INSTRUCTION SHEET FOR E-501

A) General Instructions :

- Now electronic filing of form 501 has been made mandatory to all dealers instead of physical filing of form 501 to the sales tax offices.
- The dealers who desire to claim refund shall file the electronic form 501 along with the mandatory annexures.
- The form 501, annexure A, Annexure B, annexure C and annexure D are prescribed and notified. The filing of annexure A and annexure B are mandatory in all refund applications. Whereas the filing of annexure C and D are mandatory in case of dealers, who have effected the transactions under the CST Act like interstate sales, branch transfer sale, sales-in-transit, sales to unit of SEZ located in other states, sales for the export or sale in the course of exports (Penultimate sale/Deemed Exports) etc.

B) Procedure for online filing of Refund Application :

All dealers, those enrolled for e-Services can file e-501. Those who are not enrolled for e-services can enroll them first for e-services by using the utility available on website of the department of sales tax http://www.mahavat.gov.in under the link "New User Enrollment.

Downloading the Form 501 template

- The templates of e-form 501 and annexures thereto are prepared in single Excel workbook and are freely available on website. "http://www.mahavat.gov.in" from � DOWNLOAD� menu on Home Page as per path shown below.

    1. Downloads -> Forms -> E-Refund Forms -> Electronic Forms or

2. Simply follow the URL http://www.mahavat.gov.in/eforms_xls.htmlmov.in/eforms_xls.html

- The above templates have inbuilt validation utility in Excel as well as Visual Basic to check the self consistency of data entered.

- The templates downloaded from the web site shall be used by dealer as these templates only can be uploaded and accepted on website.

- These templates can be used for off-line filling of data in refund application.

Preparation of Refund Application :

- Dealers shall take precaution to use MS Excel in MS Office for preparation and validation of e-refund forms.

- Macro security level setting: - Dealer should keep macro security level �medium� or �low� in � tools �menu on Manu Bar. This will activate the Visual Basic Validation utility in templates of e-refund forms.
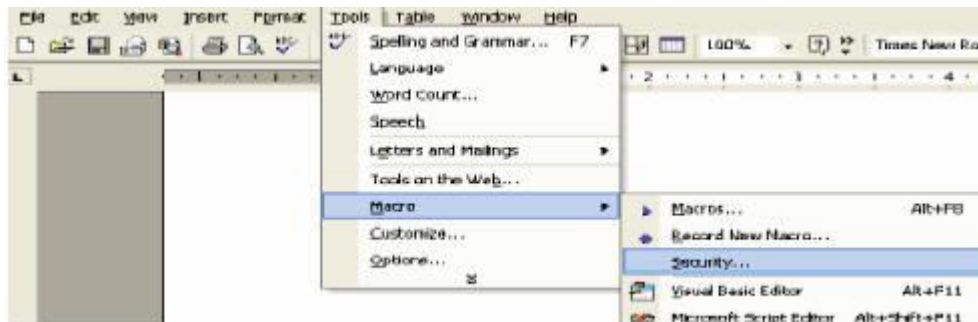
- After setting the macro security level, the templates should be closed after saving. Thereafter again the same template should be reopened for the purpose of entering the information.

- The e-refund templates have inbuilt validation utility in MS Excel as well as Visual Basic. There are six sheets in the e-refund template. Sheet 2, 3, 4, 5 and 6 are form 501, annexure A, annexure B, annexure

C and annexure D respectively, whereas the errors are displayed along with detailed error messages in first sheet.

- The data should first be entered in form 501 sheet and then in relevant annexure sheets. The annexure A (Sheet 3) and Annexure B (Sheet 4) shall be filled in for all refund applications. The annexure C and D (sheet 5 and 6) shall be filled in, if dealer has effected sales under the CST Act, irrespective of other category selected. The dealer having interstate transaction e.i. interstate sale, branch transfer, sale in the course of exports (deemed exports), sale in transit etc shall fill in all annexure A, B, C and D (Sheet 3,4,5,6).

- In case of annexure B, it requires to select the applicable refund scheme. The various refund schemes have been prescribed in the Trade Circulars as under;
    1. Voluntary Refund Scheme – Trade Circular No 35 T of 2008.
    2. Fast Track Refund Scheme – 19 T, 30 T, 36 T of 2008.
    3. Simplified refund Scheme - yet to come
    4. General Refund Scheme - For all refunds other than above.

- While entering data in annexure C in case of transaction of sales under section 6 (2) of the CST Act, if declarations in form C is received and declarations in form E-I or E-II not received, then the data of received form C should be entered in Annexure D. Whereas the data of form E-I and E-II not received should be entered in Annexure C, but the local rate of tax should be entered as the reduced rate against form C. In case of transaction where in both declarations in form C and E-I or E-II are not received, then the data of such transactions should be entered in Annexure C as single transaction for both types of forms, but select declarations in form C not received in the drop down box and applicable rate of tax will be full rate of tax. If only declaration in form E-I or E-II are received, but declarations in form C are not received, then the transaction should be entered as declarations in form E-I or E-II received in annexure D and declarations in form C not received in Annexure C and the applicable rate of tax in Annexure C will be full rate of tax.

- The filled annexure sheets should first be validated from annexure D to Annexure A by pressing � validate� button present at the top of every sheet on right-side. After validation, errors will be displayed on Error Sheet (Sheet 1). These displayed errors, if any, shall be corrected and the sheets should be made error free first.

- Then the filled-in form 501 sheet (Sheet 2) should be validated by pressing � validate� button present at the top of sheet on right-side.

  After validation of form 501 sheet the errors will be displayed on Error Sheet (Sheet 1), which are combine errors for form 501 as well as for Annexure Sheets, if any. These displayed errors, if any shall be corrected and form 501 & all mandatory annexures should be made error free.

- Dealer must ensure that the data entered is error free and not a single error message is displayed on error sheet. E-Refund utility will accept only validated and error free refund applications. After making the e-refund Templates error free, the validation utility (after pressing the � Press to � Validate � Button, the separate �rem.txt� file will be automatically generated and saved in �C: Drive� by default.

- Dealer should ensure that this automatically generated � rem.txt� file should be uploaded. Other files will not be accepted by e-Refund uploading utility.

Precautions to be taken while entering data in e-501 Template :-

- The e-501 applications are accepted only for periods starting on or after 01-04-2006.
- The Refund Period should be as per the periodicity of filing of returns.
- The "From Date" of Annexure A/C/D can be earlier than the return period in which refund is claimed, if excess credit has been carried forward from previous return period.
- Pasting of data in Annexures is possible by pasting values only by using "Paste Special" utility of Excel, provided table structure is same as annexures.

- If template format is changed it tampers in-built validations in Excel as well as Visual Basic to check the self consistency of data entered.

- For problems related to Incorrect Invoice date please change the date format to English (UK) and customize date as dd/mm/yy in "Regional and Language settings" of Control Panel of your PC.

- Space or special characters in File Name generate upload error, hence such characters should be avoided.

- Please ensure that there is no "space" entered along with figures in any of the excel sheet.

- If acknowledgment could not be printed after successful upload of rem.txt, please go to Dealer Info where the past Acknowledgments can be printed from the link provided on transaction ID.

Uploading the Refund Application

- Facility of uploading of electronic form 501 is restricted to authorized dealers only. These are the dealers who are successfully registered from � New user registration utility � on the Sales tax Department web site URL :- http://www.mahavat.gov.in

- At the home page, select dealer type as � Dealer� and enter valid user id & password and press the �Submit� button.

- User_id is MVAT TIN Number (11 numericals without "V" or "C")

- After successful login, click on the �e-Refund link� or � Submit e-501 link�.

- There is an option to browse the file that you intend to upload. You may manually enter the path & file name that you wish to upload or browse & select it. (Remember that you should upload the correct rem.txt file generated after offline validation of refund template)

- After selecting the file to be uploaded, press the button �validate & upload�. The process of uploading starts & the system validates the template that is being uploaded. If the same is error free it is validated & uploaded. Please note that the system will not upload the e-Refund application if ,

◆ **Correct rem.txt file is not uploaded**

◆ **User_id TIN and TIN mentioned in e-refund application are not same.**

- If uploading process detects errors or defects in e-refund application, then error sheet is generated showing details of fields in which errors are detected. This error sheet helps you to make necessary correction in the refund application file.

Generation of an Acknowledgment:

- Upon successfully validating & uploading of the form, the acknowledgement sheet will be generated with a unique transaction id and transaction date.
- It shall contain some key fields that you have filled in your e-refund application.
- You can take a print out of the acknowledgment and retain it for future reference & record.
- Now, facility of downloading acknowledgements of last 4 e-transactions is available after login through the transaction sub utility under dealer information utility.

Submission of physical signed Copy of Acknowledgement

Department is in the process of issuing a notification whereby dealer filing e-Refund Application with the digital signature will not be required to file physical copy of acknowledgement receipts. The date will be separately notified.

- Dealer uploading e-refund application without digital signature after the notified date shall submit the physical copy of the acknowledgement generated duly signed by authorized person.

- Such copy should be submitted to the <u>officer-in-charge in the LTU branch</u> in case of dealer being monitored by LTU branch of the department or to the officer in charge of the refund and refund audit of the respective locations.

Help Desk :-

- In case of any difficulty please contact ,

  a.   call on the Number given below in help desk

  022 - 23760699, 022 - 23760692,   022 – 23760668, and 022 – 23760654,

  022 – 23760681, 022 – 23760673, 022 - 23760653

  b.   e-Mail id mentioned below -

  erefunds@mahavat.gov.in

Problem during accessing web site :-

- ❖ **Pas<u>sword Retrieval :</u>   Should You Forget your login password you can retrieve your password using the link " <u>Forgot Password</u> " from the home page, wherein you can reset the password after entering the key information.**

- ❖ On the web site of Sales Tax Department tax http://www.mahavat.gov.in , there are some add on programs. For functioning these programs, certain utilities are needed on the personal computer from which web site is accessed. If these utilities are not available, then these add on programs may interfere the operation of browser. On the department web site there is Add On program◆ Shock Wave Flash Object ◆. If the problem is faced in accessing the Web site then, it is

necessary to disable this Add On program from the � Manage Add On's �
utility in <u>Tools menu</u> on Menu bar.

| Menu | Tools | Manage Add Ons | " Shock Wave Flash Object" | Press Button " Disable" |