

Transaction Codes for MVAT New Return Sales and Purchases Annexure

Nature of Sales	Transaction Code	Goods Return Code	Credit Notes Code
Sales to TIN holder (RD)	100	600	700
Sales to Non-TIN holder (URD)	200	600	700
Branch Transfer/Consignment sales	300	680	780
Composition under section 42 (1), (2)	400	600	700
Works Contract Composition u/s 42(3), (3A)	450	690	790
On-going Works Contract	460	--	--
On-going Lease Contract	470	--	--
Sub-contract where tax paid by sub-Contractor	480	--	--
Sub-contract where tax paid by Principal Contractor	490	--	--
PSI Exempted Sales	500	600	700
Sales Transactions to TIN holder against C-Form	900	600	700
Sales outside the State	910	610	710
Sales in Transit	920	620	720
Sales to Consulate (Interstate)	930	630	730
Export on H- Form (Inter-state)	940	640	740
Direct Export (Inter-state)	950	650	750
Import Sales (High seas) (Inter-state)	960	660	760
Interstate Sales u/s 8(6) i.e. Against Form-I (Inter-state)	970	670	770
Deduction u/s 3(2)	800	600	700

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Nature of Purchases		Transaction Code	Goods Return Code	Debit Notes Code
Purchases from TIN holder (RD)	Other than Capital Goods	10	90	95
	Capital goods	15	90	95
Purchases Non-TIN holder (URD)		20	91	96
Branch Transfer/Consignment purchases	Inter-state	30	31	32
	within the State	35	36	37
Purchases against Form-C	Inter-State	40	41	42
	within the State	45	46	47
Purchases against Form-H	Inter-State	50	51	52
	within the State	55	56	57
Imports	Direct	60	61	62
	High Seas	65	66	67
Inter-State Purchases against Form-I		75	76	77
Inter-State Purchases without Form		70	71	72
Deduction u/s 3(2)		80	90	95

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