

FAQ's on Form e 704 (AUDIT REPORT)

Detailed FAQ's on form e704 are available on website www.mahavat.gov.in on link - <http://www.mahavat.gov.in/Mahavat/insheets/FAQ%20on%20e%20704.pdf>

1) I am getting error message while uploading form e704, as –

E FORM-704 ERRORS REPORT

Sr

No.	Line Number	Sheet	Error Description
1	1907585	transaction	Error in Insert in insF704_PARTI_GENERAL ORA-00001: nique constraint (EFORM704.PART1_PK1) violated

Ans: Your form 704 is already uploaded. Please check ACKNOWLEDGEMENTS section after Log In on mahavat site.

2) I am getting error of Annexure J1 while Uploading of Form e704. Form is getting validated and rem.txt file is generated. But form e704 is not uploaded on website -

E FORM-704 ERRORS REPORT

Sr

No.	Line Number	Sheet	Error Description
1	5010	ANNE-J-Sec1	Incorrect Total net taxable amount 2690319070, 2690319049
2	5010	ANNE-J-Sec1	Incorrect Total VAT amount 300552223, 300552213

Ans : Error is Due to, some of figures in Annexure J1 are in Decimals. Enter whole numbers only, without copy paste. Same applies to Annexure J2 also, if error Sheet No is - ANNE-J-Sec2.

3) While filing 704 Vat Audit form e 704, Annexure -G showing error of state code of Andhra Pradesh. As per declaration form TIN is starting with 28.

Ans : Andhra Pradesh was divided in 2 States in year 2014, namely – Telangana (TIN Starting with 36) and Andhra Pradesh (TIN Starting with 37). Hence, in case of Andhra Pradesh, in Annexure G, State should be selected as follows –

- For TIN starting with 28 – United Andhra Pradesh
- For TIN starting with 37 – Andhra Pradesh

4) Is it compulsory to fill Annexure J1 & Annexure J2 in form 704 of FY 2014-15, as I have already filed Regular e Return Annexures with Returns for period 01-04-2015 to 31-03-2015, as per Return Periodicity?

Ans : Yes. Of Course, all applicable Schedules and applicable Annexures are compulsory. If Dealer has effected Local Taxable Sales and Local RD Purchases, then form e -704 will not be validated and will not be uploaded, unless Annexure J1 and J2 are properly filled.

Ans : i. TINs with 27xx52 i.e 5th and 6th digit is 52, it will become RED but will surely get uploaded.

ii. If Space is given after V, then also TIN becomes RED and form 704 will not be validated. Remove space after V.

10) There is error as "State code and Tin First two digits not matching" of Annexure G for following States –

Sr No	State	State Code
1.	Andaman & Nicobar Islands -	35
2.	Chhattisgarh -	22
3.	Dadra & Nagar Haveli -	26
4.	Daman & Diu -	25
5.	Jammu & Kashmir -	01
6.	Lakshadweep -	31

Though State Codes are correct. What is the Solution?

Ans : Please download the latest form 704 available on website - www.mahavat.gov.in. You might have downloaded the form 704 before 01.09.2015, hence the form is showing error of State Code.

11) While Uploading form 704, I am getting error message as –

e-returns errors

E- FROM ERRORS REPORT

Sr No.	Line Number	Box Number	Error Description
1	2	2	First 4 lines should have one token - Improper Rem file
2	0	0	Improper Rem file -missinf tin or version or from date or tin

Ans : You are erring in selecting proper link for Uploading of rem.txt file of form e 704.

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 – e Audit Form. 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 (Form e704) and upload the same by click on the Validate and Upload button.

12) Is there any provision for Filing Revise Form 704 (Audit Report) ?

Ans : There is no provision of filing revised Form 704 (Audit Report) or no provision for rectification of form 704. You may submit your say to the concerned officer, whenever you receive any notice in this regards.

13) I have paid Late Fees Rs. 5000 (or Rs. 2000 / 1000 as applicable) for late filing of e Return under MVAT Act, 2002. When I put Rs. 5000 in Annexure A of form e 704, with date of Payment, it automatically calculates interest on that. However, no interest is payable o late fees. What should I do ?

Ans : Late Fees paid for late filing of e Returns is not a Tax Payment. Hence, it should not be entered in Annexure A. You may give remarks about the same in Part 1 line No. 143 to 147 (Qualifications or Remarks).

14) I have made Tax Free Sales to Local Dealer in Maharashtra. Whether I should show the Transaction in Annexure J1?

Ans : Transaction of sale of Tax Free Goods does not includes VAT. Hence such transactions should not be given in Annexure J1.

15) I have made purchases against form H from Local Dealer in Maharashtra. Whether I should show the Transaction in Annexure J2?

Ans : Transaction of Purchases on Form H from Local Dealer in Maharashtra should not be given in Annexure J2. It should be shown in Annexure J6 and select Transaction Type as - Local Purchases against Form H.


16) What is the sequence of filing / uploading of form e704 ?

Ans : (1) Download Blank form 704 from website – www.mahavat.gov.in -
[Downloads](#) - [Forms](#) - [Electronic Forms](#) -

e-704		
16	Form 704	Audit Report u/s 61-Version 2.0.2

- (2) Fill up form e 704 in sequence without COPY and PASTE – First Fill all Applicable Annexures, Then fill applicable Schedules, then Part 2, Part 1 and then mandatory fields in Letter of Submission. Validate each Annexures / Schedules.
- (3) Validate Part 1, if there are errors, correct the same and again Validate Part 1.
- (4) If form 704 is error free, rem.txt file will be generated and saved in My Documents.
- (5) Log in on website – www.mahavat.gov.in – A new screen will appear –

Now you can access e-Services for

Select option / Link -  [e-Audit Form](#)

Browse rem.txt File. Click Button – [Validate & Upload](#).

Either Acknowledgment will be generated or error message will be displayed on screen. For uploading errors, go through the FAQ's and resolve your query and then again upload form e704.

(6) MSTD does not recommend Use of any Software, for filing of form e704.

17) From where I can get Activity Codes ?

Ans: Activity Codes are available on website www.mahavat.gov.in on link - http://www.mahavat.gov.in/Mahavat/insheets/nic2008_AC_detailed.pdf

18) 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 –

- i. Form e 704 filled by you.
- ii. Screen shot of error.

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