|  |
| --- |
|  **Form 303 (see rule 23)** |
|  Order of assessment of tax under MVAT Act,2002 |
| MVAT RC No. (TIN) |  |  |  |  |  |  |  |  |  |  |  | Holding CST RC Please tick | YES/NO | AssessmentYear |  |
| Name of the dealer | pin code |  |
| Address | Block/flat | Name of Premise /building/village |
| CITY | District |
|  Assessment Period From To |  Notice in form | Notice servedon | UnderSection | AccountingMethod |
|  |  |  |  |  |  |
| Books of accounts produced  |
| PART-1 1. Computation of net turnover of sales liable to tax |
| Particulars | As per return(Rs) | As determined (Rs) |
| Gross turnover of sales including taxes as well as non sales transactions like value of branch transfer, job, work charges etc. |  |  |
| Deduct |
| 1 | Value of goods returned (inclusive of sales tax) including reduction of sales price on account of rate difference and discount  |  |  |
| 2 | Net tax amount (tax including in sales shown in gross turnover above less tax included in 1 above) |   |  |
| 3 | Sales n/s B(1) including central sales tax and value of branch transfer outside the state |  |  |
| 4 | Value of branch transfer within the state on which tax is paid by agent |  |  |
| 5 | Deduction under section 6 and/or 6A of “Earlier Act” b/w section 96 (1) (g) |  |  |
| 6 | Sales of tax free goods u/s 5 |  |  |
| 7 | Sales of taxable goods fully exempted u/s 8(4) |  |  |
| 8 | Labor or job work charges |  |  |
| 9 | Sales of taxable goods fully exempted u/s 41(4) |  |  |
| 10 | Sales of taxable goods fully exempted u/s 8(4)[other than sales u/s 8(1) & 8(4)] |  |  |
| 11 | Amount paid by way of price for sub contract |  |  |
| 12 | Other reduction/deductions |  |  |
| 13 | Balance Net turnover of sales liable to tax |  |  |
| **2.** Computation of tax payable under the MVAT Act |
| SrNo | Rate of Tax |  As per return (Rs) |  As determined (Rs) |
| Turnover of sales liable to tax |  Tax amount | Turnover of sales liable to tax |  Tax amount |
| 1 | 12.50% |  |  |  |  |
| 2 | 8.00% |  |  |  |  |
| 3 | 5.00% |  |  |  |  |
| 4 | 4.00% |  |  |  |  |
| 5 | 1.00% |  |  |  |  |
| 6 |  |  |  |  |  |
| 7 |  |  |  |  |  |
| 8 |  |  |  |  |  |
| 9 |  |  |  |  |  |
| 10 |  |  |  |  |  |
| 11 |  |  |  |  |  |
| 12 |  |  |  |  |  |
| 13 | total |  |  |  |  |
| PART-II.1 Computation of turnover of purchases eligible for set-off |
|  Particulars  |  As per returns |  As determined  |
| Total turnover of purchases including taxes, value of branch/consignment transfers received and jobs work charges. |  |  |
| Deduct  |
| 1 | Value of goods returned (inclusive of sales tax) including reduction of sales price on account of rate difference and discount |  |  |
| 2 | Imports (high seas purchases) |  |  |
| 3 | Imports (direct imports) |  |  |
| 4 | Inter State purchases |  |  |
| 5 | Purchase of taxable goods (either local or interstate)against certificate in form B |  |  |
| 6 | Interstate branch/consignment transfers received  |  |  |
| 7 | Within the state branch consignment transfers received as agent |  |  |
| 8 | Labor or job work charges |  |  |
| 9 | within the state purchases of taxable goods from un-registered dealers |  |  |
| 10 | within the state purchases of taxable goods from registered dealers not eligible for set-off |  |  |
| 11 | Within the state purchases of taxable goods fully exempted from tax u/s 8 other than purchases under section 8(1) |  |  |
| 12 | Purchases of taxable goods fully exempted u/s 41(4) |  |  |
| 13 | Within the State purchases of tax free goods u/s 5 |  |  |
| 14 | Other allowable deductions/reductions |  |  |
| 15 | Balance: within the state purchases of taxable goods from registered dealers eligible for set-off |  |  |
| PART-II.2 Tax rate wise breakup of within state purchases from registered dealers eligible for set-off  |
| SrNo | Rate of taxes |  As per Returns (Rs) |  As determined(Rs) |
| Net turnover of purchases |  Tax amount | Net turnover of purchases |  Tax amount |
| 1 | 12.5 % |  |  |  |  |
| 2 | 8.00% |  |  |  |  |
| 3 | 5.00% |  |  |  |  |
| 4 | 4.00% |  |  |  |  |
| 5 | 1.00% |  |  |  |  |
| 6 |  |  |  |  |  |
| 7 |  |  |  |  |  |
| 8 |  |  |  |  |  |
| 9 |  |  |  |  |  |
| 10 |  |  |  |  |  |
| 11 |  |  |  |  |  |
| 12 |  |  |  |  |  |
| 13 | Total |  |  |   |  |
| PART-III. Computation of purchase Tax payable on the purchases effected during this period or previous period |
|  | Rate of Tax | Turnover of purchases liable to tax (Rs.)  | Tax amount (Rs) |
| a) |  |  |  |
| b) |  |  |  |
| c) |  |  |  |
| d) |  |  |  |
| e) |  |  |  |
|  Total |   |  |
| PART-IV Computation of availability of credit and payment of sales tax |
|  Particulars | As per returns (Rs) | As determined(Rs) |
| A. Total credit available |
| 1 | Set off admissible |  |  |
| 2 | Amount paid along with returns |  |  |
| 3 | Advance payments otherwise than returns |  |  |
| 4 | Refund adjustment order number |  |  |
| 5 | TDS under WCT |  |  |
| 6 | Tax paid total |  |  |
| 7 | **Total credit available** |  |  |
| B. Tax payable/ refund admissible |
| 1 | Sales Tax payable |  |  |
| 2 | Add purchase Tax payable as per part III |  |  |
| 3 | Total tax payable |  |  |
| 4 | Less: Aggregate of credit available |  |  |
| 5 | Less Sales Tax deferred or exempted |  |  |
| 6 | **Balance:- Sales tax payable** |  |  |
| 7 | **Excess credit if any** |  |  |
|  **Deduct** |
| i) | Adjustments towards CST payable  |  |  |
| ii) | Adjustment towards ET payable under Maharashtra tax on entry of goods into local areas act,2002 |  |  |
| iii) | Adjustment towards ET payable under Maharashtra tax on entry of motor vehicles into local areas act,1987 |  |  |
| 8A) | **Balance amount payable** |  |  |
| 8B) | **Balance amount refundable** |  |  |
|   | **Add/deduct** |  |  |
| 9 | Interest |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
| 10 | Penalty |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
| 11 | Amount forfeited being sum collected in contravention of section 60 |  |  |
| 12 | Total amount payable(excluding deferred tax) |  |  |
| 13 | Refund admissible |  |  |
| 14 | Refund already granted |  |  |
| 15 | Balance refund admissible |  |  |
| 16 | Add: Interest under section 52, if any |  |  |
| 17 | Net balance dues, if any  |  |  |
| 18 | Net refund, if any |  |  |
| C. Details of payments made |
|  Period From To |  Challan CIN no. | Date of payment | Amount (Rs) |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  | Total(Rs) |  |
| Assessment order under section 23 of the Maharashtra value Added Tax Act, 2002 |
|  |