

S. No	State	State Code	Starting TIN no for state	Register Dealer			Non Registered Dealer/ Individual	Source of Forms	E-tail Shipments ( In case of Consignee is an Individual)		Entry Tax	Value Limit (Exempted)	Transit Pass	Remarks
				Inbound	Outbound	Intra State			Inbound	Outbound				
1	Andaman and Nicobar Islands	AN	35	Tax Invoice with Correct TIN No	NA	NA	Tax Invoice with Declaration	NA	Tax Invoice with Declaration	Tax Invoice with Correct TIN No	NA	NIL		TIN Number is must for commercial shipments & in case of individual Shipments, Declaration is mandatory
2	Andhra Pradesh	AP	37	Form X or 600 (E-waybill)	Form X or 600 (E- waybill)	Form X or 600 (E- waybill)	Permit from sales tax Department	On line	Permit from sales tax Department	Form X or 600 (E- waybill)	NA	NIL	E Transit Pass	TIN Number is must for commercial shipments & in case of individual Shipments, Declaration is mandatory
3	Arunachal Pradesh	AU	12	DG-01	NA	NA	DG-01	Manual	-	-	YES	NIL		Entry tax applicable in the absence of TIN No
4	Assam	AS	18	Form 61 (Taxable goods for the purpose of re-sale)	FORM 63	NA	Form 61 issued by sales tax dept(Taxable goods for the purpose of re-sale)	On line	Tax Invoice with Declaration+ Entry Tax	FORM 63	Yes on Air E-Tail	NIL	E Transit Pass	SFC E-tail is not yet started by Assam sales tax department
				FORM 62 (Taxable goods for personal use or consumption)			FORM 62 issued by sales tax dept (Taxable goods for personal use or consumption)							
5	Bihar	BH	10	FORM D-IX	FORM D-X	FORM D-VIII	Entry Tax (VARIABLE ON COMMODITY)	On line	Entry Tax (Variable on Commodity)	FORM D-X	YES	up to 9999/- for registered Dealers on commercial shpts.	E Transit Pass (D- VII)	Shipments valued between 999/- to 10000 /- ET applicable for NRD / Individuals and above than this FORM is applicable.
												up to 999/- for unregistered Dealers/ Individuals		
6	Chandigarh	CD	4	Tax Invoice with Correct TIN No	Tax Invoice with Correct TIN No	Tax Invoice with Correct TIN No	Tax Invoice with Declaration	NA	Tax Invoice with Declaration	Tax Invoice with Correct TIN No	NA	NIL	YES	TIN Number is must for commercial shipments & in case of individual Shipments, Declaration is mandatory
7	Chhattisgarh	CH	22	Tax Invoice with Correct TIN No	Tax Invoice with Correct TIN No	Tax Invoice with Correct TIN No	Tax Invoice with Declaration	NA	Tax Invoice with Declaration	Tax Invoice with Correct TIN No	NA	NIL	YES	TIN Number is must for commercial shipments & in case of individual Shipments, Declaration is mandatory
8	Dadra and Nagar Haveli	DN	26	Tax Invoice with Correct TIN No	NA	NA	Tax Invoice with Declaration	NA	Tax Invoice with Declaration	Tax Invoice with Correct TIN No	NA	NIL		TIN Number is must for commercial shipments & in case of individual Shipments, Declaration is mandatory
9	Daman and Diu	DD	25	Tax Invoice with Correct TIN No	NA	NA	Tax Invoice with Declaration	NA	Tax Invoice with Declaration	Tax Invoice with Correct TIN No	NA	NIL		TIN Number is must for commercial shipments & in case of individual Shipments, Declaration is mandatory
10	Delhi	DH	7	FORM T2	NA	NA	Tax Invoice with Declaration	On line	Tax Invoice with Declaration	Tax Invoice with Correct TIN No	NA	NIL		TIN Number is must for commercial shipments & in case of individual Shipments, Declaration is mandatory
11	Goa	GO	30	Tax Invoice with Correct TIN No	NA	NA	Tax Invoice with Declaration	NA	Tax Invoice with Declaration	Tax Invoice with Correct TIN No	NA	NIL		TIN Number is must for commercial shipments & in case of individual Shipments, Declaration is mandatory
12	Gujarat	GJ	24	FORM 403	FORM 402	NA	FORM 403	Online	FORM 403 (MANUAL)	FORM 402 (MANUAL)	NA	NIL	E Transit Pass	CST and VAT number of Shipper & consignee is mandatory on Manual FORMS.
13	Haryana	HN	6	Tax Invoice with Correct TIN No	NA	NA	Tax Invoice with Declaration	NA	Tax Invoice with Declaration	Tax Invoice with Correct TIN No	NA	NIL		TIN Number is must for commercial shipments & in case of individual Shipments, Declaration is mandatory
14	Himachal Pradesh	HP	2	FORM 26	FORM 26	NA	Entry Tax	On line	Entry Tax	FORM 26	YES	NIL	E Transit Pass	TIN # is must if not mentioned then Entry Tax is levied. Individual & Non Registered Delares Entry Tax levied @ 5% on the value & GovT bodies @ 3%
15	Jammu and Kashmir	JK	1	FORM 65	NA	NA	Entry Tax	Manual	Entry Tax	Tax Invoice with Correct TIN No	YES	up to 4999/-	NIL	TIN No is mandatory for all commercial shipments. Entry Tax Levied in case of Non Registered Dealer & Individual.
16	Jharkhand	JH	20	Sugam G (JVAT 504 G)	Sugam B (JVAT FORM 504 B)	Sugam P (JVAT504	FORM JVAT 502	On line	FORM JVAT 502	Sugam B (JVAT FORM 504 B)	NA	NIL	E Transit Pass	Secret Code is must for each and every shipment of registered dealer on online forms.
						P- for more than value of 50000)	FORM JVAT 503		FORM JVAT 503					
17	Karnataka	KN	29	E-SUGAM	E-SUGAM	E-SUGAM (on above value of 24999)	Tax Invoice with Declaration	On line	Tax Invoice with Declaration	Tax Invoice with Correct TIN No	NA	NIL	E Transit Pass	TIN No of Shipper & consignee is must on all Commercial shipments.

18	Kerala	KR	32	Tax Invoice with Correct TIN No	Form 15	Tax Invoice with Correct TIN No	Form 16	On line	Form 16	Form 15	NA	up to 4999/-		TIN No of Shipper & consignee is must on all Commercial shipments. Road - Transaction slip and By air/ coast/ Rail - Form 8FA is mandatory. NRD Shipments valued Rs.5000 to Rs.20000 can be cleared through MANUAL form 16. Above 2000 /- online FORM 16 is Required.
				Transaction Slip	Transaction Slip	Transaction Slip	Transaction Slip		Transaction Slip	Transaction Slip				
19	Lakshadweep		31	Tax Invoice with Correct TIN No	NA	NA	NA	NA	Tax Invoice with Declaration	Tax Invoice with Correct TIN No	NA	NIL		TIN No of Shipper & consignee is must on all Commercial shipments.
20	Madhya Pradesh	MP	23	Form 49 (On Notified Goods)	Form 49 (On Notified Goods)	Tax Invoice with Correct TIN No	Form 50 with Declaration	On line	Form 50 with Declaration	Form 49 (On Notified Goods)	NA	NIL	E Transit Pass	Declaration & Photo ID is mandatory for Individual Shipments
21	Mumbai	MH	27	OCTROI	NA	NA	NA	NA	OCTROI	NA	NA	NIL	NA	
	Maharashtra (Other than Mumbai)			LBT	NA	NA	NA	NA	LBT / Tax Invoice with Declaration	Tax Invoice with Correct TIN / LBT No				
22	Manipur	MN	14	FORM 27	FORM 28	NA	Special Permit from Sales Tax Dept.	Manual	Special Permit from Sales Tax Dept.	FORM 28	NA	NIL	NA	TIN No of Shipper & consignee is must on all Commercial shipments.
23	Meghalaya	MG	17	FORM 40	FORM 37 for Taxable Goods	NA	Special Permit with Annexure from Sales Tax Dept.	On line	Special Permit with Annexure from Sales Tax Dept.	FORM 37 for Taxable Goods	NA	NIL	NA	TIN No of Shipper & consignee is must on all Commercial shipments.
					FORM 35 for Non Taxable Goods					FORM 35 for Non Taxable Goods				
24	Mizoram	MZ	15	FORM 33	NA	NA	FORM 34	On line	FORM 34	Tax Invoice with Correct TIN No	NA	NIL	NA	TIN No of Shipper & consignee is must on all Commercial shipments.
25	Nagaland	NG	13	FORM 23	NA	NA	Special Permit from Sales Tax Dept.	On line	FORM 24	Tax Invoice with Correct TIN No	NA	NIL		TIN No of Shipper & consignee is must on all Commercial shipments.
26	Orissa	OR	21	FORM 402	FORM 402 for RD	NA	FORM 402A	On line	FORM 402A	FORM 402 for RD	YES	NIL	E Transit Pass (FORM 406)	TIN No of Shipper & consignee is must on all Commercial shipments.
					FORM 402A for NRD					FORM 402A for NRD				
27	Pondicherry	PN	34	Tax Invoice with Correct TIN No	FORM JJ	NA	Tax Invoice with Declaration	Manual	Tax Invoice with Declaration	FORM JJ	NA	NIL	NA	TIN No of Shipper & consignee is must on all Commercial shipments.
28	Punjab	PJ	3	FORM VAT 36	FORM VAT 36	VAT 12A (FOR NOTIFIED GOODS)	UR FORM & AFFIDAVITE FROM CONSIGNEE ON STAMP PAPER	On line	UR FORM	FROM VAT 36	YES On Notified goods	upto Rs 9 999/ for NRD	E Transit Pass (Form 25)	TIN No of consignee is mandatory in all commercial invoices. Octroi is applicable in JRD cannt and FRZ cannt area.
29	Rajasthan	RJ	8	FORM 47A	FORM 49A	NA	Entry Receipt + Declaration (for NRD)	On line	Tax Invoice with Declaration	FORM 49A	Yes (For NRD)	NIL	NA	Declaration is mandatory for NRD Shipments other wise 30 % penalty would be levied.
30	Sikkim	SK	11	FORM 25	FORM 26	NA	Special Permit from Sales Tax Dept.	On line	Tax Invoice with Declaration & Entry Tax @ 1 %	FORM 26	YES	NIL	NA	Seal, Signature of Consignee and shipper along with Sales tax dept. is mandatory on VAT Forms .
31	Tamil Nadu	TN	33	Tax Invoice with Correct TIN No	FORM JJ	NA	Tax Invoice with Declaration Of Consignee	Manual	Tax Invoice with Declaration Of Consignee	FORM JJ	NA	NIL	E Transit Pass	TIN No of Shipper & consignee is must on all Commercial shipments.
32	Telangana	TL	36	Form X or 600	Form X or 600	Form X or 600	Tax Invoice with Declaration	On line	Tax Invoice with Declaration	Form X or 600	NA	NIL	E Transit Pass	TIN No of Shipper & consignee is must on all Commercial shipments.
33	Tripura	TP	16	FORM XXVI	FORM XXVII	NA	Tax Invoice with Declaration Of Consignee	Manual	Tax Invoice with Declaration Of Consignee	FORM XXVII	NA	NIL		Transporters have to be registered under the Tripura VAT Act. Further, transporters have to carry Form XXV while carrying taxable goods in Tripura.
34	Uttaranchal	UT	5	FORM 16	NA	NA	FORM 17	Manual/ Online	FORM 17	NA	NA	Up to 4999/-	E- Transit Pass	Dealers having annual Turnover value more than Rs. 500 require E FORM 16.
														Dealers having annual Turnover value less than Rs. 500 require Manual FORM 16.
35	Uttar Pradesh	UP	9	FORM 38 ( E- Sancharan)	NA	NA	FORM 39 (Manual)	On line	FORM 39 (Manual)	NA	NA	NIL	E Transit Pass	
36	West Bengal	WB	19	Form 50A	Form 51	NA	FORM 50	On line	Entry Tax @ 1 %	Form 51	YES	NIL	E-Transit Pass	OTP code is must for each and every shipment of registered dealer on online forms.



# INTERSTATE REGULATORY REQUIREMENTS

June 2015

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Regulatory paperwork is based on the Rules and Regulations of the State concerned, prevailing at the present time, as we understand them to be. State VAT Rules & Regulations are subject to change from time to time. Any variance of law may cause a corresponding change in regulatory paperwork. Further, practice could be different than the Rules & Regulations in some of the States. Shippers / Consignees are, therefore, advised to seek independent verification also. This document is for information purposes only and DOTZOT bears no responsibility for the contents thereof. This document is not binding on any regulators and there can be no assurance that regulators will not take a position contrary to the above.

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## General Requirements

1. Any commercial shipment picked up for transit on our network should have four copies of invoice (1+3)
2. TIN / CST no. Of shipper & consignee in case of commercial transaction is mandatory in all states.
3. Shipper is under obligation to mention valid TIN / CST no of self and consignee on the commercial invoice and regulatory paperwork at the time of handing over the shipment to DOTZOT.
4. E-waybill generation has been implemented in most of the states. Consignee/ shipper is expected to comply registration process and follow online process for e-waybill generation.
5. Shipments consigned to individuals who do not have TIN no, a declaration from consignee / shipper that the goods are not for sale and for personal consumption apart from other conditions as laid down in respective States VAT Regulations.
6. Shipment should bonafide value. Mis-declaration is subjected to fine, penalty & delayed clearance at check post.
7. In most state VAT regulations w.r.t. to e-commerce and personal shipments (B2C & C2C) are not clearly defined, therefore, state boarder clearance is subject to the discretion of the concerned check post VAT officers.
8. Regulatory requirement are same for surface and air mode unless specified otherwise in the destination state VAT regulations.
9. Please visit the destination state VAT website for further detail.

### Abbreviations:

VAT	Value Added Tax	LST	Local Sales Tax
TIN	Tax payers' Identification Number	LBT	Local Body Tax
CST	Central Sales Tax	PAN	Permanent Account Number

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## **ANDAMAN AND NICOBAR ISLANDS**

### **Inbound Shipments**

#### **Registered Dealers:**

VAT Forms are not required into Andaman and Nicobar Islands.

At the time of dispatch of the goods the shipper has to provide correct Invoice with seal and signature. TIN No of Shipper & consignee is must on all Commercial invoices and shipments.

#### **Unregistered Dealer / Individual**

In case of Individual shipments declaration is mandatory.

### **E-Tail Shipment Movement:**

There is no clear guideline from sales tax department on E-tail shipments hence it is presumed that shipments to Individuals (B2C) in this category will attract the same paper work requirement as mentioned for

#### **Unregistered Dealers/ Individuals.**

### **Outbound Shipments**

VAT Forms are not required for shipments out from Andaman and Nicobar Islands.

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## ANDHRA PRADESH

### Inbound Shipments

#### Registered Dealers:

**Form X/600 (e waybill)** is mandatory for all Commercial Inbound into Andhra Pradesh State.

**Form X/600 (e waybill)** can be generated online from [www.apct.gov.in](http://www.apct.gov.in)

Shipments travelling without **Form X/600** are liable to be impounded and penalized. TIN No of consignee is mandatory for inbound into Andhra Pradesh.

#### Un-registered Dealers / Individuals:

Shipment is meant for an unregistered dealer then consignee should approach Commercial Tax office to procure permission by paying advance tax. Invoice must have CST & TIN NOS.

### Outbound Shipments

**Form X/600 (e waybill)** is mandatory for all Commercial outbound from Andhra Pradesh.

### Intra State Movement:

**Form X-600 (e waybill)** is required for Intra state movements of goods.

**Form X and Form 600 (e waybill); both are same commercial Tax Forms.**

### E-Tail Shipment Movement:

There is no clear guideline from sales tax department on E-tail shipments hence it is presumed that shipments to Individuals in this category will attract the same paper work requirement as mentioned for **Un-Registered Dealers/ Individuals**.

LTU dealers and dealers dealing in the following Sensitive goods viz Pulses & Dhalls, Sugar, Edible Oils, Paddy & Rice, Timber, Ceramic Tiles, Granites, Marble, Plywood & Laminations, Electrical goods, Automobile Parts, Hardware, Iron Steel and Cement, e-Waybill for interstate movement is made mandatory with effect from 15-04-2015.

FORM X/600 (e Waybills) are mandatory even when the goods are imported from foreign country or exported to foreign country, but goods vehicle passes through the border check post before entering or leaving the state of Andhra Pradesh.

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## **Exporters or Importers transport goods passing through Inter-state Border check posts.**

### **1. A Dealer Registered under APVAT Act2005:**

a. Brings goods from outside the state (not from outside country) to a seaport located within the state of Andhra Pradesh-Whether required for Interstate movement?

He is required to issue e-Way bill under Rule 55(2) of APVAT Rules 2005, as he is a registered VAT dealer in the state of AP and making inter-state movement of goods.

b. Imports goods from outside the country through a seaport in other state and brings the same into the state of AP.-Whether e-Way bill required for movement of goods vehicle?

As the dealer in AP received goods at the sea port outside the state and brought goods into the state of AP, there is an interstate movement. Hence e-Way bill is mandatory. The same is already clarified on 02-04-2015 vide reference 5th cited.

c. Transports goods from within AP to a seaport in other state to export the goods outside the country-whether e-Way bill required for movement of goods vehicle?

As the dealer in AP is transporting the goods first to the sea port outside the state for the purpose of export, there is an interstate movement. Hence e-Way bill is mandatory. The same is already clarified on 02-04-2015 vide reference 5th cited.

### **2. A person may be registered dealer in other state, but not registered under APVAT Act2005.**

Intends to Export goods through a seaport located within the state of Andhra Pradesh-As he is not doing any business in AP, he has not taken Registration under APVAT Act2005 and hence cannot obtain e-Way bills. In such a situation How to fulfil the requirement of e-Way bill as per GOMs No 26 dt. 05-02-2015?

In the instant case, the Exporter is not a dealer in the state of AP and he is transporting his goods from outside the state to the Seaport in AP. Hence as per Rule 55 of APVAT Rules, 2005, there is no need for any Waybill. However, a copy of Export license and Export Invoice or Foreign Buyer purchase Order has to accompany the goods. Further, the Transporter has to generate declaration in Form 650 electronically by choosing the option "e-Way bill not required"

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## **ARUNACHAL PRADESH**

### **Inbound Shipments**

#### **Registered Dealers:**

Form DG -01: As per new directives of Sales Tax Department of Arunachal Pradesh, the DG-01 form would now be provided with stamp to the consignee. This DG-01 form must be collected at the time of booking from the consignor and should be attached with the waybill copy accordingly.

Vehicle carrying goods, which have been imported into Arunachal Pradesh, shall carry and produce on demand weather at the check post or elsewhere the following documents.

a. A copy of the Commercial Invoice on which the goods have been purchased.

b. A copy of the goods receipt in respect of the goods.

c. Either –

i. A Declaration (Form DG -01)

ii. Challan certifying prepayment of the Entry Tax due.

iii. In absence of TIN # entry tax is applicable.

#### **Un-registered Dealers / Individuals:**

Original Entry Tax Receipt or DG -01 provided by Sales Tax with seal and signature should accompany with shipment.

### **Outbound Shipments**

Sales tax forms are not required for shipments traveling out of Arunachal Pradesh.

#### **Entry Tax**

In absence of TIN # entry tax is applicable.

### **Intra State Shipments:**

Sales tax forms are not required for shipments traveling within the state boundaries of Arunachal Pradesh.

#### **E-Tail Shipment Movement:**

As of now there is no clear guideline from sales tax department on E-tail shipments.

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## ASSAM

### Inbound Shipments

#### Registered Dealers

All taxable goods which are imported into state limits for resale or for commercial purpose require FORM 61.

All taxable goods which are imported into state limits for personal consumption require FORM 62.

#### Un-registered Dealers / Individuals:

All taxable goods which are imported into state limits for resale or for commercial purpose require FORM 61 issued by sales tax department duly sealed and sign.

All taxable goods which are imported into state limits for personal consumption require FORM 62 issued by sales tax department duly sealed and sign.

Shipment quantity should be limited to 1-2 pieces for individuals. (Quantity to Assam mandatorily is limited to 1 pc/ 1 Doz or 1 pair (as applicable).

Very high value shipments.

Large quantities of a said product...for instance 10 computers consigned to an individual...

Documents required by the person or the owner in charge of the goods vehicle to be produced at the check post.

### Import goods passing through state Border check posts.

- In case of import of taxable goods into Assam for resale, Original and duplicate copy of the Delivery Note in **Form 61**, Consignment Note, Invoice and Manifesto of the transporter.
- In case of import of taxable goods for use of the setting up of the Industrial unit or for use of raw materials in the manufacture of goods or for personal use, original and duplicate foils of the Road Permit in **Form 62** transmitted to the transporter by the importer or receiver of goods in the State, Consignment Note, Invoice and Manifesto of the transporter.
- Goods vehicle record, a trip sheet containing particulars specified in specimen **Form 65** or a logbook containing the prescribed particulars.
- Registration certificate of the vehicle weighed at the Weigh Bridge authorized by the Government if any.

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### **Validity Period**

Permit validity is for 6 months after date of issued.

### **Note: -**

- For promotional item, valued less, then 5000/- can travel on declaration.
- Endorsement of permit for the shipment travelling by air has to be done by consignee.
- For old & used household items R/P is not required, but proper declaration (transfer letter, migration certificate etc.) along with photo id is must.

### **Outbound Shipments**

In case movement of taxable goods from Assam state, a valid tax clearance certificate in **Form 63**, Consignment Note, Invoice and Manifesto of the transporter.

### **Intra State Shipments:**

No statutory form is required in Intra state movement of goods.

### **E-Tail Shipment Movement:**

Entry tax is applicable for e-tail shipments.

SFC E-tail is not yet started by Assam sales tax department due to some technical problem by the department.

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## BIHAR

### Inbound Shipments

#### Registered Dealer

All commercial shipments valued more than ` 9999/- must accompanied with Form D-IX which is also known as Bihar road permit (Suvidha).

#### Un-Registered / Individual Dealers

- Shipments valued up to ` 999/- can travel into Bihar state without any FORM or Entry Tax.
- For Shipments valued between ` 1000/- ` 9999/-can travel with entry tax into Bihar state. (Entry Tax is varies as per commodity)
- Shipments valued above ` 10000/- require Bihar road permit (FORM D-IX) to travel into Bihar state.

### Outbound Shipments

Form DX is required for shipments valued more than ` 9999/- traveling out of Bihar. Form

DVIII is required for within state movement.

Both Incoming & outgoing Forms have validity period as per Distance.

- IN/Out check post name has been made mandatory in Both the Forms.

Please refer below table for gateway of shipments as per DOTZOT Surface Network.

Sr. No	Region	Check Post Name
1	East	Rajauli
2	North	Karamnasha
3	South	Rajauli (Routing Via BHE)
4	South2	Karamnasha (AIR mode via DIA)
4	West 1	Rajauli (Routing Via BHE)
5	West 2	Karamnasha (routing via MHP/NHH)

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### **E-Tail Shipment Movement:**

E-tail shipments to Individual will attract the same paper work requirement as mentioned for **Un- Registered**

### **Dealers/ Individuals. i.e.**

- Shipments valued up to ` 999/- can travel into Bihar state without any FORM or Entry Tax.
- For Shipments valued between ` 1000/- ` 9999/-can travel with entry tax into Bihar state. (Entry Tax is varies as per commodity)
- Shipments valued above ` 10000/- require Bihar road permit (FORM D-IX) to travel into Bihar state.

### **LIST OF GOODS EXEMPTED FROM VALUE ADDED TAX**

SL Description of Goods [Schedule-I : Rate of Tax - 0%, exempted goods]	
Sr No	Description
1	Agricultural implements manually operated or animal driven
2	Aids and implements used by handicapped persons
3	Aquatic feed, poultry feed and cattle feed including grass, hay, straw, husk of pulses, de-oiled cake, wheat bran and supplements, concentrates and additives of such feed
4	Bangles made of any kind of materials except those made of gold, silver and platinum
5	Betel leaves
6	Books, periodicals and journals excluding those specified elsewhere in this schedule or any other schedule but including Braille books, Maps, Charts and Globes.
7	Bread except pizza bread containing any type of fruit or vegetable
8	Bullock cart
9	Chakla and belan, dal-stirrer
10	Charkha, Ambar Charkha; handlooms and handloom fabrics and Gandhi Topi
11	Charcoal
12	Coarse grains that is to say all grains other than paddy, rice and wheat
13	Coconut fiber
14	Conch Shell and conch shell products
15	Condoms and contraceptives
16	Cotton and silk yarn in hank and cone
17	Curd, Lassie, butter milk and separated milk

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18	Duty Entitlement Pass Book (D.E.P.B.)
19	Earthen pot but not including ceramic pot
20	Electrical energy
21	Firewood excluding casuarina and eucalyptus timber
22	Fishnet, fishnet fabrics and seeds of fish, prawn and shrimp
23	Fresh milk and pasteurized milk
24	Fresh plants, saplings and fresh flowers
25	Fresh vegetables, including potato and onion, and fresh fruits
26	Fresh garlic and ginger
27	Gur, Jaggary and Rub gur
28	Sale of goods, other than kerosene oil, by public distribution system (PDS) shops
29	Khadi readymade garments and khadi made-ups
30	Handicrafts and household articles including utensils made of brass and bell metal. (S.O. No. 106, dated 28-05-2010)
31	Hosiery Yarn
32	Human blood and blood plasma
33	Idols, toy and doll made of clay
34	Indigenous handmade musical instruments
35	Indigenous handmade unbranded nuggets, commonly known as bori
36	Branded or Non-branded indigenous handmade soap. (Substituted by S.O. No. 65, dated 03.07.2008)
37	Kite
38	Kumkum, bindi, alta and sindur
39	Lac and shellac
40	Mat; locally known as chatai other than that made of plastic in any form
41	Meat, fish, prawn, and other aquatic products when not cured, or frozen; and dry fish commonly known as sutki mach eggs and livestock and animal hair.
42	National flag
43	Newspaper.
44	Puffed rice, commonly known as murhi; flattened or beaten rice (poha), commonly known as chura; parched rice, commonly known as khoi; murmura; lai; mukundana; lakhtho; tilkut; anarsa; litti and chokha.

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45	Papad commonly known as 'papar'.
46	Non-judicial stamp paper sold by Government Treasures; postal items like envelope, postcard etc. sold by Government; rupee note, when sold to the Reserve Bank of India and cheques, loose or in book form but does not include first day cover. folder.
47	Rakhi
48	Raw Jute
49	Raw wool
50	Sabai grass and articles made thereof
51	Sago and Tapioca globules
52	Salt
53	Salted cooked food made wholly or principally of flour, atta, suji or beson that is to say singara, nimki, kachuri, khasta kachauri, luchi, radhaballavi and dalpuri
54	Semen including frozen semen
55	Silkworm laying cocoon and raw silk
56	Slate and slate pencils
57	Sugar manufactured or made in India, misri and batasa. (and sugar imported from outside India upto 31st December 2010)
58	Seeds of all varieties other than those specified elsewhere in this schedule or in any other Schedule
59	Sweetmeat other than Cake and Pastry but including curd and khoa
60	All kinds of Coconut including dry coconut, gari gola, and tender green coconut commonly known as daab
61	(i) Textile fabrics made wholly or partly of cotton, rayon, flax, artificial silk or wool manufactured or made in India, other than those specified elsewhere in fabrics, coated, covered, impregnated or laminated with plastics when such fabrics are any other schedule.
	(ii) Cotton textile manufactured or made in India, mosquito net fabrics and mosquito net commonly known as moshari.

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62	Biri and unmanufactured Tobacco used in manufacturing of Biri (S.O. No. 59, dated 27.06.2008) DELETED
63	Toddy, Neera and Arak
64	Unprocessed green leaves of tea
65	Tile frame and brick frame
66	Water other than— (i) aerated, mineral, distilled, medicinal, ionic, battery, demineralized water, and (ii) water sold in sealed container.
67	Sacred thread, commonly known as yagyopawit.
68	Clay lamps.
69	Sattu.
70	sale or Purchase by the Canteen Store Department or the Regimental Unit run Canteen attached to the Military units and Border Security Force in the State of Bihar and are required for bonafide use of the members of the Defence Forces of India and are also certified by and officer not below the rank of Commanding Officer subject to the condition that goods sold by Canteen Stores Department are not resold. (S.O. No. 199, dated 01.12.2006)
71	Incense sticks commonly known as Agarbati, Dhupkathi, Dhupbati and haven Samagri including sombrani and lohkhana. (S.O. No. 105, dated 14.08.2006)
72	Textile products which include Blanket, Towel, Bed-sheet, Handkerchief, Sari-falls, Pillow-cover, Table cloth and Rajai-pallas. (S.O. No. 28, dated 30.03.2007, w.e.f 01.04.2007)
73	Organic Manure including Bone Meal (S.O. No. 241, dated 01.09.2011)
74	Incentive Bonus for paddy procurement during Kharif Marketing Season (K.M.S.) 2006- 2007 for the period 01st October 2006 to 31st March 2007. (S.O. No. 195, dated 21.11.2006)
74	(a) Incentive Bonus for Wheat procurement during Rabi Marketing Season (RMS) 2007-2008 for the period 15th April 2007 to 15th July 2007. (S.O. No. 39, dated 07.06.2006) (b) Incentive bonus for procurement of paddy, Levy Raw & Boiled Rice for Kharif Marketing Season (KMS) for the period 1st November 2007 to 31st August 2008 of the year 2007-08.
75	Plates and Cups made of leaves. (S.O. No. 65, dated 03.07.2008)

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76	Goods to be purchased or sold for the use of members of the Central Para Military Forces by Central Master Canteen situated in the State sponsored by Ministry of Home, Govt. of India subject to the condition that an officer not below the rank of Commanding Officer certifies that sale/purchase has been done for the use of members of the Central Forces and resale of the sold goods shall not be done. (S.O. No. 325, dated 05.12.2008)
77	75 thousand tons of rice and 50 thousand tons of wheat allotted by the Central Government for free distribution among victims of devastating flood of August, 2008 of the State. (S.O. No. 342, dated 19.12.2008)
78	Incentive bonus for procurement of paddy for Kharif Marketing Season (KMS) for the period 24th October 2008 to 31st May 2009 of the year 2008-09. (S.O. No. 82, dated 15.05.2009)
79	Receipt of 16,600 Quintal rice form Government of India free of cost for 415 Rural Foodgrain Banks established in 13 (thirteen) districts of the state.
80	Incentive bonus for procurement of paddy for Kharif Marketing Season (KMS) for the period of the year 2009-10 till 30th April 2010.
81	Mentha Oil. (S.O. No. 145, dated 28.07.2010)
82	Paddy, Rice, Wheat, Pulses, Flour, Atta, Maida, Suji and Besan when sold by any dealer whos gross turnover does not exceed 100 Crores Rs. during a year.(S.O. No. 164, dated 27.06.2011).
83	Incentive bonus for procurement of wheat for Rabbi Marketing Season (RMS) for the period of the year 2011-12.
84	Jhadu (S.O. No. 112, dated 26.06.2012)
85	Kaajal (S.O. No. 112, dated 26.06.2012)
86	Mehandi (except when used as hair dye) (S.O. No. 112, dated 26.06.2012)
87	Makhana (S.O. No. 112, dated 26.06.2012)
88	Sewai (S.O. No. 112, dated 26.06.2012)
89	Dry Singhara (S.O. No. 112, dated 26.06.2012)
90	Flour of Singhara (S.O. No. 112, dated 26.06.2012)
91	Ramdana (S.O. No. 112, dated 26.06.2012)
92	Kurthi, Matar and Rahma.
93	Medicinal Grade Oxygen.

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## **CHANDIGARH**

No specific requirement for shipments traveling to Chandigarh.

DOTZOT delivers shipments at Mohali, which falls under Punjab.

DOTZOT delivers shipments at Panchkula, which falls under Haryana. Hence paperwork requirement is same as for Haryana, which will be dealt separately.

TIN No of consignee is must on all Commercial invoices and shipments send to Chandigarh.

### **Un-registered Dealers / Individuals:**

In case of Individual shipments declaration is mandatory.

### **Outbound Shipments**

VAT Forms are not required for shipments out from Chandigarh.

### **E-Tail Shipment Movement:**

There is no clear guideline from sales tax department on E-tail shipments hence it is presumed that shipments to Individuals will attract the same paper work requirement as mentioned for **Un-Registered Dealers/ Individuals** in this category.

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Regulatory paperwork is based on the Rules and Regulations of the State concerned, prevailing at the present time, as we understand them to be. State VAT Rules & Regulations are subject to change from time to time. Any variance of law may cause a corresponding change in regulatory paperwork. Further, practice could be different than the Rules & Regulations in some of the States. Shippers / Consignees are, therefore, advised to seek independent verification also. This document is for information purposes only and DOTZOT bears no responsibility for the contents thereof. This document is not binding on any regulators and there can be no assurance that regulators will not take a position contrary to the above.

## CHATTISGARH

### Inbound Shipments

#### Registered Dealers:

No specific requirement for shipments traveling to Chhattisgarh State.

TIN No of Shipper & consignee is must on all Commercial invoices and shipments.

#### Un-registered Dealers / Individuals:

In case of Individual shipments declaration is mandatory.

### Outbound Shipments

Sales tax forms are not required for shipments traveling out of Chhattisgarh.

### Intra State Shipments:

Sales tax forms are not required for shipments traveling within the state boundaries of Chhattisgarh.

### E-Tail Shipment Movement:

There is no clear guideline from sales tax department on E-tail shipments hence it is presumed that shipments to Individuals will attract the same paper work requirement as mentioned for **Un-Registered Dealers/ Individuals** in this category.

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## **DADRA AND NAGAR HAVELI**

### **Inbound Shipments**

#### **Registered Dealers:**

VAT Forms are not required into Dadra and Nagar Haveli.

At the time of dispatch of the goods the shipper has to provide correct Invoice with seal and signature. TIN No of Shipper & consignee is must on all Commercial invoices and shipments.

#### **Unregistered Dealer / Individual**

In case of Individual shipments declaration is mandatory.

### **Outbound Shipments**

Sales tax forms are not required for shipments traveling out of Dadra and Nagar Haveli.

### **E-Tail Shipment Movement:**

There is no clear guideline from sales tax department on E-tail shipments hence it is presumed that shipments to Individuals (B2C) in this category will attract the same paper work requirement as mentioned for

#### **Unregistered Dealers/ Individuals.**

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## **DAMAN & DIU**

### **Inbound Shipments**

#### **Registered Dealers:**

VAT Forms are not required into Daman and Diu.

At the time of dispatch of the goods the shipper has to provide correct Invoice with seal and signature. TIN No of Shipper & consignee is must on all Commercial invoices and shipments.

#### **Unregistered Dealer / Individual:**

In case of Individual shipments declaration is mandatory.

### **Outbound Shipments**

Sales tax forms are not required for shipments traveling out of Daman and Diu.

### **E-Tail Shipment Movement:**

There is no clear guideline from sales tax department on E-tail shipments hence it is presumed that shipments to Individuals (B2C) in this category will attract the same paper work requirement as mentioned for

#### **Unregistered Dealers/ Individuals.**

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## DELHI

### Inbound Shipments

#### Registered Dealer:

FORM T2 is applicable in Delhi w.e.f. 31st March 2014.

#### Currently T-2 applies on:

- All registered dealers under VAT, who are importing goods in Delhi.
- Having Gross Turn Over > Rs 1 Cr in Year 2012-13 or any date (current financial year)
- Transporter is required to carry a copy of the receipt generated on furnishing of T-2 details online OR carry with him a unique ID generated and receive through SMS on submitting the details via the mobile number. (NCR / Punjab/ UP /UT and All India locations to note this carefully while picking shipments for DELHI).
- Vehicle number on T-2 is a must if shipment is coming by road.
- GR / RR/AWB number is a must on T-2 if shipment is entering in Delhi by Air / Train.
- Carrier has to retain a hardcopy copy of form T-2 in file.
- If shipment is entering Delhi without vehicle number on T-2....then consignee has to fill in the details of vehicles within 24 hours.
- In case of point 6 carriers has to obtain completed form T-2 from consignee and retain hard copy.

#### Explanatory Notes:

- Carrier has to carry hard copy of T2 while entering into the jurisdiction of DELHI.
- Carrier has to keep record of T2
- Vehicle number while filling T2 is not mandatory in all mode of transport.
- Vehicle number would be required only in cases of road transport. GR/ RR/ Airway Bill/Courier Receipt would be mandatory for transport by Road/Railways/Air/ Courier Onus is on DELHI consignee to update vehicle number to VAT office within 24 hours of receipt of goods if not mentioned on T2.
- Requirement of SMS is also removed from the FAQ
- Form T 2 should be filed without Vehicle Number however same should be updated within 24 hours of receipt of the goods by the Delhi dealer. (Applicable to P2P)
- No permission is required by the Transporters to enter Delhi. The Transporter is required to obtain a hard

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copy of Form T-2 with or without the Vehicle Number and carry it with the goods. If vehicle is intercepted then the transporter is required to furnish a copy of the T-2 to the intercepting team of the Trade & Taxes Department.

- The consequences for not filing Form T-2 would need to be borne by dealer on whose behalf goods are brought into Delhi.
- Multiple T-2 Forms can be submitted in cases where the goods covered by same invoice enter Delhi in various vehicles and vice-versa. If multiple consignments of different dealers through different invoices enter Delhi, one T-2 Form for each invoice is required to be uploaded. Thus, there will be one T-2 Form per GR per vehicle per invoice.
- For the time being, the department will not insist for T-2 for the exempted goods i.e. those listed in the First Schedule of the DVAT Act. (Need to check what is this Dealer will be aware).

#### **Un-Registered / Individual Dealers:**

B2C continue to be out of the scope of T2 as requirement is for registered dealers in Delhi.

#### **Outbound Shipments:**

Sales tax forms are not required for shipments traveling out of Delhi.

#### **E-Tail Shipment Movement:**

There is no clear guideline from sales tax department on E-tail shipments hence it is presumed that shipments to Individuals will attract the same paper work requirement as mentioned for **Un-Registered Dealers/ Individuals** in this category.

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## GOA

### Inbound Shipments

#### Registered Dealers:

VAT Forms are not required into Goa.

At the time of dispatch of the goods the shipper has to provide correct Invoice with seal and signature. TIN No of Shipper & consignee is must on all Commercial invoices and shipments.

#### Unregistered Dealer / Individual

In case of Individual shipments declaration is mandatory.

### Outbound Shipments

Sales tax forms are not required for shipments traveling out of Goa.

### E-Tail Shipment Movement:

There is no clear guideline from sales tax department on E-tail shipments hence it is presumed that shipments to Individuals (B2C) in this category will attract the same paper work requirement as mentioned for Unregistered Dealers/ Individuals.

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## GUJARAT

### Inbound Shipments

**Form 403** is required for shipments traveling to Gujarat.

### Out bound shipments

**Form 402** must accompany a shipment traveling out of Gujarat.

The Form is a self-declaration by the shipper giving details of the shipment with description and Value of the goods.

If any Shipments found traveling to/from Gujarat without **Form 402 / FORM 403**, are liable to be seized and will attract heavy penalty.

Electronically generated **FORM 402** (Outbound from Gujarat State) and **FORM 403** (Inbound into Gujarat State) have been made mandatory for every movement of taxable goods.

Gujarat state commercial tax department have not fixed any value limit for transactions. Any shipment of any value travelling to or From Gujarat state require Electronic generated Road Permit.

Every dealer (Registered or non-registered) of Gujarat state can generate the Form by using commercial tax website [www.commercialtax.gujarat.gov.in](http://www.commercialtax.gujarat.gov.in).

Individual Customers / Non Registered dealers are also liable to produce the online form.

Individual Customers / Non Registered dealers can easily generate E-permit on site [www.commercialtax.gujarat.gov.in](http://www.commercialtax.gujarat.gov.in)

### E-Tail Shipment Movement:

With reference to new circular issued by Gujarat state commercial taxes department dated 3<sup>rd</sup> June 2015.

E-tail (B2C) shipments can travel with manual **FORM 402** (Outbound from Gujarat State) and **FORM 403** (Inbound into Gujarat State).

### Validity Period of Forms:

Form No	Validity Period
Form No 402	Valid Up to 72 Hours after generation.
Form No 403	Valid Up to 15 days after generation.

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As per new notification of GVL/VAT/Sec.68 and 69/ (5) dated 18<sup>th</sup> April 2015.

- With effect from 28<sup>th</sup> of April 2015 every Taxable shipment (Commercial / Individual) travelling to or From Gujarat state will require Online “FORM 403 / FORM 402”.
- Turnover limit has been removed.
- Specified goods have been removed.
- Online form is required for irrespective of any value.
- Non Taxable goods can travel on manual FORM 402/ FORM 403
- IN/Out check post has been made mandatory in Both the Forms.**

Please refer below table for gateway of shipments as per DOTZOT Surface Network.

Sr No	Region	Check Post Name
1	East	Shamlaji (If routed via MHP/NHH)
2	East	Bhilad (If routed via BHI / NGP)
3	North	Shamlaji
4	South	Songadh (If Direct Vehicle)
5	South	Bhilad (If routed via BHI / NGP)
6	West	Bhilad

- IN case of Air movement check post name should be mentioned as “BY AIR”.**

The department has made group of check posts. For MP state it can be either Dahod or Jhalod, for Maharashtra it can be Bhilad/Songadh/Kaprada or Sagbara (Sagbara will be made operational within a weeks’ time), Rajasthan (Shamlaji, Ambaji, Amirgarh, Gundri/Tharad/Thavar).

For Import/Export they have opened one check post at Samkhiyari for goods coming from Kandla/Mundra.

Transit pass is required For Daman, check post name should be mentioned as Chalod or Maroli, & for DIU it is Chela.

In case of goods brought into state on repair / returnable basis (Exhibition / samples) stock transfer into the state from outside state and if the consignee is govt. agencies of Gujarat, Form 402/403 is required and the valid reason

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needs to be captured on line.

# **SCHEDULE - I**

## **GOODS, THE SALES OR PURCHASE OF WHICH ARE EXEMPTED FROM TAX**

Sr. no	Description of goods.	Conditions and exceptions subject to which exemption is granted.
1	Agate ( <i>Akik</i> ) Stones and articles made therefrom	-
2	(i)Agricultural implements operated exclusively by human or animal agency for exclusive use in agricultural operations and the parts thereof, which are ordinarily not also used otherwise (ii) Opener (Huller) and thrasher for agriculture use.	-
3	Aids and implements used by handicapped persons. (1) Braille educational equipment, Braille typewriters, Braille writing slates and Braille watch. (2) Group hearing aids and Hearing aids. (3) Induction group aids. (4) Speech trainer. (5) Language master (6) Audiometer. (7) Voice chord. (8) Walkers. (9) Wheel chair. (10) Calipers of all types. (11) Artificial limbs. (12) Crutches.	-

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	(13) Orthopaedic footwear and Orthopaedic implants.	
	(14) Tricycles and auto-tricycles for handicapped persons	
	(15) All types of splints.	
	(16) Heart valves.	
	(17) Prosthetic aids for leprosy affected people.	
	(18) Intra-ocular lens used for cataract operation.	
4	Artificial teeth	-
5	Bangles made of glass or plastic bangles.	
6	Betel leaves and <i>pan, tambul, vida, or patti</i> prepared from betel leaves.	-
7	<i>Bindi, Kumkum or sindur.</i>	-
8	Books, periodicals and journals, time tables for railways and passenger transport services.	Except which are specified in entry 56 in Schedule II
9	(1) Bread.	-
	(2) <i>Khakhra, papad, papad pipes</i>	
	(3) <i>Sev</i> made out of wheat flour or <i>maida</i>	
	(4) Unfried potato <i>katri</i>	
10	Cattle, sheep and goats.	-
11	Cattle feed including fodder, grass, hay and straw and concentrates. (Excluding cottonseeds, oilcakes and de-oiled cakes.)	-
12	(i) Cereals and pulses;	Except when sold in sealed package under a brand.
	(ii) Flour of cereals and pulses except Maize flour;	
	(iii) Wheat flour, <i>Rava, Suzi</i> or <i>maida</i> made from wheat.	

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13	<i>Charkha</i> and other implements and spare parts thereof meant for use in the production of handspun yarn, as may be specified by the State Government by notification in the	-
14	<i>Chikki</i> and <i>revdi</i> .	-
15	Chillies, tamarind and turmeric whole or in powder form.	Except when sold in sealed package under a brand.
16	Coconut in shell (other than <i>kopra</i> ).	-
17	Condoms, loops and contraceptive devices.	-
18	<i>Deshi Nalia</i>	-
19	Drip irrigation equipment	-
20	Eggs	-
21	Electrical energy	-
22	<i>Farsan</i> and eatables (other than sweetmeats) as the State Government may by notification in the <i>Official Gazette</i> , specify for the purpose of this	Except when sold in sealed containers under a brand.
23	(i) Firewood and Charcoal.	-
	(ii) Wood of <i>Limda</i> , <i>Pipla</i> , <i>Baval</i> and <i>Vadla</i> sold in form other than fire wood	
24	Fish, Sea food, and other aquatic products	Except when sold in sealed containers under a brand.
25	Fishing nets	-
26	(i) Fresh flowers (excluding artificial flowers).	-
	(ii) <i>Veni</i> , <i>gajra</i> , garlands and such other articles prepared from fresh flowers (excluding those of artificial flowers).	
27	Flower, fruit and vegetable seed, seeds of lucerne grass ( <i>Rajka</i> ) and of sann hemp, bulbs, tubers and plants other than orchids	-
28	Fresh fruits, fresh vegetables, edible tubers and garlic.	-
29	<i>Gur</i> but not including <i>Kakavi</i> or <i>Kakab</i> or molasses	-

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30	<i>Haar, Pavitra, Kalagi, Mugat, Modh.</i> etc. made from artificial silk yarn and artificial silk yarn waste	-
31	Hand Carts or animal driven carts.	-
32	Handlooms and parts thereof	-
33	(i) Handloom fabrics,	-
	(ii) <i>Patola</i> sarees or other articles woven on handlooms.	
	(iii) Silk <i>Kinkhab</i> fabrics, that is to say handloom cloth interwoven with silk yarn and <i>jari</i> thread.	
34	<i>Heena</i> Powder ( <i>Mahendi</i> )	-
35	Human blood and human blood plasma.	-
36	Hurricane and hurricane lamps of all kinds and spare parts and accessories thereof.	-
37	<i>Khakhra pan</i>	-
38	Kites ( <i>Patang</i> )	-
39	Manure, that is to say Organic manure (excluding chemical fertilizers, oil cakes or de-oil cakes)	-
40	Meat	Except when sold in sealed containers.
41	(i) Milk - whole or separated, or pasteurized milk (except milk powder)	-
	(ii) Butter milk, Curd, <i>Lassi</i> , and <i>Chakka</i>	
42	Motor Spirit as defined in the Bombay Sales of Motor Spirit Taxation Act, 1958 (Bom.LXVI of 1958).	-
43	Musical instruments (handmade and other than electronic musical instruments) and Harmonium reeds.	-
44	<i>Padia</i> and <i>patrala</i>	
45	<i>Pawrah</i> and pick-axe	-
46	Plantain leaves	-
47	Poultry	-
48	Poultry feed	-

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49	<i>Rakhadi</i>	-
50	Salt	-
51	(i) Stamp papers sold by Government Treasuries or vendors	-
	(ii) Postal items like envelope, post card etc. sold by Government.	
52	Vaccines, Toxoids or sera	-
53	Water (other than aerated, mineral, purified water, medicinal, ionic, distilled, battery, de-mineralized water and water sold in sealed container).	-
54	(i) Wooden brushes meant for house-hold purposes;	
	(ii) Articles made from wood, that is to say <i>Dhoka, Welan, Bajoth, Patla-Patli and Cradles.</i>	
	(iii) Wooden frames of Drum, <i>Dholak, Tabla, Konga</i> or bonga.	

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## **HARYANA**

### **Inbound Shipments**

#### **Registered Dealers:**

Vide notification number Web.5/H.A. 6/2003/S.60/2013 Haryana government announced that there would be

No inbound Form required into Haryana.

At the time of dispatch of the goods the shipper has to provide correct Invoice with seal and signature. TIN No of Shipper & consignee is must on all Commercial invoices and shipments.

#### **Un-Registered / Individual Dealers**

In case of Individual shipments declaration is mandatory.

### **Outbound Shipments**

Sales tax forms are not required for shipments traveling out of Haryana.

#### **E-Tail Shipment Movement:**

There is no clear guideline from sales tax department on E-tail shipments hence it is presumed that shipments to Individuals (B2C) in this category will attract the same paper work requirement as mentioned for Un-

Registered Dealers/ Individuals.

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Regulatory paperwork is based on the Rules and Regulations of the State concerned, prevailing at the present time, as we understand them to be. State VAT Rules & Regulations are subject to change from time to time. Any variance of law may cause a corresponding change in regulatory paperwork. Further, practice could be different than the Rules & Regulations in some of the States. Shippers / Consignees are, therefore, advised to seek independent verification also. This document is for information purposes only and DOTZOT bears no responsibility for the contents thereof. This document is not binding on any regulators and there can be no assurance that regulators will not take a position contrary to the above.

## HIMACHAL PRADESH

### Inbound Shipments

#### Registered Dealer

Form 26 is required for all registered customers into Himachal Pradesh.

TIN No of Shipper & consignee is must on all Commercial invoices and shipments.

Commercial Printed Invoice with shipper and Consignee TIN number required with clearly mentioning the commodity; Quantity; value, as some of the commodities are have Entry Tax.

Stock Transfer for a company require: Gate pass cum delivery challan with Tin Number of shipper and consignee along with stock Transfer Letter on the Company Letter Head.

#### Unregistered Dealer / Individual

In case of non-registered Customers (Govt Body); Purchase Order Copy is required. Non-registered Customers or Individual shipments Entry tax would be levied @ 5%.

#### Entry Tax

The Government of Himachal Pradesh has introduced a new Entry tax legislation w.e.f. 7 April 2010. The new Entry tax legislation (The Himachal Pradesh Tax on Entry of Goods into Local Area Act, 2010) Seeks to levy Entry tax on specified goods brought into a local area for the purpose of use, consumption or sale therein.

Key features of the new legislation are as follows:

- Entry tax would be levied on entry of specified goods such as diesel, lubricants, iron & steel, cement, goods used in works contract at specified rates ranging between 4% and 7%.
- Threshold limit of one lakh rupees (in terms of value of goods brought into the local area) has been prescribed, provided such goods are meant for use in manufacturing or processing activities. In all other cases, threshold limit has been prescribed at two lakh rupees.
- Liability to pay Entry tax would be on a dealer who brings or causes to bring such specified goods in the local area within the State of HP.
- No fresh registration under the new Entry tax Act should be required for dealers who are already registered under the HP VAT Act. Such dealers would be deemed to be registered under the said Entry tax Act.
- Entry tax exemptions have been provided in respect of following:

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- Goods on which VAT under the HP VAT Act has already been paid or has become payable;
- Goods which are resold (in same form) outside HP/ in the course of inter-state trade or commerce/ in the course of export outside India;
- Goods on which Entry tax has already been levied under the said Act; and
- Specified goods which primarily include goods exempt from VAT under the HP VAT Act.
- Special provisions have been introduced with regard to levy of Entry tax on motor vehicles in the State. Provisions pertaining to payment of taxes, interest, tax authorities, assessment etc. under the HP VAT Act have been made applicable to the new Entry tax Act also.

#### **Out bound shipments**

**Form 26** must accompany a commercial shipments traveling out of Himachal Pradesh.

#### **E-Tail Shipment Movement:**

There is no clear guideline from sales tax department on E-tail shipments hence it is presumed that shipments to Individuals (B2C) in this category will attract the same paper work requirement as mentioned for **Un-Registered Dealers/ Individuals.**

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## JAMMU & KASHMIR

### Inbound Shipments

#### Registered Dealer

VAT Form 65 duly signed by the consignor is a must for all inbound commercial shipments valued over Rs. 4999/-

The Carrier needs to ensure the Sales tax numbers correctly and clearly mentioned while filling the VAT65.

#### Unregistered Dealer

In case a customer is not registered with sales tax entry tax is levied at check post. Even

Govt. organization is not exempted from the payment of Entry tax.

At the time of delivery one copy of the form is to be endorsed by the consignee and handed over to the carrier who has to submit the same back at the point of issuance of the form.

TIN No of Shipper & consignee is must on all Commercial shipments.

### E-Tail Shipment Movement:

Entry Tax is levied for E-tail shipments.

### Out bound shipments

No Form required for the shipments traveling out of Jammu & Kashmir state.

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## JHARKHAND

### Inbound Shipments

#### Registered Dealers:

**Sugam G (JVAT 504G)** is a mandatory for all Commercial shipments into Jharkhand by registered dealers. The FORM has to be generated online from JVAT. TIN No of Shipper & consignee is must on all Commercial shipments.

**NOTE:** Secret code is must for each and every shipment for vehicle number transshipment purpose.

#### Unregistered Dealers / Individuals:

**FORM JVAT 502 & JVAT 503** is mandatory for Non-registered & individual customers. This has to be issue from JH sales tax with seal & Signature. Both forms are manual. Declaration copy is required for the Shipment to the individual.

Shipments of Banks/ Financial and Educational Institutions and Govt. Organizations who are not registered with sales tax department, whose shipment can travel with a Printed Declaration on Letter head from respective Institution with the Permission of Commercial tax department.

Used Household articles are exempted from sales tax and it can travel on valid declaration attested by the sale tax officer of the range. For new Household articles are levied for entry tax or sales tax is required otherwise declaration must be.

**IN/Out check post has been made mandatory in Both the Forms.**

**Please refer below table for gateway of shipments as per DOTZOT Surface Network.**

APEX/SFC INTO JHARKHAND- POSSIBLE ENTRY LOCATION IN PERMIT			
Destination Location	Via Road from South & West 1	Via Road from NORTH	Via Road from Bihar
RAN	BAHARAGORA	CHAUPARAN	BAGI TAND
HAJ	BAHARAGORA	CHAUPARAN	BAGI TAND
JMD	BAHARAGORA	CHAUPARAN	BAGI TAND
BOK	CHIRKUNDA / BAHARAGORA	CHAUPARAN	BAGI TAND
DHD	CHIRKUNDA / BAHARAGORA	CHAUPARAN	BAGI TAND
GID	BAHARAGORA	CHAUPARAN	BAGI TAND
DEG	BAHARAGORA	CHAUPARAN	BAGI TAND

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**Note:**

\* Check post name should be updated as **CHIRKUNDA** for shipments of BOK & DHD which are moving from KSW.

\* Check post name should be updated as **BAHARAGORA** for shipments of BOK & DHD which are moving from BHE.

**Vehicle number is mandatory on road permit.**

\* Vehicle number should be updated as **WB11B9208/WB11B9209** for shipments of BOK & DHD which are moving from KSW via CHIRKUNDA check post.

\* Vehicle number should be updated as **JH05AX1661 / NL01K6870** for shipment of JH which are moving from BHE via BAHARAGORA check post.

**Intra State Movement:**

**Sugam P (JVAT504 P)** is mandatory for Intra state movement. (If Invoice Value more than Rs.50000) The FORM has to be generated online from JVAT.

**Out bound shipments**

All commercial shipments require **Sugam B (JVAT FORM 504B)**.

N.B. If North-east going to book any taxable items for within the Jharkhand then entry check post will be Chirkunda.

**E-Tail Shipment Movement:**

There is no clear guideline from sales tax department on E-tail shipments hence it is presumed that shipments to Individuals (B2C) in this category will attract the same paper work requirement as mentioned for Unregistered Dealers/ Individuals.

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## KARNATAKA

### Inbound Shipments

#### Registered Dealers:

Karnataka destine Shipment booked from registered dealer need to enter the detail of shipment like Invoice, pcs, commodity, value and transporter detail in system (Karnataka commercial web site) by using password by receiver. Now Receiver will obtain a Unique Number (**E-SUGUM**). This E-SUGUM will be passed to Shipper by receiver which is mandatory to move shipment in to Karnataka.

- **E-SUGAM** is applicable on all the notified goods from 0 values for Inbound into Karnataka.
- **E-SUGUM** is mandatory for all stock transfer by registered dealer of Karnataka.
- Pickup Staff also has to ensure that 10 digit numbers is provided along with consignee contact no, so that in case of any clarification, DOTZOT can contact consignee.

Similar facility of unique number generated through Mobile (**M-SUGUM**) is also valid and must be printed on invoice and written on AWB. 'm-Sugum' facility is provided for the benefit of dealers who do not have access to computer. The dealers having no computer facility have to upload the details of the goods to be transported through SMS from their registered mobile phones to the designated mobile No: 9212357123. Once the information sent reaches the department's server, the system will validate the details of information and generate 'm-sugum' number and return it back to the sender for being used during movement of goods. The said 'm-sugum' number would be verified by the check post / mobile check post and other enforcement officers of the Department and if no discrepancies are notice, would allow the goods vehicle to pass immediately.

Shipments which are enclosed with 'm-Sugum' number can transit for further destination. 'm- Sugum' numbers are also have a validity period like E-SUGUM, Kindly check the same and move for further destination.

#### Un-Registered Dealers / Individuals:

- Personal shipments can travel on printed declaration with complete address of consignee / Shipper along with contact number of consignee, Identification proof for fast clearance from check barrier.
- Shipments of Banks/ Financial and Educational Institutions who are not registered with sales tax department can travel with a Printed Declaration on Letter head from respective Institution. If value exceeds from Rs. 49999/- then these shipments can travel with the Permission of Joint Commissioner of

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Commercial tax department.

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- Non register dealer can move their stock transfer shipments with the permission of sales tax department and permission letter should be handed over along with the shipment by shipper.
- Promotional Shipments can travel with the Permission of Joint Commissioner of Commercial tax department and get the exemption letter, which has to be submitted by shipper at with the shipment.

#### E-Sugam applicability for items inbound into Karnataka

Sr No	List of Items
1	Automobile parts and accessories thereof of all kinds
2	Bitumen (Asphalt) and Cold Tar
3	Cement
4	Cement Concrete Blocks and Cement Bricks of all sizes
5	Chemicals of all kinds
6	Dry Fruits
7	Edible oil including Vanaspathi
8	Electrical goods of all kinds including appliances
9	Electronic goods of all kinds
10	Flooring/Wall tiles of all kinds
11	Furniture and parts thereof of all kinds
12	Glass in all forms
13	Granite/Marble blocks, slabs and tiles
14	Hardware all Kinds
15	Hosiery Goods
16	Iron and Steel as described in item (iv) of Section 14 of the CST Act, 1956
17	Gutka, Khaini, Cigarettes, Zarda, all kinds of Tobacco other than Raw Tobacco, Pan Masala, Pan Chatnis, Scented Snuffs and Kheemam
18	Machinery of all kinds, parts and accessories thereof
19	Non-ferrous metals in all forms
20	Oil Cake of all Kinds
21	Ores of all kinds
22	Packing materials of all kinds
23	Paints
24	Paper of all kinds
25	Pepper

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26	Plastic Granules / powders of every description
27	Plywood, Veneers, Boards including flooring boards and laminated sheets
28	Ready Mix Concrete
29	Readymade garments, Clothing accessories and other made up textiles articles
30	Sanitary fittings of every description
31	Tea
32	Timber including Eucalyptus and Casurina

### Outbound shipments

- **E-SUGAM** is applicable on all the notified goods on above value of 24999 for outbound from Karnataka.

### E-Sugam applicability for items outbound from Karnataka

Sr	List of Items
1	Arecanut
2	Automobile parts and accessories thereof of all kinds
3	Bitumen (Asphalt) and Cold Tar
4	Cardamom
5	Cashew
6	Cement
7	Cement Concrete Blocks and Cement Bricks of all sizes
8	Chemicals of all kinds
9	Coffee Seeds
10	Cotton
11	Edible Oil including Vanaspathi
12	Electrical goods of all kinds including appliances
13	Electronic goods of all kinds
14	Flooring / Wall tiles of all kinds
15	Furniture and parts thereof of all kinds
16	Glass in all forms
17	Granite/Marble blocks, slabs and tiles
18	Hardware of all kinds
19	Hosiery Goods
20	Iron and Steel as described in item (iv) of Section 14 of the CST Act, 1956

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21	Gutka, Khaini, Cigarettes, Zarda, All kinds of Tobacco other than Raw Tobacco, Pan Masala, Pan Chatnis, Scented Snuffs and Kheemam
22	Lubricant oil including Waste oil
23	Machinery of all kinds and parts thereof
24	Non-ferrous metals in all forms
25	Oil Seeds including copra
26	Oil Cake of all Kinds
27	Ores of all kinds
28	Packing Materials of all Kinds
29	Paints
30	Paper of all kinds
31	Pepper
32	Plastic Granules of every description
33	Plywood, Veneer, Boards including flooring boards and laminated sheets
34	Ready Concrete Mixture
35	Readymade garments, Clothing accessories and other made up textiles articles
36	Rubber
37	Sanitary fittings of every description
38	Scrap of ferrous and non-ferrous metals
39	Tea
40	Timber including Eucalyptus and Casurina

Sr. No.	Distance from Origin of Shipment	Validity Period of E-Sugum
1)	If the distance from the origin of the goods to the destination is less than 100 kms e.g. Hosur to BLR	2 days
2)	If the distance from the origin of the goods to the destination is between 101 kms and 500 Kms e.g. MAA to BLR	3 Days
3)	If the distance from the origin of the goods to the destination is between 500 kms and 1000 Kms e.g. Pune to BLR	5 Days
4)	If the distance from the origin of the goods to the destination is between 1001 kms and 2000 Kms e.g. BOM/AHD to BLR	10 Days
)	If the distance from the origin of the goods to the destination is between 2001 and above e.g. AMH to BLR	12 Days

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#### **Intra State**

**E-Sugam** is applicable on all the notified goods on above value of Rs. 24999 in Intra state movement.

#### **E-Tail Shipment Movement:**

There is no clear guideline from sales tax department on E-tail shipments hence it is presumed that shipments to Individuals (B2C) in this category will attract the same paper work requirement as mentioned for **Un-Registered Dealers/ Individuals.**

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## KERALA

### Inbound Shipments

As per new requirement of Kerala commercial taxes department, with effect from 1st of April 2015 any shipment (Commercial / Individual) travelling to or From Kerala state will require **"Transaction Slip"**.

**"Transaction Slip"** can be generated by using KL commercial web site link as: -

<https://comtax.kerala.gov.in/wcp/iCOMITRAX/loginCMS.jsp>

### Registered

#### Dealer:

- **Interstate Sales:** Original invoice with Tin no. of the consignee which is must.
- **For Stock Transfer:** Original with 2 copies of Stock Transfer Invoice with the TIN No. of the consignee should be there. The delivery Note in the prescribed format of the respective State Sales Tax Dept. to be attached.
- **For Imported Goods:** Copy of Bill of Entry, Goods Forwarding Note/Delivery challan from the clearing and forwarding agent which should reflect the commodity and value of the Goods along with Invoice should travel.
- **For Demo:** A Proforma invoice from the shipper with the TIN No. of the consignee along with the supporting related to the DEMO, i.e., date, venue should be attached along with a declaration stating the date, time, venue and tentative date of returning the goods to the origin should be submitted.
- **For Exhibition cum sales:** A copy of Casual Traders Registration Certificate in **Form 4B** obtained from the Kerala Sales Tax should be attached along with the Proforma Invoice in original.
- If the goods are being transhipped on a lease/rental basis, a copy of lease/rent agreement is to accompany with the lease/rental invoice.

#### Un-Registered Dealer:

- From **15<sup>th</sup>** January 2015 Onwards, Online **FORM 16** & online **FORM 8FA / Transaction slip** is available for Individual shipments into Kerala for shipments value above `20000/-
- Manual **FORM 16** will continue with respect to consignments of value between `5000/- to `20000/- and for movements within the state.
- Hard copy of Online form with signature to be presented at check post along with self-

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attested photocopy of identity proof and other documents for clearance.

Shipments inbound into Kerala for non-registered dealers (consignee not having Tin number) for own use.	
Inbound into Kerala – Mode	
Transaction Slip - FORM 16 - Surface mode passing through Kerala border sales tax check post - E-generated FORM 16 above Rs.20000	
Form 8F A - FORM 16 - Inbound through commercial flight /train – E-generated form 16 above Rs.20000	
New procedure on form 16	
<a href="http://www.keralataxes.gov.in">From 15 January 2015 FORM 16 ( certificate of ownership) can be e-generated from Kerala KVATIS (www.keralataxes.gov.in)</a>	
From 1st February 2015 Sales tax check post will allow to pass through with e-generated form 16.	
value limit	
Rs.5000 to Rs.20000 can be cleared through MANUAL form 16 with Transaction Slip. (Better we suggest on line form 16 for this slab.)	
Rs.20000 and above e-generated FORM 16 is Mandatory along with Transaction Slip	
Form16 + Transaction Slip and consignee ID proof photo copy must be self-attested by consignee.	
procedure for inbound into Kerala on building materials	
For Building Material e-generated FORM 16 goods will pass through after getting concern taluk Asst. commissioner clearance.	
Asst. commissioner having rights to deny/approve the transaction.	

- **Interstate Sales:** If the consignee is an individual, the consignee should submit Certificate of Ownership (Online **Form 16**) along with copy of Photo id should be attached. **FORM 16** should be submitted in original. No scan/Xerox copy is accepted. If the consignee is a state/central govt. body, a copy of purchase order should be attached. If the consignee is not registered under Kerala Sales Tax and the consignee is a co., the **FORM 16** should have the co-stamp.
- **For Stock Transfer:** Declaration from shipper in their letter head for up to value of 4999/- and If value above than 5000 /- then online **FORM 16** required.
- **For Demo:** A Proforma invoice from the shipper with the supporting related to the DEMO, i.e., date, venue should be attached and consignee should submit a **Form 16** mentioning the reason as DEMO purpose along with a declaration stating the date, time, venue and tentative date of returning the goods to the origin should be submitted.

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- **Lease/Rental:** If the goods are being transshipped on a lease/rental basis, a copy of lease/rent agreement is to accompany with the lease/rental invoice. In case, if the consignee is unregistered Form 16 should be provided by the consignee him-self with due seal/sign....

### **Outbound Shipments**

**Form 15** – electronic/online delivery note is mandatory along with Transaction slip. This is applicable to all commodities.

As per KVAT CIRCULAR No.08 / 2014 For Rubber and Cement, Online or Manual **Form 15** is permitted.

Registered **Dealers: Inter State Sale**- Four copies of commercial invoice with the TIN & CST no's Along with **FORM 15** &

Transaction slip from shipper is required.

**FOR stock transfer:** Nontaxable invoice, stock transfer note, with transaction slip from sales tax site or in the absence of invoice, the shipment travels out only with a delivery challan (online **FORM 15**).

**Demo Return**- It must have inbound invoice with check post seal, and demo conducted certificate, and return declaration with value required, require online transaction slip

**Fresh Demo** - Require letter of invitation for the place and date in the letter head, and it should strictly endorse the same in out bound check post, if it is registered dealer TIN no is must, and attach online transaction slip.

### **Intra State: -**

**Sale**- 2 copies Original invoice , Tin number along with declaration from shipper in their letter head for up to value of 4999/- and If value above than 5000 /- then **FORM 16** required. **Transaction Slip** (required only for those shipments travels beyond Calicut region from Kerala South region), 2 copies Original invoice,

### **Stock transfer:**

**Registered dealer**- Stock transfer invoice having Tin number & online **FORM 15**.

**Unregistered dealer**- Declaration from shipper in their letter head for up to value of 4999/- and If value above than 5000 /- then online **FORM 16** required.

### **E-Tail Shipment Movement:**

There is no clear guideline from sales tax department on E-tail shipments hence it is presumed that shipments to Individuals (B2C) in this category will attract the same paper work requirement as mentioned for **Un-Registered**

Regulatory paperwork is based on the Rules and Regulations of the State concerned, prevailing at the present time, as we understand them to be. State VAT Rules & Regulations are subject to change from time to time. Any variance of law may cause a corresponding change in regulatory paperwork. Further, practice could be different than the Rules & Regulations in some of the States. Shippers / Consignees are, therefore, advised to seek independent verification also. This document is for information purposes only and DOTZOT bears no responsibility for the contents thereof. This document is not binding on any regulators and there can be no assurance that regulators will not take a position contrary to the above.

**Dealers/ Individuals.** All e-tail shipments travel with Tax paid Invoice (breakup of Cost + Tax) along with correct TIN number.

**RTO**

**From Kerala:-** In case a shipment is returning to its origin (anywhere in AI) from Kerala, **Transaction slip** (Selecting Interstate Purchase – return), a declaration for refusal along, a copy of original invoice with check post seal and **FORM 15** is required as an essential document.

**Into Kerala:-** In case a shipment is returning to its origin (into Kerala) from AI, **Transaction slip** (Selecting Interstate sales – return), a declaration for refusal along, a copy of original invoice with check post seal and is required as an essential document.

**NOTE: TIN NUMBER IS MANDATORY FOR REGISTERED DEALERS OF KERALA IN ANY TYPE OF GOODS MOVEMENT.**

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## MADHYA PRADESH

### Inbound Shipments

#### Registered Dealers:

Form 49 (IN) is mandatory and applicable only for Inbound Shipments coming through Surface/Air mode. Two Original copies of Form 49 require attaching with shipment.

Note: As per Latest Circular from Madhya Pradesh Commercial tax department handwritten forms (fully or partially handwritten) are not valid.

#### Unregistered Dealers / Individual:

Non-Commercial shipments into Madhya Pradesh require Form 50 to be attached. Three Original copies of Form 50 require attaching with shipment with seal & signature of Customer and Duplicate/Triplicate copies. FORM 50 can be generated online through MP Commercial Tax website by Consignee and Consignor end.

In case of Individual shipment require FORM 50 along with a copy of Declaration and Photo ID proof. Shipments which are coming through Railways require Form 60.

### List of commodities mandatory for FORM 49 / FORM 50

S.No.	Description of goods
1	All kinds of crockery
2	All kinds of floor and wall tiles
3	All kinds of footwear's
4	All kinds of furniture
5	(Deleted w.e.f.14-7-08 notification no 25 dated 14.7.08) <b>earlier it contains all kinds of glass and glass sheets</b>
6	All kinds of hosiery goods and readymade garments.
7	All kinds of paper (excluding newspaper and carbon paper)
8	Lubricants, Naphtha, Furnace Oil, Hexane, DO and Bitumen
9	All kinds of stone and marble
10	(Deleted w.e.f.14-7-08 notification no 25 dated 14.7.08) <b>earlier it contains—All kinds of suitcases, attaché cases, dispatch cases and air bags and other luggage</b>

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11	All kinds of utensils
12	Bidi
12-A.	Cigarette
13	Coconut
14	Cosmetics and toilet articles (including medicinal preparations)
14-A.	Cotton (ginned of unginned)
15	Cushions, pillows, mattresses made of rubber or foam rubber or plastic foam or other synthetic foam or rubberized coir.
16	Electrical goods (including invertors, batteries and electrical appliances but excluding ACSR conductors) cables and electric wires.
17	Electronic goods
17-A.	Fireworks
18	Hardware goods
19	Iron and Steel as specified in clause (iv) of Section 14 of the Central Sales Act, 1956 (No.74 of 1956)
20	Kirana goods and dry fruits.
21	Laminated sheets, plywood, black boards, particle boards and veneers
22	Machinery and machinery parts
22-A.	All kinds of Oilseeds
23	All kinds of plastics (including PVC/HDPE/LDPE/LLDPE/ Polythene etc.) granules and lamps
24	All kinds of pipes made of plastics (PVC/ HDPE/LDPE/LLDPE/ Polythene etc.) and their fittings.
25	Packing materials, ropes and twines
26	Pan masala and gutkha
27	Parts of motor vehicles & accessories thereof (including batteries but excluding tyres, tubes and flaps)
28	Photographic goods
29	Plastic goods
30	Sanitary goods & fittings
31	Sugar
32	Tea

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33	Timber
34	Vegetable and edible oil (including hydrogenated vegetable oil)

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**Most essential parts of Form 49 to be checked**

Name of Consignor & Consignee

Address of Consignor &

Consignee TIN No of Consignor &

Consignee Invoice Details

Good

Description

Quantity

Total Value

Bilty/LR /Docket/AWB

Number Vehicle Number

Bilty/LR Date

Validity of Form (Plz check with date & time)

**Outbound Shipments:**

Madhya Pradesh Government implemented FORM 49 (OUT) on outgoing goods from MP to other states for registered dealers.

**List of commodities mandatory for FORM 49 / FORM 50.**

S.No.	Description of goods
1	All kinds of oilseeds
1-A.	Bidi
2	Vegetable and edible oil (Including hydrogenated vegetable oil)
3	Cotton (ginned or unginned)
4	Marble
4-A.	Mobile Phones and parts thereof Cellular handset and parts thereof
5	Granite
6	Coal including coke in all its forms but excluding charcoal
7	Pan masala and Gutka
8	Packing materials, ropes and twines
9	Spices
10	Tendupatta

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11	All Kinds of hosiery goods and readymade garments
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#### Validity Period:

With effect from 1<sup>st</sup> June 2015, Validity of FORM 49 is made 15 days from its generation.

#### Intra State:

No FORMS required for Intra state movement.

#### Transit Pass:

Online Transit Pass (FORM 59) is mandatory for the vehicles which are transiting from Madhya Pradesh State.

Origin hub Need to prepare E-Transit Pass (Form 59) at the time of departure of Vehicle.

#### E-Tail Shipment Movement:

There is no clear guideline from sales tax department on E-tail shipments hence it is presumed that shipments

to Individuals (B2C) in this category will attract the same paper work requirement as mentioned for Un-

Registered Dealers/ Individuals.

Regulatory paperwork is based on the Rules and Regulations of the State concerned, prevailing at the present time, as we understand them to be. State VAT Rules & Regulations are subject to change from time to time. Any variance of law may cause a corresponding change in regulatory paperwork. Further, practice could be different than the Rules & Regulations in some of the States. Shippers / Consignees are, therefore, advised to seek independent verification also. This document is for information purposes only and DOTZOT bears no responsibility for the contents thereof. This document is not binding on any regulators and there can be no assurance that regulators will not take a position contrary to the above.

## MAHARASHTRA

In the absence of CST/TIN number of consignee invoice carrying Central Sales Tax of 10% is applicable.

### Mumbai:

**OCTROI** is applicable in Mumbai

#### What is OCTROI?

The word OCTROI has its roots in the French word 'Octroyer' which is derived from a Latin word auctorizare, the literal meaning being to authorize or to grant. It used to denote a tax levied on goods brought into town, and was collected at the city gates. Since this levy was imposed under Octroyer, that is, a royal grant, it was known as octroi, which later became OCTROI.

In modern usage Octroi is a local tax collected on articles brought into a town for local use by various local bodies like corporations, municipalities, zillaparishads, village panchayats etc.

Levy of Octroi is based on the value, weight, length and number of articles. Basis of levy may vary from State to State or even between different local bodies within a State.

Municipal Corporation of Mumbai is known as Brihan Mumbai Municipal Corporation (BMC)

The BMC used to levy a tax called 'Town Duty' since 1912 for all articles imported into the town limits irrespective of whether the articles brought in were to be consumed, used or sold within its limit or not.

In 1965, Octroi a tax to be levied on specified articles at their time of entry into the limits of the Greater Bombay for consumption, use or sale was introduced. The Municipal Commissioner is empowered to frame rules, governing the procedures of levy, Assessment and collection of Octroi, refund and exemption.

Places of import were identified for purpose of levy

1. Import by Sea: Docks Wharfs
2. Import by Rail: Railway stations, Depots, Sidings
3. Import by Air: Airport terminals
4. Import by Road: Municipal Octroi posts at roads across Greater Bombay limits

For shipments received by air DOTZOT clears through the dedicated octroi terminal available at BDA for apex

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shipments.

Shipments received by surface can be Octroi cleared through

1. Eastern Express Highway near Thane (EEH)
2. Mulund on Bombay Agra Road (Mulund Naka)
3. Bombay Poona Highway Trombay (BPH)
4. Dahisar on Western Express Highway
5. Airoli off Eastern Express Highway naka

DOTZOT clears through Octroi all surface shipments only through EEH/MPH naka

Octroi is determined by Assessor and collector, assisted by Asst. Assessor and Collector and superintends and Inspectors. Posted in three shifts in all the four Nakas.

#### VARIOUS OCTROI FORMS USED

#### A-B /FORM'S

Octroi in Mumbai is paid through forms, which gives complete details of the shipments. The form is filled in duplicate. Form 'A' is the original form and form 'B' is duplicate copy. While calculating octroi the freight is included to the invoice value.

The check post authorities retain form 'A' along with the photocopy of the Invoice. Form 'B' along with the original document is handed over to the customer in our case its through DOTZOT to the consignee.

#### C & CC FORM

In the event of wrong payment of Octroi or rejection of a material by the consignee in BOM due to a valid reason, Octroi refund can be claimed from the Municipal Corporation.

The goods for which Octroi refund is to be claimed has to be exported out of Mumbai under Form-C in case the export is by sea or air or under Form-CC in case the export is by road.

After the Form-C or Form-CC is stamped at the check post the customer in Mumbai has to apply for refund with the BMC authorities.

The amount paid as Octroi is refunded after deducting 6.25% as service charges by MMC.

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## **N - FORM**

Is an application for exemption in respect of articles imported for immediate export? Goods cleared under N-form should be exported within 7 days (168 hrs)

N-form is required for exemption from Octroi for shipments imported into Mumbai for immediate exports i.e. for shipments transiting through Mumbai.

For apex shipments transiting through Mumbai received by air the DOTZOT Apex team completes the N-form in triplicate.

The Octroi inspector in the airline cargo warehouse checks the shipments against consignment airway bill invoice and certifies the N-form.

The certified copies (3 copies) of N-form accompany the shipment and the paperwork to the exit check post. These exit check post can be any one of the five-road check post listed above.

At the exit check post, the Octroi inspector checks and stamps the N-form and returns the Original copy of N-form to DOTZOT staff.

For apex shipments received by surface for upliftment by air, the BHI staff complete the N-form in triplicate.

At the entry check post (EEH), Octroi inspector verifies the shipment against invoice/airway bill, and certifies the N-form and hands over the triplicate copy to DOTZOT staff.

This copy of N-form along with other paperwork and the shipment is produced to the octroi inspector at airline cargo warehouse for closing of the N-form.

- In case the shipment does not tally with the description on invoice or the invoice is incomplete/incorrect the shipment may be detained by the octroi inspector.

- In case the consignee imports the shipment into Mumbai for export on his own through rail, road, sea or air subsequently the N-form formality will have to be completed by consignee in case he wants exemption from Octroi.

- In case for some reason the point of exit/export needs to be changed DOTZOT staff will have to file application for redirection paying the requisite fees.

- In case of non-closure of N-form both the consignor and the carrier, in our case DOTZOT, are liable to pay an amount equivalent to the Octroi amount that may have accrued had the shipment not been cleared through N-Form, and the risk of being black listed and de-recognized by BMC.

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### **R-FORM**

This is an application for exemption in respect of goods imported or exported into or out of Mumbai. This facility is available for shipments traveling for demonstration, repairs etc.

Temporary deposit equivalent to the Octroi amount is to be paid in cash or in the form of DD addressed to 'The Municipal Corporation of Greater Mumbai'.

R-Form is to be filled in triplicate. At the time of opening, the Octroi Official retains original copy; duplicate and triplicate copies are returned to the carrier/ customer.

At the time of closing, the duplicate and triplicate copy, the invoice, deposit receipt along with the shipment is to be produced at the check post. After due inspection the officer affixes his signature with remarks on these copies and retain the duplicate copy. Triplicate copy is handed over to customer, which along with the temporary deposit receipt is used to claim refund from BMC.

The validity of R-Form is for six month. Any shipment imported or exported in or out of Mumbai has to return within 6 months, failing which the R form deposit will stand forfeited.

Amount paid as temporary deposit is refunded after deducting 6.25% as service charges.

### **X-FORM**

This is required for exemption of Octroi for articles imported into Mumbai by charitable institution for charitable purpose. Consignee provides a guarantee in writing to produce within 6 months from the date of import the necessary evidence that the articles have been used for the charitable purpose for which they have been imported. Photocopy of the charitable certificate is to be submitted at the time of clearance under X-form.

### **EXEMPTION FROM OCTROI**

#### **CONTAINERS OF DURABLE NATURE**

Used containers of durable nature imported into Greater Bombay limits may be exempted from Octroi provided: Importer provides declaration that the consignment consists of used containers of durable nature and agrees to make cash deposit as may be fixed by Octroi authorities as a guarantee that such containers are exported from Greater Mumbai duly filled up.

Importer agrees to render a monthly account of import and export of such empty containers to Octroi authorities.

Containers of durable nature means containers of type that are ordinarily used more than once e.g. drums, barrels, gas cylinders, aerated water bottles, glass or plastic carboys for acids, chemicals etc.

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### EXEMPTION FOR PERSONAL LUGGAGE

Articles brought in as personal luggage by any person may be exempted from octroi whether the person accompanies such luggage or not.

The consignor/consignee has to give a declaration that the articles have been his property and are brought for his personal use or for the use of the family and are not for sale or for the use of other people. Such exemptions are normally available for articles liable for Octroi of value up to Rs. 150/- and or weighting up to 20 kgs.

In case the value or the weight of the articles brought in as personal luggage exceeds the limit of free allowance the commissioner can use his discretion and decide whether to exempt from Octroi or not.

### FOR PERSONAL BELONGINGS OF:

Govt. officials or officials of the corporations is permissible on production of a certificate signed by the head of the Department to which the official belongs or in case of head of department by a secretary to State/Central Government or by a Deputy Municipal Commissioner and for a MP/MLA/MCC on production of a certificate signed by the concerned secretary attached to Lok Sabha, Rajya Sabha, State assembly or State council.

For retired Central/ State Government official for entry within a year from the date of retirement on production of a certifying the date of his retirement from Govt. service by his head of department or in case of head of department by a secretary to State/ Central Government.

For family members of State/Central Government official whose demise occurs while in service, for entry within a year from the date of death on production of a certificate duly signed by the head of the department, about the status of the demised government official and the date of his death while in service?

For diplomatic missions and diplomatic officers for articles imported through Mumbai for subsequent dispatch outside Mumbai on production of sufficient documentation to this effect.

Articles imported by the following organizations, their officials and representatives for their bonafide use of production of declaration by them

a. United Nations Organization

b. Internal civil Aviation Organization

c. World Health Organization

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- d. International Labor Organization
- e. Food and Agricultural Organization of United nations
- f. United Nations educational scientific and cultural Organization
- g. Internal monitory fund
- h. Internal Banking of reconstruction and development
- i. Universal Postal union

And such Organizations of International Importance.

Shipments addressed to SEEPZ location in Mumbai require Exemption Certificate is obtained from Municipal Corporation of Greater Mumbai. At the time of Clearance it needs to be produced to BMC Authorities.

#### **E-Tail Shipment Movement:**

Octroi is applicable for e-tail (B2C) shipments

#### **Other than Mumbai:**

In lieu of Octroi, certain Municipal corporation of Maharashtra imposed the Local Body Tax. For which each dealer (in our case Consignee) has to get themselves registered with Municipal Corporation to get the LBT No.

- What is Local Body Tax?

**Local Body Tax (LBT)** means a tax on the entry of goods into the limits of the city, for consumption, use or sale therein, levied in accordance with the provisions of chapter XIB, but does not include cess as defined in clause (6A)

LBT is account based tax and similar to VAT.

- ☒ All commercial shipments transported to the respective cities must have LBT no of consignee on Invoice.
- ☒ Shipments Pertaining to Individuals.
- ☐ Invoice with full Residential Address
- ☐ Contact number of the consignee
- ☐ Shipment address to individual having commercial addresses in such transaction LBT no of the

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destination consignee is must.

- What Field staff should check while picking the shipment?

Whenever shippers send the goods to such receiver/location, he has to mention the LBT No of consignee on invoice, need to check the same.

LBT No is mandatory for below Municipal Corporations in Maharashtra state.

• Thane	• Kolhapur	• Aurangabad
• Mira Bhayander	• Sangli – Miraj - Kupwad	• Nanded-Waghala
• Navi Mumbai	• Solapur	• Parbhani City
• Kalyan – Dombivli	• Chandarpur	• Latur
• Ulhasnagar	• Ahmednagar	• Akola
• Bhiwandi – Nizampur	• Nasik	• Amravati
• Vasai – Virar	• Malegaon	• Nagpur
• Pune	• Jalgaon	
• Pimpri - Chinchwad	• Dhule	

#### **E-Tail Shipment Movement:**

LBT no is mandatory for e-tail (B2C) shipments. Shipper has to register in respective Municipal Corporation. All e-tail shipments travel with Tax paid Invoice (breakup of Cost + Tax) along with correct TIN number.

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## **MANIPUR**

### **Inbound Shipments**

#### **Registered Dealers:**

All commercial shipments for Manipur must have **Form 27**.

Sales tax department issues this form to the registered dealers in Manipur.

#### **Unregistered Dealers / Individuals:**

All Non-commercial shipments for Manipur must have special Permit from sales tax department. Sales tax department issues this form to the applicant in Manipur.

After procuring the Form from the sales tax department, the consignee sends this to consignor. The form is to be collected from the shipper at the time of pick up.

The Form needs to bear the seal and signature of the Shipper, Consignee and the sales tax authorities of Manipur.

Without the seal and signature of any one mentioned above the form is considered to be invalid

The road permit is to be endorsed at the border check post.

#### **Validity Period:**

FORM is valid for 120 days.

### **Outbound Shipments**

All Outbound shipments must travel along with **FORM 28** from Manipur.

#### **Intra State Shipments:**

Sales tax forms are not required for shipments traveling within the state boundaries of Manipur State.

#### **E-Tail Shipment Movement:**

As of now there is no clear guideline from sales tax department on E-tail shipments.

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## MEGHALAYA

### Inbound Shipments

#### Register Dealer:

All commercial shipments for Meghalaya must have online generated **Form 40**.

Registered dealers can generate the online through <http://megvat.gov.in/>

#### Unregistered Dealer / individuals:

All non-commercial & Personal shipments require special permit with Annexure. Sales tax department issues this form to non-registered dealers in Meghalaya.

The form needs to bear the seal and signature of the shipper, consignee and the Sales Tax Authorities of Meghalaya.

Without the seal and signature of any one mentioned above, the form is considered to be invalid.

After procuring the form from the Sales Tax Department the consignee sends this to consignor. The form is to be collected from the shipper at the time of pick up.

Purchase order copy along with the invoice is a must for shipments consigned to any Government Organization.

### Outbound Shipments

All commercial shipments traveling out of Meghalaya must have **Form 37** with all Taxable goods and **FORM 35** with all Non- Taxable goods.

#### Validity Period

**Form 40** has a validity period of 90 Days.

Validity period of **FORM 40** can be extended for another 90 days on expiry by dealer.

#### Intra State Shipments:

Sales tax forms are not required for shipments traveling within the state boundaries of Meghalaya State.

#### E-Tail Shipment Movement:

As of now there is no clear guideline from sales tax department on E-tail shipments hence it is presumed that

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shipments to Individuals (B2C) in this category will attract the same paper work requirement as mentioned for Un-

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## **MIZORAM**

### **Inbound Shipments**

#### **Register Dealer:**

All commercial shipments for Mizoram must have **Form 33**. The Form can be generated online. The road permit is to be endorsed at the border check post.

#### **Unregistered Dealer / individuals:**

For personal shipment **Form 34** is required.

After procuring the form from the sales tax department the consignee sends this to consignor. The form is to be collected from the shipper at the time of pick up.

The form needs to bear the seal and signature of the shipper, consignee.

### **Outbound Shipments**

Sales tax forms are not required for shipments traveling out from MIZORAM.

### **Intra State Shipments:**

Sales tax forms are not required for shipments traveling within the state boundaries of MIZORAM State.

### **E-Tail Shipment Movement:**

As of now there is no clear guideline from sales tax department on E-tail shipments hence it is presumed that shipments to Individuals (B2C) in this category will attract the same paper work requirement as mentioned for **Un-Registered Dealers/ Individuals**.

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## **NAGALAND**

### **Inbound Shipments**

#### **Register Dealer:**

All commercial shipments for Nagaland must have VAT **Form 23**. The Form can be generated online.

#### **Unregistered Dealer / individuals:**

Shipment is meant for an unregistered dealer then consignee should approach Commercial Tax office to procure permission by paying advance tax. Invoice must have CST & TIN NOS.

The form is to be collected from the shipper at the time of pick up.

The form needs to bear the seal and signature of the shipper and consignee. The road permit is to be endorsed at the border check post.

### **Outbound Shipments**

All commercial shipments traveling out of Nagaland must have **Form 24**.

#### **Intra State Shipments:**

Sales tax forms are not required for shipments traveling within the state boundaries of Nagaland State.

#### **E-Tail Shipment Movement:**

As of now there is no clear guideline from sales tax department on E-tail shipments hence it is presumed that shipments to Individuals (B2C) in this category will attract the same paper work requirement as mentioned for **Un-Registered Dealers/ Individuals**.

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## ORISSA

### Inbound Shipments

#### Registered Dealer

**Form 402** along with an invoice with TIN/CST nos. mentioned on it is mandatory. It is within the rights of the Sales Tax Officer examining the paperwork to disallow or impound such shipments, which are found traveling with hand written invoices.

#### Unregistered Dealer

**Unregistered dealer** - Entry tax will be applicable. In addition, **Form 402A** and invoice is mandatory. The Consignee has to obtain the **Form 402A** from the local sales tax office by applying for the same along with a copy of the invoice of the consignment proposed to be imported. The **Form 402A** can also be downloaded from Orissa commercial web site with the details.

**Government/Embassy/Defense/Institution** - Entry Tax will be applicable. In addition, **Form 402A** and invoice is mandatory. However, the Orissa Sales Tax Commissioner is empowered to issue a Tax Exemption Certificate to such consignee. **FORM 402A** must accompany with TAN details and copy of entry tax (If paid in advance.)

#### Individual Customer

If the shipment is addressed to his/her residential address **Form 402A** is Mandatory with Entry Tax. In absence of **FORM 402A**, Entry tax with penalty (2 times of ET) on Invoice value is applicable. **FORM 402A** must accompany with PAN details and copy of entry tax (If paid in advance.)

In a nutshell, **Form 402A** is a must for Unregistered Dealers/ Clients.

The Entry-Tax can be paid to Sales Tax office in advance (through E-payment), the form for which is to be obtained & sent to origin (shipper) with receipt to be accompanied with the AWB or shipments must travel with **Form 402A** and ET can be paid at the check post.

As per the latest notification circulated by Orissa Commercial Tax Authority, 4% VAT will be applicable for Sugar & Textile items effective from 8.4.2011.

Regulatory paperwork is based on the Rules and Regulations of the State concerned, prevailing at the present time, as we understand them to be. State VAT Rules & Regulations are subject to change from time to time. Any variance of law may cause a corresponding change in regulatory paperwork. Further, practice could be different than the Rules & Regulations in some of the States. Shippers / Consignees are, therefore, advised to seek independent verification also. This document is for information purposes only and DOTZOT bears no responsibility for the contents thereof. This document is not binding on any regulators and there can be no assurance that regulators will not take a position contrary to the above.

If it is a handloom saree, declaration has to be taken from authenticated authority on the item, only then it will work as an exempted item.

**IN/Out check post has been made mandatory in Both the Forms.**

Please refer below table for gateway of shipments as per DOTZOT Surface Network.

Sr No	Shipment Origin Region	Check Post Name
1	East	JAMSHOLA
2	WEST 1	SOHELA
3	WEST 2	SOHELA
4	NORTH	JAMSHOLA
5	SOUTH	GIRISOLA

**NOTE:** Entry gateway should be mentioned as “Bhubaneswar Airport IP” in Air movement for all shipments destined to Odisha state

**Out bound:**

**Registered Dealer –**

**Form 402** along with an invoice with TIN/CST nos. mentioned on it is mandatory.

**Unregistered / Individual Dealers: -**

**Form 402A** is a must for Unregistered Dealers/ Clients. Entry Tax with penalty is applicable in absence of **Form 402A** for such shipments.

**E-Tail Shipment Movement:**

Entry Tax is applicable on E-tail shipments.

Regulatory paperwork is based on the Rules and Regulations of the State concerned, prevailing at the present time, as we understand them to be. State VAT Rules & Regulations are subject to change from time to time. Any variance of law may cause a corresponding change in regulatory paperwork. Further, practice could be different than the Rules & Regulations in some of the States. Shippers / Consignees are, therefore, advised to seek independent verification also. This document is for information purposes only and DOTZOT bears no responsibility for the contents thereof. This document is not binding on any regulators and there can be no assurance that regulators will not take a position contrary to the above.

# **LIST OF GOODS EXEMPTED FROM VALUE ADDED TAX**

SR No.	Description of goods	Conditions of exemptions
1	Agricultural implements manually operated or animal driven	
2	Aids and implements used by handicapped persons	
3	Aquatic feed, poultry feed and cattle feed including grass, hay and straw	
4	Betel leaves	
5	Books, periodicals and journals.	
6	Charkha, Ambar Charkha, handlooms and handloom fabrics and Gandhi Topi.	
7	Charcoal	
8	Coarse grains other than paddy, rice and wheat	
9	Condoms and contraceptives	
10	Cotton and silk yarn in hank	
11	Curd, Lussi, Butter milk and separated milk	
12	Earthen pot	
13	Electrical energy	
14	Firewood	
15	Fishnet and fishnet fabrics	
16	Fresh milk and pasteurized milk	
17	Fresh plants, saplings and fresh flowers	
18	Fresh vegetables including potato, onion, lemon and fresh fruits	
19	Garlic and ginger	
20	Glass bangles	
21	Human blood and blood plasma	
22	Indigenous handmade musical instruments	
23	Kumkum, bindi, alta and sindur	
24	Meat, fish, dry fish, prawn, and other aquatic products, eggs and livestock and animal hair	Meat, fish, dry fish, prawn, and other aquatic products, when not cured or

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25	National flag	
26	Organic manure	
27	Non-judicial stamp paper sold by Government Treasuries, postal items like envelope, post card etc. sold by Government; rupee note, sold to the Reserve Bank of India	
28	Raw wool	
29	Semen including frozen semen	
30	Silk worm laying, cocoon and raw silk	
31	Slate, slate pencils, educational maps, globes and charts	
32	Tender green coconut	
33	Toddy, Neera and Arak	
34	Unbranded bread	
35	Unprocessed and unbranded salt	
36	Water other than-	
	(i) aerated, mineral, distilled, medicinal, ionic, battery, demineralised water, and	
	(ii) water sold in sealed container	
37	Articles manufactured from Palm juice, Palm leaves and Coconut leaves such as Baskets, Brushes and Mats	
38	Bhoga meant for being offered to the Deity and "Prasad" of any kind including 'Mahaprasad of any kind' sold within the compound of Sri Jagannath Temple at Puri and the Lingaraj Temple and Ananta Basudeva Temple at Bhubaneswar	When sold inside the compound of any temple or religious institution governed under the Orissa Hindu Religious Endowments Act, 1951
39	Flattened or beaten rice, commonly known as Chuda/Hudumba, Puffed rice, commonly known as Mudhi, parched rice, commonly known as Khai	
40	Handicraft goods including handmade coir products.	
41	Sabai Grass and rope made thereof	
42	Siali leaves, Sal leaves and leaf plates and cups pressed or stitched	

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## PONDICHERRY

### Inbound Shipments

#### Registered Dealer

VAT Forms are not required into Pondicherry

At the time of dispatch of the goods the shipper has to provide correct Invoice with seal and signature. TIN No of Shipper & consignee is must on all Commercial invoices and shipments.

**Stock Transfer:** **Form JJ** along with an invoice with TIN/CST nos. mentioned on it is mandatory.

#### Unregistered Dealer / Individual

In case of Individual shipments declaration is mandatory.

### Out bound:

**Form JJ** along with an invoice with TIN/CST nos. mentioned on it is mandatory.

### E- Tail Shipment Movement:

There is no clear guideline from sales tax department on E-tail shipments hence it is presumed that shipments to Individuals (B2C) in this category will attract the same paper work requirement as mentioned for

**Unregistered Dealers/ Individuals.**

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## PUNJAB

### Inbound Shipments

#### Registered Dealer

VAT FORM 36 is required for all commercial shipments.

Procedure regarding declaration for transport of goods to and from the State – The owner or person in charge of the goods vehicle shall submit before the authorized person at the Information Collection Center; -

1. Delivery challan or sale invoice, bill or cash memo as the case maybe.
2. Declaration for transport of goods to and from the State in **Form VAT-36**, in duplicate; and
3. Goods Receipt or trip sheet or way bill or log book, as the case may be.

The invoice should bear the TIN no. of consignee.

In case the consignee has applied for CST/LST nos., then the A/F certificate from consignee is required for clearance.

The consignee's CST number for Punjab should always be given with the registration date. e.g. CST no. '24182451 dated 08-05-92'

Stock Transfer to accompany with the Gate Pass Challan with TIN Number of shipper and consignee and stock Transfer Letter on the Company Letter Head.

#### Unregistered Dealer / Individual

In case of non-registered consignees, purchase Order Copy is required. Shipments going through Sales Tax clearance at Shambhu Border require an Affidavit from consignee factualising the statement that it is his / her personal usage and not for further sales.

Goods (other than tax free goods) up to value of Rs 9,999/- may be moved (inward and outward) without restriction

#### Intra State:

The owner or person in-charge of the specified goods, before putting the same into transit to any Intra- State destination, for trade or commerce by any mode of transition, shall submit information in **Form VAT- 12-A**, and before putting the same into transit for export out of the State, for trade or commerce by any mode of transition, shall submit information in **Form VAT-12**, through Virtual Information Collection Centre on the official website of

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the department i.e. [www.pextax.com](http://www.pextax.com);

Applicable Commodities as Under,

Iron & Steel. Pipes

of all kinds. Rice

Readymade Garments

Yarns

Nut bolts.

#### **Outbound Shipments:**

VAT FORM 36 is required for all commercial shipments.

#### **E-Tail Shipment Movement:**

As of now there is no clear guideline from sales tax department on E-tail shipments hence it is presumed that shipments to Individuals (B2C) in this category will attract the same paper work requirement as mentioned for **Un-Registered Dealers/ Individuals.**

#### **Transit Pass:**

Where the goods vehicle bound for any destination outside but passing across the State the owner or person-in-charge of vehicle shall submit at the exit information within 48 hours of entry in Form VAT-35 in duplicate.

#### **OCTROI / Entry Tax:**

OCTROI is applicable in Punjab at Jalandhar Cant and Firozpur cant. Same is calculated on value or weight depending on the shipments. Shipments for Mohali are covered by Punjab Sales Tax Rules, though the routing is via Chandigarh.

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As per Punjab commercial tax department Entry Tax is applicable into the state on below commodities as per mentioned rate for all consignee's based in state.

Punjab Tax Goods (Import)		
Sr No	Goods	Tax %
1	Board Plywood	13%
2	Brass Part	5.50%
3	Timber / Wood	5.50%
4	Poly Bag	5.50%
5	Lubricant Oil	13%
6	Bardana	5.50%
7	Yarn	5.50%
8	Cotton Yarn	4.50%
9	Grease	13%
10	Light Diesel	8.80%
11	Refined Oil	5.50%
12	Mustard Oil	5.50%
13	Tilli Oil	5.50%
14	Wheat	5.50%
15	DG Set (Generator)	13%
16	Staple Fiber	5.50%
17	Flour (Atta)	5.50%
18	Sugar	11%

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## RAJASHTHAN

### Inbound Shipments

#### Registered Dealer

The Sales Tax form of Rajasthan is known as **Form 47**.

Rajasthan Sales Tax Authority issues this form to the consignee. It is to be collected along with other paper works at the time of pickup.

The Form can be generated online and it will be named as **FORM 47A**.

Stock transfer: The shipment should accompany with a duly filled **Form 47**. In the absence of the said form, penalty equivalent to 30% of the invoice value will be charged to the consignee.

#### Unregistered Dealer / Individual

If the items (listed as applicable for **VAT-47**) are not coming for resale but own consumption by the consignee who is an individual, which is not registered with the sales tax department (i.e. has no CST or LST no) then a signed declaration from the consignee that the items are for own use and not for resale should accompany the shipments.

If the declaration does not accompany the shipment then obtain declaration from the consignee without which a penalty of 30% of invoice value will be levied on the consignee.

If the consignee is not a registered dealer with Sales Tax Department for e.g. Individuals, Banks, Govt. Officers, Insurance company, Charitable Trusts, Financial Institutions and any other organizations which are not involved in selling activities and the stock transferred is not for resale but for own consumption then the shipment must be accompanied by a declaration from consignee that the items are for own consumption and not for resale.

If the consignee is not a registered dealer with Sales Tax Department which is involved in selling activities and the stock transferred then the shipment must be accompanied by a declaration from consignee with entry tax receipt.

Those dealers who pay quarterly Entry Tax to Rajasthan Government need to provide RET no. (Rajasthan Entry Tax no) on Invoice.

#### Intra State:

Sales tax forms are not required for shipments traveling within the state boundaries of Rajasthan State.

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### **Outbound Shipments:**

All shipments going out of Rajasthan must carry **Form 49**.

The Form can be generated online and it will be named as **FORM 49A. Validity**

### **Period**

Both Incoming & Outgoing Form have a validity of 2 Years from the date of issuance

### **E-Tail Shipment Movement:**

As of now there is no clear guideline from sales tax department on E-tail shipments hence it is presumed that shipments to Individuals (B2C) in this category will attract the same paper work requirement as mentioned for

### **Individuals.**

### **List of entry Tax as below:**

Rate of Tax under The Rajasthan Tax on Entry of Goods into Local Areas Act 1999 (Act No 13 of 1999) with effect from 14.07.2014

The state Government has exempted from the tax payable under the Rajasthan Tax on entry of Goods into Local Areas Act 1999 (Act No 13 of 1999) with effect from 14.07.2014, in respect of the goods specified in the list given below on the condition that the tax leviable under the Rajasthan Value added tax Act 2003 (Act No 4 2003) in respect of such goods has been paid the state.

Sr No	Description of Goods	Rate of Tax (%)
1	Sugar, Batasha, Mishri, Makhana and Sugar Toys	0.25
2	Stainless Steel Ingots, Billets, Blooms, Flats and Flat bars	5
3	Tin Plate	5
4	Oilseed(Excluding Til)for oil extraction/refining and crude/degum oil for refining	3
5	Air Conditioner and Refrigerator	15
6	Mineral Water and water sold in sealed containers	15
7	X-ray apparatus and equipment's, medical imaging, diagnostic and therapeutic equipment's.	5

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8	Parts and accessories of all types of motor vehicles (other than tractors) including two and three wheelers	15
9	Opium (other than lanced poppy head)	50
10	Optical fibre cables and Polyethylene Insulated Jelly Filled Telecommunication (PIJF) cables	5
	All kinds of fuels including petrol, gasoline, High speed diesel oil, Light speed Diesel oil, Superior Kerosene oil, LPG (including propene, butylene, butadine, ethylene, oxylene) (including toluene, propene, butylene, butadiene, ethylene, oxylene, mix-xylene, benzene), ATF (Aviation turbine fuel), Furnace oil, hexane (solvent Oil), Naphtha, Natural gas, petroleum jelly (including Vaseline), Paraffin wax (including chlorinated paraffin wax), LSHS (low Sulphur high stocks), CBFS (carbon black feed stock), Petroleum coke in	
12	Liquefied Natural Gas (LNG)	5
13	All kinds of non-alcoholic drinks and beverages	5
14	Aerated water	15
15	Ice – cream	14
16	Tires, tubes and flaps of two wheeler, three wheeler and four wheeler motor vehicles, <del>motor vehicles with more than four wheels. or jeep trailers.</del>	14
17	Coffee, cocoa	5
18	Wireless reception instruments, apparatus; their parts and accessories.	5
19	All kinds of electrical and electronic goods including electronic meters, FAX Machines, SIM Cards, Smart Cards, radio sets and radio gramophones, V.C.R, V.C.P., tape-recorders, transistor sets and parts and accessories thereof.	14
20	Automated Teller Machine(ATM)	5
21	Aluminum structurals, steel fabrication items including G.S. Stay Sets, switch fuse units and isolators.	14
22	Insulators	5
23	All kinds of telephone and parts thereof	5
24	Television sets, washing machine, microwave oven	14
25	Lubricants including Lube oil and grease	14
26	All kinds of paper and paper products including exercise books but excluding handmade paper	5
27	HDPE bags, plastic bags & sacks, plastic film and/ or sheets in rolls, plastic laminated pouches	5
28	ACSR Conductors	5

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29	Transformers and transformer oil	5
30	Hand pumps, their parts and accessories	5
31	Computers and their accessories	5
32	Dyes and dye-stuffs, textile auxiliaries including chemicals used in textile processing and starch	5
33	Photocopiers	14
34	Hydraulic Excavators (earth moving and mining machinery), mobile cranes and hydraulic dumpers	5
35	Cement	14
36	Bitumen	14
37	Generating sets	14
38	Tin Containers	5
39	A.C. Pressure pipes	5
40	Steel structurals and steel bars including Thermo - mechanically Treated Steel bars (TMT)	5
41	Salt petre, gun powder, potash and explosives	14
42	All types of sanitary goods and fittings	14
43	Pipes and pipe fittings	5
44	Ceramic and glazed tiles	14
45	Glass and glass sheets	14
46	Pan Masala (not zarda mixed)	65
47	Weigh bridges	14
48	Lifts and elevators	14
49	Marble cutting tools, gang saw	14
50	Diamond Bits	5
51	Photographic films & photographic paper	5
52	All kinds of firearms including parts and accessories thereof	14
53	PP/ HDPE woven fabrics	5
54	Tobacco, cigarettes, cheroots, cigars and cigarillos, zarda mixed pan masala including gutkha and churi	65
55	Stay Wires	5
56	Polyester filament yarn	2
57	Toluene, mix-xylene, benzene and Mineral turpentine oil	5
58	Non-woven fabrics, textile fabrics impregnated, coated, covered or laminated with plastics, PVC leather cloth and synthetic leather	5

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## SIKKIM

### Inbound Shipments

#### Registered Dealer:

All commercial shipments for Sikkim must have **Form 25**. The

Form can be generated online.

#### Unregistered Dealer / individuals:

Shipment is meant for an unregistered dealer then consignee should approach Commercial Tax office to procure permission by paying advance tax. Invoice must have CST & TIN NOS.

The form is to be collected from the shipper at the time of pick up.

The form needs to bear the seal and signature of the shipper and consignee. The road permit is to be endorsed at the border check post.

### Outbound Shipments

All shipments going out of Sikkim must carry **Form 26**.

#### Intra State Shipments:

Sales tax forms are not required for shipments traveling within the state boundaries of Sikkim State.

#### E-Tail Shipment Movement:

Entry Tax is applicable on E-tail shipments.

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## **TAMILNADU**

### **Inbound Shipments**

#### **Registered Dealer:**

There is as such no sales tax form required for shipments consigned to Tamil Nadu.

The Sales Tax No. is mandatory and in case the number is not mentioned on the invoice, the shipments would get detained at the check post and penalty will be imposed.

TIN No. of consignor/consignee is must. In

case of imported goods:

- i. Copy of foreign invoice with the bill of entry
- ii. Letter from the importer or forwarding or clearing agent addressed to the consignee specifically mentioning the description of the goods imported
- iii. Record-showing value of the goods imported.
- iv. Copy of bill of lading required, if it is import shipment and moving out of TN.

#### **Unregistered Dealer / Individuals:**

In case the consignee is an individual, not having the numbers, a declaration by consignee stating "NOT FOR RE-SALE AND BOUGHT FOR OWN USE" must be provided.

### **Outbound Shipments**

**Form JJ** along with an invoice with TIN/CST nos. mentioned on it is mandatory.

### **Intra State Shipments:**

Sales tax forms are not required for shipments traveling within the state boundaries of Sikkim State.

### **E-Tail Shipment Movement:**

There is no clear guideline from sales tax department on E-tail shipments hence it is presumed that shipments to Individuals (B2C) in this category will attract the same paper work requirement as mentioned for **Un-Registered Dealers/ Individuals**. All e-tail shipments travel with Tax paid Invoice (breakup of Cost + Tax) along with correct TIN number.

Regulatory paperwork is based on the Rules and Regulations of the State concerned, prevailing at the present time, as we understand them to be. State VAT Rules & Regulations are subject to change from time to time. Any variance of law may cause a corresponding change in regulatory paperwork. Further, practice could be different than the Rules & Regulations in some of the States. Shippers / Consignees are, therefore, advised to seek independent verification also. This document is for information purposes only and DOTZOT bears no responsibility for the contents thereof. This document is not binding on any regulators and there can be no assurance that regulators will not take a position contrary to the above.

### Transit Pass:

when a goods vehicle carrying any goods mentioned in the Sixth Schedule, coming from any place outside Tamil Nadu and bound for any other place outside the State, passes through Tamil Nadu, the owner or other person-in-charge of such goods vehicle shall obtain a transit pass in the prescribed format and in the prescribed manner from the officer-in-charge of the first check post or barrier, after its entry into the State.

Transit Pass shall be obtained from the jurisdictional Assessing Officer and Surrender at exit post within the stipulated time, if failed then liable for tax plus 150 % penalty.

The Sixth Schedule contains the following goods:

Sr. No.	Description of the goods
1	Diesel engines
2	Marbles
3	Raw rubber
4	Refrigerators, air-conditioners, air-coolers and water Coolers.
5	Washing machines
6	Alcoholic liquors of all kinds for human consumption other than toddy and arrack
7	Foreign liquors, that is to say, wines, spirits and beers imported into India from foreign countries and dealt with under the Indian Tariff Act, 1934 (Central Act 32 of 1934) or under any other law for the time being in force relating to the duties of customs on goods imported into India.
8	Kerosene
9	All types of plastic granules and plastic raw materials
10	Petrol with or without additives.
11	High Speed Diesel oil.
12	Light Diesel oil.

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## TELANGANA

### Inbound Shipments

#### Registered Dealers:

**Form X/600** is mandatory for Inbound of sensitive commodities into Telangana State.

TIN No of consignee is must on all commercial invoices and shipments inbound into Telangana state.

E-Way bill (Online Form 600 or Form X) has been mandatory for all delivery of Goods into the destination districts of Hyderabad, Secundrabad and Ranga Reddy.

For all other districts of Telangana, E Way bill of Manual form is valid.

It is issued by the concerned Circle Sales Tax Office to the consignor.

The Form is a self-declaration from the shipper giving details of the Shipment, with description and Value of the goods. Copy of the form is to require to submit at the check post.

#### Unregistered Dealers/ Individuals:

Shipment is meant for an unregistered dealer then shipper formal declaration is must. Invoice must have TGST NOS.

### Outbound Shipments:

**Form X/600** is mandatory for outbound from Telangana State.

#### Intra State Shipments:

Form X-600 is required for Intra state movement.

#### E-Tail Shipment Movement:

There is no clear guideline from sales tax department on E-tail shipments hence it is presumed that shipments to Individuals (B2C) in this category will attract the same paper work requirement as mentioned for Un-

#### Registered Dealers/ Individuals:

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Regulatory paperwork is based on the Rules and Regulations of the State concerned, prevailing at the present time, as we understand them to be. State VAT Rules & Regulations are subject to change from time to time. Any variance of law may cause a corresponding change in regulatory paperwork. Further, practice could be different than the Rules & Regulations in some of the States. Shippers / Consignees are, therefore, advised to seek independent verification also. This document is for information purposes only and DOTZOT bears no responsibility for the contents thereof. This document is not binding on any regulators and there can be no assurance that regulators will not take a position contrary to the above.

#### Key Points: -

- For any movement of goods from one place to another place, whether belonging to the dealer like factory to godown, branch etc., or from a dealer to another dealer (unless the goods themselves are exempt), a valid waybill (either physical or e-waybill) shall accompany the goods under transit. Whether to exempt usage of waybills is a policy decision, which has to be addressed to the new Governments after 02/06/2014. Even for job works, usage of waybill is required.
- Common capital at Hyderabad for the State of Telangana and for the State of Andhra Pradesh is only an administrative setup for convenience of Governance. Any movement of goods from Hyderabad to any place in the State of Andhra Pradesh will be treated as interstate movement and dealt with as per the provisions of the CST Act, 1956.

#### Below list of goods are notified as goods to be sensitive into TG State.

- 1) Marbles, Marble Tiles and Marble Articles.
- 2) Sheet Glass, Plate Glass and Mirrors.
- 3) Laminated sheets of all kinds, plywood, Particles Board, Lamin Board, MDF Board, Batten board, hard or soft boards, insulating board, veneered panel i.e., flush doors.
- 4) Plastic moulded furniture.
- 5) Timber and logs cut into sizes such as beams, rafters and planks.
- 6) Electrical Wires, switches, switch boxes, all kinds of bulbs and lights, washing machines, Transformers and Generators.
- 7) Parts & Accessories of automobiles and automobile spare parts including spare parts of tractors and bulldozers.
- 8) Beedi Leaves.
- 9) Bitumen.
- 10) Ceramic Sanitary Ware.
- 11) Cement sheets and Asbestos Sheets.
- 12) Aluminum Products other than conductors and utensils.
- 13) Arecanut, betel nut and betel nut powder.
- 14) Flour, Atta, Maida, Suji, Besan and Rava.
- 15) Paper of all kinds and news print.

Regulatory paperwork is based on the Rules and Regulations of the State concerned, prevailing at the present time, as we understand them to be. State VAT Rules & Regulations are subject to change from time to time. Any variance of law may cause a corresponding change in regulatory paperwork. Further, practice could be different than the Rules & Regulations in some of the States. Shippers / Consignees are, therefore, advised to seek independent verification also. This document is for information purposes only and DOTZOT bears no responsibility for the contents thereof. This document is not binding on any regulators and there can be no assurance that regulators will not take a position contrary to the above.

16) All kinds of Footwear (all kinds of footwear including plastic footwear, sports shoes, shoe polishes of all kinds, polish brushes and shoe horns.

17) Vegetable Oils- all kinds of Vegetable oils including solvent oils and coconut oil.

18) a) Iron and Steel, that is to say-

(i) Pig Iron, Sponge Iron, and cast iron including ingot moulds, and bottom plates. Steel semis, ingots, slabs, blooms and billets of all qualities, shapes and sizes.

(ii) Steel bars, tin bars, Sheet bars, hoe-bars and sleeper bars;

(iii) Steel bars, rounds, rods, squares, flats, octagons, and hexagons, plain and rubber or twisted, in coil form as well as straight length;

(iv) Steel structural, angles, joints, channels, tees, sheet piling sections, Z sections or any other rolled sections;

(v) Sheets, hoops, strips, and skelp, both black and galvanized, hot and cold rolled, plain and corrugated in all qualities in straight lengths in coil form as rolled and in riveted condition;

(vi) Plates, both plain and chequered in all qualities;

(vii) Discs, rings, forgings and steel castings;

(viii) Tool, alloy and special steels of any of the above categories;

(ix) Steel tubes, both welded and seamless, of all diameters and lengths including tube fittings;

(x) Tin-plates, both hot dipped and electrolytic and tin free plates;

(xi) Fish plate bars, bearing plate bars, crossing sleeper bars, fish plates, bearing plates, crossing sleepers, and pressed steel sleepers, rails – heavy and light cranes rails;

(xii) Wheels, tires, axles and Wheel sets;

(xiii) Wire rods and wires rolled, drawn, galvanized, aluminized, tinned or coated such as by copper.

b) Iron and Steel scrap, that is to say-

(i) Iron scrap, cast-iron scrap, runner scrap and iron skull scrap;

(ii) Steel melting scrap in all forms including steel skull, turnings and borings;

(iii) Defectives, rejects, cuttings or end pieces of any of the categories of item (i) to (xiv) of entry 71.

19) Oil seeds that is to say-

(i) Sesame or Til (orientale);

(ii) Soya bean (Glycine soja);

-----~~(iii) Rape seed and mustard;~~-----

Regulatory paperwork is based on the Rules and Regulations of the State concerned, prevailing at the present time, as we understand them to be. State VAT Rules & Regulations are subject to change from time to time. Any variance of law may cause a corresponding change in regulatory paperwork. Further, practice could be different than the Rules & Regulations in some of the States. Shippers / Consignees are, therefore, advised to seek independent verification also. This document is for information purposes only and DOTZOT bears no responsibility for the contents thereof. This document is not binding on any regulators and there can be no assurance that regulators will not take a position contrary to the above.

1. Toria (*Brassica campestris varsarson*);

2. Rai (*Brassica Juncea*);

3. Jamba – Taramira (*Eruca satiya*);

4. Sarcon-yellow and brown (*Brassica compestris varsarson*);

5. Banarasi Rai or True mustard (*Brassica nigra*);

(iv) Linseed (*linum usitatissimum*);

(v) Sunflower (*Helianthus annus*);

(vi) Nigar seed (*Guizotia abyssinica*);

(vii) Neem, vepa (*Azadi rachta indica*);

(viii) Mahua, illupai, ippe (*Madhuca indica*, *M.Latifolia*, *Bassia*, *Latifolia* and *Madhuca Longifolia* syn.

*M. Longifolia*);

(ix) Karanji, pongam, Honga (*pongami pinnata* syn. *P.Trijuga*);

(x) Kusum (*scheichera Oleosa*, syn *S.Trijuga*);

(xi) Punna undi (*Calophyllum*, *inophyllum*);

(xii) Kokum (*Carcinia indica*);

(xiii) Sal (*Shorea robusta*);

(xiv) Tung (*Aleurite Jordi* and *A.Montana*);

(xv) Red palm (*Elaeis guinenisis*);

(xvi) Safflower (*corthanus tinctorius*);

(20) All kinds of pulses and dalls

(21) All kinds of packing material including Hessian cloth aad jute twine but excluding storage tanks made of any materials

(22) Caster Seed

(23) Vanaspati

(24) Cashew Nuts

(25) Generators and its spare parts

(26) Paddy and Rice

(27) Fireworks & Crackers

(28) (i) Articles made of Cast Iron / Cast Steel / Ductile Iron / MS Valves and all kinds of Industrial Valves

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Regulatory paperwork is based on the Rules and Regulations of the State concerned, prevailing at the present time, as we understand them to be. State VAT Rules & Regulations are subject to change from time to time. Any variance of law may cause a corresponding change in regulatory paperwork. Further, practice could be different than the Rules & Regulations in some of the States. Shippers / Consignees are, therefore, advised to seek independent verification also. This document is for information purposes only and DOTZOT bears no responsibility for the contents thereof. This document is not binding on any regulators and there can be no assurance that regulators will not take a position contrary to the above.

(ii) Tires and Tubes of all categories

(iii) Agarbathis, Dhupkathi or Dhupati , incense sticks

(iv) Electric motors and Oil engines, Monobloc and Submersible pump sets, Starters of electric motors and pump sets, parts and accessories thereof.

(29) Ceramic Tiles and Glazed Tiles

(30) Sugar excluding Khandasari Sugar

(31) Cotton Fabrics, Manmade Fabrics, Woolen Fabrics, Textile, made ups, bed sheets, pillow covers, towels, blankets, travelling rugs, curtains, and embroidery articles, excluding fabrics, made ups and garments made from handloom/khadi cloth.

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## TRIPURA

### Inbound Shipments

#### Registered Dealers:

All commercial shipments for Tripura must have **Form XXVI / XXIV** Sales Tax Department issues this form to the registered dealers in Tripura.

After procuring the form from the sales tax department, the consignee sends this to consignor. The form is to be collected from the shipper at the time of pick up.

The form needs to bear the seal and signature of the shipper, consignee and the sales tax authorities of Tripura.

Without the seal and signature of any one mentioned above the form is considered to be invalid

#### Unregistered Dealer / individuals:

Shipment is meant for an unregistered dealer then consignee should approach Commercial Tax office to procure permission by paying advance tax. Invoice must have CST & TIN NOS.

The road permit is to be endorsed at the border check post. However, in recent provision it is informed that shipments can move to Agartala by Air without Permit but will be delivered only after endorsement from the Sales Tax Office by the Consignee.

### Outbound Shipments

All shipments going out of Tripura must carry **Form XXVII**.

### Intra State Shipments:

Sales tax forms are not required for shipments traveling within the state boundaries of Sikkim State.

### E-Tail Shipment Movement:

As of now there is no clear guideline from sales tax department on E-tail shipments hence it is presumed that shipments to Individuals (B2C) in this category will attract the same paper work requirement as mentioned for Un-

#### Registered Dealers/ Individuals.

Regulatory paperwork is based on the Rules and Regulations of the State concerned, prevailing at the present time, as we understand them to be. State VAT Rules & Regulations are subject to change from time to time. Any variance of law may cause a corresponding change in regulatory paperwork. Further, practice could be different than the Rules & Regulations in some of the States. Shippers / Consignees are, therefore, advised to seek independent verification also. This document is for information purposes only and DOTZOT bears no responsibility for the contents thereof. This document is not binding on any regulators and there can be no assurance that regulators will not take a position contrary to the above.

## UTTARAKHAND

### Inbound Shipments

#### Registered Dealers:

Commercial shipments to Uttaranchal require to be accompanied by **Form 16**, along with which a commercial invoice filled with all details is a must.

- Any dealer of Uttarakhand state whose annual Turnover value exceeds from ` . 500 Crore is liable to produce the electronically generated (Online) **E- FORM 16** for all taxable goods from 1<sup>st</sup> July 2015.
- Any dealer of Uttarakhand state whose annual Turnover value is below than ` . 500 Crore are also liable to produce manual **FORM 16** issued by Uttaranchal Sales Tax Authority for all taxable goods. The form should bear stamp and signature of the consignor, consignee and the sales tax authority of Uttaranchal.

#### Un-Registered Dealers / Individuals:

Non-commercial shipments addressed to individuals, Govt. Agencies and unregistered dealers need to be accompanied with **Form 17**.

#### Exempted Value:

Shipments up to ` 4999, no Vat FORM is required for inbound in Uttarakhand state.

### Outbound Shipments

Sales tax forms are not required for shipments traveling out of Uttaranchal.

#### E-Tail Shipment Movement:

There is no clear guideline from sales tax department on E-tail shipments hence it is presumed that shipments to Individuals (B2C) in this category will attract the same paper work requirement as mentioned for **Un-Registered Dealers/ Individuals**.

#### Intra State Shipments:

Sales tax forms are not required for shipments traveling within the state boundaries of Uttaranchal.

Regulatory paperwork is based on the Rules and Regulations of the State concerned, prevailing at the present time, as we understand them to be. State VAT Rules & Regulations are subject to change from time to time. Any variance of law may cause a corresponding change in regulatory paperwork. Further, practice could be different than the Rules & Regulations in some of the States. Shippers / Consignees are, therefore, advised to seek independent verification also. This document is for information purposes only and DOTZOT bears no responsibility for the contents thereof. This document is not binding on any regulators and there can be no assurance that regulators will not take a position contrary to the above.

### Entry Tax

Entry Tax is not applicable in Uttaranchal.

### Essential information about manual FORM 16 / 17

**Forms 16 and 17** are in 3 parts marked original, duplicate, and triplicate. Original part is retained by Sales Tax Department of check post at the time of entry and the duplicate delivered to consignee along with the shipment.

**Form 16 & 17** is issued by Uttaranchal Sales Tax Authority. **Form 17** is valid for one month only. Validity of **Form 17** is mentioned on the form. These forms are obtained by the consignee signed & stamped and the triplicate copy is retained by the consignee and the original and duplicate are sent to the consignor by consignee. The original and duplicate copies of these forms as applicable should be signed and stamped by consignor, consignee and sales department of Uttaranchal.

**Note: Form 16 & 17** without signature and stamp of Sales Tax Department of Uttaranchal is not valid. It should be properly filled with stamp and signature of consignor & consignee.

- Collect original & duplicate of these forms as applicable from the consignor at the time of pickup.
- Check whether the forms bear the signature of the consignor & consignee and are properly filled.
- If the sales Tax officer finds the goods are undervalued then a penalty of up to 40% on the assessed value is levied.
- The consignee either pays the penalty for clearing the shipment or has to prove to the sales tax officer the correctness of invoice value to get the penalty waived.
- No free trade samples or promotional material are allowed in Uttaranchal without **Forms 16/17** for shipments sent within Uttaranchal (i.e. origin and destination are both in Uttaranchal)

In first phase of implementation of E FORM 16, Uttarakhand sales tax department identified the 64 registered dealers whose turn over value exceeds from ₹ 500/- crore and they are liable to produce **E - FORM 16**.

Please find below the list of registered dealers as below.

Regulatory paperwork is based on the Rules and Regulations of the State concerned, prevailing at the present time, as we understand them to be. State VAT Rules & Regulations are subject to change from time to time. Any variance of law may cause a corresponding change in regulatory paperwork. Further, practice could be different than the Rules & Regulations in some of the States. Shippers / Consignees are, therefore, advised to seek independent verification also. This document is for information purposes only and DOTZOT bears no responsibility for the contents thereof. This document is not binding on any regulators and there can be no assurance that regulators will not take a position contrary to the above.



SR NO	SECTOR	TIN NO	FIRM NAME
1	DEHRADUN DC I	5000363678	M/S MARICO LTD
2	DEHRADUN DC V	5000400344	M/S RELIANCE INDUSTRIES LTD
3	DEHRADUN DC I	5000450687	M/S VOLTAS LTD
4	DEHRADUN DC III	5000783979	M/S CANTEEN STORE DEPARTMENT
5	DEHRADUN DC V	5000801148	M/S AAYUKTA FOOD AND CIVIL SUPPLY
6	DEHRADUN DC IV	5000879039	M/S HEINZ INDIA (P) LTD
7	DEHRADUN DC I	5000885441	M/S INDIAN OIL CORPORATION
8	DEHRADUN DC V	5001002035	M/S TATA MOTORS LIMITED
9	DEHRADUN DC V	5001004363	M/S TITAN COMPANY LIMITED
10	HALDWANI DC III	5001266166	M/S CENTURY PULP & PAPER
11	RUDRAPUR DC III	5001446683	M/S ASHOK LEYLAND LTD
12	HALDWANI DC III	5001470836	M/S BRITANNIA INDUSTRIES LIMITED
13	HALDWANI DC III	5001529715	M/S HINDUSTAN UNILEVER LTD
14	HALDWANI DC I	5001644175	M/S RECKITT BENCKISER (INDIA) LIMITED
15	HARDWAR DC II	5001728080	M/S AKUMS DRUGS & PHARMACEUTICALS LTD
16	HARDWAR DC I	5001757277	M/S BHARAT HEAVY ELECTRICALS LIMITED
17	HARDWAR DC II	5001793652	M/S GENUS POWER INFRASTRUCTURESS LIMITED
18	HARDWAR DC I	5001835265	M/S KUNDAN CARE PRODUCTS LIMITED
19	HARDWAR DC I	5001847196	M/S RSPL LIMITED
20	KASHIPUR DC II	5002528621	M/S INDIA GLYCOLS LTD
21	KHATIMA DC I	5002707295	M/S POLYPLEX CORPORATION LTD
22	KHATIMA DC I	5002707392	M/S ESTER INDUSTRIES LTD
23	KOTDWAR DC I	5002831358	M/S KEDAR FILLING STATION
24	RISHIKESH DC I	5003490958	M/S DIXON TECHNOLOGIES (INDIA) PVT LTD
25	RUDRAPUR DC I	5003571371	M/S NESTLE INDIA LIMITED
26	RUDRAPUR DC I	5003579228	M/S PERFETTI VAN MELLE INDIA PVT LTD
27	RISHIKESH DC I	5003639853	M/S THDC INDIA LTD
28	ROORKEE DC II	5003939680	M/S BHARAT PETROLIUM
29	ROORKEE DC II	5003995358	M/S HINDUSTAN PETROLEUM
30	HARDWAR DC I	5004002342	M/S ITC LTD
31	ROORKEE DC I	5004155408	M/S SHREE CEMENT LTD
32	ROORKEE DC II	5004224278	M/S ASAHI INDIA GLASS LTD

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33	RUDRAPUR DC III	5004411585	M/S BHAGWATI PRODUCTS LTD
34	RUDRAPUR DC III	5004424777	M/S DABUR INDIA LTD PANTNAGAR
35	RUDRAPUR DC I	5004442237	M/S GREEN PLY INDUSTRIES
36	KICHHA AC I	5004487439	M/S MAHINDRA AND MAHINDRA LIMITED
37	KICHHA AC I	5004553884	M/S SHEEL CHAND AGROILS PVT LTD LALPUR KICHHA
38	DEHRADUN DC VII	5005088160	M/S AMBER ENTERPRISES (INDIA) PVT LTD
39	HARDWAR DC I	5005439397	M/S ANCHOR ELECTRICALS PRIVATE LIMITED
40	HARDWAR DC I	5005511468	M/S HAVELLS INDIA LIMITED
41	DEHRADUN DC IV	5005541732	M/S HEWLETT PACKARD INDIA SALES PRIVATE LIMITED
42	RUDRAPUR DC I	5006147982	M/S UNIVERSAL COMFORT PRODUCTS LIMITED
43	RUDRAPUR DC III	5006153220	M/S LLOYD ELECTRIC AND ENGG. LTD.
44	RUDRAPUR DC I	5006246825	M/S BAJAJ AUTO LTD
45	RUDRAPUR DC I	5006280096	M/S ROQUETTE RIDHI SIDDHI PRIVATE LIMITED
46	ROORKEE DC II	5006663828	M/S KENT RO SYSTEMS LTD
47	HARDWAR DC I	5006703598	M/S HERO MOTOCORP LTD
48	HARDWAR DC I	5006754814	M/S PATANJALI AYURVED LTD
49	DEHRADUN DC V	5007021273	M/S PC JEWELLER LIMITED
50	HARDWAR DC II	5007132823	M/S BIRLA TYRES UNIT-2 FROKESORAN INDUSTRIES LIMITED
51	ROORKEE DC II	5007215758	M/S FINOLEX CABLES LTD
52	HARDWAR DC I	5007234091	M/S ROCKMAN INDUSTRIES LTD
53	RUDRAPUR DC I	5007253588	M/S DELTA POWER SOLUTION (INDIA) PVT LTD
54	HARDWAR DC I	5007432844	M/S HINDUSTAN ZINC LTD
55	KASHIPUR DC II	5007437597	M/S TECHNO ELECTRONICS LIMITED
56	HARDWAR DC II	5007446133	M/S WIPRO ENTERPRISES LIMITED
57	RUDRAPUR DC I	5007643237	M/S TVS SRICHAKRA LIMITED
58	HARDWAR DC II	5007767591	M/S MUNJAL SHOWA LTD
59	KHATIMA DC I	5007827343	M/S BALAJI ACTION BUILDWELL
60	DEHRADUN DC V	5007885931	M/S SAP INDIA PVT LTD
61	HARDWAR DC I	5008354732	M/S MONTAGE ENTERPRISES PVT LTD
62	DEHRADUN DC IV	5008703350	M/S MICROMAX INFORMATICS LTD
63	RUDRAPUR DC III	5013053024	M/S M D OVERSEAS LIMITED
64	RUDRAPUR AC I	5013593023	M/S DIAMOND FOREVER INTERNATIONAL

Regulatory paperwork is based on the Rules and Regulations of the State concerned, prevailing at the present time, as we understand them to be. State VAT Rules & Regulations are subject to change from time to time. Any variance of law may cause a corresponding change in regulatory paperwork. Further, practice could be different than the Rules & Regulations in some of the States. Shippers / Consignees are, therefore, advised to seek independent verification also. This document is for information purposes only and DOTZOT bears no responsibility for the contents thereof. This document is not binding on any regulators and there can be no assurance that regulators will not take a position contrary to the above.

## UTTAR PRADESH

### Inbound Shipments

#### Registered Dealers:

**Form 38** is mandatory for all commercial shipments traveling to Uttar Pradesh. The form can be generated online and it's known as E-Sancharan.

As per new notification of Uttar Pradesh Commercial Tax department, E-Sancharan can be generated in 2 parts by using partial load.

In first Part customer will update the details like consignor and consignee Name, Address, Invoice no, Value etc. after saving the details system will generate an Interim Number and customer will provide the same number to transporter.

With the interim number transporter will generate the final E-Sancharan by updating the transporter and Vehicle detail before entering the shipments into Uttar Pradesh.

#### Un-Registered Dealers / Individuals:

**Form 39** is mandatory for all personal/noncommercial shipments traveling to Uttar Pradesh.

**Form 39** should be in 3 parts marked original, duplicate, triplicate. Original part is retained by Sales Tax Department of check post at the time of entry and the duplicate delivered to consignee along with the shipment.

Note: Manual **Form 39** without signature and stamp of Sales Tax Department of UP is not valid. It should be properly filled with stamp and signature of consignor & consignee.

### E-Tail Shipment Movement:

There is no clear guideline from sales tax department on E-tail shipments hence it is presumed that shipments to Individuals (B2C) in this category will attract the same paper work requirement as mentioned for **Un-Registered Dealers/ Individuals**. All e-tail shipments travel with Tax paid Invoice (breakup of Cost + Tax) along with correct TIN number.

### Intra State:

For the movement of Intra state in Uttar Pradesh below conditions are mandatory

- ☒ VAT Paid Invoice

Regulatory paperwork is based on the Rules and Regulations of the State concerned, prevailing at the present time, as we understand them to be. State VAT Rules & Regulations are subject to change from time to time. Any variance of law may cause a corresponding change in regulatory paperwork. Further, practice could be different than the Rules & Regulations in some of the States. Shippers / Consignees are, therefore, advised to seek independent verification also. This document is for information purposes only and DOTZOT bears no responsibility for the contents thereof. This document is not binding on any regulators and there can be no assurance that regulators will not take a position contrary to the above.

② Shipper must be registered in Uttar Pradesh

② Complete details of Consignor and Consignee (in both cases Registered or Individual)

Sr. No.	Distance from movement starting place to Destination of goods	Validity Period of E-Sancharan (Form 38) from Invoice Date
1)	Below 100 Km	1 day
2)	From 101 Km to 300 Km	3 days
3)	From 301 Km to 500 Km	5 days
4)	From 501 Km to 1000 Km	10 days
5)	Above 1000 km	20 days

Sr. No.	Distance from movement starting place to Destination of goods	Validity Period of E-Sancharan (Form 38) from RR Date
1)	Below 100 Km	1 day
2)	From 101 Km to 300 Km	3 days
3)	From 301 Km to 500 Km	5 days
4)	From 501 Km to 1000 Km	10 days
5)	Above 1000 km	20 days

**In case of goods transporting by courier:**

Sr. No.	Distance from movement starting place to Destination of goods	Validity Period of E-Sancharan Form 38 from Docket Date
1)	Below 100 Km	1 day
2)	From 101 Km to 500 Km	3 days
3)	From 501 Km to 1000 Km	5 days
4)	Above 1000 km	7 days

**In case of goods transporting by self / self-vehicle:**

Sr. No.	Distance from movement starting place to Destination of goods	Validity Period of E-Sancharan Form 38 from Invoice Date
1)	Below 100 Km	1 day

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2)	From 101 Km to 500 Km	3 days
3)	From 501 Km to 1000 Km	5 days
4)	Above 1000 km	7 days

### **Outbound Shipments**

Sales tax forms are not required for shipments traveling out of Uttar Pradesh.

### **List of Exempted goods:**

S.no.	Name and description of goods
1	Aids and implements including motorized/non-motorized tricycle used by handicapped persons.
2	Animal shoenails, Nalkhuri and nails used in nalkhuri
3	Aquatic feed; poultry feed including balanced poultry feed; cattle feed including balanced cattle feed; and cattle fodder including green fodder, chuni, bhusi, chhilka, choker, javi, gower, de-oiled rice polish, de-oiled rice bran, de-oiled rice husk, de-oiled paddy husk or outer covering of paddy ; aquatic, poultry and cattle feed supplement, concentrate and additives thereof ; wheat bran and deoiled cake but excluding oil cake; rice polish; rice bran and rice husk; Sanai and dhaincha
4	All kinds of bangles except those made of items described in schedule III; ghunghroo and ghanti of brass; Mukut of statue, trishul, gharial, hawan kund, ghanta, majira, aachmani made of copper or brass Ornaments made of any metal or alloy other than gold or silver or any alloy thereof
5	Betel leaves, Paan both prepared and unprepared
	Agricultural implements including sprayers & drip irrigation equipments - manually operated or animal driven or tractor or power driven; spare parts and accessories thereof.

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6	(A) Agricultural implements - manually operated or animal driven - hand hoe or khurpa, sickle, spade, baguri, hand-wheel hoe, Budding / grafting knife, secateur, pruning shear or hook, hedge shear, sprinkler, raker, sprayer, duster and sprayer-cum-duster, kudali or kudal, garden fork, garden hatchet, lopper, axe shovel, bill hook (single edge or double edge), soil injector, jandra, wheel barrow, winnowing fan or winnower, dibbler, gandas, puddler, leveller or scoop, scraper, fertilizer seed broadcaster, sheller, groundnut decorticator, manure or seed screen, flame gun, seed grader, tasla, tangli, yoke, plough, harrow, cultivator or trifali, seed drill, fertilizer drill, seed-cum-fertilizer drill, planter, plank or float, ridger, ditcher, bund former, thresher or palla, transplanter, chaff cutter, Persian wheel and bucket chain or washer chain, crop yield judging hoops, pur or mhot, carts, reaper, mower, sugar cane crusher, cane juice boiling pan and grating roller and crowbar; Animal driven cart, tyre and tube thereof; Treadle (B) Agricultural implements – Tractor or power driven - plough, harrow, cultivator or tiller, seed drill, fertilizer drill or fertilizer-cum-seed drill, fertilizer broadcaster, planter, plank or float, leveller or scoop, bund former, ridger, puddler, ditcher, cage wheel, sprayer, duster or sprayer-cum-duster, roller, hoe, rotary hoe or rotovetor, reaper or mower, potato harvester or spinner, groundnut digger, shaker, thresher, chaff cutter, groundnut decorticator, seed grader, winnower, seed treater, poultry feed grinder and mixer, and transplanter.
7	Books and periodicals & journals including Braille books; maps; chart & globe; Workbooks bearing the name of the author thereon or prescribed in the syllabus of any Educational Board or Council; (Omitted)
8	Coarse grains that is to say jowar, maize (macca), ragi, bajra, kodon, barley and kutu, ramdana, singhara (whether fresh, dried or boiled), kutu flour and singhara flour; Sawan, mandua, kakun and manihari (ankari)
9	Condoms and contraceptives, Oral contraceptive pills
10	Cotton yarn in hanks and cones, silk yarn in hanks and cones; Poly cotton roving (puni) and slibers; Cotton newar, hand spun yarn, handloom newar; baan made of kaans, moonj or sunn
11	Charkha, Amber Charkha, Handlooms (including pitlooms, frame looms, light shuttel looms, and Paddle looms); implements used in the production of khadi / khaddar, handloom fabrics and parts thereof ; Khadi fabrics of all kinds, Gandhi Topi, Khadi Garments and Khadi made- ups including unfilled Rajai, unfilled Gaddey, unfilled Gaddi , unfilled pillow
12	Curd, Lassi, butter milk, fresh milk, pasteurised milk and separated milk.

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13	Electrical energy ; Windmill for water pumping and for generation of electricity; Lantern and Lamps using kerosene oil and their chimney but excluding gas lantern, petromax and stove and their parts, accessories and components Liquid petroleum gas for domestic use as defined under section 14 of the Central Sales Tax Act, 1956
14	Earthen pot and all other goods of clay made by kumhars (potters) excluding ceramic pots and articles; Dung and upla made of dung; earthen roofing tiles (khaprail and naali)
15	Fire wood except Casurina & Eucalyptus timber.
16	Fresh plants, saplings and fresh flowers.
17	Fried and roasted grams.
18	Fishnet, fishnet fabrics, fish seeds, prawn / shrimp seeds.
19	Fresh vegetables and fresh fruits including fresh mushroom, potato, onion, garlic and ginger; fresh cane juice and fresh fruit juice other than those sold in sealed or tinned container or in hotels and restaurants.
20	Human Blood & blood plasma.
21	Silk Fabrics; Handloom cloth of all kinds; handloom shawls & lois whether plain, printed, dyed or embroidered; Dhoties and Sarries; textiles of following varieties manufactured on powerloom excluding the items described in schedule-II - (a) cotton fabrics of all varieties; (b) rayon or artificial silk fabrics, including staple fibre fabrics of all varieties; (c) woolen fabrics of all varieties; (d) fabrics made of a mixture of any two or more of the above fibres, viz. cotton, rayon, artificial Silk, staple fibre or wool, or of a mixture of any one or more of the said fibres with pure silk fibre; (e) canvas cloth.
22	Indigenous handmade musical instruments and Indigenous musical instruments as Dholak, Tabla, naal, Mridang, Bachkana, Kongo, Dhol, Damru and Tuntuna; Umbrella except garden umbrella and parts thereof.
23	Kumkum, Bindi, Alta & Sindur, roli, mahawar, mehndi leaves and its powder, kajal, surma, hairpins, hairband, hair clip, (other than that of precious metal), rubber band, safety pin, chutila, bichhia and rakhi ; Moonga or moti made of glass
24	Meat, fish, prawn & other aquatic products (when not cured or frozen); eggs and livestock.

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25	National Flag, Newspaper, newsprint when sold to newspaper publishers; flag, poster, banner, token and goods of like nature related with Armed Forces Flag Day celebrated on December seven
26	Gypsum, Organic manure and bio-fertilizers; Zinc sulphate fertilizer and micro-nutrient mixtures; phosphatic and potash components of all chemical fertilizers described under the Fertilizer (Control) Order, 1985 as amended from time to time. The value of phosphatic and potash components of a chemical fertilizer shall be determined according to guidelines issued by the Department of Agriculture, Uttar Pradesh, from time to time.
27	Papar, aam papar, kachri made of rice, sewaiyan, mungaori and bari including soyabean mungaori and soyabean bari.
28	Prasad, bhog or mahabhog, panchamrit, misri, batasa, vibhuti sold by religious institutions; Batasha, illaichidana, gatta, kambat Charas; bura, Kuliya made of khandsari sugar.
29	Non-judicial stamp paper sold by Govt. Treasuries, Postal items like envelope, postcard etc. sold by Govt., rupee note when sold to the Reserve Bank of India & Cheque, loose or in the book form.
30	Raw wool including animal hair.
31	Semen including frozen semen; Bones, horns and hooves
32	Slate and slate pencils; takthi; Chalk stick and chalk powder ; Blackboard, jharan(duster)
33	Silk worm laying cocoon & raw silk.
34	All seeds including seeds of oilseeds (w.e.f.11-02-2009)
35	Tender green coconut; Coconut containing water
36	Bun, rusk, bread excluding pizza bread; Atta, Maida, Suji, Besan including besan made of pea; Gur, jaggery & edible variety of rab gur; Khandsari; Porridge; beehive; Sugar as defined in section 14 of the Central Sales Tax Act, 1956.
37	Salt (branded or otherwise); Kala namak; sendha namak.
38	Water other than aerated, mineral, distilled, medicinal, ionic, battery, de-mineralised and water sold in sealed container.
39	Items covered by PDS (except Kerosene).
40	Sacred thread (commonly known as yagyopavit), Wooden kharaun
41	Incense sticks commonly known as agarbati, dhupkathi or dhupbatti, hawan samagri including dhup agarbatti, sambrani or lohvana; rudraksh, rudraksh mala, tulsi kanthi mala; gulab jal and kewra jal.

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GOODS OF LOCAL IMPORTANCE	
42	Chikan Products and Benarasi silk sarees, kalavattu Embroidery or Zari articles that is to say : lackha, thapa, gokharu, imi, zari, kasab, salma, dabaka chumki, gota, sitara, nagsi, kora, badia gizai, including their cutting, waste and garlands of zari (3)
43	Kite,manjha for flying kites.
44	Kirpan; religious pictures not for use as calendar.
45	Muddhas made of sarkanda, phool bahari jhadoo and unbranded broomsticks ; Juna used for cleaning
46	Puffed rice, commonly known as Poha, Murmura and lai; Muri; flattened or beaten rice commonly known as Chiwra; parched rice commonly known as khoi; parched paddy or rice coated with sugar or gur commonly known as Murki; and Sattu.
47	Handmade glass phials of capacity not more than 25 ml. manufactured by himself.
48	Handloom durries; handwoven tat pattis, Gudris; Hand made woolen and hand made silk carpets; Handmade papers; Gamchha, unstitched bed sheets and Khesh.
49	Handicrafts including wooden handicrafts and cane handicrafts but excluding wooden furniture and cane furniture; marble idols with maximum retail price of rupees six hundred condition that such marble idols are manufactured without using electrical energy; marble handicraft goods; Koramal; Wood carving
50	Leaf plates and cups excluding pressed or stitched.
51	Wooden toys; Lac and Shellac including paseva, mulamma, button lac and kiri; Sports goods excluding apparels, Sports footwear, Physical Exerciser and Fitness Equipments; Stop clock.
52	Footwear with maximum retail prices of rupees three hundred or less excluding plastic footwear; hawai chappal and straps thereof.

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## WEST BENGAL

### Inbound Shipments

#### Registered Dealers:

Under new Sales Tax Law importing registered dealer (consignee) can generate on line **Form 50A** Way Bill (permit) consisting of PART-1 and PART-2.

### Surface Shipments

Shipments are to be provided with both parts. PART II can be generated by the Customer with/without vehicle no.

Transporter/Courier Company can write down vehicle no. in PART II before entering the shipments into West Bengal.

For direct vehicle, origin point must ensure that the vehicle no. is entered into PART II.

**NOTE:** OTP code is must for each and every shipment for vehicle number transshipment purpose.

### Air Shipments

Shipments which are to be connected through AIR must travel with PART I AND PART II.

### Rail Shipments

Rail Shipments (DSP) also requires traveling with two parts. In PART II AWB number and destination Railway Station Name is to be mentioned.

### Unregistered Dealers / Individuals:

Shipment is meant for an unregistered dealer or Individual can be connected with FORM 50.

### Intra State Shipments:

Sales tax forms are not required for shipments traveling within the state boundaries of West Bengal State.

### E-Tail Shipment Movement:

Entry tax is applicable on e-tail shipments @ of 1% irrespective of any value.

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## Outbound Shipments

All commercial shipments traveling out of West Bengal require VAT **Form 51** to be accompanied with the shipment.

### IN/Out check post has been made mandatory in Both the Forms.

Please refer below table for gateway of shipments as per DOTZOT Surface Network.

Sr No	Shipment Origin Region	Check Post Name
1	WEST 1	CHICHIRA
2	WEST 2	CHICHIRA
3	NORTH	CHICHIRA
4	SOUTH	CHICHIRA (VIA BHE)
5	SOUTH	SONAKONIA (DIRECT TO WB)

Vehicle number is mandatory in VAT FORM.

West Bengal has 4 gateways for Shipment picked in East Region from below state.

Sr No	Shipment Origin State	Check Post Name
1	ASSAM	BAXIRHAT
2	ODISHA	SONAKONIA
3	ODISHA (Via BHE)	CHICHIRA
4	BIHAR	CHICHIRA
5	SIKKIM	MELLI

Note: IN case of Air movement check post name should be mentioned as “Dum Dum Airport”.

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