



# HOW TO FILE VAT RETURN IN FORM 235 AND CST RETURN

Guide for preparation of annexures, uploading of annexures and filing  
of return

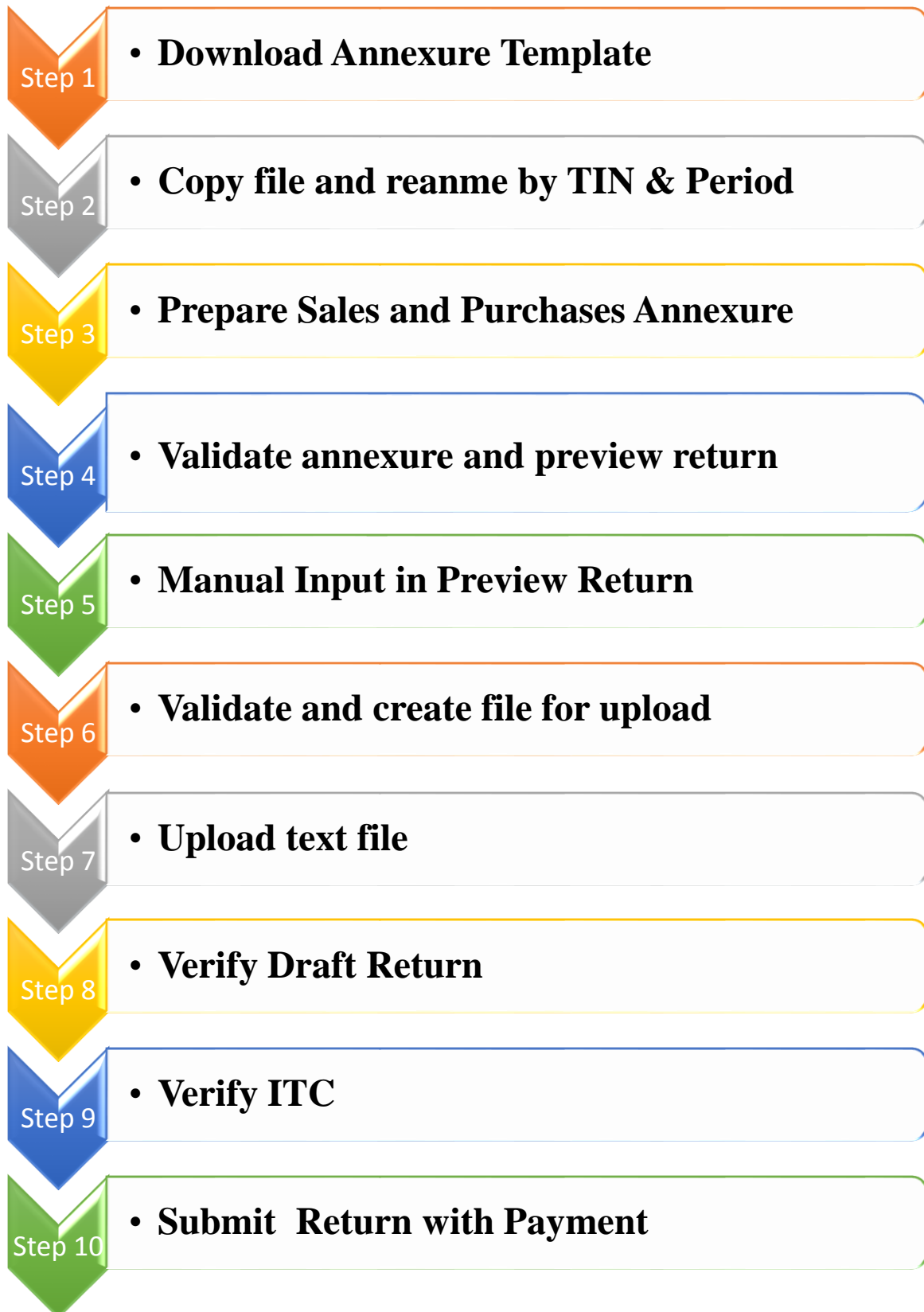
## Contents.....

1.	General Instructions.....	2
2.	Steps for Filing of Return.....	3
3.	How to prepare annexure template.....	4
4.	Sales annexure.....	8
5.	Guidelines to key in sales invoices in Sales Annexure.....	9
6.	Sales annexure for Form 235.....	11
7.	Sales annexure for CST Form III (E).....	18
8.	Purchase annexure (for all returns).....	36
9.	Guidelines to key in purchase invoices in Purchase annexure.....	39
10.	Transactions codes and description of transactions in purchase annexure.....	41
11.	Validate & Preview return.....	67
12.	Uploading of file .....	69
13.	Submission of return.....	79

## General Instructions

- Furtherance to the ease of doing business initiative of Government of Maharashtra, a new hassle-free e-filing return process is brought forth.
- Pursuance to the above, new template of annexures and returns in Form 231, Form 232, Form 233, Form 234, Form 235 and CST Form III (E) have been introduced in place of old annexures J1, J2 and respective old return forms.
- All Dealers are required to file Sales-Purchase annexures before submission of return. (Form 232 filers, composition dealers with entire turnover under composition are required to file purchase annexure only. They need not file Sales annexure,).
- On or before the prescribed date, dealer has to submit return online along with payment of taxes due as per return.
- Dealers can also make advance payment before online filing of return.
- Prescribed due date for filing of return is 21<sup>st</sup> day of the succeeding month.
- Single annexure template shall be used for filing of all type of returns under MVAT Act and CST Act.

# Steps for Filing of Return



# HOW TO PREPARE ANNEXURE TEMPLATE

## STEP 1: Download Sales and Purchases Annexure Template

- ✓ Visit MSTD website [www.mahavat.gov.in](http://www.mahavat.gov.in)
- ✓ Go to “Download” link and select “Sales and Purchases Annexure”
- ✓ Download Annexure template on your personal computer
- ✓ Copy file and rename by TIN and period
- ✓ Single annexure can be used for filing of all type of returns under MVAT Act and CST Act for same periodicity.

## STEP 3: Prepare Sales and Purchases Annexure

- ✓ On the basis of Sales register, Purchase register and relevant books of account, prepare Sales and Purchase annexure
- ✓ You can copy and paste the data from your sales and purchase register to sales and purchase annexure respectively.

### ➤ HEADER

- ✓ Dealer has to fill up “HEADER” sheet first.
- ✓ All fields are mandatory in the header sheet.



- ✓ Enter TIN and Name of the dealer in requisite fields.

	B	C	D	E
4	<b>HEADER</b>			
5	M.V.A.T. R.C. No.	Enter "TIN" here with suffix "V"	CST R.C. No.	Enter "TIN" here with suffix "C"
6	Name of Dealer	Enter "NAME" of the dealer here		
7	Return Type	Return Forms to be Filed		
8	Financial Year	Return Period		
9	Whether First Return	Whether Last Return		
10	<b>Period Covered by Return</b>			
11	From Date			
12	To Date	0		0
13	The details submitted are true and correct to the best of my knowledge and belief.			
14	Name Of Authorised Person*			
15	Designation*			
16	Mobile No*			
17	E_mail_id*			
18				

- ✓ Select appropriate return type, whether “ORIGINAL” or “REVISED”.

	B	C	D	E
4	<b>HEADER</b>			
5	M.V.A.T. R.C. No.		CST. R.C. No.	
6	Name of Dealer			
7	Return Type	<div style="border: 1px solid red; border-radius: 50%; padding: 5px; display: inline-block;">           ORIGINAL            REVISED u/s 20(4)(a)            REVISED u/s 20(4)(b)            REVISED u/s 20(4)(c)         </div>	Return Forms to be Filed	
8	Financial Year		Return Period	
9	Whether First Return		Whether Last Return	
10	Period Covered by Return			
11	From Date			
12	To Date	0		0
13	The details submitted are true and correct to the best of my knowledge and belief.			
14	Name Of Authorised Person*			
15	Designation*			
16	Mobile No*			
17	E_mail_id*			

- ✓ Select appropriate combination of return forms to be filed.

	B	C	D	E
4	<b>HEADER</b>			
5	M.V.A.T. R.C. No.		CST. R.C. No.	
6	Name of Dealer			
7	Return Type		Return Forms to be Filed	
8	Financial Year		Return Period	<div style="border: 1px solid red; border-radius: 50%; padding: 5px; display: inline-block;">           231_CST            233_CST            234_CST            235_CST            231_234            233_234            233_235            231_234_CST         </div>
9	Whether First Return		Whether Last Return	
10	Period Covered by Return			
11	From Date			
12	To Date	0		
13	The details submitted are true and correct to the best of my knowledge and belief.			
14	Name Of Authorised Person*			
15	Designation*			
16	Mobile No*			
17	E_mail_id*			

- ✓ According to the provisions of law, only following combination of return types are permissible:-

1. 231 and 234
2. 233 and 234
3. 233 and 235
4. CST return with all MVAT forms.



- ✓ Select appropriate “Financial Year” and “Return Period” for which return is to be filed.

	B	C	D	E
4	HEADER			
5	M.V.A.T. R.C. No.		CST. R.C. No.	
6	Name of Dealer			
7	Return Type		Return Forms to be Filed	
8	Financial Year	2016-2017	Return Period	
9	Whether First Return		Whether Last Return	2016 April 2016 May 2016 June 2016 July 2016 August 2016 September 2016 October 2016 November
10	Period Covered by Return			
11	From Date			
12	To Date			
13	The details submitted are true and correct to the best of my knowledge and belief.			
14	Name Of Authorised Person*			
15	Designation*			
16	Mobile No*			
17	E_mail_id*			
18				

- ✓ Select “Whether First Return” in case of first return of new registered dealer.
- ✓ If selected “Yes” then the field “From Date” can be modified as per the period covered by return.

	B	C	D	E
4	HEADER			
5	M.V.A.T. R.C. No.		CST. R.C. No.	
6	Name of Dealer			
7	Return Type		Return Forms to be Filed	
8	Financial Year		Return Period	
9	Whether First Return		Whether Last Return	
10		YES NO	Return	
11	From Date			
12	To Date	0		0
13	The details submitted are true and correct to the best of my knowledge and belief.			
14	Name Of Authorised Person*			
15	Designation*			
16	Mobile No*			
17	E_mail_id*			
18				

- ✓ Select “Whether Last Return” in case of last return of registration cancelled dealer.
- ✓ If selected “Yes” then the field “To Date” can be modified as per the period covered by return.

	B	C	D	E
4	<b>HEADER</b>			
5	M.V.A.T. R.C. No.		CST. R.C. No.	
6	Name of Dealer			
7	Return Type		Return Forms to be Filed	
8	Financial Year		Return Period	
9	Whether First Return		Whether Last Return	
10	<b>Period Covered by Return</b>			
11	From Date			YES NO
12	To Date	0		0
13	The details submitted are true and correct to the best of my knowledge and belief.			
14	Name Of Authorised Person*			
15	Designation*			
16	Mobile No*			
17	E_mail id*			

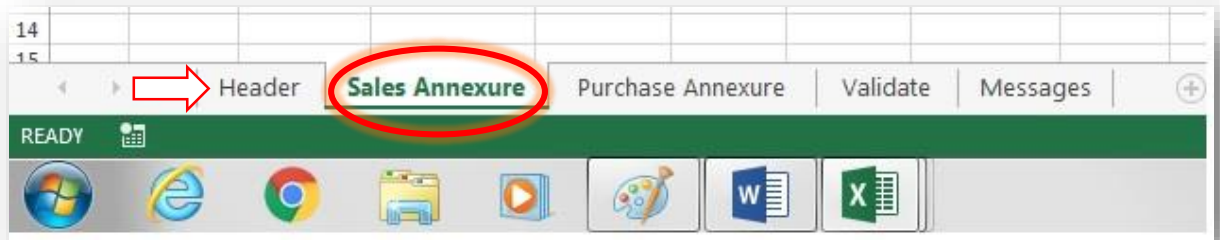
- ✓ Enter details of the “Authorised Person” with “Designation”, “Mobile No.” and “E-mail id”.

	B	C	D	E
4	<b>HEADER</b>			
5	M.V.A.T. R.C. No.		CST. R.C. No.	
6	Name of Dealer			
7	Return Type		Return Forms to be Filed	
8	Financial Year		Return Period	
9	Whether First Return		Whether Last Return	
10	<b>Period Covered by Return</b>			
11	From Date			
12	To Date	0		0
13	The details submitted are true and correct to the best of my knowledge and belief.			
14	Name Of Authorised Person*			
15	Designation*			
16	Mobile No*			
17	E_mail id*			



## ➤ SALES ANNEXURE

- ✓ After “HEADER” sheet, Dealer has to fill up the “Sales Annexure”.



- ✓ Sales annexure is to be prepared for all types of return i.e. VAT and CST.
- ✓ Sales annexure is to be prepared in the format shown below.
- ✓ Every invoice is to be entered across one row irrespective of various tax rates or different types of sales.
- ✓ Permutation and combination of various type of sales are allowed in a single invoice, such as-
  - Taxable sales (including works contract composition sales)
  - Inclusive of tax sales
  - Tax free sales
  - Exempted sales u/s 41 and 8
  - Labour charges
  - Other charges

Transactionwise Sales Details																
Gross Total				0	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.											

**Transaction codes are assigned to the nature of transactions, such as-**

- 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. turnover of sales before crossing threshold limit.
- 600 - for goods return (applicable in case of transactions under codes 100, 200 and 800)
- 700 - for credit notes (applicable in case of transactions under codes 100, 200 and 800)
- 680 - for goods return (applicable in case of transactions under code 300)
- 780 - for credit notes (applicable in case of transactions under code 300)

The above transaction codes are common to the return forms 231, 233, 234, 235 and CST III (E).

Note- for return form 232 Sales annexure is not required to file.

# Guidelines to key in sales invoices in Sales Annexure

Column	Field Name	Guidelines
<b>A</b>	Serial Number	Start from serial number 1.
<b>B</b>	Sales Invoice Number	<ul style="list-style-type: none"> <li>• Enter the serial number of the Sales Invoice issued.</li> <li>• Alpha Numeric, special characters (-) and (/) are allowed.</li> </ul>
<b>C</b>	Date of Sales Invoice	<ul style="list-style-type: none"> <li>• Date of Sales Invoice should be of the period mentioned in the “Header” of the annexure.</li> <li>• In case of “goods return” the date should be within six months from the annexure period</li> <li>• In case of “credit note” previous date to the annexure period is acceptable.</li> <li>• No future date will be acceptable in Sales annexure.</li> </ul>
<b>D</b>	TIN of the Purchaser	Enter the TIN when the goods are Purchased within State or inter-State by any TIN holding dealer.
<b>E</b>	Net Taxable Value OR Value of Composition u/s 42(3), (3A), (4)	<ul style="list-style-type: none"> <li>• Enter the Net Value of goods irrespective of whether tax is levied or not.</li> <li>• In case of taxable transactions, enter aggregate net value of various tax rate transactions.</li> </ul>
<b>F</b>	TAX (If any)	Enter the tax levied on net value shown in column “E”.
<b>G</b>	Value of Inclusive of Tax	Enter the gross sales value inclusive of tax.
<b>H</b>	Value of Composition u/s 42 (1), (2)	Enter the Sales Value of Composition u/s 42 (1), (2)
<b>I</b>	Tax Free Sales	Enter the Value of Tax Free Sales
<b>J</b>	Exempted Sales u/s 41 & 8	Enter the Sales Value of Exempted Sales u/s 41 & 8
<b>K</b>	Labour Charges	Enter the Value of Labour Charges

<b>L</b>	Other Charges	Enter the Value of Other Charges
<b>M</b>	Gross Total	Gross Total of the invoice
<b>N</b>	Action	<ul style="list-style-type: none"> <li>• This field is for those dealers who are required to file single revised return for the year u/s 20(4)(b) and 20(4)(c).</li> <li>• Single annexure is to be filed for the year.</li> <li>• Enter invoices which are required to be deleted from the periodic annexures.</li> <li>• Enter “D” in this column against these invoices which are required to be deleted.</li> <li>• If any new transactions are added then keep this column blank.</li> </ul>
<b>O</b>	Return Form Number	<ul style="list-style-type: none"> <li>• Enter Return Form Number.</li> <li>• Only permitted combination of return forms will be validated.</li> </ul>
<b>P</b>	Transaction Code	<ul style="list-style-type: none"> <li>• Enter Transaction codes according to Transactions types.</li> <li>• Permutation and combination of various type of sales in one transaction type is allowed, such as- <ul style="list-style-type: none"> <li>▪ Taxable sales</li> <li>▪ Inclusive of tax sales</li> <li>▪ Tax free sales</li> <li>▪ Exempted sales</li> <li>▪ Labour charges</li> <li>▪ Other charges</li> </ul> </li> </ul>
<b>Q</b>	Description of Transaction type	On selection of Transactions codes, description of Transactions will be auto populated.

- ✓ While claiming “goods return” or “credit note” for any invoice-
  - **Original Sales invoice number** is to be mentioned against which goods return is claimed or credit note is issued.
  - **Date** of original sales invoice is to be mentioned.
  - **TIN** of purchaser, if any, is to be mentioned.
- ✓ While claiming credit notes of aggregate value for any period against any TIN-
  - TIN of purchaser is to be mentioned.
- ✓ Goods return [600] or credit note claim [700] against deduction u/s 3(2) [800] is not admissible in the registered period return.

**SALES ANNEXURE FOR  
FORM 235**

# TRANSACTIONS CODES AND DESCRIPTION OF TRANSACTIONS IN SALES ANNEXURE

## FORM 235

### 1. Sales Transactions to TIN holder [100] and Non-TIN holder [200]-


- ✓ For the purpose of form 235, the primary transaction codes in sales annexure for sales are 100 and 200. Description for transaction code is as follows-

Transaction Code	Description of Transaction
100	Sales to TIN Holder (within state or Inter-State excluding against Form/Declaration)
200	Sales to Non-TIN Holder (within state or Interstate)

- ✓ Transaction code 100 is for **Sales to TIN holder (RD)** (Within State). Same can be used for CST return also, in case inter-State sales without any Form or declaration.
- ✓ Transaction code 200 is for **Sales to Non-TIN holder (URD)** (Within State). Same can be used for CST return also, in case inter-State sales on schedule rate of tax.
- ✓ Permutation and combination of various types of sales under transaction type 100 and 200 are permissible, such as-
  - Taxable sales
  - Inclusive of tax sales
  - Tax free sales
  - Exempted sales u/s 41 and 8  
(Except for exempted sales u/s 8(4) i.e. PSI sales for which separate transaction type 500 is provided in respect of return form 234)
  - Labour charges
  - Other charges
- ✓ Illustrations of invoices under transaction code 100 and 200 in sales annexure for Form 235 are as follows.

Transactionwise Sales Details													Description of Transaction type
600	25	315	0	600	500	400	700	3140					
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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		
Net Rs.	TAX (If any) Rs.												
100.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	105.00		235	100		Sales to TIN Holder ( Within the State or Interstate excluding against Forms/ declaration)
100.00	5.00	0.00	0.00	100.00	0.00	0.00	0.00	205.00		235	100		Sales to TIN Holder ( Within the State or Interstate excluding against Forms/ declaration)
100.00	5.00	0.00	0.00	0.00	100.00	0.00	0.00	205.00		235	100		Sales to TIN Holder ( Within the State or Interstate excluding against Forms/ declaration)
100.00	5.00	0.00	0.00	0.00	0.00	0.00	100.00	205.00		235	100		Sales to TIN Holder ( Within the State or Interstate excluding against Forms/ declaration)
100.00	5.00	0.00	0.00	100.00	100.00	100.00	100.00	505.00		235	100		Sales to TIN Holder ( Within the State or Interstate excluding against Forms/ declaration)
0.00	0.00	105.00	0.00	100.00	100.00	100.00	100.00	505.00		235	100		Sales to TIN Holder ( Within the State or Interstate excluding against Forms/ declaration)
0.00	0.00	105.00	0.00	100.00	0.00	100.00	100.00	405.00		235	100		Sales to TIN Holder ( Within the State or Interstate excluding against Forms/ declaration)
0.00	0.00	105.00	0.00	100.00	100.00	0.00	100.00	405.00		235	100		Sales to TIN Holder ( Within the State or Interstate excluding against Forms/ declaration)

Transactionwise Sales Details												
600	25	315	0	600	500	400	700	3140				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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.											
100.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	105.00		235	200	Sales to Non-TIN Holder ( Within the State or Interstate )
100.00	5.00	0.00	0.00	100.00	0.00	0.00	0.00	205.00		235	200	Sales to Non-TIN Holder ( Within the State or Interstate )
100.00	5.00	0.00	0.00	0.00	100.00	0.00	0.00	205.00		235	200	Sales to Non-TIN Holder ( Within the State or Interstate )
100.00	5.00	0.00	0.00	0.00	0.00	0.00	100.00	205.00		235	200	Sales to Non-TIN Holder ( Within the State or Interstate )
100.00	5.00	0.00	0.00	100.00	100.00	100.00	100.00	505.00		235	200	Sales to Non-TIN Holder ( Within the State or Interstate )
0.00	0.00	105.00	0.00	100.00	100.00	100.00	100.00	505.00		235	200	Sales to Non-TIN Holder ( Within the State or Interstate )
0.00	0.00	105.00	0.00	100.00	0.00	100.00	100.00	405.00		235	200	Sales to Non-TIN Holder ( Within the State or Interstate )
0.00	0.00	105.00	0.00	100.00	100.00	0.00	100.00	405.00		235	200	Sales to Non-TIN Holder ( Within the State or Interstate )

 Indicates blocked field, data shall not be validated.

### Goods return [600] and credit notes [700] for Sales to TIN holder (RD) [100] /Non-TIN holder (URD) [200] transactions –

- ✓ For the purpose of form 235 and transactions under 100 or 200, the transaction code in sales annexure for goods return is 600 and for credit note (rate difference, discount) is 700. Description for codes is as follows-


Transaction Code	Description of Transaction
600	Sales Goods Return for Transaction Types 100, 200.
700	Sales Credit Note for Transaction Types 100, 200.

- ✓ Illustrations of invoices under transaction code 600 and 700 in sales annexure for form 235 as follows.

Transactionwise Sales Details												
600	25	315	0	600	500	400	700	3140				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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.											
100.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	105.00		235	600	Sales Goods Return for Tr. Type 100, 200, 400, 500, 800, 900
100.00	5.00	0.00	0.00	100.00	0.00	0.00	0.00	205.00		235	600	Sales Goods Return for Tr. Type 100, 200, 400, 500, 800, 900
100.00	5.00	0.00	0.00	0.00	100.00	0.00	0.00	205.00		235	600	Sales Goods Return for Tr. Type 100, 200, 400, 500, 800, 900
100.00	5.00	0.00	0.00	0.00	0.00	0.00	100.00	205.00		235	600	Sales Goods Return for Tr. Type 100, 200, 400, 500, 800, 900
100.00	5.00	0.00	0.00	100.00	100.00	100.00	100.00	505.00		235	600	Sales Goods Return for Tr. Type 100, 200, 400, 500, 800, 900
0.00	0.00	105.00	0.00	100.00	100.00	100.00	100.00	505.00		235	600	Sales Goods Return for Tr. Type 100, 200, 400, 500, 800, 900
0.00	0.00	105.00	0.00	100.00	0.00	100.00	100.00	405.00		235	600	Sales Goods Return for Tr. Type 100, 200, 400, 500, 800, 900
0.00	0.00	105.00	0.00	100.00	100.00	0.00	100.00	405.00		235	600	Sales Goods Return for Tr. Type 100, 200, 400, 500, 800, 900



Transactionwise Sales Details												
600	25	315	0	600	500	400	700	3140				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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.											
100.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	105.00		235	700	Sales Credit Note for Tr. Type 100, 200, 400, 500, 800, 900
100.00	5.00	0.00	0.00	100.00	0.00	0.00	0.00	205.00		235	700	Sales Credit Note for Tr. Type 100, 200, 400, 500, 800, 900
100.00	5.00	0.00	0.00	0.00	100.00	0.00	0.00	205.00		235	700	Sales Credit Note for Tr. Type 100, 200, 400, 500, 800, 900
100.00	5.00	0.00	0.00	0.00	0.00	0.00	100.00	205.00		235	700	Sales Credit Note for Tr. Type 100, 200, 400, 500, 800, 900
100.00	5.00	0.00	0.00	100.00	100.00	100.00	100.00	505.00		235	700	Sales Credit Note for Tr. Type 100, 200, 400, 500, 800, 900
0.00	0.00	105.00	0.00	100.00	100.00	100.00	100.00	505.00		235	700	Sales Credit Note for Tr. Type 100, 200, 400, 500, 800, 900
0.00	0.00	105.00	0.00	100.00	0.00	100.00	100.00	405.00		235	700	Sales Credit Note for Tr. Type 100, 200, 400, 500, 800, 900
0.00	0.00	105.00	0.00	100.00	100.00	0.00	100.00	405.00		235	700	Sales Credit Note for Tr. Type 100, 200, 400, 500, 800, 900

 Indicates blocked field, data shall not be validated.


## 2. Branch Transfer / Consignment sales (Within State) [300]-

- ✓ For the purpose of form 235, the transaction code in sales annexure for Branch Transfer / Consignment (Within State) is 300. Same can be used for CST return also, in case of interstate branch transfer/consignment sales. Description for code is as follows-

Transaction Code	Description of Transaction
300	Branch Transfer / Consignment (Within State or Inter-State)

- ✓ Illustrations of invoices under transaction code 300 in sales annexure for form 235 are as follows.

Transactionwise Sales Details												
600	0	0	0	600	100	500	700	2500				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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.											
100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		235	300	Branch Transfer / Consignment ( Within the State or Interstate )
100.00	0.00	0.00	0.00	100.00	0.00	0.00	0.00	200.00		235	300	Branch Transfer / Consignment ( Within the State or Interstate )
100.00	0.00	0.00	0.00	0.00	0.00	100.00	0.00	200.00		235	300	Branch Transfer / Consignment ( Within the State or Interstate )
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		235	300	Branch Transfer / Consignment ( Within the State or Interstate )
100.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		235	300	Branch Transfer / Consignment ( Within the State or Interstate )

 Indicates blocked field, data shall not be validated.

## Goods return [680] and credit notes [780] for Branch Transfer / Consignment (Within State) [300] –

- ✓ For the purpose of form 235, the transaction code in sales annexure for goods return in respect of Branch Transfer / Consignment (Within State) is 680 and for credit note (rate difference, discount) is 780. Description for codes is as follows-

Transaction Code	Description of Transaction
680	Sales Goods Return (Branch Transfer/Consignment) for Transaction Type 300
780	Sales Credit Note ( Branch Transfer ) for Transaction Type 300

- ✓ Illustrations of invoices under transaction code 680 and 780 in sales annexure for goods return and credit notes (rate difference or discount) in respect of Branch Transfer / Consignment (Within State) [300] for form 235 are as follows.

Transactionwise Sales Details												
900	0	0	0	500	100	500	700	2700				
Taxable Value OR Value of Composition u/s 42(3),(3A)	Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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.											
100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		235	680	Sales Goods Return ( Branch Transfer/ consignment ) for Tr. Type 300
100.00	0.00	0.00	0.00	100.00	0.00	0.00	0.00	200.00		235	680	Sales Goods Return ( Branch Transfer/ consignment ) for Tr. Type 300
100.00	0.00	0.00	0.00	0.00	0.00	100.00	0.00	200.00		235	680	Sales Goods Return ( Branch Transfer/ consignment ) for Tr. Type 300
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		235	680	Sales Goods Return ( Branch Transfer/ consignment ) for Tr. Type 300
100.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		235	680	Sales Goods Return ( Branch Transfer/ consignment ) for Tr. Type 300
100.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		235	780	Sales Credit Note ( Branch Transfer/ consignment ) for Tr. Type 300
100.00	0.00	0.00	0.00	100.00	0.00	0.00	100.00	300.00		235	780	Sales Credit Note ( Branch Transfer/ consignment ) for Tr. Type 300
100.00	0.00	0.00	0.00	0.00	0.00	100.00	100.00	300.00		235	780	Sales Credit Note ( Branch Transfer/ consignment ) for Tr. Type 300

 Indicates blocked field, data shall not be validated.

### 3. Deduction u/s 3(2) [800]-

- ✓ For the purpose of form 235, the transaction code in sales annexure in respect of deduction u/s 3(2) (Turnover of sales before crossing threshold limit is not liable to tax for newly registered dealer) is 800. Description for code is as follows-

Transaction Code	Description of Transaction
800	Deduction u/s 3(2)

- ✓ Illustrations of invoices under transaction code 800 in sales annexure for form 235 are as follows.

Transactionwise Sales Details												
900	0	0	0	500	100	500	700	2700				
Taxable Value OR Value of Composition u/s 42(3),(3A)	Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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.											
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		235	800	Deduction u/s 3(2)	
100.00	0.00	0.00	0.00	100.00	0.00	0.00	200.00		235	800	Deduction u/s 3(2)	
100.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		235	800	Deduction u/s 3(2)	
100.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		235	800	Deduction u/s 3(2)	
100.00	0.00	0.00	0.00	100.00	0.00	100.00	400.00		235	800	Deduction u/s 3(2)	

 Shows blocked field, data shall not be validated.

### Goods return [600] and credit notes [700] for Deduction u/s 3(2) [800]-

- ✓ For the purpose of form 235, the transaction codes in sales annexure for goods return in respect of deduction u/s 3(2) is 600 and for credit notes (rate difference, discount) is 700.
- ✓ Goods return [600] or credit note claim [700] against deduction u/s 3(2) [800] is not admissible in the first return of registered period.
- ✓ Description for codes is as follows-

Transaction Code	Description of Transaction
600	Sales Goods Return for Transaction Type 800
700	Sales Credit Note for Transaction Type 800

- ✓ Illustrations of invoices under transaction codes 600 and 700 in sales annexure for goods return and credit notes (rate difference or discount) in respect of deduction u/s 3(2) [800] for form 235 as follows.

Transactionwise Sales Details												
900	0	0	0	500	100	500	700	2700				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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.											
100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		235	600	Sales Goods Return for Tr. Type 100, 200, 400, 500, 800, 900
100.00	0.00	0.00	0.00	100.00	0.00	0.00	0.00	200.00		235	600	Sales Goods Return for Tr. Type 100, 200, 400, 500, 800, 900
100.00	0.00	0.00	0.00	0.00	0.00	100.00	0.00	200.00		235	600	Sales Goods Return for Tr. Type 100, 200, 400, 500, 800, 900
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		235	600	Sales Goods Return for Tr. Type 100, 200, 400, 500, 800, 900
100.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		235	600	Sales Goods Return for Tr. Type 100, 200, 400, 500, 800, 900
100.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		235	700	Sales Credit Note for Tr. Type 100, 200, 400, 500, 800, 900
100.00	0.00	0.00	0.00	100.00	0.00	0.00	100.00	300.00		235	700	Sales Credit Note for Tr. Type 100, 200, 400, 500, 800, 900
100.00	0.00	0.00	0.00	0.00	0.00	100.00	100.00	300.00		235	700	Sales Credit Note for Tr. Type 100, 200, 400, 500, 800, 900

 Shows blocked field, data shall not be validated.

# SALES ANNEXURE FOR CST RETURN

## FOR CST

### 1. Sales Transactions to TIN holder without declarations [100] and Non-TIN holder [200] (Inter-State) -

- ✓ For the purpose of form CST, the sales transaction to TIN holder without declarations code in sales annexure for Interstate sales is 100 and sales transaction to Non-TIN holder code in sales annexure for Interstate sales is 200. Description for codes is as follows-

Transaction Code	Description of Transaction
100	Sales to TIN Holder (Local or Inter-State excluding against Form/Declaration)
200	Sales to Non-TIN Holder (Local or Interstate)

- ✓ Transaction code 100 is for **Sales to TIN holder without declaration** (Within State or inter-State excluding against Form/declaration.).
- ✓ Transaction code 200 is for **Sales to TIN non-holder** (Within State or inter-State)
- ✓ Permutation and combination of various types of sales under transaction type 100 and 200 are permissible, such as-
  - Taxable sales
  - Inclusive of tax sales
  - Tax free sales
  - Exempted sales u/s 41 and 8
  - Labour charges
  - Other charges
- ✓ Illustrations of invoices under transaction code 100 and 200 in sales annexure for CST Form are as follows.

Transactionwise Sales Details												
800	30	210	0	500	500	400	600	3040				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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.											
100.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	105.00		CST	100	Sales to TIN Holder ( Within the State or Interstate excluding against Forms/ declaration)
100.00	5.00	0.00	0.00	100.00	0.00	0.00	0.00	205.00		CST	100	Sales to TIN Holder ( Within the State or Interstate excluding against Forms/ declaration)
100.00	5.00	0.00	0.00	0.00	100.00	0.00	0.00	205.00		CST	100	Sales to TIN Holder ( Within the State or Interstate excluding against Forms/ declaration)
100.00	5.00	0.00	0.00	0.00	0.00	100.00	0.00	205.00		CST	100	Sales to TIN Holder ( Within the State or Interstate excluding against Forms/ declaration)
100.00	5.00	0.00	0.00	0.00	0.00	0.00	100.00	205.00		CST	100	Sales to TIN Holder ( Within the State or Interstate excluding against Forms/ declaration)
100.00	5.00	0.00	0.00	100.00	100.00	100.00	100.00	505.00		CST	100	Sales to TIN Holder ( Within the State or Interstate excluding against Forms/ declaration)
0.00	0.00	105.00	0.00	100.00	100.00	100.00	100.00	505.00		CST	100	Sales to TIN Holder ( Within the State or Interstate excluding against Forms/ declaration)
100.00	0.00	105.00	0.00	100.00	100.00	0.00	100.00	505.00		CST	100	Sales to TIN Holder ( Within the State or Interstate excluding against Forms/ declaration)



Transactionwise Sales Details												
800	30	210	0	500	500	400	600	3040				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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.											
100.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	105.00		CST	200	Sales to Non-TIN Holder ( Within the State or Interstate )
100.00	5.00	0.00	0.00	100.00	0.00	0.00	0.00	205.00		CST	200	Sales to Non-TIN Holder ( Within the State or Interstate )
100.00	5.00	0.00	0.00	0.00	100.00	0.00	0.00	205.00		CST	200	Sales to Non-TIN Holder ( Within the State or Interstate )
100.00	5.00	0.00	0.00	0.00	0.00	100.00	0.00	205.00		CST	200	Sales to Non-TIN Holder ( Within the State or Interstate )
100.00	5.00	0.00	0.00	0.00	0.00	0.00	100.00	205.00		CST	200	Sales to Non-TIN Holder ( Within the State or Interstate )
100.00	5.00	0.00	0.00	100.00	100.00	100.00	100.00	505.00		CST	200	Sales to Non-TIN Holder ( Within the State or Interstate )
0.00	0.00	105.00	0.00	100.00	100.00	100.00	100.00	505.00		CST	200	Sales to Non-TIN Holder ( Within the State or Interstate )
100.00	0.00	105.00	0.00	100.00	100.00	0.00	100.00	505.00		CST	200	Sales to Non-TIN Holder ( Within the State or Interstate )

 Shows blocked field, data shall not be validated.

### Goods return [600] and credit notes [700] for Interstate Sales to TIN holder without declaration [100] / Interstate sales to Non-TIN holder [200] transactions -

- ✓ For the purpose of CST form and transactions under 100 or 200, the transaction code in sales annexure for goods return is 600 and for credit note (rate difference, discount) is 700. Description for codes is as follows-

Transaction Code	Description of Transaction
600	Sales Goods Return for Transaction Types 100, 200.
700	Sales Credit Note for Transaction Types 100, 200.

- ✓ Illustrations of invoices under transaction code 600 and 700 in sales annexure for CST form as follows.

Transactionwise Sales Details												
800	30	210	0	500	500	400	600	3040				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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.											
100.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	105.00		CST	600	Sales Goods Return for Tr. Type 100, 200, 400, 500, 800, 900
100.00	5.00	0.00	0.00	100.00	0.00	0.00	0.00	205.00		CST	600	Sales Goods Return for Tr. Type 100, 200, 400, 500, 800, 900
100.00	5.00	0.00	0.00	0.00	100.00	0.00	0.00	205.00		CST	600	Sales Goods Return for Tr. Type 100, 200, 400, 500, 800, 900
100.00	5.00	0.00	0.00	0.00	0.00	100.00	0.00	205.00		CST	600	Sales Goods Return for Tr. Type 100, 200, 400, 500, 800, 900
100.00	5.00	0.00	0.00	0.00	0.00	0.00	100.00	205.00		CST	600	Sales Goods Return for Tr. Type 100, 200, 400, 500, 800, 900
100.00	5.00	0.00	0.00	100.00	100.00	100.00	100.00	505.00		CST	600	Sales Goods Return for Tr. Type 100, 200, 400, 500, 800, 900
0.00	0.00	105.00	0.00	100.00	100.00	100.00	100.00	505.00		CST	600	Sales Goods Return for Tr. Type 100, 200, 400, 500, 800, 900
100.00	0.00	105.00	0.00	100.00	100.00	0.00	100.00	505.00		CST	600	Sales Goods Return for Tr. Type 100, 200, 400, 500, 800, 900

Transactionwise Sales Details												
800	30	210	0	500	500	400	600	3040				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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.											
100.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	105.00		CST	700	Sales Credit Note for Tr. Type 100, 200, 400, 500, 800, 900
100.00	5.00	0.00	0.00	100.00	0.00	0.00	0.00	205.00		CST	700	Sales Credit Note for Tr. Type 100, 200, 400, 500, 800, 900
100.00	5.00	0.00	0.00	0.00	100.00	0.00	0.00	205.00		CST	700	Sales Credit Note for Tr. Type 100, 200, 400, 500, 800, 900
100.00	5.00	0.00	0.00	0.00	0.00	100.00	0.00	205.00		CST	700	Sales Credit Note for Tr. Type 100, 200, 400, 500, 800, 900
100.00	5.00	0.00	0.00	0.00	0.00	0.00	100.00	205.00		CST	700	Sales Credit Note for Tr. Type 100, 200, 400, 500, 800, 900
100.00	5.00	0.00	0.00	100.00	100.00	100.00	100.00	505.00		CST	700	Sales Credit Note for Tr. Type 100, 200, 400, 500, 800, 900
0.00	0.00	105.00	0.00	100.00	100.00	100.00	100.00	505.00		CST	700	Sales Credit Note for Tr. Type 100, 200, 400, 500, 800, 900
100.00	0.00	105.00	0.00	100.00	100.00	0.00	100.00	505.00		CST	700	Sales Credit Note for Tr. Type 100, 200, 400, 500, 800, 900

 Shows blocked field, data shall not be validated.

## 2. Sales Transactions to TIN holder against C-Form (Declarations) [900] -

- ✓ For the purpose of form CST, the primary transaction codes in sales annexure for Interstate sales against C-forms is 900. Description for codes is as follows-

Transaction Code	Description of Transaction
900	Sales against C form

- ✓ Transaction code 900 is for **Sales to TIN holder against C- Form** declaration.
- ✓ Illustrations of invoices under transaction code 900 in sales annexure for CST Form are as follows.

Transactionwise Sales Details												
600	20	525	0	100	100	100	800	2245				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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.											
100.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	105.00		CST	900	Sales against C Form
100.00	5.00	0.00	0.00	0.00	0.00	0.00	100.00	205.00		CST	900	Sales against C Form
0.00	0.00	105.00	0.00	0.00	0.00	0.00	0.00	105.00		CST	900	Sales against C Form
0.00	0.00	105.00	0.00	0.00	0.00	0.00	100.00	205.00		CST	900	Sales against C Form
100.00	5.00	105.00	0.00	0.00	0.00	0.00	100.00	310.00		CST	900	Sales against C Form

 Shows blocked field, data shall not be validated.

## Goods return [600] and credit notes [700] for Interstate Sales to TIN holder against Form-C (Declaration) [900] transactions -

- ✓ For the purpose of CST form and transactions under 900, the transaction code in sales annexure for goods return is 600 and for credit note (rate difference, discount) is 700. Description for codes is as follows-

Transaction Code	Description of Transaction
600	Sales Goods Return for Transaction Types 100, 200, 900.
700	Sales Credit Note for Transaction Types 100, 200, 900.

- ✓ Illustrations of invoices under transaction code 600 and 700 in sales annexure for CST form as follows.

Transactionwise Sales Details												
700	30	420	0	100	100	100	700	2150				
Net Rs.	TAX (If any) Rs.	Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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
100.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	105.00		CST	600	Sales Goods Return for Tr. Type 100, 200, 400, 500, 800, 900
100.00	5.00	0.00	0.00	0.00	0.00	0.00	100.00	205.00		CST	600	Sales Goods Return for Tr. Type 100, 200, 400, 500, 800, 900
0.00	0.00	105.00	0.00	0.00	0.00	0.00	0.00	105.00		CST	600	Sales Goods Return for Tr. Type 100, 200, 400, 500, 800, 900
0.00	0.00	105.00	0.00	0.00	0.00	0.00	100.00	205.00		CST	600	Sales Goods Return for Tr. Type 100, 200, 400, 500, 800, 900
100.00	5.00	105.00	0.00	0.00	0.00	0.00	100.00	310.00		CST	600	Sales Goods Return for Tr. Type 100, 200, 400, 500, 800, 900
100.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	105.00		CST	700	Sales Credit Note for Tr. Type 100, 200, 400, 500, 800, 900
100.00	5.00	0.00	0.00	0.00	0.00	0.00	100.00	205.00		CST	700	Sales Credit Note for Tr. Type 100, 200, 400, 500, 800, 900
100.00	5.00	105.00	0.00	0.00	0.00	0.00	100.00	310.00		CST	700	Sales Credit Note for Tr. Type 100, 200, 400, 500, 800, 900

 Shows blocked field, data shall not be validated.

### 3. Branch Transfer / Consignment (Inter-State) [300] -

- ✓ For the purpose of form CST, the transaction code in sales annexure for Branch Transfer / Consignment (Inter-State) is 300. Description for code is as follows-

Transaction Code	Description of Transaction
300	Branch Transfer / Consignment (Within State or Inter-State)

- ✓ Illustrations of invoices under transaction code 300 in sales annexure for CST form as follows.

Transactionwise Sales Details												
900	0	0	0	300	100	300	600	2200				
Taxable Value OR Value of Composition u/s 42(3),(3A)	TAX (If any) Rs.	Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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
100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		CST	300	Branch Transfer / Consignment ( Within the State or Interstate )
100.00	0.00	0.00	0.00	100.00	0.00	0.00	0.00	200.00		CST	300	Branch Transfer / Consignment ( Within the State or Interstate )
100.00	0.00	0.00	0.00	0.00	0.00	100.00	0.00	200.00		CST	300	Branch Transfer / Consignment ( Within the State or Interstate )
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		CST	300	Branch Transfer / Consignment ( Within the State or Interstate )
100.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		CST	300	Branch Transfer / Consignment ( Within the State or Interstate )

 Shows blocked field, data shall not be validated.

### Goods return [680] and credit notes [780] for Branch Transfer / Consignment (Inter-state) [300] -

- ✓ For the purpose of form CST, the transaction code in sales annexure for goods return in respect of Branch Transfer / Consignment (Within State) is 680 and for credit note (rate difference, discount) is 780. Description for codes is as follows-

Transaction Code	Description of Transaction
680	Sales Goods Return (Branch Transfer/Consignment) for Transaction Type 300
780	Sales Credit Note ( Branch Transfer ) for Transaction Type 300

- ✓ Illustrations of invoices under transaction code 680 and 780 in sales annexure for goods return and credit notes (rate difference or discount) in respect of Branch Transfer / Consignment (Inter-State) [300] for form CST are as follows.

Transactionwise Sales Details												
900	0	0	0	500	100	500	700	2700				
Taxable Value OR Value of Composition u/s 42(3),(3A)	TAX (If any) Rs.	Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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
100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		CST	680	Sales Goods Return ( Branch Transfer/ consignment ) for Tr. Type 300
100.00	0.00	0.00	0.00	100.00	0.00	0.00	0.00	200.00		CST	680	Sales Goods Return ( Branch Transfer/ consignment ) for Tr. Type 300
100.00	0.00	0.00	0.00	0.00	0.00	100.00	0.00	200.00		CST	680	Sales Goods Return ( Branch Transfer/ consignment ) for Tr. Type 300
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		CST	680	Sales Goods Return ( Branch Transfer/ consignment ) for Tr. Type 300
100.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		CST	680	Sales Goods Return ( Branch Transfer/ consignment ) for Tr. Type 300
100.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		CST	780	Sales Credit Note ( Branch Transfer/ consignment ) for Tr. Type 300
100.00	0.00	0.00	0.00	100.00	0.00	0.00	100.00	300.00		CST	780	Sales Credit Note ( Branch Transfer/ consignment ) for Tr. Type 300
100.00	0.00	0.00	0.00	0.00	0.00	100.00	100.00	300.00		CST	780	Sales Credit Note ( Branch Transfer/ consignment ) for Tr. Type 300

 Shows blocked field, data shall not be validated.

#### 4. Sales outside the State (Sales effected outside the State of Maharashtra) [910] -

- ✓ For the purpose of form CST, the transaction code in sales annexure for Sales outside the State (Sales effected outside the State of Maharashtra) is 910. Description for code is as follows-

Transaction Code	Description of Transaction
910	Sales outside the State (sales effected outside the State of Maharashtra)

- ✓ Illustrations of invoices under transaction code 910 in sales annexure for CST form as follows.

Transactionwise Sales Details												
900	0	0	0	400	100	500	700	2600				
Taxable Value OR Value of Composition u/s 42(3),(3A)	TAX (if any) Rs.	Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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.												
100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		CST	910	Sales outside the State (Sales effected outside the State of Maharashtra)

 Shows blocked field, data shall not be validated.

#### Goods return [610] and credit notes [710] for Sales outside the State (Sales effected outside the State of Maharashtra) [910] -

- ✓ For the purpose of form CST, the transaction code in sales annexure for goods return in respect of Sales outside the state (Sales effected outside the State of Maharashtra) is 610 and for credit note (rate difference, discount) is 710. Description for codes is as follows-

Transaction Code	Description of Transaction
610	Sales Goods Return ( Outside the State) for Transaction Type 910
710	Sales Credit Note ( Outside the State) for Transaction Type 910

- ✓ Illustrations of invoices under transaction code 610 and 710 in sales annexure for goods return and credit notes (rate difference or discount) in respect of Sales outside the State (Sales effected outside the State of Maharashtra) (Inter-State) [910] for form CST are as follows.

Transactionwise Sales Details												
900	0	0	0	400	100	500	700	2600				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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.											
100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		CST	610	Sales Goods Return ( Out side State) for Tr. Type 910
100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		CST	710	Sales Credit Note ( Out side State) for Tr. Type 910

 Shows blocked field, data shall not be validated.

## 5. Sales in Transit [920]-

- ✓ For the purpose of form CST, the transaction code in sales annexure for Sales in Transit is 920. Description for code is as follows-

Transaction Code	Description of Transaction
920	Sales in Transit

- ✓ Illustrations of invoices under transaction code 920 in sales annexure for CST form as follows.

Transactionwise Sales Details												
900	0	0	0	400	100	500	800	2700				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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.											
100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		CST	920	Sales in Transit
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		CST	920	Sales in Transit

 Shows blocked field, data shall not be validated.

## Goods return [620] and credit notes [720] for Sales in Transit [920] -

- ✓ For the purpose of form CST, the transaction code in sales annexure for goods return in respect of Sales in Transit is 620 and for credit note (rate difference, discount) is 720. Description for codes is as follows-

Transaction Code	Description of Transaction
620	Sales Goods Return ( Sales in transit ) for Transaction Type 920
720	Sales Credit Note ( Sales in transit ) for Transaction Type 920



- ✓ Illustrations of invoices under transaction code 620 and 720 in sales annexure for goods return and credit notes (rate difference or discount) in respect of Sales in transit (Inter-State) [920] for form CST are as follows.

Transactionwise Sales Details												
900	0	0	0	400	100	400	800	2600				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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.											
100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		CST	620	Sales Goods Return ( Sale in transit) for Tr. Type 920
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		CST	620	Sales Goods Return ( Sale in transit) for Tr. Type 920
100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		CST	720	Sales Credit Note ( Sale in transit) for Tr. Type 920
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		CST	720	Sales Credit Note ( Sale in transit) for Tr. Type 920

 Shows blocked field, data shall not be validated.

## 6. Sales to Consulate (Interstate) [930] -

- ✓ For the purpose of form CST, the transaction code in sales annexure for Sales to Consulate is 930. Description for code is as follows-

Transaction Code	Description of Transaction
930	Inter-state sales to consulate

- ✓ Illustrations of invoices under transaction code 930 in sales annexure for CST form as follows.

Transactionwise Sales Details												
800	35	210	0	500	500	500	600	3145				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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.											
100.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	105.00		CST	930	Inter-state Sales to Consulate
100.00	5.00	0.00	0.00	100.00	0.00	0.00	0.00	205.00		CST	930	Inter-state Sales to Consulate
100.00	5.00	0.00	0.00	0.00	100.00	0.00	0.00	205.00		CST	930	Inter-state Sales to Consulate
100.00	5.00	0.00	0.00	0.00	0.00	100.00	0.00	205.00		CST	930	Inter-state Sales to Consulate
100.00	5.00	0.00	0.00	0.00	0.00	0.00	100.00	205.00		CST	930	Inter-state Sales to Consulate
100.00	5.00	0.00	0.00	100.00	100.00	100.00	100.00	505.00		CST	930	Inter-state Sales to Consulate
0.00	0.00	105.00	0.00	100.00	100.00	100.00	100.00	505.00		CST	930	Inter-state Sales to Consulate
100.00	5.00	105.00	0.00	100.00	100.00	100.00	100.00	610.00		CST	930	Inter-state Sales to Consulate

 Shows blocked field, data shall not be validated.

## Goods return [630] and credit notes [730] for Sales to Consulate [930] -

- ✓ For the purpose of form CST, the transaction code in sales annexure for goods return in respect of Sales to consulate is 630 and for credit note (rate difference, discount) is 730. Description for codes is as follows-

Transaction Code	Description of Transaction
630	Sales Goods Return ( Consulate ) for Transaction Type 930
730	Sales Credit Note ( Consulate ) for Transaction Type 930

- ✓ Illustrations of invoices under transaction code 630 and 730 in sales annexure for goods return and credit notes (rate difference or discount) in respect of Interstate Sales to Consulate (Inter-State) [930] for form CST are as follows.

Transactionwise Sales Details												
800	35	210	0	500	500	500	600	3145				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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.											
100.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	105.00		CST	630	Sales Goods Return ( Consulate ) for Tr. Type 930
100.00	5.00	0.00	0.00	100.00	0.00	0.00	0.00	205.00		CST	630	Sales Goods Return ( Consulate ) for Tr. Type 930
100.00	5.00	0.00	0.00	0.00	100.00	0.00	0.00	205.00		CST	630	Sales Goods Return ( Consulate ) for Tr. Type 930
100.00	5.00	0.00	0.00	0.00	0.00	100.00	0.00	205.00		CST	630	Sales Goods Return ( Consulate ) for Tr. Type 930
100.00	5.00	0.00	0.00	0.00	0.00	0.00	100.00	205.00		CST	630	Sales Goods Return ( Consulate ) for Tr. Type 930
100.00	5.00	0.00	0.00	100.00	100.00	100.00	100.00	505.00		CST	630	Sales Goods Return ( Consulate ) for Tr. Type 930
0.00	0.00	105.00	0.00	100.00	100.00	100.00	100.00	505.00		CST	630	Sales Goods Return ( Consulate ) for Tr. Type 930
100.00	5.00	105.00	0.00	100.00	100.00	100.00	100.00	610.00		CST	630	Sales Goods Return ( Consulate ) for Tr. Type 930

Transactionwise Sales Details												
800	35	210	0	500	500	500	600	3145				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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.											
100.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	105.00		CST	730	Sales Credit Note ( Consulate ) for Tr. Type 930
100.00	5.00	0.00	0.00	100.00	0.00	0.00	0.00	205.00		CST	730	Sales Credit Note ( Consulate ) for Tr. Type 930
100.00	5.00	0.00	0.00	0.00	100.00	0.00	0.00	205.00		CST	730	Sales Credit Note ( Consulate ) for Tr. Type 930
100.00	5.00	0.00	0.00	0.00	0.00	100.00	0.00	205.00		CST	730	Sales Credit Note ( Consulate ) for Tr. Type 930
100.00	5.00	0.00	0.00	0.00	0.00	0.00	100.00	205.00		CST	730	Sales Credit Note ( Consulate ) for Tr. Type 930
100.00	5.00	0.00	0.00	100.00	100.00	100.00	100.00	505.00		CST	730	Sales Credit Note ( Consulate ) for Tr. Type 930
0.00	0.00	105.00	0.00	100.00	100.00	100.00	100.00	505.00		CST	730	Sales Credit Note ( Consulate ) for Tr. Type 930
100.00	5.00	105.00	0.00	100.00	100.00	100.00	100.00	610.00		CST	730	Sales Credit Note ( Consulate ) for Tr. Type 930

 Shows blocked field, data shall not be validated.

## 7. Export on H- Form (Inter-state) [940] -

- ✓ For the purpose of form CST, the transaction code in sales annexure for Sales to Export against H-form is 940. Description for code is as follows-

Transaction Code	Description of Transaction
940	Export on H Form

- ✓ Illustrations of invoices under transaction code 940 in sales annexure for CST form as follows.

Transactionwise Sales Details												
800	0	0	0	100	100	100	800	1900				
Taxable Value OR Value of Composition u/s 42(3),(3A)	TAX (If any) Rs.	Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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
100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		CST	940	Export on H Form
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		CST	940	Export on H Form

 Shows blocked field, data shall not be validated.

## Goods return [640] and credit notes [740] for Export on H Form -

- ✓ For the purpose of form CST, the transaction code in sales annexure for goods return in respect of Sales to Export on H form is 640 and for credit note (rate difference, discount) is 740. Description for codes is as follows-

Transaction Code	Description of Transaction
640	Sales Goods Return (Export against Form - H) for Transaction Type 940
740	Sales Credit Note (Export against Form - H) for Transaction Type 940

- ✓ Illustrations of invoices under transaction code 640 and 740 in sales annexure for goods return and credit notes (rate difference or discount) in respect of Sales to Export against Form H (Inter-State) [940] for form CST are as follows.

Transactionwise Sales Details												
800	0	0	0	100	100	100	800	1900				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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.											
100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		CST	640	Sales Goods Return ( Export against Form-H ) for Tr. Type 940
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		CST	640	Sales Goods Return ( Export against Form-H ) for Tr. Type 940
100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		CST	740	Sales Credit Note ( Export against Form-H ) for Tr. Type 940
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		CST	740	Sales Credit Note ( Export against Form-H ) for Tr. Type 940

 Shows blocked field, data shall not be validated.

## 8. Direct Export (Inter-state) [950] -

- ✓ For the purpose of form CST, the transaction code in sales annexure for Sales to Direct Export is 950. Description for code is as follows-

Transaction Code	Description of Transaction
950	Direct Export

- ✓ Illustrations of invoices under transaction code 950 in sales annexure for CST form as follows.

Transactionwise Sales Details												
800	0	0	0	100	100	100	800	1900				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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.											
100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		CST	950	Direct Export
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		CST	950	Direct Export

 Shows blocked field, data shall not be validated.

## Goods return [650] and credit notes [750] for Direct Export [950] -

- ✓ For the purpose of form CST, the transaction code in sales annexure for goods return in respect of Sales to Direct Export is 650 and for credit note (rate difference, discount) is 750. Description for codes is as follows-

Transaction Code	Description of Transaction
650	Sales Goods Return ( Direct Export ) for Transaction Type 950
750	Sales Credit Note ( Direct Export) for Transaction Type 950

- ✓ Illustrations of invoices under transaction code 650 and 750 in sales annexure for goods return and credit notes (rate difference or discount) in respect of Sales to Direct Export (Inter-State) [950] for form CST are as follows.

Transactionwise Sales Details												
800	0	0	0	100	100	100	800	1900				
Taxable Value OR Value of Composition u/s 42(3),(3A)	Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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.											
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		CST	650	Sales Goods Return ( Direct Export ) for Tr. Type 950	
100.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		CST	650	Sales Goods Return ( Direct Export ) for Tr. Type 950	
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		CST	750	Sales Credit Note ( Direct Export ) for Tr. Type 950	
100.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		CST	750	Sales Credit Note ( Direct Export ) for Tr. Type 950	

 Shows blocked field, data shall not be validated.

## 9. Import Sales (High seas) (Inter-state) [960] -

- ✓ For the purpose of form CST, the transaction code in sales annexure for Sales to Import Sales (high seas) i.e. Sale in the course of Import is 960. Description for code is as follows-

Transaction Code	Description of Transaction
960	Import Sales ( High Seas)

- ✓ Illustrations of invoices under transaction code 960 in sales annexure for CST form as follows.

Transactionwise Sales Details												
800	0	0	0	100	100	100	800	1900				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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.											
100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		CST	960	Import Sales (High Seas)
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		CST	960	Import Sales (High Seas)

 Shows blocked field, data shall not be validated.

## Goods return [660] and credit notes [760] for Import Sales (High seas) [960] -

- ✓ For the purpose of form CST, the transaction code in sales annexure for goods return in respect of Sales to Import Sales (High seas) is 660 and for credit note (rate difference, discount) is 760. Description for codes is as follows-

Transaction Code	Description of Transaction
660	Sales Goods Return (Sale in the course of Import) for Transaction Type 960
760	Sales Credit Note (Sale in the course of Import) for Transaction Type 960

- ✓ Illustrations of invoices under transaction code 660 and 760 in sales annexure for goods return and credit notes (rate difference or discount) in respect of Sales to Import i.e. sales in the course of Import (Inter-State) [960] for form CST are as follows.



Transactionwise Sales Details												
800	0	0	0	100	100	100	800	1900				
Taxable Value OR Value of Composition u/s 42(3),(3A)	Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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.											
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		CST	660	Sales Goods Return ( Sale in the course of Import ) for Tr. Type 960	
100.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		CST	660	Sales Goods Return ( Sale in the course of Import ) for Tr. Type 960	
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		CST	760	Sales Credit Note ( Sale in the course of Import ) for Tr. Type 960	
100.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		CST	760	Sales Credit Note ( Sale in the course of Import ) for Tr. Type 960	

 Shows blocked field, data shall not be validated.

## 10. Interstate Sales u/s 8(6) i.e. Against Form-I (Inter-state) [970] –

- ✓ For the purpose of form CST, the transaction code in sales annexure for Interstate Sales u/s 8(6) i.e. Sales against Form-I is 970. Description for code is as follows-

Transaction Code	Description of Transaction
970	Interstate Sales u/s 8(6), Form-I

- ✓ Illustrations of invoices under transaction code 970 in sales annexure for CST form as follows.

Transactionwise Sales Details												
800	0	0	0	100	100	100	800	1900				
Taxable Value OR Value of Composition u/s 42(3),(3A)	Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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.											
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		CST	970	Interstate Sales u/s 8(6), Form-I	
100.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		CST	970	Interstate Sales u/s 8(6), Form-I	

 Shows blocked field, data shall not be validated.

## Goods return [670] and credit notes [770] for Interstate Sales u/s 8(6) i.e. Against Form-I [970] –

- ✓ For the purpose of form CST, the transaction code in sales annexure for goods return in respect of Interstate Sales u/s 8(6) i.e. Sales against Form-I is 670 and for credit note (rate difference, discount) is 770. Description for codes is as follows-

Transaction Code	Description of Transaction
670	Sales Goods Return (Sales against u/s 8(6)) for Transaction Type 970
770	Sales Credit Note (Sales against u/s 8(6)) for Transaction Type 970

- ✓ Illustrations of invoices under transaction code 670 and 770 in sales annexure for goods return and credit notes (rate difference or discount) in respect of Sales against u/s 8(6) i.e. sales against Form-I (Inter-State) [970] for form CST are as follows.

Transactionwise Sales Details												
800	0	0	0	100	100	100	800	1900				
Taxable Value OR Value of Composition u/s 42(3),(3A)	Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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.											
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		CST	670	Sales Goods Return ( Sales against 8(6) ) for Tr. Type 970	
100.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		CST	670	Sales Goods Return ( Sales against 8(6) ) for Tr. Type 970	
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		CST	770	Sales Credit Note ( Sales against 8(6) ) for Tr. Type 970	
100.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		CST	770	Sales Credit Note ( Sales against 8(6) ) for Tr. Type 970	

 Shows blocked field, data shall not be validated.

## 11. Exempted Sales (Inter-state)[500] (Only applicable to PSI exempted dealer) –

- ✓ For the purpose of form CST, the transaction code in sales annexure for Exempted Sales (Only applicable to PSI exempted dealer) is 500. Description for code is as follows-

Transaction Code	Description of Transaction
500	PSI Exempted Sales

- ✓ Illustrations of invoices under transaction code 500 in sales annexure for CST form as follows

Transactionwise Sales Details												
100	0	0	0	500	700	500	600	2400				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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.											
0.00	0.00	0.00	0.00	100.00	0.00	0.00	0.00	100.00		CST	500	PSI Exempted Sales
0.00	0.00	0.00	0.00	0.00	100.00	0.00	0.00	100.00		CST	500	PSI Exempted Sales
0.00	0.00	0.00	0.00	100.00	100.00	100.00	100.00	400.00		CST	500	PSI Exempted Sales
0.00	0.00	0.00	0.00	0.00	100.00	100.00	100.00	300.00		CST	500	PSI Exempted Sales

 Shows blocked field, data shall not be validated.

## Goods return [600] and credit notes [700] for Exempted Sales (Inter-state)[500] (Only applicable to PSI exempted dealer) -

- ✓ For the purpose of form CST, the transaction code in sales annexure for goods return in respect of Exempted Sales (Only applicable to PSI Exempted dealer) is 600 and for credit note (rate difference, discount) is 700. Description for codes is as follows-

Transaction Code	Description of Transaction
600	Sales Goods Return for Transaction Type 500
700	Sales Credit Note for Transaction Type 500

- ✓ Illustrations of invoices under transaction code 600 and 700 in sales annexure for goods return and credit notes (rate difference or discount) in respect of PSI Exempted Sales (Inter-state) [500] for form CST are as follows.

Transactionwise Sales Details												
100	0	0	0	500	700	500	600	2400				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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.											
0.00	0.00	0.00	0.00	100.00	0.00	0.00	0.00	100.00		CST	600	Sales Goods Return for Tr. Type 100, 200, 400, 500, 800, 900
0.00	0.00	0.00	0.00	0.00	100.00	0.00	0.00	100.00		CST	600	Sales Goods Return for Tr. Type 100, 200, 400, 500, 800, 900
0.00	0.00	0.00	0.00	100.00	100.00	100.00	100.00	400.00		CST	600	Sales Goods Return for Tr. Type 100, 200, 400, 500, 800, 900
0.00	0.00	0.00	0.00	0.00	100.00	100.00	100.00	300.00		CST	600	Sales Goods Return for Tr. Type 100, 200, 400, 500, 800, 900
0.00	0.00	0.00	0.00	100.00	0.00	0.00	0.00	100.00		CST	700	Sales Credit Note for Tr. Type 100, 200, 400, 500, 800, 900
0.00	0.00	0.00	0.00	0.00	100.00	0.00	0.00	100.00		CST	700	Sales Credit Note for Tr. Type 100, 200, 400, 500, 800, 900
0.00	0.00	0.00	0.00	100.00	100.00	100.00	100.00	400.00		CST	700	Sales Credit Note for Tr. Type 100, 200, 400, 500, 800, 900
0.00	0.00	0.00	0.00	0.00	100.00	100.00	100.00	300.00		CST	700	Sales Credit Note for Tr. Type 100, 200, 400, 500, 800, 900

 Shows blocked field, data shall not be validated.

**PURCHASE ANNEXURE  
(FOR ALL  
RETURNS)**

## PURCHASE ANNEXURE

- ✓ After “Sales Annexure” sheet, Dealer has to fill up “Purchase Annexure”.



- ✓ Purchase annexure is to be prepared in following format.
- ✓ Every invoice is to be entered across one row irrespective of various tax rates or different types of purchases.
- ✓ Permutation and combination of various type of sales in single invoice is allowed, such as-
  - ✓ Taxable sales, including works contract composition sales
  - ✓ Inclusive of tax sales
  - ✓ Tax free sales
  - ✓ Exempted sales u/s 41 and 8
  - ✓ Labour charges
  - ✓ Other charges

Transactionwise Purchase Details																
Gross Total				1500	125	1625	500	500	500	500	700	5950				
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)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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.											

**Transaction code are assigned to the nature of transactions, such as-**

- 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.

**Goods return and 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)
- 41 - for goods Return (Interstate Purchases against Form-C) (applicable to 40)
- 42 - for debit Note (Interstate Purchases against Form-C) (applicable to 40)
- 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)
- 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)

**These transaction codes are common across the return form III (E), 232, 233, 234, 235.**



# Guidelines to key in purchase invoices in Purchase Annexure

Column	Field Name	Description
<b>A</b>	Serial Number	Start from serial number 1.
<b>B</b>	Sales Invoice Number	<ul style="list-style-type: none"> <li>• Enter the serial number of the Sales Invoice issued by your seller.</li> <li>• Alpha Numeric, special characters (-) and (/) are allowed.</li> </ul>
<b>C</b>	Date of Sales Invoice	<ul style="list-style-type: none"> <li>• Date of Sales Invoice may be of the period mentioned in the “Header” of the annexure or of any previous period accounted for in the current period.</li> <li>• In case of “Goods return” the date should be within six months from the annexure period</li> <li>• In case of “Credit note” previous date to the annexure period is acceptable.</li> <li>• No future date will be acceptable in Purchase annexure.</li> </ul>
<b>D</b>	TIN of the Seller	Enter the TIN when the goods are Purchased from TIN holding dealer from within the State or inter-State.
<b>E</b>	Net Taxable Value OR Value of Composition u/s 42(3), (3A), (4)	<ul style="list-style-type: none"> <li>• Enter the Net Value of goods irrespective of whether tax is levied or not.</li> <li>• In case of taxable transactions enter aggregate net value of various tax rate transactions.</li> </ul>
<b>F</b>	TAX (If any)	Enter the tax amount levied on net value shown in column “E”.
<b>G</b>	Value of Inclusive of Tax	Enter the Purchase Value of inclusive of tax.
<b>H</b>	Value of Composition u/s 42 (1), (2)	Enter the Purchase Value of Composition u/s 42 (1), (2)
<b>I</b>	Tax Free Sales	Enter the Value of Tax Free Purchases
<b>J</b>	Exempted Sales u/s 41 & 8	Enter the Purchase Value of Exempted goods u/s 41 & 8

<b>K</b>	Labour Charges	Enter the Value of Labour Charges
<b>L</b>	Other Charges	Enter the Value of Other Charges
<b>M</b>	Gross Total	Enter the Gross Total of the invoice
<b>N</b>	Action	<ul style="list-style-type: none"> <li>• This field is for those dealers who are required to file revised return for the year u/s 20(4)(b) or 20(4)(c) for the year.</li> <li>• Single annexure is to be filed for the year.</li> <li>• Enter invoices which are to be deleted from periodic annexures.</li> <li>• Enter “D” against this column against those invoices which are to be deleted.</li> <li>• If any new transactions are to be added then keep this column blank.</li> </ul>
<b>O</b>	Return Form Number	<ul style="list-style-type: none"> <li>• Enter Return form number.</li> <li>• Only permitted combination of return forms will be validated.</li> </ul>
<b>P</b>	Transaction Code	Enter Transaction codes according to Transactions types.
<b>Q</b>	Description of Transaction type	On selection of Transactions codes description of Transactions will be displayed.

- ✓ While claiming goods return or credit note for any invoice-
  - Original Sales invoice number is to be mentioned.
  - Date of original sales invoice is to be mentioned.
  - TIN of seller, if any, is to be mentioned.
  
- ✓ While claiming debit notes of aggregate value for any period against any TIN-
  - TIN of seller is to be mentioned.

# TRANSACTIONS CODES AND DESCRIPTION OF TRANSACTIONS IN PURCHASE ANNEXURE

FORMS 231, 232, 233, 234, 235

## 1. Purchase Transactions from TIN holder (Goods [10] and Capital Assets [15])-

- ✓ For the purposes of forms 231, 232, 233, 234 and 235 the primary transaction codes in Purchases annexure for purchases from TIN holder are 10 for goods and 15 for capital assets. Description for codes is as follows-

Transaction Code	Description of Transaction
10	Within State Purchases from TIN Holder
15	Within State Purchases from TIN Holder ( Capital Asset )

- ✓ Transaction code 10 is for Within State **Purchases from TIN Holder**.
- ✓ Transaction code 15 is for Within State **Purchases from TIN Holder (Capital Asset)**.
- ✓ Illustrations of invoices under transaction code 10 and 15 in purchase annexure for forms 231, 232, 233, 234 and 235 are as follows.

Transactionwise Purchase Details												
1500	125	1625	500	500	500	500	700	5950				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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	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		233	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		234	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		235	10	Within the State Purchases from RD

Transactionwise Purchase Details												
1500	125	1625	500	500	500	500	700	5950				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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	15	Within the State Purchases from RD ( Capital Asset )
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 ( Capital Asset )
100.00	5.00	105.00	100.00	100.00	100.00	100.00	100.00	710.00		233	15	Within the State Purchases from RD ( Capital Asset )
100.00	5.00	105.00	100.00	100.00	100.00	100.00	100.00	710.00		234	15	Within the State Purchases from RD ( Capital Asset )
100.00	5.00	105.00	100.00	100.00	100.00	100.00	100.00	710.00		235	15	Within the State Purchases from RD ( Capital Asset )

 Shows blocked field, data shall not be validated.

### Goods return [90] and debit notes [95] for Purchases from TIN holder (Goods [10] or Capital Assets [15])-

- ✓ For the purposes of forms 231, 232, 233, 234 and 235 and transaction 10 or 15 the transaction codes in purchase annexure for goods return is 90 and for debit note (rate difference, discount) is 95. Description for codes is as follows-

Transaction Code	Description of Transaction
90	Purchase Goods Return for Transaction Types 10, 15.
95	Purchase Debit Note for Transaction Types 10, 15.

- ✓ Illustrations of invoices under transaction codes 90 and 95 in purchase annexure for forms 231, 232, 233, 234 and 235 are as follows.

Transactionwise Purchase Details												
1500	125	1625	500	500	500	500	700	5950				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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	90	Purchase Good Return for Tr. Type 10, 15, 80
100.00	5.00	105.00	100.00	100.00	100.00	100.00	100.00	710.00		232	90	Purchase Good Return for Tr. Type 10, 15, 80
100.00	5.00	105.00	100.00	100.00	100.00	100.00	100.00	710.00		233	90	Purchase Good Return for Tr. Type 10, 15, 80
100.00	5.00	105.00	100.00	100.00	100.00	100.00	100.00	710.00		234	90	Purchase Good Return for Tr. Type 10, 15, 80
100.00	5.00	105.00	100.00	100.00	100.00	100.00	100.00	710.00		235	90	Purchase Good Return for Tr. Type 10, 15, 80

Transactionwise Purchase Details												
1500	125	1625	500	500	500	500	700	5950				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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	95	Purchase Debit Note for Tr. Type 10, 15, 80
100.00	5.00	105.00	100.00	100.00	100.00	100.00	100.00	710.00		232	95	Purchase Debit Note for Tr. Type 10, 15, 80
100.00	5.00	105.00	100.00	100.00	100.00	100.00	100.00	710.00		233	95	Purchase Debit Note for Tr. Type 10, 15, 80
100.00	5.00	105.00	100.00	100.00	100.00	100.00	100.00	710.00		234	95	Purchase Debit Note for Tr. Type 10, 15, 80
100.00	5.00	105.00	100.00	100.00	100.00	100.00	100.00	710.00		235	95	Purchase Debit Note for Tr. Type 10, 15, 80

 Shows blocked field, data shall not be validated.

## 2. Purchases within State from Non-TIN holder (URD) [20]-

- ✓ For the purposes of forms 231, 232, 233, 234 and 235 the transaction code in Purchase annexure for purchases within State from Non-TIN holder (URD) is 20. Description for code is as follows-

Transaction Code	Description of Transaction
20	Within State Purchases from Non-TIN Holder (URD)

- ✓ Transaction code 20 is for Within the State **Purchases from Non-TIN Holder**.
- ✓ Illustrations of invoices under transaction code 20 in purchase annexure for forms 231, 232, 233, 234 and 235 are as follows.

Transactionwise Purchase Details												
1500	100	1100	0	500	0	500	700	4400				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		231	20	Within the State URD Purchases
100.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		232	20	Within the State URD Purchases
100.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		233	20	Within the State URD Purchases
100.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		234	20	Within the State URD Purchases
100.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		235	20	Within the State URD Purchases

 Shows blocked field, data shall not be validated.

## Goods return [91] and debit notes [96] for Purchases from Non-TIN holder (URD) [20]-

- ✓ For the purposes of forms 231, 232, 233, 234 and 235 and transaction 20, the transaction codes in purchase annexure for goods return is 91 and for debit note (rate difference, discount) is 96. Description for codes is as follows-

Transaction Code	Description of Transaction
91	Purchase Goods Return (within the State URD) for Tr. Type 20.
96	Purchase Debit Note (within the State URD) for Tr. Type 20.

- ✓ Illustrations of invoices under transaction codes 91 and 96 in purchase annexure for forms 231, 232, 233, 234 and 235 are as follows.

Transactionwise Purchase Details												
1500	100	1100	0	500	0	500	700	4400				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		231	91	Purchase Good Return ( Within the State URD ) for Tr. Type 20
100.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		232	91	Purchase Good Return ( Within the State URD ) for Tr. Type 20
100.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		233	91	Purchase Good Return ( Within the State URD ) for Tr. Type 20
100.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		234	91	Purchase Good Return ( Within the State URD ) for Tr. Type 20
100.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		235	91	Purchase Good Return ( Within the State URD ) for Tr. Type 20

Transactionwise Purchase Details												
1500	100	1100	0	500	0	500	700	4400				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		231	96	Purchase Debit Note (Within the State URD ) for Tr. Type 20
100.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		232	96	Purchase Debit Note (Within the State URD ) for Tr. Type 20
100.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		233	96	Purchase Debit Note (Within the State URD ) for Tr. Type 20
100.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		234	96	Purchase Debit Note (Within the State URD ) for Tr. Type 20
100.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		235	96	Purchase Debit Note (Within the State URD ) for Tr. Type 20

 Shows blocked field, data shall not be validated.

### 3. Interstate Branch Transfer/Consignment Purchases [30]-

- ✓ For the purposes of forms 231, 232, 233, 234 and 235 the transaction code in Purchase annexure for Interstate Branch Transfer/Consignment Purchases is 30. Description for code is as follows-

Transaction Code	Description of Transaction
30	Interstate Branch Transfer/Consignment Purchases

- ✓ Transaction code 30 is for Interstate Branch Transfer/Consignment Purchases.
- ✓ Illustrations of invoices under transaction code 30 in purchase annexure for forms 231, 232, 233, 234 and 235 are as follows.

Transactionwise Purchase Details												
1500	100	1100	0	500	0	500	700	4400				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		231	30	Inter-State Branch Transfer
100.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		232	30	Inter-State Branch Transfer
100.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		233	30	Inter-State Branch Transfer
100.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		234	30	Inter-State Branch Transfer
100.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		235	30	Inter-State Branch Transfer

 Shows blocked field, data shall not be validated.

### Goods return [31] and debit notes [32] for interstate branch transfer/consignment purchases [30])-

- ✓ For the purposes of forms 231, 232, 233, 234 and 235 and transaction 30, the transaction codes in purchase annexure for goods return is 31 and for debit note (rate difference, discount) is 32. Description for codes is as follows-

Transaction Code	Description of Transaction
31	Purchase Goods Return (Inter-state Branch transfer) for Tr. Type 30.
32	Purchase Debit Note (Inter-state Branch transfer) for Tr. Type 30.



- ✓ Illustrations of invoices under transaction codes 31 and 32 in purchase annexure for forms 231, 232, 233, 234 and 235 are as follows.

Transactionwise Purchase Details												
1500	100	1100	0	500	0	500	700	4400				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		231	31	Purchase Good Return ( Inter-state Branch transfer) for Tr. Type 30
100.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		232	31	Purchase Good Return ( Inter-state Branch transfer) for Tr. Type 30
100.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		233	31	Purchase Good Return ( Inter-state Branch transfer) for Tr. Type 30
100.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		234	31	Purchase Good Return ( Inter-state Branch transfer) for Tr. Type 30
100.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		235	31	Purchase Good Return ( Inter-state Branch transfer) for Tr. Type 30

Transactionwise Purchase Details												
1500	100	1100	0	500	0	500	700	4400				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		231	32	Purchase Debit Note ( Inter-state Branch transfer) for Tr. Type 30
100.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		232	32	Purchase Debit Note ( Inter-state Branch transfer) for Tr. Type 30
100.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		233	32	Purchase Debit Note ( Inter-state Branch transfer) for Tr. Type 30
100.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		234	32	Purchase Debit Note ( Inter-state Branch transfer) for Tr. Type 30
100.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		235	32	Purchase Debit Note ( Inter-state Branch transfer) for Tr. Type 30

 Shows blocked field, data shall not be validated.

#### 4. Within State Branch Transfer/Consignment Transactions [35]-

- ✓ For the purposes of forms 231, 232, 233, 234 and 235 the transaction code in Purchases annexure for branch transfer/consignment within state is 35. Description for code is as follows-

Transaction Code	Description of Transaction
35	Within the State branch transfer

- ✓ Transaction code 35 is for Within State Branch Transfer/consignment sale.
- ✓ Illustrations of invoices under transaction code 35 in purchase annexure for forms 231, 232, 233, 234 and 235 are as follows.

Transactionwise Purchase Details												
1500	100	1100	0	500	0	500	700	4400				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		231	35	Within the State Branch Transfer
100.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		232	35	Within the State Branch Transfer
100.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		233	35	Within the State Branch Transfer
100.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		234	35	Within the State Branch Transfer
100.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		235	35	Within the State Branch Transfer

 Shows blocked field, data shall not be validated.

#### Goods return [36] and debit notes [37] for branch transfer/consignment within state [35]-

- ✓ For the purposes of forms 231, 232, 233, 234 and 235 and transaction 35, the transaction codes in purchase annexure for goods return is 36 and for debit note (rate difference, discount) is 37. Description for codes is as follows-

Transaction Code	Description of Transaction
36	Purchase Goods Return (Within State Branch transfer) for Tr. Type 35.
37	Purchase Debit Note (Within State Branch transfer) for Tr. Type 35.

- ✓ Illustrations of invoices under transaction codes 36 and 37 in purchase annexure for forms 231, 232, 233, 234 and 235 are as follows.

Transactionwise Purchase Details												
1500	100	1100	0	500	0	500	700	4400				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		231	36	Purchase Good Return ( Within State Branch transfer) for Tr. Type 35
100.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		232	36	Purchase Good Return ( Within State Branch transfer) for Tr. Type 35
100.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		233	36	Purchase Good Return ( Within State Branch transfer) for Tr. Type 35
100.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		234	36	Purchase Good Return ( Within State Branch transfer) for Tr. Type 35
100.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		235	36	Purchase Good Return ( Within State Branch transfer) for Tr. Type 35

1500	100	1100	0	500	0	500	700	4400				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		231	37	Purchase Debit Note ( Within State Branch transfer) for Tr. Type 35
100.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		232	37	Purchase Debit Note ( Within State Branch transfer) for Tr. Type 35
100.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		233	37	Purchase Debit Note ( Within State Branch transfer) for Tr. Type 35
100.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		234	37	Purchase Debit Note ( Within State Branch transfer) for Tr. Type 35
100.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	400.00		235	37	Purchase Debit Note ( Within State Branch transfer) for Tr. Type 35

 Shows blocked field, data shall not be validated.

## 5. Inter-State Purchases against Form-C [40] -

- ✓ For the purposes of forms 231, 232, 233, 234 and 235 the transaction code in Purchases annexure for Inter-State Purchases against Form-C is 40. Description for code is as follows-

Transaction Code	Description of Transaction
40	Inter-State Purchases against Form-C

- ✓ Transaction code 40 is for Inter-State Purchases against Form-C.
- ✓ Illustrations of invoices under transaction code 40 in purchase annexure for forms 231, 232, 233, 234 and 235 are as follows.

Transactionwise Purchase Details												
1500	125	1625	0	500	500	500	700	5450				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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	0.00	100.00	100.00	100.00	100.00	610.00		231	40	Inter-State Purchases against Form-C
100.00	5.00	105.00	0.00	100.00	100.00	100.00	100.00	610.00		232	40	Inter-State Purchases against Form-C
100.00	5.00	105.00	0.00	100.00	100.00	100.00	100.00	610.00		233	40	Inter-State Purchases against Form-C
100.00	5.00	105.00	0.00	100.00	100.00	100.00	100.00	610.00		234	40	Inter-State Purchases against Form-C
100.00	5.00	105.00	0.00	100.00	100.00	100.00	100.00	610.00		235	40	Inter-State Purchases against Form-C

 Shows blocked field, data shall not be validated.

## Goods return [41] and debit notes [42] for Inter-State Purchases against Form-C [40] -

- ✓ For the purposes of forms 231, 232, 233, 234 and 235 and transaction 40, the transaction codes in purchase annexure for goods return is 41 and for debit note (rate difference, discount) is 42. Description for codes is as follows-

Transaction Code	Description of Transaction
41	Purchase Goods Return (Interstate Purchases against Form-C) for Tr. Type 40.
42	Purchase Debit Note (Interstate Purchases against Form-C) for Tr. Type 40.

- ✓ Illustrations of invoices under transaction codes 41 and 42 in purchase annexure for forms 231, 232, 233, 234 and 235 are as follows.

Transactionwise Purchase Details												
1500	125	1625	0	500	500	500	700	5450				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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	0.00	100.00	100.00	100.00	100.00	610.00		231	41	Purchase Good Return ( Inter state Purchases against Form-C ) for Tr. Type 40
100.00	5.00	105.00	0.00	100.00	100.00	100.00	100.00	610.00		232	41	Purchase Good Return ( Inter state Purchases against Form-C ) for Tr. Type 40
100.00	5.00	105.00	0.00	100.00	100.00	100.00	100.00	610.00		233	41	Purchase Good Return ( Inter state Purchases against Form-C ) for Tr. Type 40
100.00	5.00	105.00	0.00	100.00	100.00	100.00	100.00	610.00		234	41	Purchase Good Return ( Inter state Purchases against Form-C ) for Tr. Type 40
100.00	5.00	105.00	0.00	100.00	100.00	100.00	100.00	610.00		235	41	Purchase Good Return ( Inter state Purchases against Form-C ) for Tr. Type 40

Transactionwise Purchase Details												
1500	125	1625	0	500	500	500	700	5450				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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	0.00	100.00	100.00	100.00	100.00	610.00		231	42	Purchase Debit Note ( Inter state Purchases against Form-C ) for Tr. Type 40
100.00	5.00	105.00	0.00	100.00	100.00	100.00	100.00	610.00		232	42	Purchase Debit Note ( Inter state Purchases against Form-C ) for Tr. Type 40
100.00	5.00	105.00	0.00	100.00	100.00	100.00	100.00	610.00		233	42	Purchase Debit Note ( Inter state Purchases against Form-C ) for Tr. Type 40
100.00	5.00	105.00	0.00	100.00	100.00	100.00	100.00	610.00		234	42	Purchase Debit Note ( Inter state Purchases against Form-C ) for Tr. Type 40
100.00	5.00	105.00	0.00	100.00	100.00	100.00	100.00	610.00		235	42	Purchase Debit Note ( Inter state Purchases against Form-C ) for Tr. Type 40

 Shows blocked field, data shall not be validated.

## 6. Within the State Purchases against Form-C (Purchase in transit u/s 6(2) of CST Act) [45] -

- ✓ For the purposes of forms 231, 232, 233, 234 and 235 the transaction code in Purchases annexure for within the State Purchases against Form-C (Purchase in transit u/s 6(2) of CST Act) is 45. Description for code is as follows-

Transaction Code	Description of Transaction
45	Within the State Purchases against Form-C (Purchase in transit u/s 6(2))

- ✓ Transaction code 45 is for within the State Purchases against Form-C (Purchase in transit u/s 6(2) of CST Act).
- ✓ Illustrations of invoices under transaction code 45 in purchase annexure for forms 231, 232, 233, 234 and 235 are as follows.

Transactionwise Purchase Details												
1500	100	1100	0	500	500	500	700	4900				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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	0.00	0.00	0.00	100.00	100.00	100.00	100.00	500.00		231	45	Within the State Purchases against Form-C (Purchase in transit u/s 6(2))
100.00	0.00	0.00	0.00	100.00	100.00	100.00	100.00	500.00		232	45	Within the State Purchases against Form-C (Purchase in transit u/s 6(2))
100.00	0.00	0.00	0.00	100.00	100.00	100.00	100.00	500.00		233	45	Within the State Purchases against Form-C (Purchase in transit u/s 6(2))
100.00	0.00	0.00	0.00	100.00	100.00	100.00	100.00	500.00		234	45	Within the State Purchases against Form-C (Purchase in transit u/s 6(2))
100.00	0.00	0.00	0.00	100.00	100.00	100.00	100.00	500.00		235	45	Within the State Purchases against Form-C (Purchase in transit u/s 6(2))

 Shows blocked field, data shall not be validated.

## Goods return [46] and debit notes [47] for within the State Purchases against Form-C (Purchase in transit u/s 6(2) of CST Act) [45] -

- ✓ For the purposes of forms 231, 232, 233, 234 and 235 and transaction 45, the transaction codes in purchase annexure for goods return is 46 and for debit note (rate difference, discount) is 47. Description for codes is as follows-

Transaction Code	Description of Transaction
46	Purchase Goods Return (within the State Purchases against Form-C (Purchase in transit u/s 6(2)) for Transaction Type 45.
47	Purchase Debit Note (within the State Purchases against Form-C (Purchase in transit u/s 6(2)) for Transaction Type 45.

- ✓ Illustrations of invoices under transaction codes 46 and 47 in purchase annexure for forms 231, 232, 233, 234 and 235 are as follows.

Transactionwise Purchase Details												
1500	100	1100	0	500	500	500	700	4900				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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	0.00	0.00	0.00	100.00	100.00	100.00	100.00	500.00		231	46	Purchase Good Return ( Within State purchases against Form-C ) for Tr. Type 45
100.00	0.00	0.00	0.00	100.00	100.00	100.00	100.00	500.00		232	46	Purchase Good Return ( Within State purchases against Form-C ) for Tr. Type 45
100.00	0.00	0.00	0.00	100.00	100.00	100.00	100.00	500.00		233	46	Purchase Good Return ( Within State purchases against Form-C ) for Tr. Type 45
100.00	0.00	0.00	0.00	100.00	100.00	100.00	100.00	500.00		234	46	Purchase Good Return ( Within State purchases against Form-C ) for Tr. Type 45
100.00	0.00	0.00	0.00	100.00	100.00	100.00	100.00	500.00		235	46	Purchase Good Return ( Within State purchases against Form-C ) for Tr. Type 45

Transactionwise Purchase Details												
1500	100	1100	0	500	500	500	700	4900				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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	0.00	0.00	0.00	100.00	100.00	100.00	100.00	500.00		231	47	Purchase Debit Note ( Within State Purchases against Form-C ) for Tr. Type 45
100.00	0.00	0.00	0.00	100.00	100.00	100.00	100.00	500.00		232	47	Purchase Debit Note ( Within State Purchases against Form-C ) for Tr. Type 45
100.00	0.00	0.00	0.00	100.00	100.00	100.00	100.00	500.00		233	47	Purchase Debit Note ( Within State Purchases against Form-C ) for Tr. Type 45
100.00	0.00	0.00	0.00	100.00	100.00	100.00	100.00	500.00		234	47	Purchase Debit Note ( Within State Purchases against Form-C ) for Tr. Type 45
100.00	0.00	0.00	0.00	100.00	100.00	100.00	100.00	500.00		235	47	Purchase Debit Note ( Within State Purchases against Form-C ) for Tr. Type 45

 Shows blocked field, data shall not be validated.



## 7. Inter-State Purchases against Form-H [50] -

- ✓ For the purposes of forms 231, 232, 233, 234 and 235 the transaction code in Purchases annexure for interstate Purchases against Form-H is 50. Description for code is as follows-

Transaction Code	Description of Transaction
50	Inter-State Purchases against Form-H

- ✓ Transaction code 50 is for interstate Purchases against Form-H.
- ✓ Illustrations of invoices under transaction code 50 in purchase annexure for forms 231, 232, 233, 234 and 235 are as follows.

Transactionwise Purchase Details												
1500	100	1100	0	500	500	500	700	4900				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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	0.00	0.00	0.00	100.00	100.00	100.00	100.00	500.00		231	50	Inter-State Purchases against Form-H
100.00	0.00	0.00	0.00	100.00	100.00	100.00	100.00	500.00		232	50	Inter-State Purchases against Form-H
100.00	0.00	0.00	0.00	100.00	100.00	100.00	100.00	500.00		233	50	Inter-State Purchases against Form-H
100.00	0.00	0.00	0.00	100.00	100.00	100.00	100.00	500.00		234	50	Inter-State Purchases against Form-H
100.00	0.00	0.00	0.00	100.00	100.00	100.00	100.00	500.00		235	50	Inter-State Purchases against Form-H

 Shows blocked field, data shall not be validated.

## Goods return [51] and debit notes [52] for interstate Purchases against Form-H [50] -

- ✓ For the purposes of forms 231, 232, 233, 234 and 235 and transaction 50, the transaction codes in purchase annexure for goods return is 51 and for debit note (rate difference, discount) is 52. Description for codes is as follows-

Transaction Code	Description of Transaction
51	Purchase Goods Return (Inter State Purchases against Form-H) for Tr. Type 50.
52	Purchase Debit Note (Inter State Purchases against Form-H) for Tr. Type 50.



- ✓ Illustrations of invoices under transaction codes 51 and 52 in purchase annexure for forms 231, 232, 233, 234 and 235 are as follows.

Transactionwise Purchase Details												
1500	100	1100	0	500	500	500	700	4900				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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	0.00	0.00	0.00	100.00	100.00	100.00	100.00	500.00		231	51	Purchase Good Return ( Inter State Purchases against Form-H ) for Tr. Type 50
100.00	0.00	0.00	0.00	100.00	100.00	100.00	100.00	500.00		232	51	Purchase Good Return ( Inter State Purchases against Form-H ) for Tr. Type 50
100.00	0.00	0.00	0.00	100.00	100.00	100.00	100.00	500.00		233	51	Purchase Good Return ( Inter State Purchases against Form-H ) for Tr. Type 50
100.00	0.00	0.00	0.00	100.00	100.00	100.00	100.00	500.00		234	51	Purchase Good Return ( Inter State Purchases against Form-H ) for Tr. Type 50
100.00	0.00	0.00	0.00	100.00	100.00	100.00	100.00	500.00		235	51	Purchase Good Return ( Inter State Purchases against Form-H ) for Tr. Type 50

Transactionwise Purchase Details												
1500	100	1100	0	500	500	500	700	4900				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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	0.00	0.00	0.00	100.00	100.00	100.00	100.00	500.00		231	52	Purchase Debit Note ( Inter State Purchases against Form-H ) for Tr. Type 50
100.00	0.00	0.00	0.00	100.00	100.00	100.00	100.00	500.00		232	52	Purchase Debit Note ( Inter State Purchases against Form-H ) for Tr. Type 50
100.00	0.00	0.00	0.00	100.00	100.00	100.00	100.00	500.00		233	52	Purchase Debit Note ( Inter State Purchases against Form-H ) for Tr. Type 50
100.00	0.00	0.00	0.00	100.00	100.00	100.00	100.00	500.00		234	52	Purchase Debit Note ( Inter State Purchases against Form-H ) for Tr. Type 50
100.00	0.00	0.00	0.00	100.00	100.00	100.00	100.00	500.00		235	52	Purchase Debit Note ( Inter State Purchases against Form-H ) for Tr. Type 50

 Shows blocked field, data shall not be validated.

## 8. Within the State Purchases against H Form [55] -

- ✓ For the purposes of forms 231, 232, 233, 234 and 235 the transaction code in Purchase annexure for purchases within state against H Form is 55. Description for code is as follows-

Transaction Code	Description of Transaction
55	Within State Purchases against H Form

- ✓ Transaction code 55 is for within State Purchases against H Form.
- ✓ Illustrations of invoices under transaction code 55 in purchase annexure for forms 231, 232, 233, 234 and 235 are as follows.

Transactionwise Purchase Details												
1500	100	1100	0	500	500	500	700	4900				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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	0.00	0.00	0.00	100.00	100.00	100.00	100.00	500.00		231	55	Within the State Purchases against H Form
100.00	0.00	0.00	0.00	100.00	100.00	100.00	100.00	500.00		232	55	Within the State Purchases against H Form
100.00	0.00	0.00	0.00	100.00	100.00	100.00	100.00	500.00		233	55	Within the State Purchases against H Form
100.00	0.00	0.00	0.00	100.00	100.00	100.00	100.00	500.00		234	55	Within the State Purchases against H Form
100.00	0.00	0.00	0.00	100.00	100.00	100.00	100.00	500.00		235	55	Within the State Purchases against H Form

 Shows blocked field, data shall not be validated.

## Goods return [56] and debit notes [57] for within State Purchases against Form H [55] -

- ✓ For the purposes of forms 231, 232, 233, 234 and 235 and transaction 55, the transaction codes in purchase annexure for goods return is 56 and for debit note (rate difference, discount) is 57. Description for codes is as follows-

Transaction Code	Description of Transaction
56	Purchase Goods Return (Within State Purchases against Form-H) for Tr. Type 55.
57	Purchase Debit Note (Within State Purchases against Form-H) for Tr. Type 55.

- ✓ Illustrations of invoices under transaction codes 56 and 57 in purchase annexure for forms 231, 232, 233, 234 and 235 are as follows.

Transactionwise Purchase Details												
1500	100	1100	0	500	500	500	700	4900				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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	0.00	0.00	0.00	100.00	100.00	100.00	100.00	500.00		231	56	Purchase Good Return ( Within State Purchases against Form-H) for Tr. Type 55
100.00	0.00	0.00	0.00	100.00	100.00	100.00	100.00	500.00		232	56	Purchase Good Return ( Within State Purchases against Form-H) for Tr. Type 55
100.00	0.00	0.00	0.00	100.00	100.00	100.00	100.00	500.00		233	56	Purchase Good Return ( Within State Purchases against Form-H) for Tr. Type 55
100.00	0.00	0.00	0.00	100.00	100.00	100.00	100.00	500.00		234	56	Purchase Good Return ( Within State Purchases against Form-H) for Tr. Type 55
100.00	0.00	0.00	0.00	100.00	100.00	100.00	100.00	500.00		235	56	Purchase Good Return ( Within State Purchases against Form-H) for Tr. Type 55

Transactionwise Purchase Details												
1500	100	1100	0	500	500	500	700	4900				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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	0.00	0.00	0.00	100.00	100.00	100.00	100.00	500.00		231	57	Purchase Debit Note ( Within State Purchases against Form-H) for Tr. Type 55
100.00	0.00	0.00	0.00	100.00	100.00	100.00	100.00	500.00		232	57	Purchase Debit Note ( Within State Purchases against Form-H) for Tr. Type 55
100.00	0.00	0.00	0.00	100.00	100.00	100.00	100.00	500.00		233	57	Purchase Debit Note ( Within State Purchases against Form-H) for Tr. Type 55
100.00	0.00	0.00	0.00	100.00	100.00	100.00	100.00	500.00		234	57	Purchase Debit Note ( Within State Purchases against Form-H) for Tr. Type 55
100.00	0.00	0.00	0.00	100.00	100.00	100.00	100.00	500.00		235	57	Purchase Debit Note ( Within State Purchases against Form-H) for Tr. Type 55

 Shows blocked field, data shall not be validated.

## 9. Purchase Transactions of Imports (Direct) [60]-

- ✓ For the purposes of forms 231, 232, 233, 234 and 235 the transaction code in Purchase annexure for Imports (Direct) is 60. Description for code is as follows-

Transaction Code	Description of Transaction
60	Imports (Direct)

- ✓ Transaction code 60 is for Imports (Direct).
- ✓ Illustrations of invoices under transaction code 60 in purchase annexure for forms 231, 232, 233, 234 and 235 are as follows.

Transactionwise Purchase Details												
1500	100	1100	0	0	0	0	700	3400				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		231	60	Imports (Direct)
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		232	60	Imports (Direct)
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		233	60	Imports (Direct)
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		234	60	Imports (Direct)
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		235	60	Imports (Direct)

 Shows blocked field, data shall not be validated.

## Goods return [61] and debit notes [62] for Imports (Direct) [60] -

- ✓ For the purposes of forms 231, 232, 233, 234 and 235 and transaction 60, the transaction codes in purchase annexure for goods return is 61 and for debit note (rate difference, discount) is 62. Description for codes is as follows-

Transaction Code	Description of Transaction
61	Purchase Goods Return (Direct Import) for Tr. Type 60.
62	Purchase Debit Note (Direct Import) for Tr. Type 60.

- ✓ Illustrations of invoices under transaction codes 61 and 62 in purchase annexure for forms 231, 232, 233, 234 and 235 are as follows.

Transactionwise Purchase Details												
1500	100	1100	0	0	0	0	700	3400				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		231	61	Purchase Good Return ( Direct Import ) for Tr. Type 60
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		232	61	Purchase Good Return ( Direct Import ) for Tr. Type 60
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		233	61	Purchase Good Return ( Direct Import ) for Tr. Type 60
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		234	61	Purchase Good Return ( Direct Import ) for Tr. Type 60
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		235	61	Purchase Good Return ( Direct Import ) for Tr. Type 60

Transactionwise Purchase Details												
1500	100	1100	0	0	0	0	700	3400				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		231	62	Purchase Debit Note ( Direct Import ) for Tr. Type 60
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		232	62	Purchase Debit Note ( Direct Import ) for Tr. Type 60
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		233	62	Purchase Debit Note ( Direct Import ) for Tr. Type 60
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		234	62	Purchase Debit Note ( Direct Import ) for Tr. Type 60
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		235	62	Purchase Debit Note ( Direct Import ) for Tr. Type 60

 Shows blocked field, data shall not be validated.

## 10. Purchase Transactions of Imports (High Seas) [65] -

- ✓ For the purposes of forms 231, 232, 233, 234 and 235 the transaction code in Purchases annexure for Imports (High Seas) is 65. Description for code is as follows-

Transaction Code	Description of Transaction
65	Imports (High Seas)

- ✓ Transaction code 65 is for Imports (High Seas).
- ✓ Illustrations of invoices under transaction code 65 in purchase annexure for forms 231, 232, 233, 234 and 235 are as follows.

Transactionwise Purchase Details												
1500	100	1100	0	0	0	0	700	3400				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		231	65	Imports (High Seas)
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		232	65	Imports (High Seas)
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		233	65	Imports (High Seas)
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		234	65	Imports (High Seas)
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		235	65	Imports (High Seas)

 Shows blocked field, data shall not be validated.

## Goods return [66] and debit notes [67] for Imports (High Seas) [65] -

- ✓ For the purposes of forms 231, 232, 233, 234 and 235 and transaction 65, the transaction codes in purchase annexure for goods return is 66 and for debit note (rate difference, discount) is 67. Description for codes is as follows-

Transaction Code	Description of Transaction
66	Purchase Goods Return Imports (High Seas) for Transaction Types 65.
67	Purchase Debit Note Imports (High Seas) for Transaction Types 65.

- ✓ Illustrations of invoices under transaction codes 66 and 67 in purchase annexure for forms 231, 232, 233, 234 and 235 are as follows.

Transactionwise Purchase Details												
1500	100	1100	0	0	0	0	700	3400				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		231	66	Purchase Good Return ( High Seas ) for Tr. Type 65
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		232	66	Purchase Good Return ( High Seas ) for Tr. Type 65
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		233	66	Purchase Good Return ( High Seas ) for Tr. Type 65
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		234	66	Purchase Good Return ( High Seas ) for Tr. Type 65
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		235	66	Purchase Good Return ( High Seas ) for Tr. Type 65

Transactionwise Purchase Details												
1500	100	1100	0	0	0	0	700	3400				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		231	67	Purchase Debit Note ( High Seas ) for Tr. Type 65
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		232	67	Purchase Debit Note ( High Seas ) for Tr. Type 65
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		233	67	Purchase Debit Note ( High Seas ) for Tr. Type 65
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		234	67	Purchase Debit Note ( High Seas ) for Tr. Type 65
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		235	67	Purchase Debit Note ( High Seas ) for Tr. Type 65

 Shows blocked field, data shall not be validated.

## 11. Interstate Purchases without Form/declaration [70] -

- ✓ For the purposes of forms 231, 232, 233, 234 and 235 the transaction code in Purchase annexure for interstate Purchases without Form is 70. Description for codes is as follows-

Transaction Code	Description of Transaction
70	Interstate Purchases without Form

- ✓ Transaction code 70 is for interstate purchases without Form/ declaration i.e. purchases at schedule rate.
- ✓ Illustrations of invoices under transaction code 70 in purchase annexure for forms 231, 232, 233, 234 and 235 are as follows.

Transactionwise Purchase Details												
1500	125	1625	0	500	500	500	700	5450				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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	0.00	100.00	100.00	100.00	100.00	610.00		231	70	Inter-State Purchases without Form
100.00	5.00	105.00	0.00	100.00	100.00	100.00	100.00	610.00		232	70	Inter-State Purchases without Form
100.00	5.00	105.00	0.00	100.00	100.00	100.00	100.00	610.00		233	70	Inter-State Purchases without Form
100.00	5.00	105.00	0.00	100.00	100.00	100.00	100.00	610.00		234	70	Inter-State Purchases without Form
100.00	5.00	105.00	0.00	100.00	100.00	100.00	100.00	610.00		235	70	Inter-State Purchases without Form

 Shows blocked field, data shall not be validated.

## Goods return [71] and debit notes [72] for interstate Purchases without Form [70] -

- ✓ For the purposes of forms 231, 232, 233, 234 and 235 and transaction 70, the transaction codes in purchase annexure for goods return is 71 and for debit note (rate difference, discount) is 72. Description for codes is as follows-

Transaction Code	Description of Transaction
71	Purchase Goods Return (Interstate Purchases without Form) for Transaction Types 70.
72	Purchase Debit Note (Interstate Purchases without Form) for Transaction Types 70.



- ✓ Illustrations of invoices under transaction codes 71 and 72 in purchase annexure for forms 231, 232, 233, 234 and 235 are as follows.

Transactionwise Purchase Details												
1500	125	1625	0	500	500	500	700	5450				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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	0.00	100.00	100.00	100.00	100.00	610.00		231	71	Purchase Good Return (Inter-State Purchases without Form ) for Tr. Type 70
100.00	5.00	105.00	0.00	100.00	100.00	100.00	100.00	610.00		232	71	Purchase Good Return (Inter-State Purchases without Form ) for Tr. Type 70
100.00	5.00	105.00	0.00	100.00	100.00	100.00	100.00	610.00		233	71	Purchase Good Return (Inter-State Purchases without Form ) for Tr. Type 70
100.00	5.00	105.00	0.00	100.00	100.00	100.00	100.00	610.00		234	71	Purchase Good Return (Inter-State Purchases without Form ) for Tr. Type 70
100.00	5.00	105.00	0.00	100.00	100.00	100.00	100.00	610.00		235	71	Purchase Good Return (Inter-State Purchases without Form ) for Tr. Type 70

Transactionwise Purchase Details												
1500	125	1625	0	500	500	500	700	5450				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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	0.00	100.00	100.00	100.00	100.00	610.00		231	72	Purchase Debit Note ( Inter-State Purchases without Form ) for Tr. Type 70
100.00	5.00	105.00	0.00	100.00	100.00	100.00	100.00	610.00		232	72	Purchase Debit Note ( Inter-State Purchases without Form ) for Tr. Type 70
100.00	5.00	105.00	0.00	100.00	100.00	100.00	100.00	610.00		233	72	Purchase Debit Note ( Inter-State Purchases without Form ) for Tr. Type 70
100.00	5.00	105.00	0.00	100.00	100.00	100.00	100.00	610.00		234	72	Purchase Debit Note ( Inter-State Purchases without Form ) for Tr. Type 70
100.00	5.00	105.00	0.00	100.00	100.00	100.00	100.00	610.00		235	72	Purchase Debit Note ( Inter-State Purchases without Form ) for Tr. Type 70

 Shows blocked field, data shall not be validated.

## 12. Interstate Purchases against Form-I [75]-

- ✓ For the purposes of forms 231, 232, 233, 234 and 235 the transaction code in Purchase annexure for interstate purchases against Form-I is 75. Description for code is as follows-

Transaction Code	Description of Transaction
75	Interstate Purchases against Form-I

- ✓ Transaction code 75 is for Interstate Purchases against Form-I.
- ✓ Illustrations of invoices under transaction code 75 in purchase annexure for forms 231, 232, 233, 234 and 235 are as follows.

Transactionwise Purchase Details												
1500	100	1100	0	0	0	0	700	3400				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		231	75	Inter-State Purchases against Form-I
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		232	75	Inter-State Purchases against Form-I
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		233	75	Inter-State Purchases against Form-I
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		234	75	Inter-State Purchases against Form-I
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		235	75	Inter-State Purchases against Form-I

 Shows blocked field, data shall not be validated.

## Goods return [76] and debit notes [77] for Interstate Purchases against Form-I [75] -

- ✓ For the purposes of forms 231, 232, 233, 234 and 235 and transaction 75, the transaction codes in purchase annexure for goods return is 76 and for debit note (rate difference, discount) is 77. Description for codes is as follows-

Transaction Code	Description of Transaction
76	Purchase Goods Return (Interstate Purchases against Form-I) for Transaction Type 75.
77	Purchase Debit Note (Interstate Purchases against Form-I) for Transaction Type 75.

- ✓ Illustrations of invoices under transaction codes 76 and 77 in purchase annexure for forms 231, 232, 233, 234 and 235 are as follows.

Transactionwise Purchase Details												
1500	100	1100	0	0	0	0	700	3400				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		231	76	Purchase Good Return (Inter-State Purchases against Form-I) for Tr. Type 75
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		232	76	Purchase Good Return (Inter-State Purchases against Form-I) for Tr. Type 75
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		233	76	Purchase Good Return (Inter-State Purchases against Form-I) for Tr. Type 75
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		234	76	Purchase Good Return (Inter-State Purchases against Form-I) for Tr. Type 75
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		235	76	Purchase Good Return (Inter-State Purchases against Form-I) for Tr. Type 75

Transactionwise Purchase Details												
1500	100	1100	0	0	0	0	700	3400				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		231	77	Purchase Debit Note ( Inter-State Purchases against Form-I) for Tr. Type 75
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		232	77	Purchase Debit Note ( Inter-State Purchases against Form-I) for Tr. Type 75
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		233	77	Purchase Debit Note ( Inter-State Purchases against Form-I) for Tr. Type 75
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		234	77	Purchase Debit Note ( Inter-State Purchases against Form-I) for Tr. Type 75
100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		235	77	Purchase Debit Note ( Inter-State Purchases against Form-I) for Tr. Type 75

 Shows blocked field, data shall not be validated.

### 13. Deduction u/s 3(2) (Turnover of purchases before crossing threshold limit) [80] -

- ✓ For the purposes of forms 231, 232, 233, 234 and 235 the transaction code in Purchase annexure for Deduction u/s 3(2) (Turnover of purchases before crossing threshold limit for newly registered dealer) is 80. Description for code is as follows-

Transaction Code	Description of Transaction
80	Deduction u/s 3(2)

- ✓ Transaction code 80 is for Deduction u/s 3(2) (Turnover of purchases before crossing threshold limit).
- ✓ Illustrations of invoices under transaction code 80 in purchase annexure for forms 231, 232, 233, 234 and 235 are as follows.

Transactionwise Purchase Details												
1500	125	1625	500	500	500	500	700	5950				
Taxable Value OR Value of Composition u/s 42(3),(3A)	Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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.
100.00	5.00	105.00	100.00	100.00	100.00	100.00	710.00		231	80	Deduction u/s 3(2)	
100.00	5.00	105.00	100.00	100.00	100.00	100.00	710.00		232	80	Deduction u/s 3(2)	
100.00	5.00	105.00	100.00	100.00	100.00	100.00	710.00		233	80	Deduction u/s 3(2)	
100.00	5.00	105.00	100.00	100.00	100.00	100.00	710.00		234	80	Deduction u/s 3(2)	
100.00	5.00	105.00	100.00	100.00	100.00	100.00	710.00		235	80	Deduction u/s 3(2)	

 Shows blocked field, data shall not be validated.

### Goods return [90] and debit notes [95] for Deduction u/s 3(2) [80] -

- ✓ For the purposes of forms 231, 232, 233, 234 and 235 and transaction 80, the transaction codes in purchase annexure for goods return is 90 and for debit note (rate difference, discount) is 95. Description for codes is as follows-

Transaction Code	Description of Transaction
90	Purchase Goods Return for Transaction Types 80.
95	Purchase Debit Note for Transaction Types 80.

- ✓ Goods return [90] or debit note claim [95] against deduction u/s 3(2) [80] is not admissible in the first return of registered period.
- ✓ Illustrations of invoices under transaction codes 90 and 95 in purchase annexure for forms 231, 232, 233, 234 and 235 are as follows.

Transactionwise Purchase Details												
1500	125	1625	500	500	500	500	700	5950				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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	90	Purchase Good Return for Tr. Type 10, 15, 80
100.00	5.00	105.00	100.00	100.00	100.00	100.00	100.00	710.00		232	90	Purchase Good Return for Tr. Type 10, 15, 80
100.00	5.00	105.00	100.00	100.00	100.00	100.00	100.00	710.00		233	90	Purchase Good Return for Tr. Type 10, 15, 80
100.00	5.00	105.00	100.00	100.00	100.00	100.00	100.00	710.00		234	90	Purchase Good Return for Tr. Type 10, 15, 80
100.00	5.00	105.00	100.00	100.00	100.00	100.00	100.00	710.00		235	90	Purchase Good Return for Tr. Type 10, 15, 80

Transactionwise Purchase Details												
1500	125	1625	500	500	500	500	700	5950				
Taxable Value OR Value of Composition u/s 42(3),(3A)		Value of Inclusive of Tax Rs.	Value of Composition u/s 42(1), (2), (4) 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	95	Purchase Debit Note for Tr. Type 10, 15, 80
100.00	5.00	105.00	100.00	100.00	100.00	100.00	100.00	710.00		232	95	Purchase Debit Note for Tr. Type 10, 15, 80
100.00	5.00	105.00	100.00	100.00	100.00	100.00	100.00	710.00		233	95	Purchase Debit Note for Tr. Type 10, 15, 80
100.00	5.00	105.00	100.00	100.00	100.00	100.00	100.00	710.00		234	95	Purchase Debit Note for Tr. Type 10, 15, 80
100.00	5.00	105.00	100.00	100.00	100.00	100.00	100.00	710.00		235	95	Purchase Debit Note for Tr. Type 10, 15, 80

 Shows blocked field, data shall not be validated.

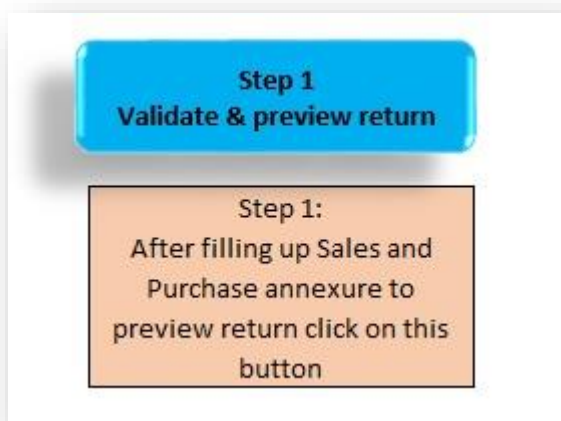
# VALIDATE & PREVIEW RETURN

## STEP 4: Validate and Preview Return

After filling up the sales and purchase annexure, please go to validate sheet



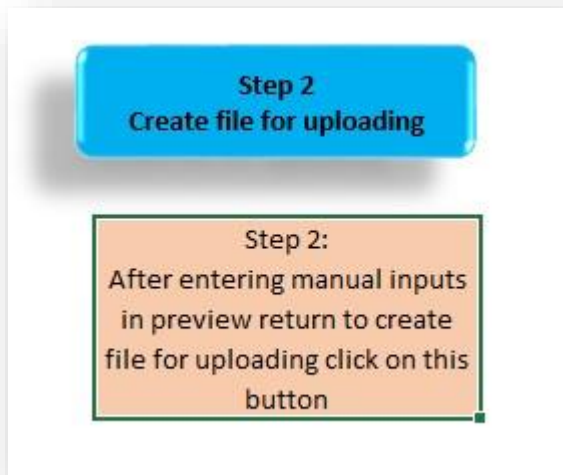
In validate sheet, press validate and preview button.



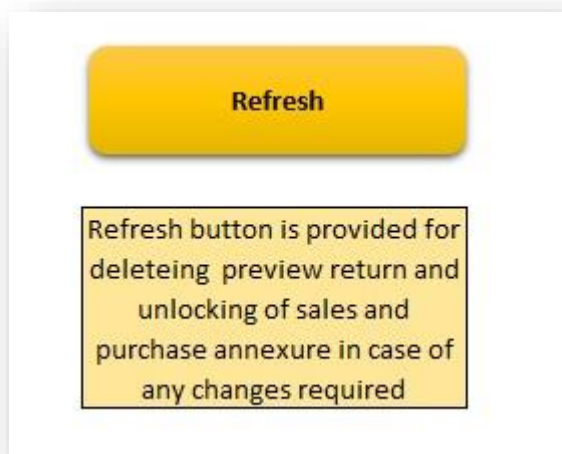
## STEP 5: Manual Input in Preview Return

## STEP 6: Validate and create file for upload

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



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



## STEP 7: Upload text file

### 1. Go to MSTD Portal

- Go to MSTD Portal and click on "Dealer Login"

Click on "Dealer Login"

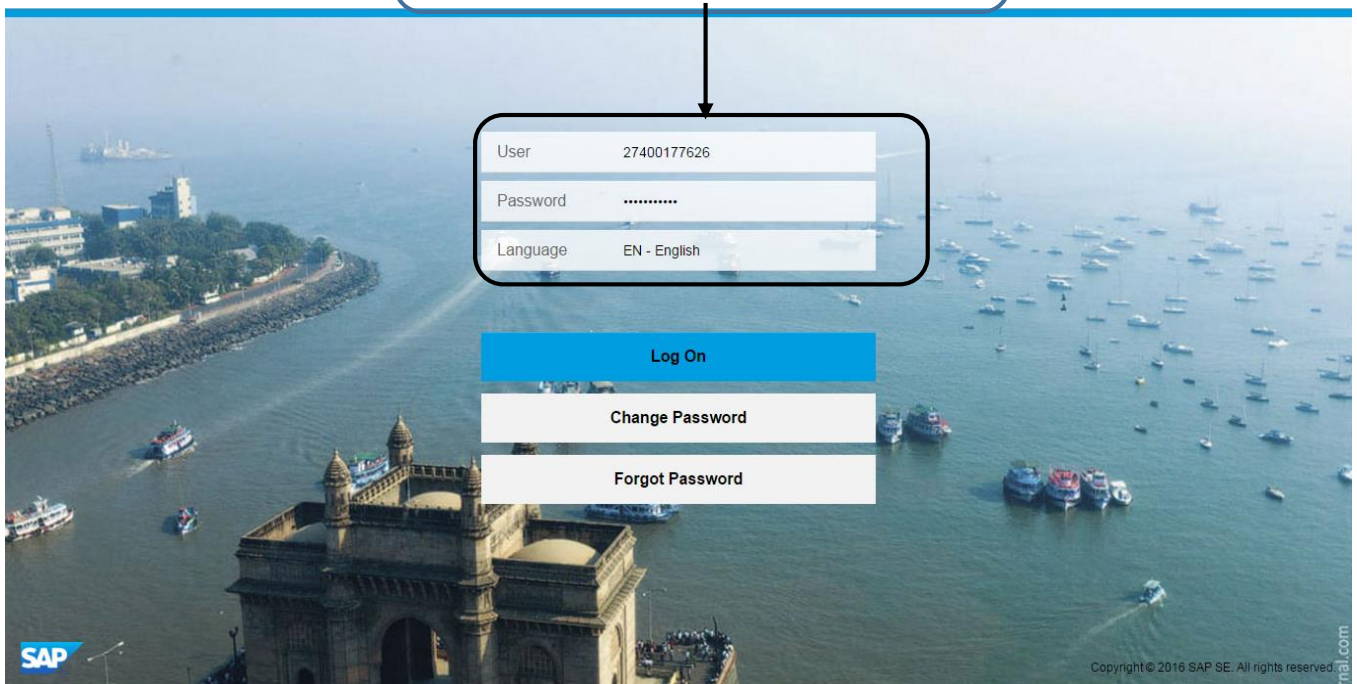
The screenshot shows the official website of the Department of Sales Tax, Government of Maharashtra, India. The page layout includes a header with the department's name and logo, a search bar, and a 'Dealer login' button highlighted with a blue box. Below the header is a banner for 'DEPARTMENT OF SALES TAX' with a 'Log in to myTax Portal' button. The footer contains 'E-Services' including 'Make Payment', 'File Return - VAT/CST', 'E-Audit form (704)', 'Apply for Refund', and 'E-CST'.



## 2. Login

- Login with your Login credentials.
  - User: TIN number without suffix
  - Password
- Click on ‘Log On’

- User: Enter TIN number without suffix  
(E.g 27400177626)



### 3. Select Returns

➤ Click on “Returns” and select “Returns Filing” from the dropdown.

Select “Return Filing”

The screenshot displays the website interface for the Department of Sales Tax, Government of Maharashtra, India. At the top, there is a header with the department's logo, name, and a search bar. Below the header is a navigation menu with buttons for Registration, Returns, Refund, Payment, Form E-704, Query/Complaint/Feedback, Recovery, Appeal, CDA, and Audit. The 'Returns' button is highlighted, and a dropdown menu is open, showing options: Return Filing, VAT Summary Report, and VAT Set-off Report. The 'Return Filing' option is selected and highlighted with a box. Below the navigation menu, there are several dashboard cards: 'E-Audit report', 'Notifications' (with a count of 3), 'Assesment status' (showing Amount due: 200Rs and Refund due: 50Rs), and 'ITC available for January, 2016' (showing 700 INR). At the bottom, there are four columns of links: 'About us', 'Acts and rules', 'Download', and 'Dealer services'.

Department of Sales Tax  
Government of Maharashtra, India

Skip to main content मराठी A A A A

Welcome :

Search

Registration Returns Refund Payment Form E-704 Query/Complaint/Feedback Recovery Appeal CDA Audit

Return Filing

VAT Summary Report

VAT Set-off Report

E-Audit report

Notifications

Assesment status

ITC available for January, 2016

Amount due 200Rs

Refund due 50Rs

700 INR

3

About us  
Profile  
Vision and Mission  
Citizen charter  
Department at a glance  
Organizational structure

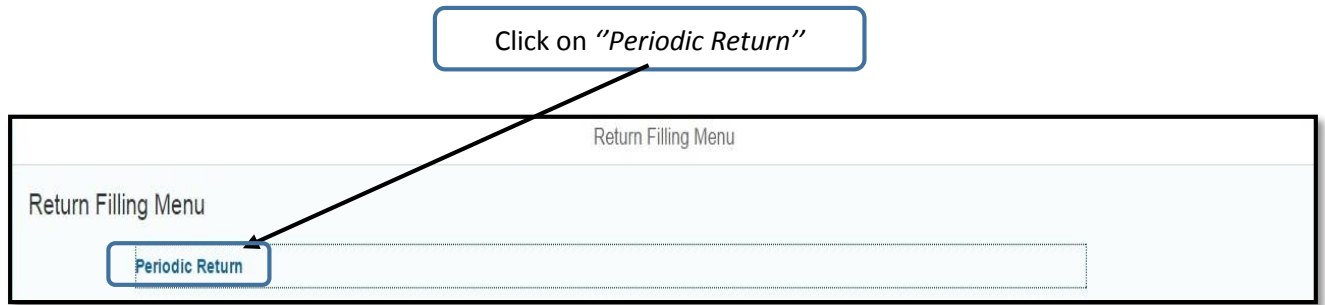
Acts and rules  
Acts  
Rules  
Trade circulars  
Notifications  
Rate schedule

Download  
Forms  
Trade circular  
Notification  
Forms  
Trade circulars

Dealer services  
Tax calendar  
Know your TIN  
Manuals of procedures  
Short/Non-filters

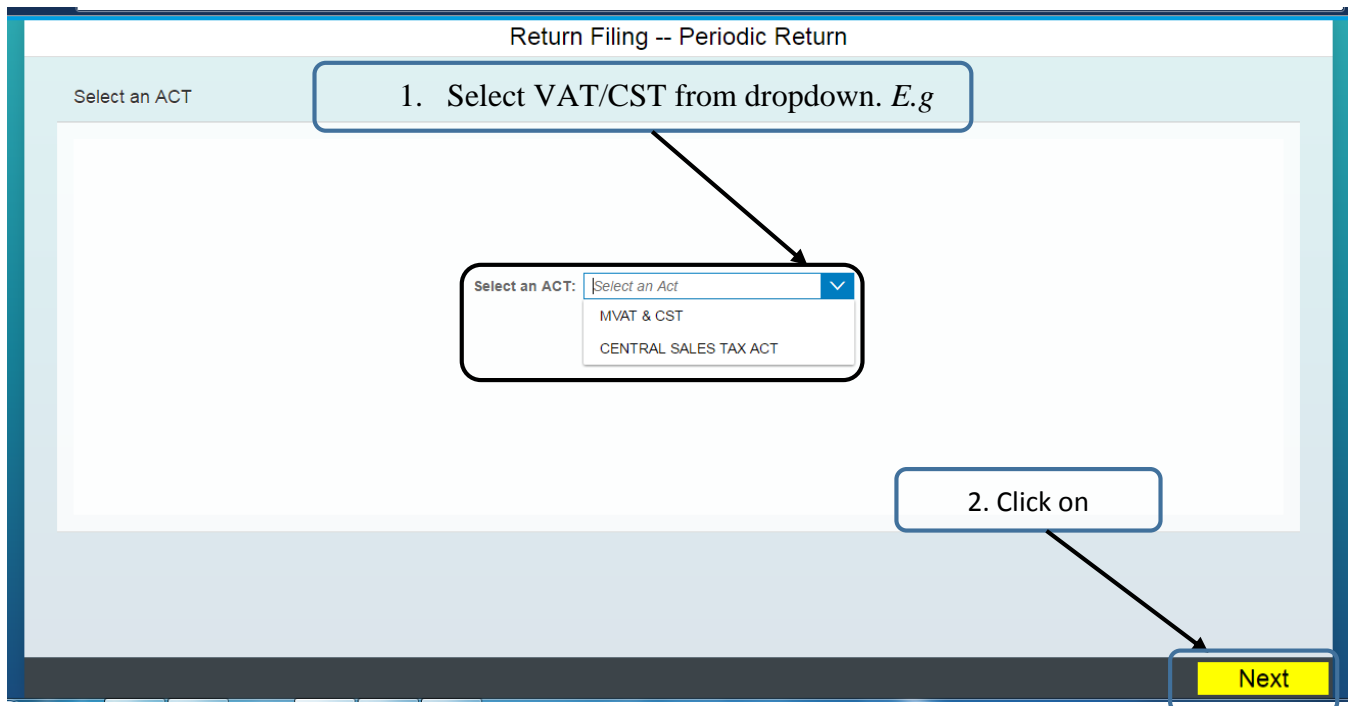
#### 4. Select Periodic Return

- Select Periodic Return for submitting return for the first time.
- Click on ‘NEXT’



#### 5. Select Act

- In case you are registered under multiple Acts please select the appropriate Act i.e. VAT or CST or VAT/CST from the dropdown.
- Click on ‘NEXT’



6. **Unfiled Periods will be displayed**

- **On selecting Periodic Return you will be shown all previously unfiled periods.**
- **Click on ‘NEXT’**



**Note:**

- *The system will accept the first unfiled period.*

Return Filing -- Periodic Return -- VAT / CST

Dealer Name	Return Type	MVAT TIN	CST TIN
27400177626	Original Return	27400177626V	27400177626C

Return Period » Annexure Upload » Draft Return » Acknowledgement

**Unfiled Periods**

- 2016 July
- 2016 August
- 2016 September
- 2016 October
- 2016 November
- 2016 December
- 2017 January
- 2017 February
- 2017 March

Click on **NEXT**

**Next**

## 7. Upload New File

- You will be asked to upload New File.
- Click on "YES".

Return Filing -- Periodic Return -- VAT / CST

Dealer Name	Return Type	MVAT TIN	CST TIN	Return Period
27400177626	Original Return	27400177626V	27400177626C	2016 July

Return Period » Annexure Upload » Draft Return » Acknowledgement

Annexure Upload » Confirmation

Please click "Yes" to upload new annexure.

Click on "YES"

Yes



**Note:**

- *In case you have already uploaded annexure and not submitted the Return then below message will be displayed.*

The screenshot displays the 'Return Filing -- Periodic Return -- VAT / CST' interface. At the top, there are input fields for Dealer Name (27400177626), Return Type (Original Return), MVAT TIN (27400177626V), and CST TIN (27400177626C). Below these fields is a progress bar with steps: Return Period, Annexure Upload (highlighted), Draft Return, and Acknowledgement. A second progress bar shows Annexure Upload and Confirmation. A central message box states: 'You have already uploaded an annexure! Click 'Yes' to upload a new annexure. Click 'No' to view draft return.' At the bottom right, there are two buttons: 'Yes' and 'No'. Callout boxes provide instructions: 'Click "NO" to view Draft Return' points to the 'No' button, and 'Click "YES" to upload new Annexure' points to the 'Yes' button.

## 8. Upload File

- Click on Browse and select .TXT file from your desktop which was created from the annexure file.
- Click on 'UPLOAD'.

Return Filing -- Periodic Return -- VAT / CST

Dealer Name	Return Type	MVAT TIN	CST TIN	Return Period
27400177626	Original Return	27400177626V	27400177626C	2016 July

Return Period » Annexure Upload » Draft Return » Acknowledgement

Annexure Upload » Confirmation

File Upload: 27400177626V\_VAT\_CS...

Click on Browse to select .TXT (Annexure)

Click on "UPLOAD FILE"

Click on

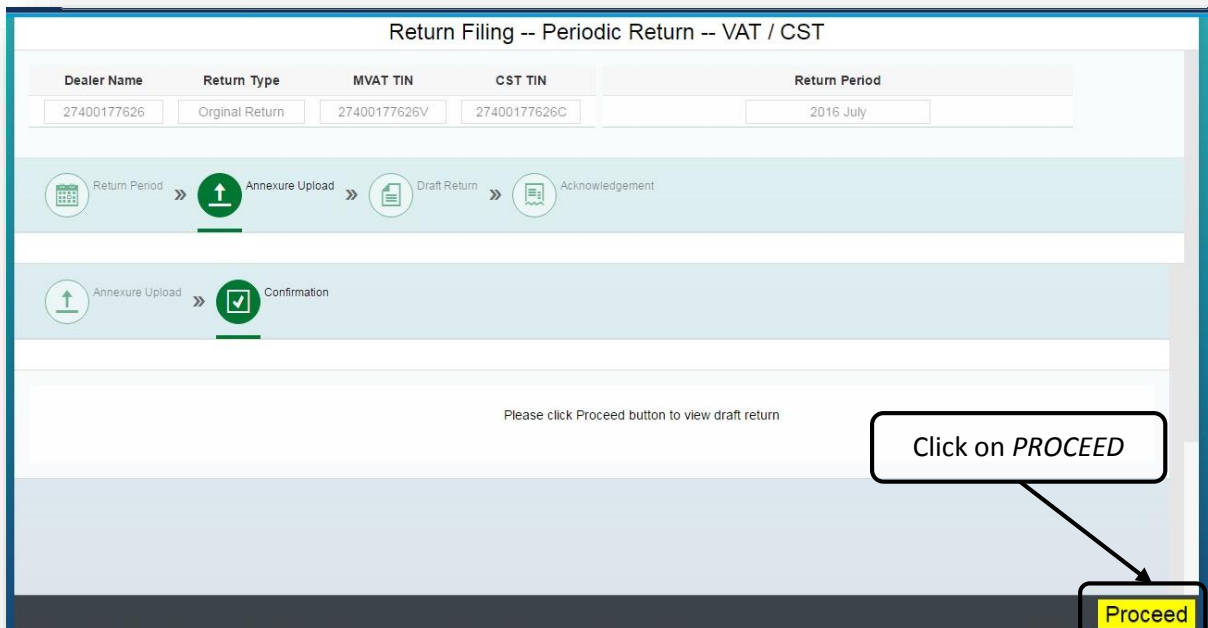
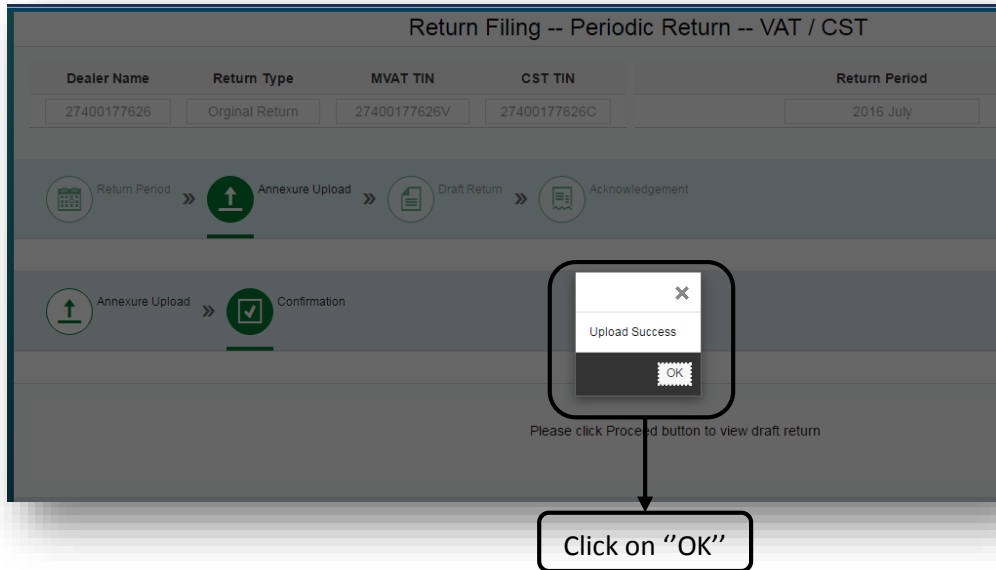
Press 'Upload File' to upload file '27400177626V\_VAT\_CST jul.txt'

OK

File Upload: 27400177626V\_VAT\_CS...

## 9. Confirmation Message

- You will get confirmation message “Click on Proceed to view the draft file”
- Click on “OK”
- Click on “PROCEED”





## STEP 8: VERIFY DRAFT RETURN

### 10. View Draft & Submission

- Draft Form will be displayed. Click on Form button (e.g. 231) to view Draft.
- Click on "SUBMIT" to file Return.



Note:

- There is options to download the Print the Draft Return.

Click on Form (E.g 231) to view Draft

Download button

Print option

FORM 231		Version 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.	27302000020V	R.C. NO
2	Name of Dealer	Monthly dealer F	
3. Please Select which ever is Applicable			

## Step 10: Submit Return

Return Filing -- Periodic Return -- VAT / CST

Dealer Name	Return Type	MVAT TIN	CST TIN	Return Period
27400177626	Original Return	27400177626V	27400177626C	2016 July

Return Period » Annexure Upload » **Draft Return** » Acknowledgement

> Messages

Please click on Return form to view draft ... 231 CST

Click on SUBMIT to file Return

**Submit**

## 11. Acknowledgement

- **Once you Submit the Return Form you will receive Acknowledgement on the MSTD Portal screen.**
- **Email will be sent to the dealer along with the PDF to the registered mail id**
- **Also acknowledgement message will be sent to registered mobile number.**

Return Filing -- Periodic Return -- VAT / CST

Dealer Name	Return Type	MVAT TIN	CST TIN	Return Period
27400177626	Original Return	27400177626V	27400177626C	2016 July

Return Period » Annexure Upload » Draft Return » **Acknowledgement**

Apr 11 2016 15:54:23  
Dear Tax Payer,

Your return under MVAT & CST ACT for the Period 2016 July is submitted successfully on Apr 11 2016 15:54:23 .

Thanking You,  
MSTD.

**Proceed To Pay**

[YOU HAVE SUCCESSFULLY SUBMITTED RETURN FORM.](#)

In case of any query, please send email to  
[mvatautomation@gmail.com](mailto:mvatautomation@gmail.com)