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Section 301.6	Department of the Treasury - Internal Revenue Service	Schedule
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☐ Return as Filed

☐ Preliminary Letter Dated

☐ Statutory Notice Dated

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in case of dealers, whose total receipts on account of sale

whereby the dealers have been permitted to adjust the refund due for financial year 2009-10 against tax payable for the current year, i.e., financial year 2010-11, provided that the refund due for financial year 2009-10 is not less than the amount of tax payable for the current year, i.e., financial year 2010-11. The Commissioner of Sales Tax has also issued a Trade Circular (No. 157 of 2010 dated 15-4-2010), whereby the dealers have been permitted to adjust the refund due for financial year 2009-10 against tax payable for the current year, i.e., financial year 2010-11, provided that the refund due for financial year 2009-10 is not less than the amount of tax payable for the current year, i.e., financial year 2010-11. The Commissioner of Sales Tax has also issued a Trade Circular (No. 157 of 2010 dated 15-4-2010), whereby the dealers have been permitted to adjust the refund due for financial year 2009-10 against tax payable for the current year, i.e., financial year 2010-11, provided that the refund due for financial year 2009-10 is not less than the amount of tax payable for the current year, i.e., financial year 2010-11.



Debit/Credit Notes: - Section 63(5) and (6) of the MVAT Act provides that the amount of goods returned during any period shall be reduced from the total turnover of sales/purchase of that period in which the goods returned, provided that the goods returned during the period of six months from the date of sale or purchase thereof or any other period. There are separate return forms prescribed for various categories of dealers, i.e., Form Nos. Tax paid by way of works contracts in the erection of immovable property (other than plant & machinery). Refunds of any period can be adjusted in the return/s for subsequent or any other periods within the same financial year. The dealers, who have opted for Composition Scheme u/s. If, for the purpose of reduction of set off, wherever required, it is not possible to identify the corresponding purchases then proportionate reduction on FIFO basis. Description, Quantity and Price of the Goods sold. In case of Liquor, sold by dealers holding Liquor Vendor Licence in Form FL-II, CL-III, and CL/FL/TOD/III, as per formula, if the actual sale price is less than MRP. Proper maintenance of account of all the purchases in a chronological order stating therein the date on which the goods so purchased, the name and registration number of the selling dealer, tax invoice number & date, the amount of purchase price paid and the amount of tax paid separately. 77(1), 42(1), 42(2) or 42(4), are not entitled to issue a Tax Invoice. [Sec. In case of closure of business, the set off on goods held in stock (other than capital assets), on the date of closure, to be disallowed and accordingly be reduced fully. The dealer, choosing to issue Tax Invoice must comply with the requirements prescribed in sec. 86(2), enumerated above. Office Equipments, Furniture & Fixtures, Electric Installations, etc., (treated as capital assets), purchased during the period from 1-4-2005 to 7-9-2006. Except above, all other intangible goods are debarred from set off. Cost of consumables such as water, electricity, fuel used in the execution of works contract, the property in which is not transferred in the course of execution of the works contract. Further all returns can be uploaded within further period of 10 days from the end of due date as per Trade Circular Nos. Name, Address and Registration Number of the Purchasing Dealer. (No such reduction, if such tax free goods is covered by Schedule 'A' and the same are exported out of India.) 2% of the purchase price of respective goods, if taxable goods sent to any other State in India as Branch Transfer or on Consignment. A duplicate copy of all such bills/cash memorandum or Tax Invoice is required to be preserved for a period of three years from the end of the year in which sale took place. In case of newly registered dealers, set off can be claimed on the goods (including capital assets) purchased before the date of registration, within the same financial year, provided that the goods so purchased is not sold or disposed of before the date of registration. Charges for planning, designing and architect's fees. Accordingly the value of the goods, at the time of the transfer of property in the goods (whether as goods or in some other form) involved in the execution of works contract, has to be determined by effecting the following deductions from the value of entire contract in so far as the amounts relating to the deduction pertain to the said works contract: - Labour and service charges for the execution of the works contract. Profit earned by the contractor to the extent it is relatable to the supply of said labour and services. However the sale price of such goods has to be determined in accordance with the provisions contained in Rule 58 of the Maharashtra Value Added Tax Rules, 2005. 3% of the purchase price of office equipment, furniture & fixture treated by the claimant dealer as capital assets. Section 86(6) requires every registered dealer to issue, at his option, either a Tax Invoice or Bill/Cash Memorandum, for every sale made by him. The amount of tax charged, to be shown separately. (Effective from 8-9-2006) Tax on earlier transaction is received in Government Treasury. Wherever such reduction in set off is required to be done, it shall be done in the tax period in which such contingency arises. No set off:- No set off, under any Rule shall be admissible in respect of; Purchase of passenger motor vehicles and parts components and accessories thereof unless the dealer is engaged in the business of trading in motor vehicles or transferring the Right to Use (Leasing). Such dealers shall issue a Bill or Cash Memorandum. However, the trading exporters (who were earlier purchasing goods against Form 14B), may purchase such goods against Form H of CST Act, provided all other conditions of section 5(3) of CST Act are fulfilled. Similarly other debit and credit notes, which are in the nature of increasing or reducing the sale price and/or the purchase price shall be given effect in the month in which such debit/credit note has been entered in the books of account of the dealer. As there are no concessional forms under MVAT, the exporters may have to claim refund of the VAT paid on their purchases (inputs). It may further be noted that Small dealers/retailers, hoteliers, caterers, bakers, mandap decorators etc., opting for Composition Scheme, u/s. Thus the amount of set off, for that period, shall get increased or reduced to the extent it related to purchase return and debit/credit notes having impact on the purchase price of goods. In case of Hotels and clubs covered by this Rule, in addition to set off on goods sold as above, the set off will be available on capital assets and consumables pertaining to kitchen and service of foods and drinks. However, for refunds relating to financial years 2005-06 as well as for 2006-07, the Commissioner has issued Trade Circulars whereby the refund for these financial years could be carried forward to the subsequent year. set off is admissible, subject to retention @ 3%, w.e.f. 8-9-2006) ITC on Miscellaneous Goods: - The amount of Vat paid on purchase of miscellaneous goods, debited to Profit & Loss A/c. 2% of purchase price of goods which are used in the distribution or transmission of electricity (including the goods treated as capital assets), if the claimant dealer is holding a licence for transmission or distribution of electricity under the Electricity Act, 2003. 77(3). 20(4) Input Tax Credit (ITC) (Set off):- [Sec. Purchases of building material used in the erection of immovable property (other than plant & machinery). 48, Rules 51 to 56] Eligibility: - All registered dealers, whether manufacturer or traders, are eligible to take full set off of the taxes paid on inputs; i.e., Value Added Tax paid, within the State of Maharashtra, on purchases of Raw Material, Finished Goods and Packing Material, or any goods debited to profit and loss account. Tax Liability for the purpose means aggregate of taxes payable by a registered dealer, in respect of all places of business within the State of Maharashtra, under the Central Sales Tax Act and MVAT Act after adjustment of amount of set off claimed. For half yearly it is extended to 30 days from 1-5-2010. Amounts paid by way of price for sub-contract, if any, to sub-contractors. There is no set off for any other taxes paid such as excise duty, import duty, service tax, octroi or such other levy or levies, [No such reduction, if tax free goods so manufactured (covered by Schedule 'A') are exported out of India]. A valid Tax Invoice is must to claim set off. Such transactions are not liable for VAT. Exports: - Exports are treated as zero-rated. Name, Address and Registration Number of Selling Dealer. However full input tax credit is available for the value added tax paid in Maharashtra. Section 42 provides for Composition Schemes for various classes of dealers, as may be notified by the State Government from time to time. The rate of tax, on such deemed sales of goods, used in the execution of works contract, shall remain same as prescribed in the aforesaid schedules to the respective goods. The due date for filing return and for payment of taxes continues to be same i.e. within 21 days from the end of month/quarter as the case may be. The sales tax department is determining, from time to time, periodicity of returns of all dealers and is made available on website. Charges for obtaining on hire or otherwise, machinery and tools for the execution of the works contract. Other similar expenses relatable to the said supply of labour and services, where the labour and services are subsequent to the said transfer of property. 42(1), 42(2) and 42(4) of MVAT Act, are not entitled for any set off. (Such assets, if purchased on or after 8-9-2006, are eligible for set off subject to retention @ 4% or 3% as the case may be). It shall also contain a declaration as provided u/r. Condition for grant of set off Set off to be allowed only to a registered dealer. Signed by the selling dealer or a person authorized by him. However, a contractor, who undertakes construction of immovable property by way of works contracts, is eligible to claim setoff on purchase of such goods. Inter-State Sales: - The transactions of inter-state sales and inter-state movement of goods are governed by the CST Act. If there is any mistake in it, the dealers are required to approach the concerned officer for correction in it. Cost of establishment of the contractor to the extent to which it is relatable to supply of the said labour and services. In case of Manufacturer of goods (not a job worker) covered by this Rule, set off can be claimed on plant and machinery & its PCA & packing materials only in respect of period of first 3 years from effective date of certificate of registration. 2% of the purchase price of respective packing material used in the packing of tax-free goods. ITC on Capital Goods: - Tax paid on certain items of capital goods (defined) such as machinery, components, parts and spares etc. However full set off is available of input tax paid on purchases, from within the state of Maharashtra, used in such exports. Specified percentage of set off, if taxable goods used in Works Contract for which the dealer has chosen to pay tax under the Composition Scheme. Purchase of motor spirit by any dealer other than a dealer in motor spirit. 16T of 2008, dated 23-4-2008 and 31T of 2008, dated 9-9-2008. (Except in case of branch transfers/consignments, where there will be retention @ 4% or 3% or 2% as the case may be). There is no separate Act governing works contract transactions, all such transactions are now taxable as deemed sales under the MVAT Act. Copyrights, if resold within 12 months from the date of purchase. The dealers opting for such composition schemes shall pay tax at such rates, with such conditions, as may be prescribed in the scheme. The unadjusted credit c/f of one period shall become the credit b/f for the next period. The balance, if any, thereafter shall be claimed as a refund in Form 501 from the department, within a period of three years from the end of the year for which it relates. Entry Tax: - The amount of entry tax, paid by a registered dealer on the goods the sale of which is liable for VAT under MVAT, will be eligible for full set off. All these forms have to be submitted electronically within the prescribed due date. It may be noted that failure to file return as per prescribed periodicity, within the prescribed due date, attracts mandatory penalty of Rs. 5,000/- per return and order of penalty is not subject to any appeal. Soft wares in the hands of a trader in Soft wares. There is no set off of CST paid on inter-state purchases. The dealers are required to file return as per the periodicity determined by the department. A dealer has to use appropriate form as may be applicable to him. Credit C/f and Credit B/f: - If during a tax period (month/quarter/six months) the tax on total turnover of sales is less than the amount of input tax credit, then such excess amount of credit may either be adjusted by the dealer against his tax liability under the CST Act for the same period or may be c/f to the next period. It may further be noted that from 1st June, 2010 it is now mandatory for the dealers required to file monthly returns to make payment of taxes electronically. Thus no tax is payable on export of goods out of India. Reduction in set off: The amount of set off, available to a registered dealer, shall be reduced to the extent as provided, under the following circumstances: - 3% of the purchase price of respective goods, if taxable goods used as fuel.

02-02-2015 · the study of stock market 1. the study of stock exchange 1 project report on: “the study of stock market” submitted by: shweta sudhakaran acharya roll no. : 01 semester v, t.y.b.m.s project guide: ms. anjana ashokan submitted to: university of mumbai v.k. krishnamenon college of commerce and economics and sharad dighe college of science, bhandup (east), ... Parthenium hysterophorus is an annual herb that aggressively colonizes disturbed sites.It is considered as one of the '100 most invasive species in the world' by the IUCN ().Native to the New World, it has been accidentally introduced into several countries and has become a serious agricultural and rangeland weed in parts of Australia, Asia, Africa and the Pacific Islands. Maharashtra; Ans. D. Explanation: “The Blue Mormon is a large, swallowtail butterfly found primarily in Sri Lanka and India, mainly restricted to the Western Ghats of Maharashtra, South India and coastal belts. Maharashtra has become the first state in the country to have a ‘State butterfly.’” Why the question Came: Was in news in June ... 22-04-2022 · Latest News Live Updates: NITI Aayog's vice chairman Rajiv Kumar has stepped down after being at the helm of the institution for nearly five years. Kumar took charge on September 1, 2017 after his predecessor Arvind Panagariya resigned from the post. Kumar is succeeded by economist Suman Bery. The post of the vice-chairman of the Aayog is co ... 21-05-2022 · Hyderabad Plot No : 02-163/NR, Beside METRO Wholesale Supermarket, Suchitra, Hyderabad - 500067, Telangana Phone No: 04044454647 Dec 16, 2021 - Enter your 12-digit Aadhaar number, captcha code and click on “Send OTP” Step 4. Play free latest Tamil songs online, new Tamil MP3 Songs download for free online. Singapore 408600. Download Free PDF. Organizational Behaviour book.yash Nagrani. Download Download PDF. Full PDF Package Download Full PDF Package. This Paper. A short summary of this paper. 20 Full PDFs related to this paper. Read Paper. Download Download PDF. Download Free PDF. Download Free PDF. PROJECT REPORT ON " FINANCIAL ANALYSIS " OF ICICI Bank. Lalman Thakur. Download Download PDF. Full PDF Package Download Full PDF Package. This Paper. A short summary of this paper. 20 Full PDFs related to this paper. Read Paper. Download Download PDF. 22-05-2022 · iStock Gold's sharp fall in the last few days made it susceptible to short-covering moves. Gold corrected more than 10 per cent after testing the \$2,000/oz level on April 18 and hit a low of near \$1,785/oz earlier this week before rebounding to end the week near the \$1,840/oz level After four ... Free Download Now. TB Sound - Best Free Elementor WooCommerce Theme. Item Rating: 0. 26015 1795. FREE. Free Download Now. ... Subscribe Our Newsletter Sign up for our e-mail to get latest news. Your Name\* Your Email\* Leave this field empty if you're human: Useful Links. Ticket System; Forums Support; Video Tutorials; WordPress Themes. Urna ...

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