

FORM_234										Ver 1.3.0	
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. TIN/R.C. No.				V	If holding CST TIN/ RC Please Select			Separate Return Code		
2. Personal Information of the dealer	Name of Dealer					Eligible For 704					
	Block No/Flat No				Name of the Premises/Building/Village						
	Street/Road				Area/ Locality						
	City			District			PIN CODE				
	Location of Sales Tax Officer having jurisdiction over place of business					Dealer's E-mail ID					
3 Please select whichever is applicable	Type of Return						Telephone No				
	Periodicity of Return										
	Newly registered dealers filling First return, or New PSI dealers for the period beginning with date of EC.						Newly registered dealer filing (First Return)				
	In Case of Cancellation of RC for the period ending with the date of cancellation OR For new PSI dealers for the period ending with the date of EC OR PSI dealers for the period ending with the date of cancellation of EC						Last Return				
4	Period Covered by Return		From	Date	Month	Year	To	Date	Month	Year	
5	Eligibility Certificate (EC) No.				Certificate of Entitlement (COE) No.						
	a)										
	b)										
	c)										
6	Mode of incentive(Please Select whichever is applicable)				Exemption from tax				Deferement of tax payable		
7	Type of Unit (Please select whichever is applicable)				New Unit				Expansion		
8. Computation of	Particulars						Amount (Rs.)				

net turnover of sales liable to tax	a)	<b>Gross turnover of sales including, taxes as well as turnover of non sales transactions like value of Branch Transfers/Consignment Transfers and job work charges etc.</b>		
	b)	Less : Gross turnover of sales including relating to the business of executing works contracts, leasing, trading and composition only for part of the activity of the business shown in separate return in Form 233		
	c)	Balance:- turnover of sales including, taxes as well as turnover of non sales transactions like value of Branch Transfers/Consignment Transfers , job work charges etc( (a)-(b)).		0
	d)	Less:-Value of Goods Return (inclusive of tax), including reduction of purchase price on account of rate difference and discount .		
	e)	Less:-Net Tax amount ( Tax included in sales shown in (c) above less Tax included in (d) above)		
	f)	Less:-Value of Branch Transfers / Consignment transfers within the State if tax is to be paid by an 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 8(g)		
		Turnover of sales in the course of import u/s 5(2) of the CST Act 1956 included in Box 8 (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)	Balance net turnover of Sales liable to tax [c-(d+e+f+g+h+i+j+k+l)]		0	

9. Computation of tax	I Turnover of Sales eligible for incentive (Deferment of tax)		
	Rate of tax	Turnover of sales liable to tax (Rs.)	Tax Amount ( Rs)

payable under the MVAT Act	a)		0	
	b)		0	
	c)		0	
	d)		0	
	e)	Sub Total - A	0	0
	<b>II OTHER SALES (Turnover of Sales non eligible for incentive)</b>			
		Rate of tax	Turnover of sales liable to tax (Rs.)	Tax Amount ( Rs)
	a)			0
	b)			0
	c)			0
	d)	Sub Total - B	0	0
	III	Total (A + B)	0	0
	9 A	Sales Tax collected in excess of the amount of tax payable.		0
	<b>10. Computation of purchases Eligible for Set-off</b>			
	Particulars		Amount (Rs.)	
a)	<b>Total turnover of purchases including taxes, value of Branch Transfers / Consignment Transfers received and job work charges</b>		0	
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 Turnover of Purchases ( a-b)		0	
d)	Less:-Value of Goods Return (inclusive of tax), including reduction of the 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 Transfer, 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	
	n)	Less:-Other allowable deductions if any	
	o)	Balance: Within the State purchases of taxable goods from registered dealers eligible for set-off/refund [c-(d+e+f+g+h+i+j+k+l+m+n) ]	0

11. Tax Rate wise breakup of within state purchases from registered dealers eligible for set-off or refund as per box 10 (o) above			
	Rate of tax	Net Turnover of purchases (Rs.)	Tax Amount ( Rs)
a)			
b)			
c)			
d)			
e)			
	<b>TOTAL</b>	0	0

12. Computation of set-off /refund claimed in this return			
	Particulars	Purchase Value(Rs.)	Tax Amount (Rs.)
a)	Within the State purchases of taxable goods from registered dealers eligible for set-off/ refund u/r 79(1) as per Box 11 above	0	0
b)	Less: Reduction in the amount of refund u/r 79(1) /set-off u/r 53(1) of the purchase price of (Sch C, D & E) goods		
	Less: Reduction in the amount of refund u/r 79(1) /set-off u/r 53(2) of the purchase price of (Sch B)		
c)	Less: Reduction in the amount of refund u/r 79(1) /set-off under any other sub rule of Rule 53		
d)	Add: Adjustment on account of short refund /set-off claimed in earlier return		

e)	Less: Adjustment on account of Excess refund /set-off claimed in earlier return		
f)	Refund u/r 79(2)/Set-off available for the period of this return [a-(b+c-d+e)]		0
g)	Amount of set-off/refund u/r 79(2) relating to raw materials for use in manufacture of goods eligible for incentives		
h)	Amount of set-off relating to other purchases (f-g)		0

### 13. Computation for Tax payable along with return

	Particulars	Amount ( Rs)
A. Aggregate of credit available for the tax period	a) Refund / Set off available as per Box 12 (f)	0
	b) Excess credit brought forward from previous period	
	c) Amount already paid ( Details to be entered in Box 13 E)	
	d) Excess Credit if any , as per Form 233 , to be adjusted against the liability as per Form 234	
	e) Adjustment of ET paid under Maharashtra Tax on Entry of Goods into Local Areas Act 2002	
	f) Refund Adjustment Order ( Details to be entered in Box 13 F)	
	g) Total available credit (a+b+c+d+e+f+g)	0
B Sales tax payable and adjustment of CST/ET payable against available credit	a) Sales Tax payable(as per box 9(III))	0
	b) Less :-Sales Tax deferred (Tax Amount as per box 9(I)(e))	0
	c) Balance:- Sales Tax payable on non eligible sales (Tax Amount as per box 9(II)(e))/ ( Box13B{ (a)- (b)})	0
	d) Adjustment of MVAT payable, if any as per Return Form 233 against the excess credit as per Form 234.	
	e) Adjustment on account of CST payable as per return for this period	
	f) Adjustment on account of ET payable under Maharashtra tax on Entry of Goods into Local Areas Act, 2002	
	g) Amount of Sales Tax Collected in excess of the amount of the Sales Tax payable if any ( as per Box 9 A)	0
	h) Interest Payable	

	i)	Balance: Excess credit [13A(g)-13B(c)+13B(d)+13B(e)+13B(f)+13B(g)+13B(h)]	0
	j)	Balance:Tax payable [ 13B(c)+13(d)+13B(e)+13B(f)+13B(g)+13B(h)-13A(g)]	0
C Utilization of Excess Credit as per box 13B(i)	a)	Excess credit carried forward to subsequent tax period	
	b)	Excess credit claimed as refund in this return[ Box ( 13 B(i)-13C(a)]	0
D. Tax payable with return-Cum-Chalan	a)	Total Amount payable as per Box 13B(j)	0
	b)	Amount paid along with return-cum-chalan(Details to be entered in box 13E	
	c)	Amount paid as per Revised /Fresh return(Details to be entered in box 13E)	

**E. Details of Amount paid along with this return and or Amount already Paid**

Chalan CIN No	Amount (Rs)	Payment Date	Bank Name	Branch Name
<b>TOTAL</b>	<b>0</b>			

**F. Details of RAO**

RAO No	Amount Adjusted	Date of RAO
<b>TOTAL</b>	<b>0</b>	

14 Details of benefits availed under the package Scheme of Incentives (Details to be given seperately for each E.C.)						
COE No.	0	Eligibility Period	From		To	
<b>A Calculation of Cumulative Quantum of Benefits (CQB) u/r 78(2)(a)A.</b>						
	Rate of tax	Turnover of sales of eligible goods liable to tax (Rs.)	CQB Amount ( Rs.)			
a)			0			
b)			0			
c)			0			
d)			0			
e)	<b>Sub - Total A</b>	0	0			
<b>B Calculation of Cumulative Quantum of Benefits (CQB) u/r 78(2)(b)</b>						
	Rate of tax	Turnover of sales of eligible goods liable to tax (Rs.)	CQB Amount ( Rs.)			
a)			0			
b)			0			
c)			0			
d)	<b>Sub - Total B</b>	0	0			
<b>C</b>	<b>Total (A+B)</b>	0	0			
<b>D Calculation of deferment benefit u/r 81</b>						
	Particulars	Turnover of sales of eligible goods liable to tax (Rs.)	Tax Amount ( deferrable) ( Rs.)			
a)	Amount of MVAT payable					
b)	Amount of CST Payable					
c)	<b>Total amount of tax deferred</b>	0	0			
<b>E Status of CQB u/r 78 / Tax deferment u/r 81</b>						
a)	Sanctioned monetary ceiling					

	b)	Opening balance of the monitory ceiling at the beginning of the period for which the return is filed				
	c)	Less: Amount of CQB / Tax deferment for the period of this return as per Box 14 C or 14-D (c), as the case may be				0
	d)	Less: Amount of Refund claimed as per Rule 79 (2)				
	e)	Less :- Benefit of Luxury Tax claimed for TIS-99 under Luxury Tax Act, 1987 for this period				
	f)	Closing balance of the monitory ceiling at the end of the period for which return is filed. [( b) - (c+d+e) ]				0
15 Details of benefits availed under the package Scheme of Incentives (Details to be given seperately for each E.C.)	COE No.	0	Eligibility Period	From	To	
	A Calculation of Cumulative Quantum of Benefits (CQB) u/r 78(2)(a)					
		Rate of tax	Turnover of sales of eligible goods liable to tax (Rs.)		CQB Amount ( Rs.)	
	a)				0	
	b)				0	
	c)				0	
	d)	Sub - Total A	0		0	
	B Calculation of Cumulative Quantum of Benefits (CQB) u/r 78(2)(b)					
		Rate of tax	Turnover of sales of eligible goods liable to tax (Rs.)		CQB Amount ( Rs.)	
	a)				0	
	b)				0	
	c)				0	
	d)	Sub - Total B	0		0	
	C	Total (A+B)	0		0	
	D Calculation of deferment benefit u/r 81					
	Particulars	Turnover of sales of eligible goods liable to tax (Rs.)		Tax Amount ( deferrable) ( Rs.)		



	a)	Amount of MVAT payable					
	b)	Amount of CST Payable					
	c)	Total amount of tax deferred		0		0	
	<b>E Status of CQB u/r 78 / Tax deferment u/r 81</b>						
	a)	Sanctioned monetary ceiling					
	b)	Opening balance of the monitory ceiling at the beginning of the period for which the return is filed					
	c)	Less: Amount of CQB / Tax deferment for the period of this return as per Box 15 -C or 15-D (c), as the case may be				0	
	d)	Less: Amount of Refund claimed as per Rule 79 (2)					
	e)	Less :- Benefit of Luxury Tax claimed for TIS-99 under Luxury Tax Act, 1987 for this period					
	f)	Closing balance of the monitory ceiling at the end of the period for which return is filed. ( b-c)ing balance of the monitory ceiling at the end of the period for which return is filed. [ ( b) - (c+d+e) ]				0	
16 Details of benefits availed under the package Scheme of Incentives (Details to be given seperately for each E.C.)	COE No.		0	Eligibility Period	From	To	
	<b>A Calculation of Cumulative Quantum of Benefits (CQB) u/r 78(2)(a)</b>						
		Rate of tax	Turnover of sales of eligible goods liable to tax			CQB Amount ( Rs.)	
	a)					0	
	b)					0	
	c)					0	
	d)	Sub - Total A	0			0	
	<b>B Calculation of Cumulative Quantum of Benefits (CQB) u/r 78(2)(b)</b>						
		Rate of tax	Turnover of sales of eligible goods liable to tax (Rs.)			CQB Amount ( Rs.)	
	a)					0	
b)					0		
c)					0		

d)	Sub - Total B	0	0
C	Total (A+B)	0	0
<b>D Calculation of deferment benefit u/r 81</b>			
	Particulars	Turnover of sales of eligible goods liable to tax (Rs.)	Tax Amount ( deferrable) ( Rs.)
a)	Amount of MVAT payable		
b)	Amount of CST Payable		
c)	Total amount of tax deferred	0	0
<b>E Status of CQB u/r 78 / Tax deferment u/r 81</b>			
a)	Sanctioned monetary ceiling		
b)	Opening balance of the monitory ceiling at the beginning of the period for which the return is filed		
c)	Less: Amount of CQB / Tax deferment for the period of this return as per Box 16 C or 16-D( e), as the case may be		0
d)	Less: Amount of Refund claimed as per Rule 79 (2)		
e)	Less :- Benefit of Luxury Tax claimed for TIS-99 under Luxury Tax Act, 1987 for this period		
f)	Closing balance of the monitory ceiling at the end of the period for which return is filed. ( b-c)ing balance of the monitory ceiling at the end of the period for which return is filed. [( b) - (c+d+e) ]		0
F. The Statement contained in Box 1 to 16 are true and correct to the best of my knowledge and belief.			
<b>Date of Filing of Return</b>		<b>Date</b>	<b>Month</b>
			<b>Year</b>
<b>Name Of Authorised Person</b>			<b>Place</b>
			<b>Remarks</b>
<b>Designation</b>			<b>Mobile No</b>
<b>E_mail_id</b>			
<b>Instructions For Submission Of Forms</b>			
1.All The Fields In red Colour are Mandatory			
2.After Filling The Fields Please Press The Validate Button			
3.Please Correct The Mistakes Pointed Out By Validate Function			
4.You Can Save The Form For Submission if validate Function Returns The same Message			

5. Please Check the ERRORS Excel Sheet for Any Errors.

7. If " Press To Validate " Button is not operative , please ensure that **MICRO SECURITY** in **TOOLS** menu of Excel Sheet has set at **MEDIUM or LOW**

Press To Validate

**PLEASE SAVE** the information **AFTER VALIDATION**







































