

RETURN ANNEXURE PREPARATION



TRANSACTIONS



SALES TO REGISTERED DEALER



SALES TO UNREGISTERED DEALER/CONSUMER



BRANCH TRANSFER/CONSIGNMENT

INVOICE

MULTIPLE
SALES IN
A SINGLE
INVOICE

- TAX PAID SEPARATELY
- INCLUSIVE OF TAX
- COMPOSITION
- TAX FREE
- EXEMPTED
- LABOUR CHARGES
- OTHER CHARGES

FORM 231

POSSIBLE SALES COMBINATION

- TAX PAID SEPARATELY
- INCLUSIVE OF TAX
- COMPOSITION
- TAX FREE
- EXEMPTED (u/s 41 & 8)
- LABOUR CHARGES
- OTHER CHARGES

FORM 232

POSSIBLE SALES COMBINATION

- TAX PAID SEPARATELY
- INCLUSIVE OF TAX
- COMPOSITION
- TAX FREE
- EXEMPTED
- LABOUR CHARGES
- OTHER CHARGES

FORM 233

POSSIBLE SALES COMBINATION

- TAX PAID SEPARATELY
- INCLUSIVE OF TAX
- COMPOSITION
- TAX FREE
- EXEMPTED (u/s 41 & 8)
- LABOUR CHARGES
- OTHER CHARGES

FORM 234

POSSIBLE SALES COMBINATION

- TAX PAID SEPARATELY
- INCLUSIVE OF TAX
- COMPOSITION
- TAX FREE
- EXEMPTED (u/s 8(4))
- LABOUR CHARGES
- OTHER CHARGES

FORM 235

POSSIBLE SALES COMBINATION

- TAX PAID SEPARATELY
- INCLUSIVE OF TAX
- COMPOSITION
- TAX FREE
- EXEMPTED (u/s 41 & 8)
- LABOUR CHARGES
- OTHER CHARGES

SALES TRANSACTIONS



REGISTERED DEALER

UNREGISTERED DEALER/CONSUMER

CONSIGNMENT SALES



ILLUSTRATION

•GTO OF SALES	1025	
•GOODS RETURN	105	920
•CREDIT NOTE	105	815
•TAX	10	805
•CONSIGNMENT	100	705
•TAX FREE	100	605
•EXEMPTED	100	505
•LABOUR CHARGES	100	405
•OTHER CHARGES	100	305
•INCLUSIVE OF TAX	105	200