

The following instructions may please be noted before filling the return

1. **Please use the correct return form. This return form is for all composition dealers whose entire turnover is under composition (excluding works contractors opting for composition and dealers opting for composition only for part of the activity of the business).**
2. Other return forms are as follows:

| Form No. | To Be Used By |
|----------|--|
| 221 | All VAT dealers other than dealers executing works contract, dealers engaged in leasing business, composition dealers (including dealers opting for composition only for part of the activity of the business), PSI dealers and notified Oil Companies. |
| 223 | VAT dealers who are also in the business of executing works contracts , leasing and dealers opting for composition only for part of the activity of the business. |
| 224 | PSI dealers holding Entitlement Certificate. (Transactions by PSI dealers relating to the business of execution of works contracts, leasing, trading and composition only for part of the activity of the business to be included in a separate return in Form 223). |
| 225 | Notified Oil Companies. (Transactions by OIL Companies relating to the business of execution of works contracts, leasing and composition only for part of the activity of the business to be included in a separate return in Form 223) |

3. 'Fresh return' is the return which is filed in compliance of defect notice in Form 212 and 'revised return' u/s 20(4) of MVATA, 2002 is the return in substitution of the original return filed earlier. **Balance payable as per Revised / Fresh return, if any, to be paid separately by Challan in Form 210 and the Fresh return / Revised return along with a self attested true copy of the receipted challan to be filed with the Sales Tax Office.**
4. MVAT and CST RC number should be exactly as per the Registration Certificate issued to you. RC Number issued under the BST Act and the CST Act, with Alpha 'B' and 'C', respectively, continues to be valid. Alpha 'V' is to be used only if RC has been issued on or after 01.04.2005 in Form 102.
5. Please fill in all the columns. If no information is required to be given, please indicate 'NIL' or 'Not Applicable'.
6. Please provide the information in the appropriate box. In 'Rate of Tax' column, extra rows have been provided for incorporating the rates not specified in the Form. Strikethrough of the rates specified should be done only if extra rows provided are not sufficient. If need be, you may please add extra rows.
7. All the figures to be rounded off to the nearest rupee.
8. Please ensure that return is signed by the Authorised Signatory and the name and designation of the Signatory is indicated.
9. The following are the detailed instructions for filling in information in each of the boxes –

| Box No. | Particulars |
|---------|--|
| 6(a) | Retailers - Turnover of all sales including sales of tax-free goods during the tax period |
| 6(b) | Class of goods excluded from the scheme are (1) Foreign liquor, Country liquor and liquor imported in India, (2) Drugs covered by Entry C 29 and (3) Motor Spirits notified under section 41(4) |
| 6(c) | Allowable reductions / deductions are - <ul style="list-style-type: none"> ▪ Turnover of purchases including turnover of purchases of tax-free goods and tax paid on purchases ▪ Amount of every credit received from any vendor whether or not such credit is in respect of any goods purchased |
| 7(a) | Restaurants, Clubs, Caterers etc. - Total turnover of sales without any deduction liable to tax |
| 8(a) | Bakers - Total turnover of sales without any deduction liable to tax |
| 9(a) | Second hand motor vehicle dealers – Total turnover of sales |
| 9(b) | Allowable reduction = 85% of total turnover of sales |
| 11 | Total of net turnover of sales should be equal to amount shown in Box 10 |
| 12 | Turnover of purchases should also include value of branch / consignment transfers received and job work charges |

| | |
|---------------|---|
| 12(k) | Other allowable deductions include non-taxable charges, such as, labour charges, value of purchases return during the period. Adjustment of set-off on account of purchases return to be shown in 14(g) |
| 13 | Total of tax rate wise analysis of within the State purchases from registered dealers eligible for set-off should be equal to Box 12 (m) |
| 14(a) | Purchase value and tax amount should be equal to the amount shown in Box 13 |
| 14(b) | Tax amount should be equal to 4% or 1% of the purchase price, as the case may be |
| 14(c) | Other reductions under various rules |
| 14(f) | Adjustment to set-off claimed in earlier return can be on account of supplementary bills or debit notes received from suppliers or on account of variation of the basis on which set-off has been claimed |
| 14(g) | Adjustment to set-off claimed in earlier return can be on account of any of the contingencies given in Rule 53 of MVATR, 2005 including on account of purchases return during the period or on account of variation of the basis on which set-off has been claimed |
| 14(h) | Set-off available to be shown in Box 15A(a) |
| 15A(b) | Excess brought forward should be equal to the amount of excess carried forward in the return for the previous period |
| 15A(c) | Amount already paid should be supported by tax paid challan. (please do not attach tax paid challans along with the return) |
| 15A(d) | Amount adjusted should be supported by Refund Adjustment Order (please do not attach Refund Adjustment Order along with the return) |
| 15B(b&c) | After adjustment of sales tax payable, excess credit, if any, can be utilized for adjustment of CST /ET payable |
| 15C | Net excess credit for the period - you can, in accordance with rules, carry forward excess credit to subsequent period in Box 15C(a) or claim refund in Box 15C(b) |
| 15C(a) | Excess credit to be carried over to subsequent period within the same financial year |
| 15C(b) | Excess credit – Refund can be claimed in each of the return by an exporter effecting sales under section 5(1) / 5(3) of the CST Act, 1956, 100% EOU, STP, SEZ or EHTP Unit and PSI units. Other dealers to claim refund in March return. Refund cannot be carried over to subsequent year |
| 15D(e) | Revised / Fresh return to be filed with the Sales Tax Office along with second copy of the Challan in Form 210 |

Part – I

FORM 222
(See Rule 17, 18 and 45)

Return-cum-challan of tax payable by a dealer under M.V.A.T.Act, 2002
(For Tax payment through Treasury / Bank)

| | Please tick whichever is applicable | | |
|------------------------------|-------------------------------------|-----------|-------------|
| Periodicity of return | Monthly | Quarterly | Six-monthly |
| Type of return | Original | Fresh | Revised |

| | | | | | | | | | | | | | | |
|----|--------------------------------|-------|------|------|-------|------|----|--|--|--|--|--|--|--|
| 1) | M.V.A.T. R.C. No. | | | | | | | | | | | | | |
| 2) | C.S.T. R.C. No. | | | | | | | | | | | | | |
| 3) | Period covered by the return | | | | | | | | | | | | | |
| | From | | | | | | To | | | | | | | |
| | Date | Month | Year | Date | Month | Year | | | | | | | | |
| 4) | Name and address of the dealer | | | | | | | | | | | | | |
| | Name | | | | | | | | | | | | | |
| | Address | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | PIN Code | | | | | | | | | | | | | |

| 5) Class of composition dealer (Please tick one or more box, as applicable) | | | | |
|---|----------|---------------------------------|-------|-----------------------------------|
| | Retailer | Restaurant , Club, Caterer etc. | Baker | Second hand motor vehicles dealer |
| | | | | |

| Computation of net turnover of sales liable to composition (Please fill in one or more, as applicable) | | |
|---|---|--------------|
| | Particulars | Amount (Rs.) |
| 6) | Retailer | |
| a) | Total turnover of sales | |
| | Less: | |
| b) | Turnover of sales of goods excluded from the Composition Scheme | |
| c) | Allowable reductions / deductions | |
| d) | Total deductions (b+c) | |
| e) | Balance: Net turnover of sales liable to tax under composition option (a – d) | |
| 7) | Restaurant , Club, Caterer etc. | |
| a) | Total turnover of sales | |
| 8) | Baker | |
| a) | Total turnover of sales | |

| | | |
|-----|--|--|
| 9) | Second hand motor vehicles dealer | |
| a) | Total turnover of sales | |
| b) | Less: Allowable reductions / deductions | |
| c) | Balance: Net turnover of sales liable to tax under composition option (a – b) | |
| 10) | Total turnover of sales liable to tax under composition option [6(e)+7(a)+8(a)+9(c)] | |

| 11) Computation of tax payable under the MVAT Act | | | |
|---|-------------|------------------------------|-------------------|
| | Rate of Tax | Net Turnover of Sales Rs. | Tax Amount Rs. |
| a) | 4% | | |
| b) | 5% | | |
| c) | 6% | | |
| d) | 8% | | |
| e) | 10% | | |
| f) | 12.5% | | |
| g) | | | |
| | Total | | |

| 12) Computation of purchases eligible for set-off | | |
|---|--|--------------|
| | Particulars | Amount (Rs.) |
| a) | Total turnover of purchases including taxes, value of branch / consignment transfers received and job work charges | |
| | Less: | |
| b) | Imports (Direct imports) | |
| c) | Imports (High seas purchases) | |
| d) | Inter-State purchases | |
| e) | Inter-State branch / consignment transfers received | |
| f) | Within the State branch / consignment transfers received | |
| g) | Within the State purchases of taxable goods from un-registered dealers | |
| h) | Within the State purchases of taxable goods from registered dealers not eligible for set-off | |
| i) | Within the State purchases of taxable goods exempted from tax u/s 8(2), 8(3), 8(4) and 41(4) | |
| j) | Within the State purchases of tax-free goods | |
| k) | Other allowable deductions / reductions | |
| l) | Total deductions (b+c+d+e+f+g+h+i+j+k) | |
| m) | Balance: Within the State purchases of taxable goods from registered dealers eligible for set-off (a-l) | |

| 13) Tax rate wise break-up of within the State purchases from registered dealers eligible for set-off as per Box 12(m) above | | | |
|--|-------------|---------------------------------|------------------|
| | Rate of Tax | Net Turnover of Purchases (Rs.) | Tax Amount (Rs.) |
| a) | 4% | | |
| b) | 12.5% | | |
| c) | 1% | | |
| | Total | | |

| 14) Computation of set-off claimed in this return | | | |
|---|---|----------------------|------------------|
| | Particulars | Purchase Value (Rs.) | Tax Amount (Rs.) |
| a) | Within the State purchases of taxable goods from registered dealers eligible for set-off as per Box 13 above | | |
| | Less : | | |
| b) | Reduction in the amount of set off at the rate of 4% (Schedule C, D & E) of the purchase price under rule 53(1), 53(2) and 53(3). | | |
| | Reduction in the amount of set off at the rate of 1% (Schedule B Goods) of the purchase price under rule 53(3). | | |
| c) | Reduction in the amount of set off under Rule 53(5) and 53(6) | | |
| d) | Total reduction (b+c) | | |
| e) | Balance: Net set off for the period of this return (a-d) | | |
| f) | Add: Adjustment to set-off claimed in earlier return (Set-off short claimed) | | |
| g) | Less: Adjustment to set-off claimed in earlier return (Set-off excess claimed) | | |
| h) | Set-off available for the period of this return (e+f-g) | | |

| 15) Computation of Tax Payable along with return | | |
|--|---|--------------|
| | Particulars | Amount (Rs.) |
| 15A) | Aggregate of credit available for the tax period | |
| a) | Set off available as per Box 14 (h) | |
| b) | Excess credit brought forward from previous tax period | |
| c) | Amount already paid Challan No. date | |
| d) | Refund adjustment order Order No. date | |
| e) | Total available credit (a+b+c+d) | |
| 15B) | Sales tax payable and adjustment of CST / ET payable against available credit | |
| a) | Sales tax payable as per Box 11 | |
| b) | Adjustment of CST payable as per return for this period | |
| c) | Adjustment of ET payable under the Maharashtra Tax on Entry of Goods into Local Areas Act, 2002 | |
| d) | Total (a+b+c) | |

| | | |
|---|--|-----------------------|
| e) | Balance: Excess credit = 15A(e) – 15B(d) [if 15A(e) is more than 15B(d)] | |
| f) | Balance: Tax payable = 15B(d) – 15A(e) [if 15A(e) is less than 15B(d)] | |
| 15C) | Utilisation of excess credit as per Box 15B(e) | |
| a) | Excess credit carried forward to subsequent tax period | |
| b) | Excess credit claimed as refund in this return | |
| 15D) | Tax payable with return-cum-challan | |
| a) | Tax payable as per Box 15B(f) | |
| b) | Add: Interest payable | |
| c) | Total payable (a+b) | |
| d) | Amount paid along with return-cum-challan | |
| | Amount (in figures) | Rs. |
| | Amount (in words) | Rupees |
| | Name of the bank and branch on which cheque has been drawn | |
| (e) | Amount paid as per Revised / Fresh return Challan No. date | |
| The statements contained in this return in Boxes 1 to 15 are true to the best of my knowledge and belief. | | |
| Date : _____ | | |
| Signature _____ | | |
| Name _____ | | |
| Place : _____ | | |
| Designation _____ | | |

| | |
|---|---|
| For Treasury use only | |
| Amount received (in figures): Rs. | |
| Amount received (in words): Rupees | |
| Date of entry : | |
| Challan No. : | |
| Treasury Accountant / Treasury Officer/ Agent or Manager | <div style="border: 1px solid black; width: 80%; margin: 0 auto; height: 80px;"></div> Space for stamp |

| | | | | | | | | | |
|---|-------|-----------------|------|-----------|------|-------------|--|--|--|
| Part II | | | | | | | | | |
| Form No 222 (See Rule 17,18 and 45) Challan for Treasury Return-cum-challan of tax payable by a dealer under the M.V.A.T. Act, 2002 | | | | | | | | | |
| 040-Sales Tax Receipts under the M.V.A.T. Act, 2002 – Tax collection | | | | | | | | | |
| Please tick whichever is applicable | | | | | | | | | |
| Periodicity of return | | Monthly | | Quarterly | | Six-monthly | | | |
| MVAT R.C. No. | | | | | | | | | |
| CST R.C. No. | | | | | | | | | |
| Type of return | | Original | | Fresh | | Revised | | | |
| Period covered by the return | | | | | | | | | |
| From | | | | | To | | | | |
| Date | Month | Year | Date | Month | Year | | | | |
| | | | | | | | | | |
| Name and address of the dealer | | | | | | | | | |
| Name | | | | | | | | | |
| Address | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| PIN Code | | | | | | | | | |
| Tax | | Rs. | | | | | | | |
| Interest | | Rs. | | | | | | | |
| Total (in figures) | | Rs. | | | | | | | |
| Total (in words) | | Rupees | | | | | | | |
| Date | | | | | | | | | |
| Place | | | | | | | | | |
| Signature of the depositor | | | | | | | | | |
| For Treasury use only | | | | | | | | | |
| Amount received (in figures) | | Rs. | | | | | | | |
| Amount received (in words) | | Rupees | | | | | | | |
| Date of entry | | | | | | | | | |
| Challan No. | | | | | | | | | |
| Treasury Accountant / Treasury officer Agent / Manager | | Space for stamp | | | | | | | |

Part III

Form No 222
(See Rule 17,18 and 45)
Challan for Tax Payer

Return-cum-challan of tax payable by a dealer under the
M.V.A.T. Act, 2002

**040-Sales Tax Receipts under the M.V.A.T. Act, 2002 –
Tax collection**

| | | | |
|------------------------------|-------------------------------------|-----------|-------------|
| | Please tick whichever is applicable | | |
| Periodicity of return | Monthly | Quarterly | Six-monthly |
| | | | |

MVAT R.C. No. _____

CST R.C. No. _____

| | | | |
|-----------------------|----------|-------|---------|
| Type of return | Original | Fresh | Revised |
| | | | |

Period covered by the return

| | | | | | |
|------|-------|------|------|-------|------|
| From | | | To | | |
| Date | Month | Year | Date | Month | Year |
| | | | | | |

Name and address of the dealer

| | |
|----------------|-------|
| Name | _____ |
| Address | _____ |
| | _____ |
| | _____ |
| | _____ |

PIN Code _____

| | |
|------------|----------|
| Tax | Rs. |
|------------|----------|

| | |
|-----------------|----------|
| Interest | Rs. |
|-----------------|----------|

| | |
|---------------------------|----------|
| Total (in figures) | Rs. |
|---------------------------|----------|

| | |
|-------------------------|--------------------------------|
| Total (in words) | Rupees |
|-------------------------|--------------------------------|

| | |
|-------------|-------|
| Date | _____ |
|-------------|-------|

| | |
|--------------|-------|
| Place | _____ |
|--------------|-------|

Signature of the depositor

For Treasury use only

| | |
|-------------------------------------|----------|
| Amount received (in figures) | Rs. |
|-------------------------------------|----------|

| | |
|-----------------------------------|--------------------------------|
| Amount received (in words) | Rupees |
|-----------------------------------|--------------------------------|

| | |
|----------------------|-------|
| Date of entry | _____ |
|----------------------|-------|

| | |
|--------------------|-------|
| Challan No. | _____ |
|--------------------|-------|

| | |
|---|-----------------|
| Treasury Accountant / Treasury officer Agent / Manager | Space for stamp |
|---|-----------------|