

ISSUES UNDER EFILING OF MVAT RETURNS

By

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E Filing under MVAT Laws

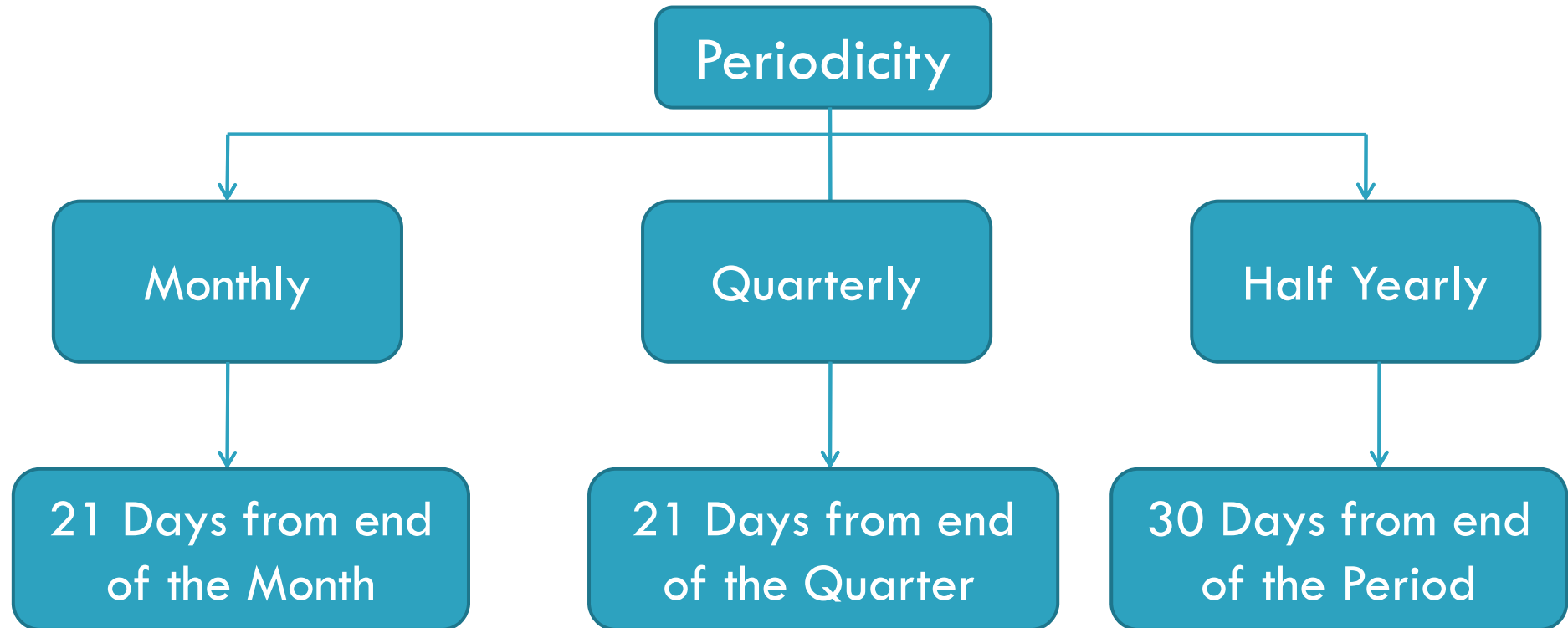


- E Registration
- E Enrolment
- E Payment
- E Return *(submission of Annexures)*
- E MVAT TDS Return
- E MVAT Audit Report in Form 704
- E Annexures
- E CST Declaration Forms *(New Procedure)*
- E Refund Applications

Periodicity for filing of Payment / Return

- Based on Tax Liability or Refund Entitlement for the previous year
- Previous year for Monthly filer means March to Feb and not April to March.
- Department had further clarified in its circular that in case any return is not filed, tax liability or refund entitlement is worked out applying the average to the default period return.
- As per Department for ease and convenience of the dealer, the periodicity is generated through the automated system and displayed on the website.
- As per Circular 19T of 2010 if a dealer is aggrieved by the periodicity determined and published on the website, he may contact Jt Comm of Sales Tax (Returns).

E Payment



E Payment is now Mandatory for all dealers

MTR 6 Challan

E Payment

- M/s. Fast and Furious have made the following errors while making the e-payment for the period July to Sept 2015:
 - ▣ Mentioning of Wrong TIN
 - ▣ Selection of Wrong Period
 - ▣ Selection of Wrong Act

(Circular 7T of 2013)

What is the remedial course of action in such a case?

- M/s. Manual Trading Corporation have approached their bankers to make e payment for the Half year Ended 30th September 2013, the bank debits amount in their bank account on 30th October 2013. The challan towards e payment is made available by bank on 03rd November 2013 which mentions the date of payment as 01st November 2013. Whether the e payment could be considered as made in time?

E Filing of Return

□ Types of Return:

□ MVAT Return:

- **Form 231: Residual Category (Dealers other than those liable to file Form 232 to 235)**
- Form 232: Dealers whose entire Turnover is under Composition other than works contract dealer
- **Form 233: Works Contract dealers, Leasing, Dealers opting for composition for part of the business**
- Form 234: PSI dealers holding certificate of Entitlement
- Form 235: Notified Oil Companies & Motor Spirit Dealer

□ CST Return: Form III-E

E Filing of Return

❑ Due Date for E filing of Return:

❑ If periodicity is Monthly or Quarterly:

- Taxes paid in time i.e., within 21 days from the end of the period:
 - No – within 21 days from the end of the period.
 - Yes – extension of 10 days from the due date of payment.

❑ If periodicity is Half yearly:

- Taxes paid in time i.e., within 30 days from the end of the period:
 - No – within 30 days from the end of the period.
 - Yes – extension of 10 days from the due date of payment

E Filing of Return

- M/s. Empty Containers is having NIL turnover during the half year ended 30th September 2015. What will be the due date for E filing Sales Tax Return? (Circular 15T of 2009)

- M/s. Local Sales Corporation is a registered dealer under the MVAT Act as well as CST Act. Whether they are required to E file their CST Return under the following situation and if yes for which period presuming they are having quarterly periodicity:
 - There are No Interstate Sales during the year
 - There are interstate sales only in Jan to March Quarter
 - There are interstate sales only in Oct to Dec Quarter(Circular No CST-1081/1497/19/Adm-3 dt. 14.04.1981)

E Filing of Return

- M/s. Multi Trade Corporation is a manufacturer of Industrial Inputs Goods. They are registered in the state of Maharashtra as well as in the state of Karnataka. During the month of January 2015 stock is transferred of Rs. 5,00,000/- from Bengaluru to Mumbai; Mumbai Depot accepted the goods which is subject to verification / checking. In the month of February 2015, Branch Mumbai Depot accepts goods worth Rs. 4,00,000/- out of Rs. 500,000/- and balance goods worth Rs. 1,00,000/- are returned to Bengaluru in the month of February 2015.

The Mumbai Depot of M/s. Multi Trade Corporation has filed sales tax returns for the month of January 2015 wherein they have shown branch transfer of Rs. 5,00,000/- now they seeks you advice on how to reflect Rs. 1,00,000/- which is returned to branch in the month of February 2015?

E Filing of Return

- While filing MVAT Returns of M/s. Lucky Traders, for the period April to Sept'15, following came to your knowledge:

Name of the Supplier	TIN Status	Covered in Non Genuine List	Set off claimed	Clients Remarks
Aryaan Trading Corp.	Active(20060401)	No	50,000	NIL
Disha Health Care	Active(20150604)	No	65,798	NIL
Mehta Traders	Cancelled(20150808)	No	65,240	NIL
Raj Traders	Cancelled(20060401)	Yes	75,000	NIL
Arihant Traders	Cancelled(20060401)	Yes	40,600	Genuine Purchase

How would you deal the same.

E Filing of Return

- After conducting the MVAT Audit of M/s. Alka Creations, the following is the summary of MVAT liability

Quarter	MVAT Liability
April to June 2013	1,00,000
July to September 2013	50,000
October to December 2013	(1,00,000)
January to March 2014	(1,50,000)
Total (Net Refund)	(1,00,000)

Whether M/s. Alka Creations is required to make payment of Rs. 1,00,000/- and Rs. 50,000/- with interest and claim Rs. 2,50,000 as refund?

E Filing of Return

- M/s. Raman Sweets has e filed sales tax return but due to some reason was not able to view the acknowledgment of the return filed and accordingly couldn't save the same.
 - ▣ How can the dealer be sure that the return is e-filed?
 - ▣ How could he obtain the acknowledgment of return e-filed?

- M/s. Wizcraft Printers is in the business of printing of cartons. They are registered under the MVAT Act and CST Act. They are raising invoices by charging MVAT @ 5% on the entire bill amount. They have been consistently filing MVAT returns in Form 231. During the month of February 2015 they receives a payment advice from their customer wherein they have deducted MVAT TDS.

As M/s. Wizcraft Printers is filing returns in Form 231 wherein there is no option to claim MVAT TDS they seeks your advice on how to claim credit for MVAT TDS deducted?

E Filing of Return



- Whether in Form 231 (MVAT Return) figure of goods returns to be mentioned should pertain only of:
 - ▣ Local Returns
 - ▣ Interstate Returns
 - ▣ Both Local as well as Interstate Returns

- Where Interstate sales of Tax Free goods should be shown in Sales Tax Return as Sale of Tax Free goods:
 - ▣ Form 231
 - ▣ Form CST
 - ▣ Both in Form 231 and Form CST

E Filing of Return



- ❑ Where would you reflect figures for purchase of tax free goods which are purchased from a dealer who is not registered under the MVAT Act:
 - ❑ Unregistered Dealer Purchase
 - ❑ Tax Free Goods

E Filing of Return



- ❑ Periodicity Determination is automatic as per returns filed, how would the periodicity be determined in case the dealer has not filed sales tax return for a particular period? (Circular 19T of 2010)
- ❑ While filing Sales Tax Returns whether service tax charged on Labour charges sales bill should be included in Labour charges or should be shown in other deductions?

E Filing of Return

Form Type	Occasion
Original	When return is filed for the 1 st time.
Fresh	Return filed pursuant to receipt of notice in Form 212 from the Department.
20(4)(a)	Dealer voluntarily revises return
20(4)(b)	Dealer files revised return in accordance with MVAT Audit Report
20(4)(c)	Return filed pursuant to receipt of intimation u/s 63 from the Department.

E Filing of Return

Revised Returns

Particulars	Wef 01 st May 2011	Period of Filing of Revise Return
(a) No. of times a dealer can revise return on his own	One	10 months from the end of the year
(b) No. of times a dealer can revise return as a result of Audit u/s. 61	One	Before the expiry of 30 days from the due date of Audit SINGLE REVISE RETURN
(c) No. of times a dealer can revise return as a result of audit or any proceeding by department	One	Within 30 days from the date of service SINGLE REVISE RETURN

E Filing of FIRST Return

- Registration not applied in Time:
 - ▣ Return for URD Period:
 - 1st Return of URD Period: From the date of event to the end of quarter.
 - Thereafter quarterly till the quarter immediately before the quarter containing the date of registration.
 - Last Return of URD Period: 01st day of the quarter containing the date of registration till the day before the date of registration.
 - ▣ Return for RD Period*:
 - 1st Return of RD Period: from the date of registration to the end of the quarter containing the date of registration
 - Thereafter quarterly for that year.
- Registration applied in time: Same as Return for RD period*

E Filing of FIRST Return

- ❑ M/s. Bol Bachan Corporation became liable for registration on 01st June 2013, however they got registered on 05th November 2013. How many returns and period of returns that need to be filed?



E Filing of LAST Return



- For Non Audit cases:
 - ▣ Last return along with E - Annexure by 30th June (earlier 90 days was mentioned i.e., 29th June)

- For Audit cases:
 - ▣ Last return period upto the date of discontinuance / disposal / transfer to be filed as per the due date for filing of returns discussed earlier.

Submission of Annexures with Return



- Need
- From 01st April 2014
- Annexure J1: Dealer-wise Sales
- Annexure J2: Dealer-wise Purchases
- Chronology of tax payment, filing of annexures and return filing
- Revise Return and Revise Annexures

E Annexures



- ❑ **Whether E Annexure can be revised?**
 - ❑ No, Letter to JC Return Branch indicating mistake and physical copy of corrected form.

- ❑ **E Annexure include:**
 - ❑ Annexure J Section 1
 - ❑ Annexure J Section 2
 - ❑ Annexure C
 - ❑ Annexure D
 - ❑ Annexure G
 - ❑ Annexure H
 - ❑ Annexure I



**Opinions or views
are like wrist
watches.**

**Every watch shows
different time from
others.**

**But every one
believes that their
time is right!**



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