

FAQ for Annual e Return Annexures (For e704 not eligible Dealers):

All the instructions are only for the Dealers who are not eligible to file form 704 Audit Report as per provisions laid down u/s 61 of MVAT Act, 2002. (Hence following instructions are not meant for the Dealers who are Eligible to file form 704 Audit Report.)

As per provisions u/r 17(4) of MVAT Rules, 2005, the dealers who are not eligible to file form 704 audit report (as per section 61 of MVAT Act, 2002) , have to file Annual e Return Annexures from FY 2011-12 onwards . For the Periods Prior to FY 2011-12, the dealers who are not eligible to file form 704 audit report, are not required to file Annual e Return Annexures.

Form available on mahavat site - Annual e Return Annexure Version 2.0 (i.e. - Annexures(For e-704 not eligible Dealers) V 2.0) **- is applicable for all Financial Years from 2011-12 onwards including FY 2014-15 also.**

In Annual e Return Annexure following Applicable Annexures / sheet should be filled and uploaded –

- a) **For FY 2011-12, 2012-13 and 2013-14** : Annexure J1, J2, C, D, G, H and I
- b) **From FY 2014-15 onwards** : Annexure C, D, G, H and I

*(From FY 2014-15 onwards, on HOME Page of Annual e Return Annexure, Select Option as **No** for Annexure J1 and J2. As From FY 2014-15 onwards, for Annexure J1 and J2, Dealers have to upload Regular e Return Annexure, as per the periodicity of return filing. Hence to avoid Duplication of Data, Annexure J1 and J2 are not required to be filled from FY 2014-15 in Annual e Return Annexure)*

FAQ :

1. Who should file Annual e Return Annexure?

Ans : The dealers who are not eligible to file form 704 audit report as per provisions u/s 61 of MVAT Act, 2002, are required to file Annual e Return Annexure, before filing Last Return of the Financial Year.

2. What is the due date of filing of Annual e Return Annexure?

Ans : Annual e Return annexure should be uploaded before filing of Last Return of the Financial Year. The Dealers who are not eligible to file form 704 are required to file last return of the financial year before 30th June. Hence, Annual e Return Annexure can be uploaded upto 30th June, prior to filing of last e Return of the Financial Year.

The dealers whose Registration Certificate (RC) is cancelled in between the FY (say w e f 30.06.2014) then such dealers should file Annual e Return Annexure, before filing of Last e Return i.e Return upto the date of RC cancellation.

3. How should I download Blank Form of Annual e Return Annexure from mahavat site?

Ans : Please visit website of MSTD – <http://www.mahavat.gov.in/> . Select **Downloads** and click on **Forms**. On the Form Page click on **Electronic Forms** . On the ‘Electronic Forms’ page, click on the **“Annexures(For e-704 not eligible Dealers) V 2.0”** link. Save the downloaded Form on your computer.

4. Whether the form available on mahavat site in Link - **“Annexures(For e-704 not eligible Dealers) V 2.0”** i.e. **Annual e Return Annexure Version 2.0** is applicable for FY 2014-15 and onwards ?

Ans : **YES** the form is applicable for FY 2014-15 and for onwards also.

However, for FY 2014-15 and onwards, Annexure J1 and J2 in Annual e Return Annexure will not be uploaded. Other Annexures viz. Annexure C, D, G, H and I will be uploaded.

For FY 2014-15 and onwards, Dealer should select option as **NO** for Annexure J1 and J2 on HOME Page of Annual e Return Annexure. From FY 2014-15 onwards, data in Annexure J1 and J2 is collected through separate form i.e. Regular e Return Annexure. Hence to avoid Duplication, Annexure J1 and J2 are not required to file in Annual e Return Annexure (for e 704 not eligible dealers).

Annual e Return Annexure Version 2.0 is also applicable for FY 2011-12, 2012-13 and 2013-14 also, if dealer has not filed the same, till date.

5. How I should upload Annual e Return Annexure from mahavat site?

Ans : Log in on website of MSTD – <http://www.mahavat.gov.in/> by entering TIN and password. A screen will appear as - **Now you can access e-Services for**. Click on link – **Annual e Return Annexure**. Click on the **“Choose File”** button. A dialog will be displayed, allowing you to select a file. Select the REM file generated from the template. After a file is selected, click on the **Validate and Upload button**. The uploaded file is validated and an acknowledgement is displayed.

6. I am not eligible to file form 704 for FY 2014-15. I have already filed Regular e Return Annexure (J1 and J2). However, my e Return Form 231 is not uploaded and gives error as – **RETURN cannot be uploaded without uploading Annexures**. What should I do ?

Ans : If you are not eligible for filing of audit report in form 704 as per provisions u/s 61 of MVAT Act, 2002, then you have to file 2 types of Annexures for period ending on 31.03.2015, before filing of Last Returns in Form 231 to 235 of FY 2014-15, as applicable -

- **Regular e Return Annexure** – J1 and J2 – to be filed as per periodicity /frequency of Return Filing – containing transactions of that return period only.
- **Annual e Return Annexure** – Annexure C, D, G, H and I – for complete financial year - Applicable Annexures should be filled and uploaded.

Hence, you have to first upload both the Annexures then LAST e Returns of FY 2014-15 can be uploaded.

For the periods Prior to FY 2014-15 (i.e. for FY 2011-12, 2012-13 and 2013-14) dealer should upload only Annual e Return Annexure, before filing of last e Return of financial Year.

7. If my Sales and Purchase Turnover is NIL for FY 2014-15. Then, is there need to file Annual e Return Annexure for FY 2014-15?

Ans : **YES**. If your sales and purchase turnover of a FY is NIL , then also you have to file Annual e Return Annexure as Nil and by selecting option as **NO** on HOME Page for all the Annexures viz. J1, J2, C, D, G, H and I . Without uploading Annual e Return Annexure, last e Return of FY will not be uploaded, in case of the dealers who are not eligible to file form 704.

8. If Annexure C, D, G, H and I are not applicable to me for FY 2014-15 and I have already filed Regular e Return Annexure. Then What should I do ? Do I need to file Annual e Return Annexure ?

Ans : **YES**, you need to file Annual e Return Annexure by selecting option as NO on HOME Page of Annual e Return Annexure, for all the Annexures viz. J1, J2, C, D, G, H and I . Without uploading Annual e Return Annexure, last e Return of FY will not be uploaded, in case of the dealers who are not eligible to file form 704.

9. For FY 2014-15, when I filled Annexure J1 and J2 along with other applicable Annexures, in Annual e Return Annexure, then the form is not validated and giving error as -

J1 Annexure allowed for selected finyears 2011-2012, 2012-2013 and 2013-2014 and
J2 Annexure allowed for selected finyears 2011-2012, 2012-2013 and 2013-2014.

What should I do now ?

Ans : From FY 2014-15 onwards, Annexure J1 and J2 should be selected as NO on HOME Page of Annual e Return Annexure . No Data should be entered in Annexure J1 and J2 and Annexure J1 and J2 should be kept blank, for FY 2014-15 and onwards. Other applicable Annexures viz.– C D G H and I should be filled.

From FY 2014-15 onwards, data in Annexure J1 and J2 is collected through separate form i.e. Regular e Return Annexure. Hence to avoid Duplication, Annexure J1 and J2 are not required to file in Annual e Return Annexure (for e 704 not eligible dealers).

10. I have selected FY and I have also entered period from 01/04/14 to 31/03/15. But the form is giving error as -

Financial Year Selected First return and Last Return must be No , From period and To Period should not entered .

What should I do now ?

Ans : On HOME Page of Annual e Return Annexure, When Financial Year is selected, then from period and to period should not be entered and it should left blank.

11. My Registration Certificate (RC) is cancelled in between the FY (say wef 30.09.2014). What should I do?

Ans : On Home Page of Annual e Return Annexure, enter the period as from - 01.04.2014 to 30.09.2014 (*i.e. date upto RC cancellation*). Do not select financial Year and left it blank. Select **YES** for – whether Last Return E – annexure, and select **NO** for – whether First Return E – annexure on HOME Page of annual e Return Annexure. Fill the applicable Annexures and upload the rem.txt file.

12. I have obtained Registration Certificate (RC) in between the FY (say wef 24.07.2014) What should I do?

Ans : On Home Page of Annual e Return Annexure, enter the period as from - 24.07.2014 (*i.e. effect date of Registration Certificate*) to 31.03.2015. Do not select financial Year and left it blank. Select **YES** for – whether First Return E – annexure, and Select **NO** for – whether Last Return E – annexure on HOME Page of Annual e Return Annexure. Fill the applicable Annexures and upload the rem.txt file.

13. I have filed wrong data in Annual e Return Annexure and I want to file Revised Annual e Return Annexure. What should I do ?

Ans : There is no provision of filing revised Annual e Return Annexure. You may submit your say to the concerned officer, whenever you receive any notice in this regards .

14. I am not eligible to file Form 704 Audit Report. However, by mistake, I have selected the Option YES – as Eligible for 704, in e Return form 231 and uploaded the last e Return of FY, without uploading Annual e Return Annexure. What should I do now ?

Ans : You should file Annual e Return Annexure, immediately and you may file Revised Return by selecting option as NO - Eligible for 704, in e Return form 231 or as applicable .

15. While uploading rem.txt file of Annual e Return Annexure, following error is appearing –
First 4 lines should have one token .Improper rem file
Improper rem file- missing tin or version or from date or tin.

What should I do ?

Ans : You are erring in selecting proper link for Uploading of rem.txt file of Annual e Return Annexure.

Log in on website of MSTD – <http://www.mahavat.gov.in/> by entering TIN and password. A screen will appear as - **Now you can access e-Services for**. Click on link – **Annual e Return Annexure**. Click on the “**Choose File**” button. A dialog will be displayed, allowing you to select a file. Select the REM file generated from the template and upload the same by click on the **Validate and Upload button**.

16. I forget to take print out of acknowledgement of Annual e Return Annexure. How can I take the print out of same?

Ans : Log in on website of MSTD – <http://www.mahavat.gov.in/> by entering TIN and password . A screen will appear as - **Now you can access e-Services for**. Click on link – **Acknowledgements**. Click on link - **e – Services Acknowledgment** . Click on **Ret Annexure Annual**. Click on **Transaction Id** (*blue coloured hyperlink*) and download the Acknowledgment of Annual e Return Annexure and take print out of the same.

17. Where should I submit the acknowledgement of Annual e Return Annexure to the Sales Tax Department. ?

Ans : **NO**, there is no need for submission of Acknowledgment of Annual e Return Annexure to the department. You may submit the same, whenever it is specifically asked for while the assessment / audit proceedings.

18. If I am not eligible to file form 704 audit report for FY 2010-11, then which Annexure I should file?

Ans : For FY 2010-11 (and for FY 2009-10 / 2008-09) there is no need to upload Annexure, by the dealers who are not eligible to file form 704.

19. Is there any provision of filing of Revised Annual e Return Annexure?

Ans : There is no provision of filing revised Annual e Return Annexure. You may submit your say to the concerned officer, whenever you receive any notice in this regards.

20. How the rem.txt file of Annual e Return Annexure should be generated?

Ans : Follow the sequence given below -

- Download Blank form – Annual e Return Annexure. Do Not Use Old Form saved on your computer (as many times the Version or validations in the templates are changed by MSTD)
- Enter appropriate information on HOME page of Annual e Return Annexure. Select FY from the drop down (for RC Cancelled Dealers or Newly Registered Dealer – Pls refer to the question No. 11 and 12) and Do not enter period from and to.
- Option should be No for - whether First Return E – annexure, and for – whether Last Return E – annexure.
- Type of Return - E – annexure – Select ORIGINAL from dropdown. Do not select option as REVISED.
- Select option - YES for applicable Annexure viz. J1, J2, C, D, G, H and I on HOME page as well as on the respective Annexure / sheet. Select option – NO for the Annexures which are not applicable to you.
- Fill / enter the data in Applicable Annexures. Do Not Copy and Paste the Data in Annexures.
- Validate the individual applicable Annexure after filling the same completely. If any error is appeared in ReturnAnnex_ERRORS, then correct the same and again validate the Annexure.
- After the form is completely filled, save the form and click on Validate and Gen Remfile button on HOME Page of Annual e Return Annexure.
- If the Form is error free, rem.txt file will be generated and automatically saved on your computer.

21. My query is not solved in the above FAQ. What should I do ?

Ans : You may send e mail to – **e704help@gmail.com**

Please elaborate your query in brief and kindly attach following in the mail –

- Form filled by you.
- Screen shot of error.

Kindly mention Your Contact Numbers in the mail, so that, Help Desk can contact you, for any further clarification.