative Societies Act, 1960,	
6	A registered dealer under the Maharashtra Value Added Tax Act, 2002.	
7	An Insurance or Finance Corporation or Company; and any Bank included in the Second Schedule to the Reserve Bank of India Act, 1934, and any scheduled Bank recognized by the Reserve Bank of India.	2% of the amount payable as above in the case of a contractor who is a registered dealer and 5% in any other case(w.e.f. 01/04/2012)
8	Trusts, whether public or private	
9	Co-operative Hsg. Society if contract more than Rs.10 Lakhs	
10	Societies Registered under Societies Registration Act 1860(w.e.f. 01/06/2012)	

CA KRUNAL J DAVDA

WCT TDS RETURN:-



Section 31(4) amended w.e.f. 26th April 2016 :

- **Section 31(4)** - Credit of VAT TDS paid to govt., deducted on or after 1 April 2016, can be claimed either :
 - a) By the person making the said supply to the employer.
 - b) The principal Contractor can transfer credit of such VAT TDS to the Sub-Contractor, in prescribed manner.
- Principal Contractor shall claim credit of such VAT TDS in the period in which the TDS Certificate is received by him.
- If Such VAT TDS is transferred by principal contractor to Sub-contractor then Sub-Contractor may claim Credit of Such TDS in the period in which it is transferred to him or in any subsequent period.

CA KRUNAL J DAVDA

WCT TDS RETURN:-



Section 31(8) inserted w.e.f. Notified Date :

- An Employer (URD Contractee) liable to deduct VAT TDS, shall apply in prescribed manner to prescribed Authority for obtaining Sales Tax Deduction (STD) Account Number.
- Employer who is RD (Registered Dealer) Contractee under MVAT Act need not apply under this sub-section.

3. Section 31(9) amended w.e.f. 26th April 2016 :

- Sub-Contractor shall not be called upon to pay tax himself to the extent of respective TDS Claim which has been transferred to him.

WCT TDS RETURN:-



3. Section 31(10),(11), (12) & (13) inserted w.e.f. 26th April 2016 :

- The Employer who has deducted & paid WCT TDS shall File VAT TDS Return for the relevant period, in prescribed form, manner & by prescribed date.
- VAT TDS Return can be revised within 9 months from the end of the relevant year.
- If the Employer Fails to obtain STD account number as aforesaid, then after giving an opportunity of being heard, the commissioner may impose penalty of a sum upto the VAT TDS Amount deductible, for the period of such failure.
- Failure to File VAT TDS return within prescribed time, shall attract a penalty of Rs. 5,000/- .

WCT TDS RETURN:-



CERTAIN POINTS TO REMEMBER :-

1. The TDS is to be deducted from the Net Amount & no TDS is required to be deducted from the sales tax or service tax separately charged by the contractor.
2. TDS Should not Exceed the Tax Payable by such Contractor.
3. No TDS is required when principal contractor is making payment to sub-contractor.



CA KRUNAL J DAVDA

WCT TDS RETURN:-

CERTAIN POINTS TO REMEMBER :-



5. Challan No. MTR-6 is to be used for E-payment of the WCT TDS .
6. Full amount of Tax due & deductible should be paid within 21 days from the end of the month during which the tax is so required to be deducted, irrespective of the amount of Tax actually deducted.



CA KRUNA & J DAVDA

WCT TDS RETURN:-



CERTAIN POINTS TO REMEMBER :-

7. Online Annual TDS Return in Form No. 424 (earlier Form-405) is now required to be uploaded by the RD & URD employer both, within 21 days from the end of the month in which tax is so remitted. (Notification No. VAT 1516/CR 64/Taxation-1 dated 29th April 2016).
8. Unregistered employers who have deducted tax at source, on payments made to the contractors, are required to pay in Challan No. MTR-6. with DD & Photocopy of PAN & submit to relevant Authority. Ref- Trade Circular 42 T of 2008 dtd 26-12-2008.



CA KRUNAL J DAVDA

WCT TDS RETURN:-



CERTAIN POINTS TO REMEMBER :-

9. The Employer should issue TDS Certificate to the contractor. The TDS Certificate should be issued in Form 402 & after Payment of TDS is made in Government Treasury.
10. The Employer should maintain a Separate register of TDS in Form 404.
11. Interest to be levied @ 1.25% on such late payment or part thereof.



CA KRUNAL J DAVDA

WCT TDS RETURN:-



Procedure for E-filing Of WCT TDS Returns:-

STEPS:

- ◆ Download 424 Template from the Downloads.
- ◆ Fill the data in form 424.
- ◆ Validate Form 424.
- ◆ Upload validated form 424 through “E-returns ”(For RD)
“Upload Form 424 URD” from E- Services (For URD).

Gate Way to File WCT TDS Return:-

The screenshot shows the official website of the Department of Sales Tax, Government of Maharashtra, India. The browser address bar displays `mahavat.gov.in/Mahavat/HomeController?login=login`. The website header includes the slogan "Our Taxes For Our Nation" and the department's name. A navigation menu at the top contains links for Home, About Us, Acts & Rules, Downloads, Dealer Services, RTI, and a search box. On the left, an "e-Services" menu lists various options such as e-Registration, e-Returns, and e-payment. The main content area features a "User Login" form with fields for Login Id, Password, and a dropdown menu for Type. Below the form are links for "New User" and "Forgot Password", along with "Login" and "Reset" buttons. Blue arrows point from the text "Enter TIN No of the dealer" to the Login Id field and "Enter your Password" to the Password field. At the bottom, there is a footer with contact information, a disclaimer, and a note about the site's resolution and version.

Department Of Sales Tax - G X

mahavat.gov.in/Mahavat/HomeController?login=login

Official Website of
DEPARTMENT OF SALES TAX
Govt. of Maharashtra, India

Home About Us Acts & Rules Downloads Dealer Services RTI Search

e-Services

- e-Registration
- e-pay new registration
- e>Returns
- e-CST Declarations
- e-Audit Form
- e-Refund Application
- e-payment
- PT-Info-Form-Upload
- e-Payment thru GRAS
- Upload_F424URD
- e-Help Desk
- Instruction sheets for e-Services
- Non Filers & Short Filers
- Dealer's Grievances
- Driver Recruitment2014
- Report Tax Evasion
- MSTT
- Employee Corner
- Tenders/Notices/Advertisements
- Referral Websites

User Login

Login Id :

Password :

Type : Choose one

New User Forgot Password

Login Reset

Enter TIN No of the dealer

Enter your Password

For getting Login ID and password for Employees, kindly mail on employee.corner@mahavat.gov.in

Contact Us | Disclaimer | Send to Friend | Sitemap | Bookmark this site | Privacy Policy | Terms & Conditions

This site is designed to view in 1024 X 768 resolution

All copyrights reserved by Department of Sales Tax , Govt. of Maharashtra. You are visitor No.10160349 | Version v2.3

start Department Of Sales ... 12:35 PM

CA KRUNAL J DAVDA

Gate Way to File WCT TDS Return:-

The image shows a screenshot of a web portal's navigation menu and a list of services. On the left, the 'Member's Home' menu is expanded to show 'e-Services'. A blue arrow points from the 'e-Returns' option in this menu to a larger list of services on the right. The list is titled 'Now you can access e-Services for' and includes 'e-Returns' as the first item. A blue arrow points from the 'e-Returns' item in this list to the text 'E-file your WCT Return here'.

Member's Home

- » e-Services
 - ▶ e-Registration
 - ▶ e-pay new registration
 - ▶ e>Returns
 - ▶ e-CST Declarations
 - ▶ e-Audit Form
 - ▶ e-Refund Application
 - ▶ e-payment
 - ▶ PT-Info-Form-Upload
 - ▶ e-Payment thru GRAS
 - ▶ Upload_F424URD
 - ▶ e-Help Desk
 - ▶ Instruction sheets for e-Services
- » Non Filers & Short Filers
- » Dealer's Grievances
- » Driver Recruitment2014
- » Report Tax Evasion
- » MSTT
- » Employee Corner
- » Tenders/Notices/Advertisements
- » Referral Websites

Now you can access e-Services for

- ➔ e>Returns
- ➔ Annual e-Return Annexure
- ➔ Regular e-Return Annexure
- ➔ e-CST Declarations
- ➔ e-Audit Form
- ➔ Annexures J1/J2
- ➔ e-Refund Application
- ➔ Acknowledgements
- ➔ e-Payment
- ➔ Border Check Post
- ➔ Form4A & B composition Option
- ➔ Dealer Information System
- ➔ Registration Certificates

E-file your WCT Return here

CA KRUNAL J DAVDA

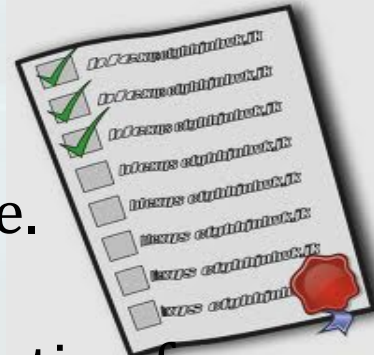
WCT TDS RETURN:-



Notifications:

- ◆ Column of “TDS Certificate Number” is Inserted in Form 424 Vide Notification no.VAT/ADM-2016/1B/ADM.8, for periods starting after 01/04/2016.

E-FILING FOR E-CST DECLARATIONS:-



- ♦ Application for declaration under CST Act – Online.
- ♦ Place of Business of Purchaser - jurisdiction / Location for application of Declaration.
- ♦ Commodity purchased - mentioned in CST Certificate.
- ♦ CST Tin, Name of the Seller, Invoice wise & date wise details, description, quantity of goods, Purpose of purchase etc... to be entered in requisition form.

E-FILING FOR E-CST DECLARATIONS:-



- ♦ Before applying for any declaration under CST Act cross-check :
 - 1) The amount of Interstate Purchase (For C Forms)
 - 2) Purchase against H Form (For H forms) &
 - 3) The Amount of Interstate Branch/Stock transfer (For F Forms)

Entered/reflected in the Corresponding period of VAT/CST Return to avoid rejection of application.

GATE WAY TO E-FILE CST DECLARATIONS APPLICATION:-

The screenshot shows the official website of the Department of Sales Tax, Government of Maharashtra, India. The page features a navigation menu with options like Home, About Us, Acts & Rules, Downloads, Dealer Services, RTI, and Search. A sidebar on the left lists various e-Services, including e-Registration, e-pay new registration, e>Returns, e-CST Declarations, e-Audit Form, e-Refund Application, e-payment, PT-Info-Form-Upload, e-Payment thru GRAS, Upload_F424URD, e-Help Desk, and Instruction sheets for e-Services. The main content area displays the 'User Login' form with fields for Login Id, Password, and Type (Choose one). There are also links for 'New User' and 'Forgot Password', along with 'Login' and 'Reset' buttons. Annotations with arrows point from the text 'Enter TIN No of the dealer' to the Login Id field and 'Enter your Password' to the Password field. At the bottom, there is a note: 'For getting Login ID and password for Employees, kindly mail on employee.corner@mahavat.gov.in'.

GATE WAY TO E-FILE CST DECLARATIONS APPLICATION:-

Member's Home

e-Services

- ▶ e-Registration
- ▶ e-pay new registration
- ▶ e>Returns
- ▶ e-CST Declarations
- ▶ e-Audit Form
- ▶ e-Refund Application
- ▶ e-payment
- ▶ PT-Info-Form-Upload
- ▶ e-Payment thru GRAS
- ▶ Upload_F424URD
- ▶ e-Help Desk
- ▶ Instruction sheets for e-Services

Non Filers & Short Filers

- ▶ Dealer's Grievances
- ▶ Driver Recruitment2014
- ▶ Report Tax Evasion
- ▶ MSTT
- ▶ Employee Corner
- ▶ Tenders/Notices/Advertisements
- ▶ Referral Websites

Now you can access e-Services for

- ▶ e>Returns
- ▶ Annual e-Return Annexure
- ▶ Regular e-Return Annexure
- ▶ e-CST Declarations
- ▶ e-Audit Form
- ▶ Annexures J1/J2
- ▶ e-Refund Application
- ▶ Acknowledgements
- ▶ e-Payment
- ▶ Border Check Post
- ▶ Form4A & B composition Option
- ▶ Dealer Information System
- ▶ Registration Certificates

E-file your CST form Requisition here

CA KRUNA & J DAVDA

GATE WAY TO E-FILE CST DECLARATIONS APPLICATION:-

The screenshot displays a web portal with a navigation bar at the top containing links for Home, About Us, Acts & Rules, Downloads, Dealer Services, RTI, and a Search box. On the left, there is a vertical menu under the heading '» e-Services' with the following items: e-Registration, e>Returns, e-CST Declarations, e-Audit Form, e-Refund Application, e-Acknowledgments, e-payment, e-Help Desk, and Instruction sheets for e-Services. Below this menu is another section with items like Dealer's Grievances, Dealer's Suggestions, Report Tax Evasion, MSTT, Employee Corner, Future Plans, Tenders/Notices/Advertisements, and Referral Websites. In the center, a box titled 'e-CST Declarations' contains a list of actions: Request for e-CST Forms, View/Download e-CST Forms, Defect Memo, Cancellation of e-CST Forms, and Withdrawal of e-CST Forms. A blue arrow points from the 'Request for e-CST Forms' option to the text 'UPLOAD YOUR E-CST APPLICATION HERE' on the right side of the page.

E-FILING FOR E-CST DECLARATIONS:-



- ◆ New Process after the Implementation of SAP Module – Trade Circular 7T of 2016 dtd. 25/02/2016.
 - Under the new Automation system, dealers are required to upload Invoice-wise annexures of sales & purchase before filing Return & therefore details regarding stock transfer/interstate purchase/consignment transfer will be available in the system.
 - After logging into dealer’s account, dealer will only be required to access SOR tab & invoice-wise details will be auto-populated in the SOR.

E-FILING FOR E-CST DECLARATIONS:-



- Before uploading the SOR dealer will have to comply with certain pending items i.e. dues, non-filing default etc..... which will be shown before uploading SOR & after complying with the pending action SOR will be uploaded & CST Forms will be electronically sent to the dealer.

E-FILING OF FORM- 704 { VAT AUDIT REPORT } :-



- ◆ Form 704 – VAT Audit Report is to be Filled by the dealers whose turnover ***exceeds Rs 1 Crore*** (Either Purchase or Sale)
- ◆ For determining the Turnover kindly refer definition U/s 2(32), 2(33), Definition of Sales Price U/s 2(25), Definition of Sales U/s 2(24) & Definition of Goods U/s 2(12) etc....collectively }
- ◆ Due Date for Filling E-Form 704 is 15th of January (i.e. within 9 months & 15 days from the end of the year.)

E-FILING OF FORM- 704 { VAT AUDIT REPORT } :-



◆ Entire VAT Audit Report is Divided in 3 Parts

· **Part I** is related to Verification & Certification & Computation of Tax Liability & recommendation to dealer

· **Part II** is related to General Information about the dealer's Business Activities.

· **Part III** is about various Schedules & Annexures.

E-FILING OF FORM- 704 { VAT AUDIT REPORT} :-



◆ Schedules & Annexure:-

Schedules	Applicability
Schedule I	All dealers other than those liable to file forms 232,233,234 or 235
Schedule II	Dealers whose entire T.O is under compositor (excluding works contract composition Dealers)
Schedule III	Works contractors, Leasing Dealers Opting for Composition for Part of Business Activity
Schedule IV	PSI dealers holding Entitlement Certificate
Schedule V	Notified Oil Companies, Motor Spirit Dealers Covered by notification U/s 41(4)
Schedule VI	Dealers Registered Under CST Act

E-FILING OF FORM- 704 { VAT AUDIT REPORT} :-



◆ Schedules & Annexure:-

Annexure	Purpose
Annexure A	Details of Amount of Tax /Interest paid Along with return or Challan under MVAT Act, 2002
Annexure B	Details of Amount of Tax/Interest paid Along with return or Challan under CST Act.
Annexure C	Details of TDS Certificate received by the dealer are to be filled.
Annexure D	Details of TDS Certificate Issued by the dealer are to be filled.

E-FILING OF FORM- 704 { VAT AUDIT REPORT } :-



◆ Schedules & Annexure:-

Annexure	Purpose
Annexure E	Details of purchase on which the set-off is claimed by the dealer, Reduction in set-off & Non-availability of ITC Details are also to be filled in this annexure.
Annexure F	Various Financial ratios for the period under audit are to be filled
Annexure G	Details about Declarations or certificate received under CST Act ,1956
Annexure H	Details of declaration or certificate (in local H-form) not received

E-FILING OF FORM- 704 { VAT AUDIT REPORT} :-



◆ Schedules & Annexure:-

Annexure	Purpose
Annexure I	Details of declaration or certificate not received under CST Act ,1956(other than local H-form)
Annexure J1	Customer wise information of VAT sales
Annexure J2	Supplier wise information of VAT Purchases
Annexure J5	Customer wise Transactions of direct Export & High sea sales
Annexure J6	Supplier wise Transactions under CST Act
Annexure K	Reconciliation of Purchase-sales as per register with Purchase-sale as per Profit & loss

Gate Way to File MVAT Audit Report:-

The screenshot shows the official website of the Department of Sales Tax, Government of Maharashtra, India. The browser address bar displays `mahavat.gov.in/Mahavat/HomeController?login=login`. The website header includes the slogan "Our Taxes For Our Nation" and the department's name. A navigation menu at the top contains links for Home, About Us, Acts & Rules, Downloads, Dealer Services, RTI, and a search box. On the left, an "e-Services" menu lists various options such as e-Registration, e-Returns, and e-Audit Form. The central "User Login" section features input fields for "Login Id" and "Password", a "Type" dropdown menu, and buttons for "Login" and "Reset". A "Forgot Password" link is also present. A blue arrow points from the "Login Id" field to the text "Enter TIN No of the dealer". Another blue arrow points from the "Password" field to the text "Enter your Password". Below the login form, a text link reads: "For getting Login ID and password for Employees, kindly mail on employee.corner@mahavat.gov.in". The footer contains contact information, a disclaimer, and technical details like "This site is designed to view in 1024 X 768 resolution" and "You are visitor No.10160349 | Version v2.3".

CA KRUNAL & J DAVDA

Gate Way to File MVAT Audit Report:-

Member's Home

- » e-Services
 - ▶ e-Registration
 - ▶ e-pay new registration
 - ▶ e>Returns
 - ▶ e-CST Declarations
 - ▶ e-Audit Form
 - ▶ e-Refund Application
 - ▶ e-payment
 - ▶ PT-Info-Form-Upload
 - ▶ e-Payment thru GRAS
 - ▶ Upload_F424URD
 - ▶ e-Help Desk
 - ▶ Instruction sheets for e-Services
- » Non Filers & Short Filers
- » Dealer's Grievances
- » Driver Recruitment2014
- » Report Tax Evasion
- » MSTT
- » Employee Corner
- » Tenders/Notices/Advertisements
- » Referral Websites

Now you can access e-Services for

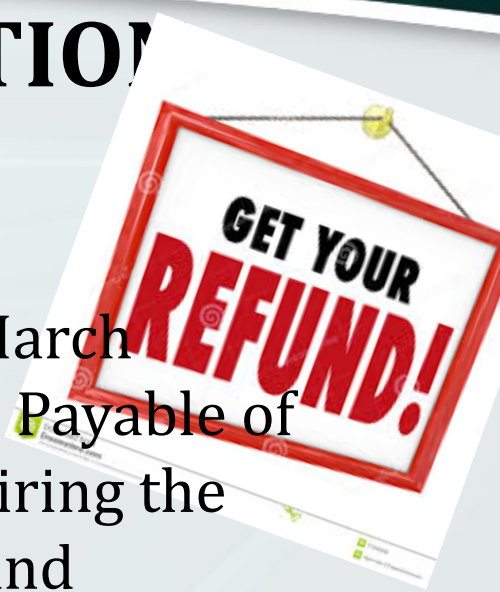
- ➔ e>Returns
- ➔ Annual e-Return Annexure
- ➔ Regular e-Return Annexure
- ➔ e-CST Declarations
- ➔ e-Audit Form
- ➔ Annexures J1/J2
- ➔ e-Refund Application
- ➔ Acknowledgements
- ➔ e-Payment
- ➔ Border Check Post
- ➔ Form4A & B composition Option
- ➔ Dealer Information System
- ➔ Registration Certificates

E-file your VAT Audit Form 704 here

CA KRUNAL J DAVDA

E-FILING OF REFUND APPLICATION FORM -501:-

- ◆ At the end of the financial year i.e. while filing March ending Return if there is Excess Credit over VAT Payable of **more than Rs 5,00,000/-** then the Dealer requiring the refund shall have to claim Refund by filling Refund Application in **E-Form 501**.
- ◆ Such Refund is to be claimed **within 18 months from the end of the financial year** to which such refund relates.



E-FILING OF REFUND APPLICATION- FORM -501:-

◆ E-Form 501 requires :

- Invoice-wise & Date-wise Purchase Register for periods of which dealer is claiming refund.
- If any transaction made against any Forms under CST Act then Details of Forms Received & Not Received.

- ◆ If previous year Excess is also included in the relevant period due to which there is an Excess of Credit for the current year then All the details mentioned above are required for both the years.



Gate Way to File MVAT Refund Appln E-501:-

Member's Home

e-Services

- e-Registration
- e-pay new registration
- e>Returns
- e-CST Declarations
- e-Audit Form
- e-Refund Application
- e-payment
- PT-Info-Form-Upload
- e-Payment thru GRAS
- Upload_F424URD
- e-Help Desk
- Instruction sheets for e-Services

Non Filers & Short Filers

- Dealer's Grievances
- Driver Recruitment2014
- Report Tax Evasion
- MSTT
- Employee Corner
- Tenders/Notices/Advertisements
- Referral Websites

Now you can access e-Services for

- e>Returns
- Annual e-Return Annexure
- Regular e-Return Annexure
- e-CST Declarations
- e-Audit Form
- Annexures J1/J2
- e-Refund Application**
- Acknowledgements
- e-Payment
- Border Check Post
- Form4A & B composition Option
- Dealer Information System
- Registration Certificates

E-file your VAT Refund Form 501 here

CA KRUNAL J DAVDA

OVER VIEW OF NEW E-RETURNS TEMPLATES:-



- ◆ E-filing of New E>Returns & Annexures (To be effective for the Period from 01.04.2016) consists of filing Sale-Purchase annexure through transaction Codes (Notification No. – VAT/ADM-2016/1B/Adm-8 dtd. 24/02/2016)
- ◆ It includes 5 different sheet for different purposes as mentioned below :

Sheet Name	Purpose
Header	Dealer Details
Sales Annexure	Details of Sales for the period
Purchase Annexure	Details of Purchase for the period
Validate Sheet	To Check weather all details are filled correctly.
Messages	This sheet will display error if details are not filled correctly.

OVER VIEW OF NEW E-RETURNS TEMPLATES:-



Sales & Purchase Annexures:-

(a) Sales Annexure:

Transactionwise Sales Details																
Gross Total				0	0	0	0	0	0	0	0	0				
Line Item	Invoice No.	Date of Sale Invoice	TIN of Purchaser (If Any)	Taxable Value OR Value of Composition u/s 42(3), (3A), (4)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42 (1), (2) Rs.	Tax Free Sales Rs.	Exempted Sales u/s 41 & 8 Rs.	Labour Charges Rs.	Other Charges (Rs)	Gross Total (Rs.)	Action	Return Form Number	Transaction Code	Discription of Transaction type
				Net Rs.	TAX (If any) Rs.											

CA KRUNAL J DAVDA

OVER VIEW OF NEW E-RETURNS TEMPLATES:-



Sales & Purchase Annexures:-

(a) Sales Annexure:

◆ Generally Used Transaction Codes for Sales Annexure:-

- 100 - for sales to TIN holder (RD)
- 200 - for sales to Non-TIN holder (URD)
- 300 - for Branch Transfer/Consignment sales
- 800 - for deduction u/s 3(2) i.e. T/o of sales before crossing threshold limit.
- 400 – Composition U/s 42(1) & (2)
- 450 – Works Contract Composition U/s 42(3) & 42 (3A)
- 480 – Amount of sub-contract where tax is paid by sub-contractor.
- 490 – Amount of sub-contract where tax is paid by Principal contractor.

- 600 - for goods return(applicable in case of codes 100,200,400,500,800&900)
- 700 - for credit notes (applicable in case of codes 100,200,400,500,800&900)
- 680 - for goods return(applicable in case of transactions under code 300)
- 780 - for credit notes (applicable in case of transactions under code 300)
- 690 - for goods return(applicable in case of transactions under code 450)
- 790 - for credit notes (applicable in case of transactions under code 450)

CA KRUNAL J DAVDA

OVER VIEW OF NEW E-RETURNS TEMPLATES:-



Sales & Purchase Annexures:-

(a) Sales Annexure:

◆ Generally Used Transaction Codes for Sales Annexure:-

- 900 - for sales against C form
- 910 - for sales outside the state (sales effected outside state of Maharashtra)
- 920 – Sales in Transit
- 930 – Interstate Sales to Consulate
- 940 – Export on H form

- 610 - for goods return (applicable in case of codes 910)
- 710 - for credit notes (applicable in case of codes 910)
- 620 - for goods return (applicable in case of codes 920)
- 720 - for credit notes (applicable in case of codes 920)
- 630 - for goods return (applicable in case of codes 930)
- 730 - for credit notes (applicable in case of codes 930)
- 640 - for goods return (applicable in case of codes 940)
- 740 - for credit notes (applicable in case of codes 940)

CA KRUNAL J DAVDA

OVER VIEW OF NEW E-RETURNS TEMPLATES:-



Sales & Purchase Annexures:-

(a) Sales Annexure:

◆ Generally Used Transaction Codes for Sales Annexure:-

- 950 – Direct Export
- 960 – Import Sales (High Seas Sales)
- 970 – Interstate sales U/s 8(6), Form-I
- 500 – PSI Exempted Sales

- 650 - for goods return (applicable in case of codes 950)
- 750 - for credit notes (applicable in case of codes 950)
- 660 - for goods return (applicable in case of codes 960)
- 760 - for credit notes (applicable in case of codes 960)
- 670 - for goods return (applicable in case of codes 970)
- 770 - for credit notes (applicable in case of codes 970)

CA KRUNAL J DAVDA

OVER VIEW OF NEW E-RETURNS TEMPLATES:-



Sales & Purchase Annexures:-

(a) Sales Annexure:

Illustration:-

E		F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W
Taxable Value OR Value of Composition u/s 42(3), (3A), (4)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42 (1), (2) Rs.	Tax Free Sales Rs.	Exempted Sales u/s 41 & 8 Rs.	Labour Charges Rs.	Other Charges (Rs)	Gross Total (Rs.)	Action	Return Form Number	Transaction Code	Description of Transaction type							
Net Rs.	TAX (If any) Rs.																		
100	5	0	0	0	0	0	0	105				100 Sales to TIN Holder (Within the State or Interstate excluding against Forms/ declaration)							
100	5			100				205				100 Sales to TIN Holder (Within the State or Interstate excluding against Forms/ declaration)							
100	5				100			205				100 Sales to TIN Holder (Within the State or Interstate excluding against Forms/ declaration)							
100	5					100		205				100 Sales to TIN Holder (Within the State or Interstate excluding against Forms/ declaration)							
100	5			100	100	100	100	505				100 Sales to TIN Holder (Within the State or Interstate excluding against Forms/ declaration)							
		105						105				100 Sales to TIN Holder (Within the State or Interstate excluding against Forms/ declaration)							
		105		100	100	100	100	505				100 Sales to TIN Holder (Within the State or Interstate excluding against Forms/ declaration)							
100	5	0	0	0	0	0	0	105				100 Sales to TIN Holder (Within the State or Interstate excluding against Forms/ declaration)							
100	5			100				205				200 Sales to Non-TIN Holder (Within the State or Interstate)							
100	5				100			205				200 Sales to Non-TIN Holder (Within the State or Interstate)							
100	5					100		205				200 Sales to Non-TIN Holder (Within the State or Interstate)							
100	5			100	100	100	100	505				200 Sales to Non-TIN Holder (Within the State or Interstate)							
		105						105				200 Sales to Non-TIN Holder (Within the State or Interstate)							
		105		100	100	100	100	505				200 Sales to Non-TIN Holder (Within the State or Interstate)							
100	5							105				600 Sales Goods Return for Tr. Type 100, 200, 400, 500, 800, 900							
100	5							105				700 Sales Credit Note for Tr. Type 100, 200, 400, 500, 800, 900							
100								100				300 Branch Transfer / Consignment (Within the State or Interstate)							
100				100				200				680 Sales Goods Return (Branch Transfer/ consignment) for Tr. Type 300							
100				100				200				780 Sales Credit Note (Branch Transfer/ consignment) for Tr. Type 300							
								0				0							
								0				0							

OVER VIEW OF NEW E-RETURNS TEMPLATES:-



Sales & Purchase Annexures:-

(a) Purchase Annexure:

◆ Generally Used Transaction Codes for Purchase Annexure

- 10 - for purchases from TIN holder (RD)
- 15 - for purchases from TIN holder (RD) capital goods
- 20 - for purchases Non-TIN holder (URD)
- 30 - for Inter-state Branch Transfer/Consignment purchases
- 35 - for within the State Branch Transfer
- 40 - for Inter-State Purchases against Form-C
- 45 - for within the State Purchases against Form-C (Purchase in transit u/s 6(2))
- 50 - for inter-State Purchases against Form-H
- 55 - for within the State Purchases against H Form
- 60 - for imports (Direct)
- 65 - for imports (High Seas)
- 70 - for inter-State Purchases without Form
- 75 - for inter-State Purchases against Form-I
- 80 - for deduction u/s 3(2), turnover of purchases before crossing threshold limit.

CA KRUNAL J DAVDA

OVER VIEW OF NEW E-RETURNS TEMPLATES:-



Sales & Purchase Annexures:-

(a) Purchase Annexure:

◆ Generally Used Transaction Codes for Purchase Annexure

Goods Returns & Debit Notes

- 90 - for goods return (applicable to 10, 15 and 80)
- 95 - for debit notes (applicable to 10, 15 and 80)
- 91 - for goods return (applicable to 20)
- 96 - for debit notes (applicable to 20)
- 31 - for goods return (applicable to 30)
- 32 - for debit notes (applicable to 30)
- 36 - for goods return (applicable to 35)
- 37 - for debit notes (applicable to 35)
- 41 - for goods Return (Interstate Purchases against Form-C) (applicable to 40)
- 42 - for debit Note (Interstate Purchases against Form-C) (applicable to 40)

CA KRUNAL J DAVDA

OVER VIEW OF NEW E-RETURNS TEMPLATES:-



Sales & Purchase Annexures:-

(a) Purchase Annexure:

◆ Generally Used Transaction Codes for Purchase Annexure

Goods Returns & Debit Notes

- 46 - for goods Return (Within State purchases against Form-C) (applicable to 45)
- 47 - for debit Note (Within State Purchases against Form-C) (applicable to 45)
- 51 - for goods Return (Inter State Purchases against Form-H) (applicable to 50)
- 52 - for debit Note (Inter State Purchases against Form-H) (applicable to 50)
- 56 - for goods Return (Within State Purchases against Form-H) (applicable to 55)
- 57 - for debit Note (With State Purchases against Form-H) (applicable to 55)
- 61 - for goods Return (Direct Import) (applicable to 60)
- 62 - for debit Note (Direct Import) (applicable to 60)

CA KRUNAL J DAVDA

OVER VIEW OF NEW E-RETURNS TEMPLATES:-



Sales & Purchase Annexures:-

(a) Purchase Annexure:

◆ Generally Used Transaction Codes for Purchase Annexure

Goods Returns & Debit Notes

- 66 - for goods Return (High Seas) (applicable to 65)
- 67 - for debit Note (High Seas) (applicable to 65)
- 71 - for goods Return (Inter-State Purchases without Form) (applicable to 70)
- 72 - for debit Note (Inter-State Purchases without Form) (applicable to 70)
- 76 - for goods Return (Inter-State Purchases against Form-I) (applicable to 70)
- 77 - for debit Note (Inter-State Purchases against Form-I) (applicable to 70)
- 90 - for goods Return (applicable to 80)
- 95 - for debit Note (applicable to 80)

CA KRUNAL J DAVDA

OVER VIEW OF NEW E-RETURNS TEMPLATES:-



Sales & Purchase Annexures:-

(a) Purchase Annexure:

Illustration

Transactionwise Purchases Details																
Gross Total				1000	50	1050	1000	1000	1000	1000	1000	7100				
Sr. No.	Sales Invoice No.	Date of Sales Invoice	TIN of Seller (If Any)	Taxable Value OR Value of Composition u/s 42(3), (3A), (4)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2) Rs.	Tax Free Purchases Rs.	Exempted Purchases u/s 41 & 8 Rs.	Labour Charges Rs.	Other Charges (Rs)	Gross Total (Rs.)	Action	Return Form Number	Transaction Code	Description of Transaction type
				Net Rs.	TAX (If any) Rs.											
				100.00	5.00	105.00	100.00	100.00	100.00	100.00	100.00	710.00		231	10	Within the State Purchases from RD
				100.00	5.00	105.00	100.00	100.00	100.00	100.00	100.00	710.00		232	15	Within the State Purchases from RD (
				100.00	5.00	105.00	100.00	100.00	100.00	100.00	100.00	710.00		233	20	Within the State URD Purchases
				100.00	5.00	105.00	100.00	100.00	100.00	100.00	100.00	710.00		234	30	Inter-State Branch Transfer
				100.00	5.00	105.00	100.00	100.00	100.00	100.00	100.00	710.00		235	40	Inter-State Purchases against Form-C
				100.00	5.00	105.00	100.00	100.00	100.00	100.00	100.00	710.00			90	Purchase Good Return for Tr. Type 10,
				100.00	5.00	105.00	100.00	100.00	100.00	100.00	100.00	710.00			96	Purchase Debit Note (Within the State
				100.00	5.00	105.00	100.00	100.00	100.00	100.00	100.00	710.00			50	Inter-State Purchases against Form-H
				100.00	5.00	105.00	100.00	100.00	100.00	100.00	100.00	710.00				0
				100.00	5.00	105.00	100.00	100.00	100.00	100.00	100.00	710.00				0
												0.00				0
												0.00				0
												0.00				0
												0.00				0
												0.00				0
												0.00				0
												0.00				0

OVER VIEW OF NEW E-RETURNS TEMPLATES:-



STEPS TO VALIDATE & PREVIEW RETURNS :-

After filling up the Sales & Purchase Annexure , Please go the Validate Sheet



Press Validate & Preview Return

95

CA KRUNAL J DAVDA

OVER VIEW OF NEW E-RETURNS TEMPLATES:-



STEPS TO VALIDATE & PREVIEW RETURNS :-

Step 1
Validate & preview return

Step 1:
After filling up Sales and
Purchase annexure to
preview return click on this
button

CA KRUNAL J DAVDA

OVER VIEW OF NEW E-RETURNS TEMPLATES:-



STEPS TO VALIDATE & PREVIEW RETURNS :-

Return Forms shall open for preview & manual input:

FORM 231										Ver 1.8.3	
Return of tax payable by a dealer under M.V.A.T. Act, 2002 (See Rule 17, 17A, 18 and 45)											
1	M.V.A.T. R.C. No.	27123456789V			C.S.T. R.C. NO.	0					Auto papulated
2	Name of Dealer	ABCD LTD									Auto papulated
3. Please Select which ever is Applicable	Type of Return (Select appropriate) (Drop down selection)	ORIGINAL			Whether First Return ? (In Case of New Registration / Package scheme period))			NO		Auto papulated	
	Periodicity of Return (Select appropriate) (Drop down selection)				Whether Last Return ? (In Case of Cancellation of Registration Or end of package scheme of incentive)			No		Auto papulated	
4	Period Covered by Return	From	Date	Month	Year	To	Date	Month	Year	Auto papulated	

All this Data will be Auto Populated {Freezed Panels}

CA KRUNAL J DAVDA

OVER VIEW OF NEW E-RETURNS TEMPLATES:-



STEPS TO VALIDATE & PREVIEW RETURNS :-

Return Forms shall open for preview & manual input:

5		Particulars	Amount (Rs)	
Computation of Net Turnover of Sales liable to tax	a)	Gross turnover of sales including, taxes as well as turnover of non sales transactions like value of branch/ consignment transfers , job work charges etc	486400	Auto papulated
	b)	Less:- Turnover of Sales (including taxes thereon) including inter-state Consignment Transfers and Branch Transfers Covered under Form Number 234	0	Auto papulated
	c)	Balance :- Turnover Considered under this Form (a-b)	486400	Auto calculated
	d)	Add:- Value of Goods return (inclusive of tax) including reduction of sale price on account of rate difference and discount claimed in earlier period but not confirmed by buyer.		Auto papulated
	e)	Less:-Value (inclusive of sales tax) of Goods Return for Return period	26880	Auto papulated
	f)	Less:- Credit Note , price on account of rate difference and discount Within State for Return period.	0	Auto papulated
	g)	Less:- Value of Goods return (inclusive of tax) including reduction of sale price on account of rate difference and discount confirmed for earlier period.		Auto papulated
	h)	Less:-Net Tax amount (Tax included in sales shown in (c) above less Tax included in (e+f+g) above)	12160	Auto papulated

CA KRUNA & J DAVDA

OVER VIEW OF NEW E-RETURNS TEMPLATES:-



STEPS TO VALIDATE & PREVIEW RETURNS :-

Return Forms shall open for preview & manual input:

i)	Less:- Total Value in which tax is not collected separately (Inclusive of Tax with gross Amount)	133760	Auto papulated
j)	Less:-Value of Branch Transfers / consignment transfers within the State if Tax is Paid by an Agent	102400	Auto papulated
k)	Less:-Sales u/s 8(1) i.e Inter state sales including Central Sales Tax,Sales in the course of Imports, Exports and value of Branch Transfers / Consignment Transfers outside the State		Auto papulated
l)	Less:-Sales of tax-free goods specified in Schedule" A" of MVAT Act	22400	Auto papulated
m)	Less:-Sales of taxable goods fully exempted u/s 41 and u/s. 8 other than sales under section 8(1) & covered in Box 5(k)	22400	Auto papulated
n)	Less:-Labour Charges/Job work charges	22400	Auto papulated
o)	Less:-Other allowable deductions, as per Sales Annexure	22400	Auto papulated
p)	Less:- Deduction under Section 3(2)	0	Auto papulated
q)	Balance: Net turnover of Sales liable to tax [[c+d)-(e+f+g+h+i+j+k+l+m+n+o+p)]	121600	Auto calculated

CA KRUNAL J DAVDA

OVER VIEW OF NEW E-RETURNS TEMPLATES:-



STEPS TO VALIDATE & PREVIEW RETURNS :-

Return Forms shall open for preview & manual input:

6 Computation of Sales Tax collected seperately under the MVAT Act	Rate of tax (Drop down selection)	Turnover of sales liable to tax (Rs.)	Tax Amount (Rs)	
	a) 12.50%		0	Rate of tax - Drop down selection - Manual selection by dealer
	b) 3.00% 4.00% 5.00% 8.00%	RATE OF TAX RATE OF TAX	0	Turnover of sales liable to tax - Manually fill-up by dealer
	c) 12.50%		0	
	d) 20.00% 21.00% 23.00%		0	
	e)		0	
	f)		0	
	g)		0	
	h)		0	
	i)		0	
	j)		0	
	k)		0	
	l)		0	
m)		0		
Total		0	0	5 (q) = 6 (Total)

OVER VIEW OF NEW E-RETURNS TEMPLATES:-



STEPS TO VALIDATE & PREVIEW RETURNS :-

Return Forms shall open for preview & manual input:

7	Sales Tax collected in Excess of the Amount of Tax payable.		12160	Auto papulated	
8	Computation of Sales Tax payable in respect of sales effected Inclusive of tax under the MVAT Act				
		Rate of tax (Drop down selection)	Turnover of sales liable to tax (Rs.)	Tax Amount (Rs)	
a)		5.00%		0	Rate of tax - Drop down selection - Manual selecricion by dealer
b)		5.00% 8.00% 12.50% 20.00% 21.00% 23.00% 24.00% 25.00%		0	Turnover of sales liable to tax - Manually fill-up by dealer
c)				0	
d)				0	
e)				0	
f)				0	
g)				0	
h)				0	
i)				0	
j)				0	
	Total		0.00	0	5 (i) = 8 (Total)

CA KRUNAL J DAVDA

OVER VIEW OF NEW E-RETURNS TEMPLATES:-



STEPS TO VALIDATE & PREVIEW RETURNS :-

Return Forms shall open for preview & manual input:

9 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	52550	Auto populated
b)	Less:- Turnover of Purchases Covered under Form Number 234	0	Auto populated
c)	Balance:- Turnover of Purchases considered in this Form (a-b)	52550	Auto calculated
d)	Less:-Value of goods return (inclusive of tax) reduction of Purchase price.	750	Auto populated
e)	Less:- Reduction of Purchase price on account of rate difference and discount .	150	Auto populated
f)	Less:-Imports (Direct imports)	1000	Auto populated
g)	Less:-Imports (High seas purchases)	1000	Auto populated
h)	Less:- Interstate purchases of taxable goods against certificate in Form 'H'	1200	Auto populated
i)	Less:- Within the State purchases of taxable goods against certificate in Form 'H'	1100	Auto populated

CA KRUNAL J DAVDA

OVER VIEW OF NEW E-RETURNS TEMPLATES:-



STEPS TO VALIDATE & PREVIEW RETURNS :-

Return Forms shall open for preview & manual input:

j)	Less:-Inter-State purchases (Excluding purchases against any certificate and declaration in form C,H,F,I)	5700	Auto papulated
k)	Less:-Inter-State branch / consignment transfers received	2800	Auto papulated
l)	Less:- Interstate purchases of taxable goods against declaration in Form'C'	1150	Auto papulated
m)	Less:- Within the State purchases of taxable goods against declaration in Form'C'	2100	Auto papulated
n)	Less:- Within the State Branch Transfers /Consignment Transfers received where tax is to be paid by an Agent	2000	Auto papulated
o)	Less:-Within the State purchases of taxable goods from un-registered dealers	15000	Auto papulated
p)	Less:- Interstate purchases of taxable goods against declaration in Form'I'	2000	Auto papulated
q)	Less:-Within the State purchases of taxable goods which are fully exempted from tax u/s 41 and u/s 8 but not covered under section 8(1)	950	Auto papulated
r)	Less:-Within the State purchases of tax-free goods specified in Schedule "A"	450	Auto papulated
s)	Less:- Labour Job/ Labour charges paid	1950	Auto papulated

CA KRUNAL J DAVDA

OVER VIEW OF NEW E-RETURNS TEMPLATES:-



STEPS TO VALIDATE & PREVIEW RETURNS :-

Return Forms shall open for preview & manual input:

	t)	Less:-Other allowable deductions, if any	400	Auto papulated
	u)	Less:-Within the State purchases of taxable goods from registered dealers where tax is not collected sepertely (Inclusive of tax)	5500	Auto papulated
	v)	Less:- Within the State Purchases of Taxable goods purchase from Composition dealer u/s 42(1),(2)	1000	Auto papulated
	w)	Less:- Deduction under Section 3(2)	0	Auto papulated
	x)	Balance: Within the State purchases of taxable goods from registered dealers eligible for set-off [c-(d+e+f+g+h+i+j+k+l+m+n+o+p+q+r+s+t+u+v+w)]	6350	Auto calculated
10 Computation of Purchase Tax payable on the purchases effected during this period or previous periods		Rate of tax (Drop down selection)	Turnover of Purchases liable to tax (Rs.)	Tax Amount (Rs)
	a)	5.00%		0
	b)	5.00% 8.00% 12.50%		0
	c)	20.00% 21.00%		0
	d)	23.00% 24.00%		0
	e)	25.00%		0
		Total		0

Rate of tax - Drop down selection -
Manual selection by dealer
Turnover of sales liable to tax -
Manually fill-up by dealer

CA KRUNAL J DAVDA

OVER VIEW OF NEW E-RETURNS TEMPLATES:-



STEPS TO VALIDATE & PREVIEW RETURNS :-

Return Forms shall open for preview & manual input:

11 Tax Rate wise breakup of within state purchases from registered dealers eligible for set- off as per box 9(x)	Rate of tax (Drop down selection)	Net Turnover of purchases (Rs.)	Tax Amount (Rs)	
a)	5.00%			Rate of tax - Drop down selection - Manual selection by dealer
b)	5.00%			Turnover of sales liable to tax - Manually fill-up by dealer
c)	8.00%			
d)	12.50%			
e)	20.00%			
f)	21.00%			
g)	23.00%			
h)	24.00%			
i)	25.00%			
Total		0	0	9 (x) = 11 (total of both coloum)

CA KRUNAL J DAVDA

OVER VIEW OF NEW E-RETURNS TEMPLATES:-



STEPS TO VALIDATE & PREVIEW RETURNS :-

Return Forms shall open for preview & manual input:

12.	Particulars		Purchase Value(Rs.)	Tax Amount (Rs.)		
Computation of set-off claimed in this return	a)	Within the State purchases of taxable goods from registered/ un registered dealers eligible for set-off as per Box 10 and 11	0	0	Auto papulated	
	b)	Less:- Set-off denial on account of purchases from RCC or Composition dealer			Auto papulated	
	c)	Less: Amount of set-off not admissible u/r 52A			Manually fill-up by dealer	
	c1)	Less: Amount of set-off not admissible u/r 52B			Manually fill-up by dealer	
	d)	Less: Reduction in the amount of set-off u/r 53 of the corresponding purchase price of (Sch B, C, D & E) goods	Capital Assets			Manually fill-up by dealer
			Other than Capital Assets			Manually fill-up by dealer
	e)	Less: Denial in the amount of set-off u/r 54 of the corresponding purchase price	Capital Assets			Manually fill-up by dealer
			Other than Capital Assets			Manually fill-up by dealer
	f)	Less:-Within the State Purchases of taxable goods from registered dealers under MVAT Act, 2002 and set-off not claimed.	Capital Assets			Manually fill-up by dealer
			Other than Capital Assets			Manually fill-up by dealer
g)	Less:- Withinthe state purchases of Capital Asset from registered dealer set-off withheld for staggered manner			Auto papulated		

OVER VIEW OF NEW E-RETURNS TEMPLATES:-



STEPS TO VALIDATE & PREVIEW RETURNS :-

Return Forms shall open for preview & manual input:

13. Computation for Tax payable along with return				
Particulars			Amount (Rs)	
A. Aggregate of credit available for the period covered under this return	a)	Set off admissible as per Box 12 (I)	0	Auto populated
	b)	Excess credit brought forward from previous return		Auto populated
	c)	Amount already paid (As per Box 13 E)		Auto populated
	d)	Excess Credit if any , as per Form 234 , to be adjusted against the liability as per Form 231		Auto populated
	e)	Adjustment of ET paid under Maharashtra Tax on Entry of Goods into Local Areas Act, 2002		Manually fill-up by dealer
	f)	Adjustment of ET paid under Maharashtra Tax on Entry of Motor Vehicle Act into Local Areas Act, 1987		Manually fill-up by dealer
	g)	Amount of Tax collected at source u/s 31A		Manually fill-up by dealer
	h)	Refund adjustment order No. (As per Box 13 F)		Auto populated
	i)	Total available credit (a+b+c+d+e+f+g+h)	0	Auto calculated

OVER VIEW OF NEW E-RETURNS TEMPLATES:-



STEPS TO VALIDATE & PREVIEW RETURNS :-

Return Forms shall open for preview & manual input:

B Total tax payable and adjustment of CST/ET payable against available credit	a)	Sales Tax payable as per box 6 + Sales Tax payable as per box 8 + Purchase Tax payable as per box 10	0	Auto calculated
	b)	Adjustment on account of MVAT payable, if any as per Return Form 234 against the excess credit as per Form 231.		Manually fill-up by dealer
	c)	Adjustment on account of CST payable as per return for this period		Manually fill-up by dealer
	d)	Adjustment on account of ET payable under Maharashtra Tax on Entry of Goods into Local Areas Act, 2002		Manually fill-up by dealer
	e)	Adjustment on account of ET payable under Maharashtra Tax on Entry of Motor Vehicle Act into Local Areas Act, 1987		Manually fill-up by dealer
	f)	Amount of Tax Collected in Excess of the amount of Sales Tax payable if any (as per Box 7)	12160	Auto papulated
	g)	Interest Payable	0	Auto papulated
	h)	Late Fee Payable	0	Auto papulated
	i)	Add: Reversal on account of set-off claimed Excess in earlier return	Capital Assets	
Other than Capital Assets				Auto papulated

OVER VIEW OF NEW E-RETURNS TEMPLATES:-



STEPS TO VALIDATE & PREVIEW RETURNS :-

Return Forms shall open for preview & manual input:

	j)	Reduction u/r 52A, 52B, 53 and denial u/r 54 out of above (i)	Capital Assets (with staggered set off credits)		Manually fill-up by dealer
			Other than Capital Assets		Manually fill-up by dealer
	k)	Balance: Excess credit = [13A(i)-(13B(a)+13B(b)+13B(c)+13B(d)+ 13B(e)+ 13 B(f)+ 13 B(g)+13 B(h)+13B(j))]		0	Auto calculated
	l)	Balance Amount payable= [13B(a)+13B(b)+13B(c)+13B(d)+13B(e)+13 B(f)+ 13 B(g)+13 B(h)+13B(j) -13A(i)]		12160	Auto calculated
C Utilisation of Excess Credit as per box 13B(k)	a)	Excess credit carried forward to subsequent tax period			Manually fill-up by dealer
	b)	Excess credit claimed as refund in this return (13 B(k)- 13 C(a))		0	Auto calculated
D. Tax payable with return	a)	Total Amount payable as per Box 13B(l)		12160	Auto calculated

OVER VIEW OF NEW E-RETURNS TEMPLATES:-



STEPS TO VALIDATE & PREVIEW RETURNS :-

Return Forms shall open for preview & manual input:

F. Details of RAO							
RAO No	Amount Adjusted(Rs)			Date of RAO			
							Auto papulated
							Auto papulated
							Auto papulated
							Auto papulated
							Auto papulated
TOTAL	0						
G. The Statement contained in Box 1 to 13 are true and correct to the best of my knowledge and belief.							
Date of Filing of Return	Date		Month		Year		Place
							Auto papulated
Name Of Authorised Person					Remarks		
						Auto papulated	
Designation					Mobile No*		
						Auto papulated	
E_mail_id*							Auto papulated

CA KRUNAL J DAVDA

OVER VIEW OF NEW E-RETURNS TEMPLATES:-



STEPS TO VALIDATE & PREVIEW RETURNS :-

After manual input in preview return, to create file for uploading, in validate sheet, press create file for uploading button.



Step 2
Create file for uploading

Step 2:
After entering manual inputs in preview return to create file for uploading click on this button



The txt file shall be created on desktop by TIN name.

Refresh

Refresh button is provided for deleting preview return and unlocking of sales and purchase annexure in case of any changes required



If Required

CA KRUNAL2J DAVDA

PROFESSION TAX:-



PTEC-Profession Tax Enrollment Certificate.

- ◆ Profession Tax Enrollment is a Tax on every person engaged in any profession, trade, calling or employment in the State of Maharashtra & falling under one or the other class mentioned in Schedule I of the PT Act.
- ◆ As covered under the Schedule Entries of the Act, person has to pay tax Rs. 2,000/- or Rs. 2,500/- as may be applicable for each year
- ◆ Due Date for payment of PTE is 30th June of that year.

CA KRUNAL3J DAVDA

PROFESSION TAX:-

PTEC-Profession Tax Enrollment:-



- ❖ Person can deposit PTE amount directly In the State Bank of India or can make **E-payment**.
- ❖ Payment is to made in Form MTR-6 .
- ❖ No PTE is to be paid by Senior Citizen/parents of mentally retarded child for the purpose of the Act, senior citizen is the person of age more than 65 years i.e. completed 65 years as per Sec 27A

CA KRUNALJ DAVDA

PROFESSION TAX:-

PTRC-Profession Tax Registration



- ❖ Profession Tax Registration (PTR) is the Tax to be deducted from Salary of the employee paid by the employer & deposited into Govt. Treasury.
- ❖ Every employer having employee's whose Salary exceeds Rs.7,500/- For Male & Above 10,000/- for Female (w.e.f. 01/04/2015) in the State of Maharashtra has to obtain PTRC no. & deduct & pay PT to govt.

CA KRUNAL5J DAVDA

PROFESSION TAX:-

PTRC-Profession Tax Registration



- ❖ PTR Returns in Form IIB are to be filed Mandatorily in Electronic form w.e.f. 01/08/2011 for all Employers – Notification No. VAT/AMD.1010/IB/PT/Adm-6 dtd. 14/07/2011.
- ❖ PTR payment in MTR-6 is mandatory to be made electronically w.e.f. 01/07/2012 for all Employers – Notification No. PFT. 1012/CR 29/Taxation-3 dtd 14th June 2012.

PROFESSION TAX:-

PTRC-Profession Tax Registration

◆ Slab Rate/Amount of Tax to be Deducted



Salary Slab Rate	Amount of Tax To be Deducted
Does Not Exceed Rs 7,500/-	Nil
Exceed Rs 7,500/- but Does not exceeds Rs 10,000/- (Male)	Rs 175 each Month
Exceed Rs 7,500/- but Does not exceeds Rs 10,000/- (Female)	Rs 175 each month up to 31st Mar'15, Thereafter <u>NIL</u>
Exceed Rs 10,000/- (Both for Male & Female)	Rs 200 each month & Rs 300 for the month of Feb

PROFESSION TAX:-

Periodicity & Due Date



Sr.No	Tax Liability during previous year	Periodicity	Due Date for Payment & E-Return Filing
1	Tax Liability Less than Rs 50,000/-	Yearly	31st March of the F.y. to Which the Return Relates
2	Tax Liability More than Rs 50,000/-	Monthly	Last Date of the Month to which the Return Relates

PROFESSION TAX:-

PTRC-Profession Tax Registration

◆ Late Filing Fees & Interest:

Late Fee for filing late return is **Rs. 1,000/-** each return

Interest on Late Payment of Tax is **1.25%** for each month/part thereof



PROFESSION TAX:-



Notifications:-

- ◆ PTR Tax for Females Drawing Salary Up to Rs 10,000/- Was made “Nil” Via. Notification No. PFT 2015/Mah. Ammendment Act No. XVII of 2015

GATE WAY TO E-FILE PTR RETURN:-

The screenshot shows the official website of the Department of Sales Tax, Government of Maharashtra, India. The page features a navigation menu with options like Home, About Us, Acts & Rules, Downloads, Dealer Services, RTI, and Search. A sidebar on the left lists various e-Services, including e-Registration, e-Returns, e-CST Declarations, e-Audit Form, e-Refund Application, e-payment, PT-Info-Form-Upload, e-Payment thru GRAS, Upload_F424URD, e-Help Desk, and Instruction sheets for e-Services. The main content area displays a 'User Login' form with fields for Login Id, Password, and a dropdown menu for Type. There are also links for 'New User' and 'Forgot Password', and buttons for 'Login' and 'Reset'. Annotations with arrows point to the Login Id field, labeled 'Enter TIN No of the dealer', and the Password field, labeled 'Enter your Password'. At the bottom, there is a footer with contact information, a disclaimer, and a note about the site's resolution and version.

Department Of Sales Tax - G X

mahavat.gov.in/Mahavat/HomeController?login=login

Official Website of
DEPARTMENT OF SALES TAX
Govt. of Maharashtra, India

Our Taxes For Our Nation

Home About Us Acts & Rules Downloads Dealer Services RTI Search

e-Services

- e-Registration
- e-pay new registration
- e>Returns
- e-CST Declarations
- e-Audit Form
- e-Refund Application
- e-payment
- PT-Info-Form-Upload
- e-Payment thru GRAS
- Upload_F424URD
- e-Help Desk
- Instruction sheets for e-Services
- Non Filers & Short Filers
- Dealer's Grievances
- Driver Recruitment2014
- Report Tax Evasion
- MSTT
- Employee Corner
- Tenders/Notices/Advertisements
- Referral Websites

User Login

Login Id :

Password :

Type : Choose one

New User Forgot Password

Login Reset

Enter TIN No of the dealer

Enter your Password

For getting Login ID and password for Employees, kindly mail on employee.corner@mahavat.gov.in

Contact Us | Disclaimer | Send to Friend | Sitemap | Bookmark this site | Privacy Policy | Terms & Conditions

This site is designed to view in 1024 X 768 resolution

All copyrights reserved by Department of Sales Tax , Govt. of Maharashtra.

You are visitor No.10160349 | Version v2.3

start Department Of Sales ... 12:35 PM

GATE WAY TO E-FILE PTR RETURN:-

Member's Home

e-Services

- ▶ e-Registration
- ▶ e-pay new registration
- ▶ e>Returns
- ▶ e-CST Declarations
- ▶ e-Audit Form
- ▶ e-Refund Application
- ▶ e-payment
- ▶ PT-Info-Form-Upload
- ▶ e-Payment thru GRAS
- ▶ Upload_F424URD
- ▶ e-Help Desk
- ▶ Instruction sheets for e-Services

Non Filers & Short Filers

- ▶ Dealer's Grievances
- ▶ Driver Recruitment2014
- ▶ Report Tax Evasion
- ▶ MSTT
- ▶ Employee Corner
- ▶ Tenders/Notices/Advertisements
- ▶ Referral Websites

Now you can access e-Services for

- ▶ e>Returns
- ▶ Annual e-Return Annexure
- ▶ Regular e-Return Annexure
- ▶ e-CST Declarations
- ▶ e-Audit Form
- ▶ Annexures J1/J2
- ▶ e-Refund Application
- ▶ Acknowledgements
- ▶ e-Payment
- ▶ Border Check Post
- ▶ Form4A & B composition Option
- ▶ Dealer Information System
- ▶ Registration Certificates

E-file your PTR Return here

VARIOUS ISSUES:

- ABC LTD., a Registered dealer already under Retailer Composition Scheme for whole business opts for new Retailer composition scheme by filing Form 4A as per Circular 17T of 2014 before 30th October. T/O exceeds Rs. 50 lacs in the month of December'14. What Implication ?



VARIOUS ISSUES:

- Dealer has applied for registration on 30/12/2015 and due to some problem he gets the registration certificate on 03/02/16 but w.e.f. 30/12/15. Hence he needs to file the first quarterly return ending Dec 15 for which due date has already gone [21st January 2016].

Is the dealer suppose to pay late fees? Is there any other recourse?



VARIOUS ISSUES:

- Dealer is not eligible for vat Audit but by mistake writes “Yes” in the eligibility column & hence has not uploaded the Annual Return Annexure. What is the recourse?
- Dealer is a reseller with quarterly periodicity. In the first quarter he files Form 231, but in the second quarter by mistake he files Form 233 .What is the recourse? Due date has passed by and the website does not allow to upload revised return of form 231.



VARIOUS ISSUES:

- Dealer (Non-audit case) has uploaded the Annual Return Annexure for F.y. 2014-15 & had received the C forms for OMS Sales made by him, but by mistake forgot to upload the C form Received details of 1 Customer in Annexure G. What is the Recourse ?



VARIOUS ISSUES:



▫ J1 – J2 Mismatch :

- 1) Supplier has shown Less amount in their J1
- 2) TIN no. mentioned in J2 is Declared as Hawala, Short-filer, Non-filer, Composition dealer (retailer/restaurant etc..)
- 3) Wrong TIN No. or Cancelled TIN No. (retrospective Cancellation etc....) mentioned in J2.

Any other Issues???????



CA KRUNA & J DAVDA

Thank
you

❖ CA. Krunal J. Davda (B Com, FCA)

Disclaimer

The views expressed in this presentation are the personal views of the presenter & the opinions expressed herein should not be construed as legal or expert advice. The presenter would not be liable for any decisions taken from the above & due Advise be sought before taking any decision.