



### Paper's Requirements

- Any commercial shipment picked up for transit on our Ground/Air network should have:

1. Four copies of invoice (1 original + 3 copies).
2. The CST & TIN/LST nos of the consignor and consignee mandatory
3. Shipments consigned to individuals who do not have CST & TIN/LST nos, a declaration from the consignee that the goods are not for sale and for personal consumption is a must.

### Specific Requirements

	State & Union Territory	Inbound Sales Tax form	No of Copies Required	Permit to be handed over by	Validity of Form	Entry Tax	Outbound sales tax forms	Remark
1.	Andhra Pradesh	Form X/600	2(Both For Inbound+Outbound)		NA	NO	Form X/600	Tin no of consignee is must on invoices, Invoice must have APST NO; Form X & Form 600 both are same Sales tax Form.
2.	Andaman Nicobar	NA	Nil			No	NA	
3.	Arunachal Pradesh	NA	Nil			Yes	NA	
4.	Assam	Form 61- Commercial Form 62-	Inbound 2 Copies Outbound 1 Copy	Shipper	"Form 61- 6 Months Form 62- 6	Yes	Form 63	Inbound 2 copies ( Original & Duplicate)

		Non-Commercial			Months (From issuing Date)"			
5.	Bihar	VAT form D-IX	2(Both Incoming & Outgoing)	Shipper	Both Incoming /Outgoing Form have Validity for One Year from the date of Issue	Yes	Vat form D-X	For inbound,Form not required if value of the shpt is less than Rs. 10000;but Entry Tax will be Applicable
6.	Chandigarh	NA	Nil				NA	
7.	Chattisgarh	Form 60	3	Shipper		No		Form 60 is must for Non-Commercial Shipments( 2 copies are kept at CP & 1 copy travels with the shipmentto Consignee)
8.	Dadra & Nager Haveli	NA	Nil					
9.	Daman & Diu	NA	Nil					
10	Delhi	NA	Nil					
11	Goa	NA	Nil					
12	Gujarat	From 403	3(Both Incoming & Outgoing )	Shipper		No	Form 402	
13	Harayana	Form 38	1	Shipper	As per mentioned on the form	No	Form 38	Form not required if value of the shpt is less than Rs. 25000
14	Himachal Pradesh	HP permit-26	2	Shipper	30 days from the date of issue	Yes	HP Permit-26	Permit is generated at the barrier
15	Jammu & Kashmir	Vat form 65	2		NA	Yes	NA	Form not required if value of the shpt is

								less than Rs. 5000
16	Jharkhand	JVAT 504G	2	Shipper	As per the dates printed on the forms		JVAT 504B	
		JVAT 502	2	Shipper	Individual Inbound shipments			Application for obtaining Declaration for Transport of certain goods and Permit thereof
		JVAT503	2	Shipper	Individual Inbound shipments			Permit for Transport of Consignment in the State
		JVAT504P	2	Shipper	Individual Inbound shipments			Within State & applicable for invoice Value > =50000
17	Karnataka	E-Sugam	2( Unique No required otherwise)	Shipper	Maximum 7 Days from the date of Uploading Form in System	Yes	Form E Sugam	For any type of Transaction by Registered dealer; Form E-Sugam is Required.
18	Kerala	Form 16	Form 16-2 copies; Form 15-1Copy; Form 27B-1 Copy	Form 16 & Form 27B are available in open Market & Form 15 duplicate copy is provided by shipper at Kerala	Form 16 individual ownership Form-No specific validity period	No	Form 15/27B	These forms have no specific Validity Period

19	Lakshdweep	NA	Nil;				NA	
20	Madhya Pradesh	For Incoming shipments via Rail Form 60 is required	2	Shipper			NA	For 50 required for Non-commercial shipments
21	Maharashtra	NA	Nil				NA	Octroi is applicable
22	Manipur	ST-35/ St 37	2(Both Inbound +Outbound)	Shipper	NA		ST 36	
23	Meghalaya	VAT form 40	Inbound 2 Copies Outbound 1 Copy	Shipper	Vat Form 40 is 90 Days; Special Permit for non-Registered Customer is 60 days		Vat Form 37	NA
24	Mizoram	Vat form 33/34	2		Maximum Validity Period for 90 Days & this is mentioned while issuance			Form 34 is for Personal Shipments
25	Nagaland	Form 16	3	Shipper	NA			

26	Orissa	Form 402	2(Both for Incoming & Outgoing)	Shipper	Valid For 3 months; if not issued within 90 days revalidation is to be done from Sales tax office	Yes	Form 402	Form 402A a must for unregistered clients/entry tax applicable for such shipments; The Entry-tax is paid in Sales Tax Office in Advance & obtain the Form & send to shipper with receipt to be accompanied with AWB.
27	Pondicherry	NA	Nil				NA	
28	Punjab	NA	Nil			Yes	NA	
29	Rajasthan	Vat Form 47	2(Both Inbound+Outbound)	Shipper	Both Incoming & Outgoing Forms are valid for two years from the date of issue	Yes	Vat form 49	
30	Sikkim	Vat form 25	3	Shipper	6 months from the date of issue	No	NA	Incoming Form(Red, Yellow & White Color)
31	Tamil Nadu	NA	3 Copies(Outbound Form)				Form JJ	Tin no of Consignor/Consignee is must
32	Tripura	Vat form XXVI	Inbound 3 Copies Outbound 2 Copy	Shipper	NA		Form 27	Shipment can move to AAG by Air without Permit and will be delivered after endorsement from Sales Tax Dept.by Consignee
33	Uttar Pradesh	Form 38 for	2	Shipper	Series as per		NA	

		Commercial shipments Form 39 for Non-Commercial shipments			Notification of Sales Tax Authorities			
34	Uttaranchal	Form 16 for Commercial shipments Form 17 for Non-Commercial shipments	2	Shipper	One Month from the date of issue	No	NA	Up to Rs.5000; there is no requirement for Permit for Uttaranchal inbound shipments
35	West Bengal	Vat form 50A	2(Part I & II)	Shipper	In the new electronic Process; it is one month by default; it can be revalidated based on requirement	No	Vat Form 51	Outgoing Form not yet Implemented by Sales Tax Dept.

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Notes:

1. Andhra Pradesh

Inbound Shipments TIN No of consignee is must on all invoices and shipments send to Andhra Pradesh, If shipment is send to an unregistered dealer then shipper formal declaration is must. Invoice must have APST NOS.

Outbound Shipments Form X/600 is mandatory.

It is used by the concerned Circle Sales Tax Office to the consignor, which is handed over to our pickup staff along with the invoice at the time of pickup.

Shipments traveling without Form X/600 are liable to be impounded and penalized.

TIN No. of the consignee is must on invoices.

#### EXEMPTED SHIPMENTS

All shipments not featuring in the list given below are exempted from payment of Sales Tax and do not require Form X/600.

#### Inbound Shipments

#### ITEMS THAT REQUIRE FORM X/600

Form X/600 is mandatory for select shipments traveling to Andhra Pradesh. A list of such shipments is appended below for reference.

Timber and logs cut into sizes such as beams, ruffers and planks.

All pulses and dal i.e. Green gram, Black gram, Gulab gram, Tur dal, Masur dal, Moog dal and Kesari dal, the import these stuff would be under 14A and 15 III Schedule of APGST Act.

Electrical goods such as Electrical wires, Switches and Switch bozes , all kind of Bulbs and lights, Washing machine, transformers and generators.

Part and accessories of automobiles and automobile spare parts, including spare of Tractors and bulldozers.

All kind of foot wear including plastic footwear, Spares of shoes, shoe polishes of All kind, polish brushes and shoes horns.

Paper of all kinds i.e. raw paper rolls / bundles , Beedi leaves.

Iron and steel.

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 be submitted at the check post..

In the absence of CST & TIN/LST numbers of the Consignee Invoice carrying Central Sales Tax

of 10% is acceptable.

Form X and Form 600; both are same Sale Tax Form.

## 2. Arunachal Pradesh

### Inbound Shipments

Though no inbound Form is Required; but Entry-tax is applicable. Invoice must have APST No. on the Invoice.

## 3. Assam

Sales Tax Form 61 is required for all Inbound shipments.

All Commercial shipments including Stock Transfers, irrespective of the value require to travel under Form 61.

All Non commercial shipments irrespective of the value require to travel under Form 62.

Both Forms validity dates are 6 months from the date of issuance.

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 Assam. With out the seal and signature of any one mentioned above the form is considered to be invalid

### Exempted Shipments:

All personal shipment destined to the state of Assam is exempt from payment of Sales Tax except

-Very high value shipments

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

## 4. Bihar

### Out bound shipments

Form D X is required for shipments traveling out of Bihar.



## Inbound shipments

All commercial shipments must travel under Form No. D IX ;also known as Bihar road permit whose value are over Rs.10000.

Bihar Sales Tax Department issues this form to all registered dealers. After procuring the form from the sales tax department the consignee sends it to the consignor who will handover the same along with other paperwork's to our pickup staff.

The Form needs to bear the seal and signature of the Consignee and the sales tax authorities of Bihar. With out the seal and signature of any one mentioned above the form is deemed invalid.

Required affidavit copy for shipments consigned to unregistered dealer.

Shipments below Rs.10000 do not require Form but Entry Tax will be applicable on them.

Both Incoming & outgoing Forms have validity period of 1 year from the date of issue.

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## 5. Chandigarh

### Inbound Shipments:

No specific requirement for shipments travelling to Chandigarh

BLUE DART EXPRESS LIMITED CAR office delivers shipments at Mohali, which falls under Punjab.

BLUE DART EXPRESS LIMITED CAR office delivers shipments at Panchkula, which falls under Haryana. Hence paperwork requirement is same as for Haryana, which will be dealt separately.

## 6. Chhatisgarh

### Inbound shipments

All commercial shipments for Chhatisgarh must have TIN NOS OF SHIPPER & CONSIGNEE.

All non-commercial shipments for Chhatisgarh must have Form No. 60. Sales tax department issues this form to the applicant in Chhatisgarh. 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 Chhatisgarh. With out the seal and signature of any one mentioned above the form is considered to be invalid.

## 7. Gujarat

Inbound shipments

Form 403 is required for shipments traveling to Gujarat. Octroi is not applicable in Gujarat.

Out bound shipments

Shipments travelling out of Gujarat must be accompanied by Form 402.

The Form is a self declaration from the shipper giving details of the shipment with description and Value of the goods. A copy of the form is to be submitted at the check post while the Shipment is being taken out of the state.

If the shipments are found to be traveling without Form 402 the same are liable to be seized and penalty levied.

## 8. Harayana

Inbound Shipments:

Vat Form38 (Inward) is a must for all Inbound Commercial shipments valued over Rs.24,999/- .

The Consignee has to procure the forms from the sales tax authorities and has to send the same to the shipper which should be handed over to the pickup staff. Seal and signature of the Consignee, the Shipper and the Sales tax authorities of Haryana, is must.

Form 38 is in two parts - original and counterfoil. The consignee after procuring the form has to fill his Sales tax registration details on the original and sent to the Shipper.

At the time of dispatch of the goods the shipper has to fill in the consignment details with value. While the shipment is taken into the state limits of Haryana, the transporter has to fill the vehicle details on the same original foil.

At the time of delivery the original form is to be delivered to the consignee who in turn has submit the same to the sales tax authorities for computation of tax. The counter foil is retained by the consignee after all details mentioned on the original form are copied on the counter foil.

Shipments travelling to Haryana as stock transfer or consigned to an individual with value of Rs 25,000 or more require Form 38.

#### Exempted shipments to Haryana

Any Shipment; no matter what the content, with value of Rs 24,999 or less is exempted from Sales tax. But declaration from consignee helps in clearance at check post.

Outbound Shipments:

Vat Form 38 (Outward) is a must for all outbound commercial shipments without a value limit

#### 9. Himachal Pradesh

For Himachal Pradesh we need consignee CST which is always a 4 digit Number. For non registered Customers we need the purchase order copy for clearance. Form 26 is obtained en route while entering Himachal Pradesh.

Commercial Printed Invoice with shipper and Consignee TIN number required with clearly mentioning the commodity; Quantity; value since some of the shipments entertain Entry Tax. 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.

In case of non-registered Customers; Purchase Order Copy is Required.

From 2010 on some items Entry-Tax is validated. Those are

(i) The entry No. 1 shall be substituted by the following, namely:

"Diesel, Lubricants and furnace oil including such other oils being used as oil fuel except LPG for domestic use and kerosene."

After existing item No. 7, the following new items shall be inserted, namely: -

Sr. No.	Goods	Rate of
8.	All type of advertisements/ publicity material	5%
9.	Waste material and scraps of all types	4%
10.	All items purchased by Government Departments, Boards	3%
11.	Corrugated boxes and mono cartons	5%
12.	Motor vehicles purchased from any place outside the State	5%
13.	LPG cylinders imported from outside the State for commercial use	5%

10.

The Government of Himachal Pradesh has introduced a new Entry tax legislation wef 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% to 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:

- 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.

#### 11. Jammu & Kashmir

Inbound Shipments:

VAT Form 65 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.

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.

Entry tax is applicable. Even Govt. organizations are not exempted from payment of Entry Tax.

#### 12. Jharkhand

Inbound shipments

FORM JVAT 504G is a must for all Commercial shipments consigned to Jharkhand .

The FORM JVAT 504G is issued by the sales tax department to all registered dealers.

The FORM JVAT 504G is to be collected by the consignor and sent to the consignee, who will handover the same to Blue Dart Express Limited pickup staff along with the Invoice.

The form JVAT 504 G should bear the seal and signature of the Consignee and the sales tax authorities.

Any FORM found with out the seal and signature of any one mentioned above could result in the Permit being considered as invalid.

TIN no and PAN is a must on the FORM JVAT 504G.

Affidavit copy is required for the Shipment to the individual.

For within the State Transportation; JVAT 503 is required.

JVAT 502 is for individual inbound shipments. It is the application for transporting of certain Goods & for obtaining Permit thereof.

JVAT 504P is for registered dealers within state. It is applicable for value More than Rs.50000.

Out bound shipments

Commercial shipments with a value of over Rs.50000 picked up for delivery within the state must travel only under a Jharkhand JVAT FORM 504B which is issued by the Jharkhand Commercial Taxes Department.

However, all commercial shipments irrespective of the value picked up for delivery outside the state must travel under a Jharkhand FORM JVAT 504B.

### 13. Karnataka

Inbound shipments

It has been clarified by Authorities that Unique Number or Form e-Sugam is MUST from 1st March 2011. As per information any shipment travelling into Karnataka must fulfill above requirements which will help in clearance.

The process is as detailed below which has to be followed by Shipper/Consignee

1) Registered Dealer in Karnataka who brings shipments into Karnataka can enter the details of shipments been purchased in system by using the password, after which system will generate Unique No, After getting the Number he can print the Form with details. He has to then forwarded the Form to Shipper who can handover to Blue Dart for carrying shipments into Karnataka.

2) Consignee also can note down the UNIQUE NO which will be 10 digits and pass it to Shipper who in turn can write on invoice and handover the shipments to BD.

AS PER ABOVE INFORMATION SHIPMENTS CAN TRAVEL WITHOUT FORM e- SUGAM (WITHOUT HARD COPY) , BUT UNIQUE NO IS MUST & MANDATORY ON INVOICE TO AVOID DELAY IN CLEARANCE & PENALTIES

UNIQUE NO has to be correct and person writing the no has to write and verify the no before handing over the shipments. Pickup Staff has also to ensure that 10 digit no is provided and check if Contact no of Consignee has been written on Invoice for further clarifications if any.

3) Once the Unique No./Form is handed over to Authorities by Transporter/Carrier they will get the same checked and registered in system by mentioning the date of checking & clearance with Name and Designation.

#### IMPORTANT NOTES

NOTE 1 : PERSONAL SHIPMENTS FOR PERSONAL USE ONLY CAN TRAVEL ON PRINTED DECLARATION WITH CONSIGNEE/SHIPPERS COMPLETE ADDRESS ALONG WITH CONTACT NO OF CONSIGNEE, IDENTIFICATION PROOF WILL GIVE MORE GENUINNESS OF SHIPMENT AND WILL HELP IN FASTER CLEARANCE.

NOTE 2 : SHIPMENTS OF BANKS /FINANCIAL/EDUCATIONAL INSTITUTIONS CAN TRAVEL IF VALUE UPTO 50K.WITH A DECLARATION ON LETTER HEAD FROM RESEPECTIVE BANKS/FINANCIAL INSTITUTION THAT SAME IS FOR PERSONAL USE ONLY AND NOT FOR ANY COMMERCIAL TRANSACTIONS.TELEPHONE/CONTACT NOS ARE MUST IN SUCH CASES

IF VALUE IS HIGH ABOVE 50K THEN THEY HAVE TO APPROACH COMMERCIAL TAX DEPT AND GET EXEMPTION. (ANY BANKS/INSTITUTION BRINGING BULK SHIPMENTS FOR OWN USE).

IF THE ABOVE INSTITUTIONS ARE REGISTERED WITH COMMERCIAL TAX DEPT THEN ,E-SUGAM FORM IS MUST.

NOTE 3 : FORM E-SUGAM IS MUST FOR ALL STOCK TANSFERS DONE BY COMMERCIAL ORGANISTAION/REGISTRED DEALERS.

NOTE 4: FOR BRINGING DEMO SHIPMENTS INTO KARNATAKA THE RESPECTIVE PERSON/ORGANISATION HAS TO APPLY IN WRITING TO COMMERCIAL TAX DEPT AND GET EXEMPTION WHICH HAS TO BE HANDED OVER TO BLUE DART ALONG WITH SHIPMENTS.

E-Sugam Form applicability for items inbound into Karnataka

1	All kinds of Automobile Parts and accessories.
2	All kinds of Electrical goods and Appliances.
3	Cement.
4	Dry Fruits.
5	Edible Oil including Vanaspati.
6	Flooring/Wall ties of all kinds.
7	Glass.
8	Granite/Marble blocks; slabs and tiles.
9	Gutka.
10	Iron and Steel as described in item iv of Section 14 of the CST Act; 1956.
11	Machinery of All kinds.
12	Plywood; Veneers; Boards including flooring boards and laminated sheets.
13	Timber including Eucalyptus and Casurina.
14	All Kinds of Furniture
15	Hardware Paper
16	Sanitary Fittings
17	Plastic Granules of every description
18	Cement Concrete Blocks and Cement bricks of all sizes
19	Ready Mixed Concrete
20	Paints and Bitumen including coal Tar

14.

Outbound Shipments

Any commercial shipments travelling as a sale is required to carry Form E-Sugam is required for the below items for the below shipments (if value exceeds Rs.20000).



1	Arecanut.
2	Cardamom.
3	Cashew.
4	Coffee Seeds.
5	Cotton.
6	Edible Oil including Vanaspathi.
7	Flooring/Wall tiles of all kinds.
8	Glass.
9	Granite/Marble Blocks; slabs and tiles.
10	Gutka.
11	Iron and Steel as described in item iv of Section 14 of the CST Act; 1956.
12	Oil Seeds including coconut and copra.
13	Pepper.
14	Plywood; Veneer; Boards including flooring boards and laminated sheets.
15	Rubber.
16	Scrap of ferrous and non-ferrous metals.
17	Timber including Eucalyptus and Casurina.
18	Ores of all kinds.
19	All Kinds of electrical goods including Appliances.
20	All kinds of Automobile parts and accessories..
21	All Kinds of Furniture
22	Hardware Paper
23	Sanitary Fittings
24	Plastic Granules of every description
25	Cement Concrete Blocks and Cement bricks of all sizes
26	Ready Mixed Concrete
27	Paints and Bitumen including coal Tar

15.

Validity of E-Sugam Form is refixed. New validity period is like below :

a. 2 days for the distance of less than 100 kms.

- b. 3 days for the distance in between 100-500 kms.
- c. 5 days for the distance in between 500-1000 kms.
- d. 10 days from the distance more than 1000 kms.

For all others moving outside not as a sale - like a stock transfer or being sent for repairs also Form E Sugam is to be used.

Every Registered Dealer will be provided with a Password & a unique Number while entering information into system. This number is to be provided at the Check post by the Transporter/Driver where vehicle will be interrupted within the State.

As per latest notification regarding E-Sugam Form; it is clarified by the Authority that putting Vehicle Number and LR/Air waybill Number for traveling shipments through Surface is not must.

Entry tax is applicable for selected items in Karnataka. The Items are Machinery, Lubricant Oil, Diesel, Sugar, Gutka, and all Tobacco products.

## 16. Kerala

### Outbound Shipments

Four copies of commercial invoice with the TIN & CST nos. of the shipper is Required.

In the absence of invoice, i.e., if the shpt travels out only with a delivery challan (or) stock transfer memo, Form 15/27B. Form 15/27B is in triplicate, serially machine numbered and marked original, duplicate & triplicate. The consignor obtains the form from Kerala sales Tax authority with their seal. Original is submitted to assessing authority, by the shipper, duplicate submitted to Blue Dart Express Limited/carrier accompanies the shipment along with other paperwork and handed over to consignee at destination and triplicate retained by the consignor. These forms have no specific Validity Period.

Form 27-b is a mandatory requirement for all the goods comes out of the State.

For Inbound Shipments into Kerala:

FORM 16 IS MUST for inbound shipments to Kerala.

Four copies of Commercial invoice is required. The invoice should be in original (or) carbon copy. No fax/Xerox copies are accepted. FORM 16 duly filled in should accompany with the shipment.

For registered dealers, the TIN & CST Nos. of the c'nee to be mentioned in the invoice itself. (The c'nee should be a dealer of the goods imported).

For unregistered dealers (or) individuals, i.e., if they are importing goods for their own use, Form 16 (Certificate of ownership) should be submitted, which can be procured from the commercial/sales Tax office.

If the goods value exceeds Rs. 5000/-, the said form should be counter signed by an officer not below the rank of Assessing Authority (i.e., Commercial. Tax Officer/Sales Tax Officer) of the Circle in which the c'nee's place falls.

If the goods value is below Rs. 5000/- form 16 to be filed only with the c'nee's seal/sign. Form 16 can be downloaded from Internet. It has no validity period.

Note:

If the form 16 is not produced (or) not countersigned by an officer, goods will be detained by the regulatory authorities demanding to pay security deposit the %age of which varies for various commodities as mentioned below:

Ex:-

- For Computer goods 8 %
- For Electronic/electrical goods 25 %
- For Mobile phones 25 %
- For Xerox/fax machines 25 %
- For Ready-made garments 8 %
- For Medial equipments 25 %
- For Furniture's 25 %

For Central/State government departments & institutions, self-signed Form 16 is required (without the countersign of the above said officer) along with a copy of Purchase order is required.

Advance Tax is to be paid for the following commodities at the rate mentioned against each item. If is computed from the value of the goods + freight charges + a gross profit @ 5% of the total value.

Commodities	Rate of Tax
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Marble Slabs and Tiles	20%
Granite Slabs and Tiles	20%
Ceramic Floor and Wall Tiles including vitrified tiles	20%
Lift, Elevators and Escalators	12.50%
Glass Sheets	12.50%
Cuddapah Stones, Kotta Stones, any other similar stones and slabs	12.50%
Ready mix Concrete	12.50%
Generator whether assembled or not	12.50%
Timber	12.50%
Live Chicken and Chicken meat	12.50%
Petroleum Products other than LPG	12.50%
Paints	20

17.

For the goods imported from the other countries, original invoice, Xerox copy of bill of entry and original/carbon copy of delivery challan from the clearing & forwarding agent should be produced.

SPECIMEN COPY OF FORM-16 :  
THE KERALA VALUE ADDED TAX RULES, 2005  
FORM NO. 16

CERTIFICATE OF OWNERSHIP  
[See Rules 58 (18)]

1. Full name and address of the person who owns the goods. :

2. Details of the goods transported  
a. Number of Packages/cases/bundles/bags etc. :  
b. Weight :  
c. The value of the goods estimated :

3. Extent of agricultural holdings with Survey No. of the person mentioned :



## Inbound Shipments

Form 49 is mandatory for commercial shipments traveling to Madhya Pradesh.

Form 49 is applicable only for inbound shipments coming through Surface/Air mode.

Shipments which are coming through Railways require Form 60. Shipments coming through surface can not be accompanied with Form 60.

Form 50 is mandatory for personal/ non commercial shipments traveling to Madhya Pradesh.

Entry tax is applicable for Madhya Pradesh.

Note: Shipments exempted from payment of Entry Tax or Sales Tax forms are as under:

### *GOODS EXEMPTED FROM TAX (effective from 13-03-2000)*

Sr. No (1)	Description of goods (2)	Conditions and exceptions subject to which exemption has been allowed (3)
1	Agricultural implements as specified by the State Government by Notification in the Official Gazette	
3	All kinds of roofing tiles and ridges excepting Mangalore, Bagra, Kusner and similar superior roofing tiles and ridges.	
3	Articles used by physically handicapped persons, namely - (i) Artificial limbs (ii) Crutches, (iii) Calipers, (iv) Corrective shoes (v) Various kinds of spinal braces (vi) Wheel chairs (vii) Denis brown (viii) Various kinds of splints.	
4	Fabrics on which Additional Excise Duty is levied or leviabale under the Central Excise and Tariff Act, 1985 (No.5 of 1986) and all varieties of	

	khadi cloth, handloom, cloth but excluding silk, silk cloth and hessian cloth.	
5	Besan and chuni of pulses, atta, maida, suji, rawa, daliya, flour, husk and bran of cereals and pulses.	
6	Biogas plants	
7	Book, Almanacs, panchangs, drawing books, exercise books, periodicals and journals.	
8	Braille writer, braille shorthand writer, braille watch, braille writing frame, braille mathematical instruments, braille globes and maps (Geography), braille thermometer, braille lectometer and braille barometer.	
9	Charkgha including Amber Charkha and its parts including wooden and rubber parts, implements used in the production of Khaddar or Khadi as defined in clause (b) of section 2 of the Madhya Pradesh Sales of Khaddar Act, 1953 (X of 1953), Handlooms including pit looms frame looms, light shuttle looms and paddle looms.	
10	Condoms and contraceptives	
11	Cowdung and products thereof	
12	Curd, lassi, butter milk, fresh milk excluding sweetened and coloured milk sold in sealed containers.	
13	Electrical energy	
14	Sugar and khandsari on which additional excise duty is levied or leviable under the Central Excise and Tariff Act 1985 (No.5 of 1986), excluding mishri, chironji and batasha.	
15	Tobacco manufactured or	

	unmanufactured, cured or uncured and tobacco, products including cigarettees, cigars, cheroots and bidis, on which additional excise duty is levied or leviabale under the Central Excise and Tariff Act, 1985 (No 5 of 1986) and gudakhu.	
16	Fresh vegetables (Including potatoes and onion), Ginger (excluding dried ginger), Garlic, Singhada, Fresh fruits, Fresh flowers and sugar cane.	
17	Frozen and liquid semen of cattle	
18	Goods on which duty is or may be levied under the Madhya Pradesh Excise Act 1915 (No.2 of 1915) other than medicinal and toilet prearations specified for the time being in the Schedule to the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (No.16 of 1955).	
19	Human blood and human blood plasma, pace makers and artificial valve used in human hearts	
20	Kumkum, Sindoor, all kinds of bangles (excluding those made of Ivory, Gold or Silver) Bichhia, Mangal Sutra of the value not exceeding Rs. 500/-, Bindi made of plastic or lac, Kajal, Mehandi, Rakhi or ornaments of Kathir, German Silver or Aluminium	
21	Newsprint	When sold by a dealer registered under the Act to a newspaper establishment holding a certificate issued by the dicatorate of Public Relations, Madhya Pradesh, to the effect that the news paper establishment is publishing a newspaper and such establishment furnishes a declaration to the effect that the newsprint being purchased is for the publication of the newspaper according to their certified circulation.



22	Nipples made of rubber and Feeding Bottles with rubber nipples	
23	Organic manure	
24	Philatelic stamps, kites	
25	Products of such village industries as the State Government may by notification specify	When sold by producer and/or organisation certified for the purpose by Khadi and Village Industries Commission constituted under the Khadi and Village Industries Commission Act, 1956 (No.61 of 1956) or the Madhya Pradesh Khadi and Gramodhyog Board constituted under the Madhya Pradesh Khadi Tatha Gramodhyog Adhiniyam, 1978.
26	Quinine	
27	Renewable energy devices or equipments that is to say i. Flat plat solar collectors ii. Concentrating and pipe type solar collectors iii. Solar cookers, iv. Solar water heaters v. Solar crop driers and systems vi. Solar air/gas/fluid heating system vii. Solar refrigeration, cold storages and air conditioning system viii. Solar stills and desalination systemix. Solar pumps based on Solar Thermal and Solar photovoltaic conversionx. Solar power generating systems xi. Solar ohoto voltaic modules and panels for water pumping and other applicatins xii. Windmills and any specially designed devices which run on windmills xiii. Any special devices including electricity generators and permps running on wind energy xiv. Bio-gas engines and bio-gas plant and accessories and equipments connected therewith	

	<p>for utilising energy from bio-gas.</p> <p>xv. Agrigultural and Municipal waste conversion devices producing energy from biomass</p> <p>xvi. Equipment for utilising ocean waves</p> <p>Hydrams or Hydraulic ram or similar other devices using energy derived from flowing or stored up water</p>	
28	Salt	
29	<p>Sirali, bageshi, baroo, date leaves, baskets made out of such leaves, tattas, fans, curtains, mattings and other goods made thereof, handmade sooma and germa, handmade barahi of leather, utensils and decorative articles made of bamboo and fibrous plant like sabai, shisal etc. muddas made of sarkanda, done and pattal, phool bahari jhadoo and earthenware made by kumhars (potters)</p>	
30	<p>(i) Seeds, plants and bulbs of vegetables, grass, fruits and flowers other than methi, dhanya and the seeds which are covered by the term 'oilseeds' specified in Sec14(vi) of the Central Sales Tax Act, 1956 (No.74 of 1956).</p> <p>(ii) Certified seeds and truhfully treated seeds.</p>	
31	Unbranded bread, eggs, meat, livestock, poultry, fish and fish seed.	
32	Water other than aerted, mineral and distilled water and water sold in sealed containers.	
33	Wooden Bullock cart, wooden wheels and bullock cart axle of iron and steel.	

34	Writing slate and slate pencils, chalk sticks, crayons and foot rules.	
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## 20. Maharashtra

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

- Octroi is applicable in Maharashtra
- Maharashtra is one of the state in the country, which still has octroiable zones.

The below listed Blue Dart Express Limited locations are octroiable zones

	Code	Area	Code
Nagpur	NGP	Sangli	SAG
Dombivili	DKU	Nasik	NSK
Mumbai	BOM	Pimpri & Chinchwardi	PMC
Kothrud (Pune)	KTD	Ahmednagar	XHX
Pune	PNQ	Akola	OLA
Amravati	AMT	-	-<a font=""></a></td>

removed in Kolhapur effective 1.4.2011. As per the new procedure one photo copy of the invoices of amt is to be submitted at the Check post naka.

removed in Aurangabad effective from 1.7.2011. LBT( Local Body Tax) which is 2% of declared value paid by the customers directly to the Corporation which is paid as per rules and process of LBT by filing

### Octroi?

Octroi has its roots in the French word 'Octroyer' which is derived from a Latin word auctorizare, the 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. It later became Octroi.

Usage Octroi is a local tax collected on articles brought into a town for local use by various local bodies such as municipalities, zilla parishads, village panchayats etc.

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

## N MUMBAI

The Corporation of Mumbai is known as Bruhanmumbai Municipal Corporation (BMC)

Authorized 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.

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

Ports were identified for purpose of levy

/ Sea : Docks Wharfs

/ Rail : Railway stations, Depots, Sidings

/ Air : Airport terminals

/ Road : Municipal octroi posts at roads across Greater Bombay limits

Shipments received by air BLUE DART EXPRESS LIMITED clears through the dedicated octroi post available at BDA for apex shipments. Shipments received by surface can be Octroi cleared

Express Highway near Thane (EEH)

Express Highway in Bombay Agra Road (Mulund Naka)

Express Highway in Poona Highway Trombay (BPH)

Express Highway in Western Express Highway

Express Highway in Eastern Express Highway

Express LIMITED clears through Octroi all surface shipments only through EEH naka

Determined by Assessor and collector, assisted by Asst. Assessor and Collector and Inspectors. Posted in three shifts in all the four nakas.

; OCTROI FORMS USED

1'S

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

Post authorities retain form 'A' along with the photocopy of the Invoice. Form 'B' along with the document is handed over to the customer in our case its through BLUE DART EXPRESS LIMITED to the

2M

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

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.

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

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

Provision for exemption in respect of articles imported for immediate export. Goods cleared under N-form must be re-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 goods transiting through Mumbai.

For shipments transiting through Mumbai received by air the Dart Apex team completes the N-form in

presence of an inspector in the airline cargo warehouse checks the shipments against consignment airway bill, invoice and the N-form.

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

At the check post, the Octroi inspector checks and stamps the N-form and returns the Original copy of N-form to BLUE DART EXPRESS LIMITED staff.

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

At the check post (EEH), Octroi inspector verifies the shipment against invoice/airway bill, and certifies the same. The original copy of the invoice/airway bill is retained by the Octroi inspector and the triplicate copy is handed over to BLUE DART EXPRESS LIMITED staff.

The original copy of N-form along with other paperwork and the shipment is produced to the octroi inspector at the check post for closing of the N-form.

⇒ If 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.

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

If for some reason the point of exit/export needs to be changed BLUE DART EXPRESS LIMITED staff will have to pay attention for redirection paying the requisite fees.

On the closure of N-form both the consignor and the carrier, in our case BLUE DART EXPRESS LIMITED, are required to pay an amount equivalent to the Octroi amount that may have accrued had the shipment not been cleared through the check post, and the risk of being black listed and de-recognized by BMC.

The application for exemption in respect of goods imported or exported into or out of Mumbai.

Exemption is available for shipments traveling for demonstration, repairs etc.

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

The application 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.

⇒ On the closing of the N-form, the duplicate and triplicate copy, the invoice, deposit receipt along with the shipment is to be retained at the check post. After due inspection the officer affixes his signature with remarks on these copies. The duplicate copy is returned to the carrier. Triplicate copy is handed over to customer, which along with the temporary deposit receipt is to be used to claim refund from BMC.

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

The temporary deposit is refunded after deducting 10% as administration charges.

Exemption is required for exemption of Octroi for articles imported into Mumbai by charitable institution for charitable purposes.

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

## EXEMPTION FROM OCTROI

### EXEMPTION FOR CONTAINERS OF DURABLE NATURE

Containers of durable nature imported into Greater Bombay limits may be exempted from Octroi provided:

1. Importer provides declaration that the consignment consists of used containers of durable nature and agrees to deposit as may be fixed by Octroi authorities as a guarantee that such containers are exported from Greater Bombay duly filled up.

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

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

### EXEMPTION FOR PERSONAL LUGGAGE

Articles brought in as personal luggage by any person may be exempted from octroi whether the person is a resident or not.

4. Importer/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.

5. Exemption options are normally available for articles liable for Octroi of value up to Rs. 150/- and or weighting up to 10 kg.

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

### EXEMPTION FOR PERSONAL BELONGINGS OF:

7. Exemption for 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 Member and secretary attached to Lok Sabha, Rajya Sabha, State assembly or State council.

8. Exemption for Central/ State Government official for entry within a year from the date of retirement on production of

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.

members of a State/Central Government official whose demise occurs while in service, for entry with in the date of death on production of a certificate duly signed by the head of the department, about the deceased government official and the date of his death while in service.

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

ported by the following organizations, their officials and representatives for their bonafide use of the following declaration by them

International Organizations Organization  
International Civil Aviation Organization  
International Health Organization  
International Labour Organization  
International Agricultural Organization of United nations  
International Educational scientific and cultural Organization  
International Monetary fund  
International Banking of reconstruction and development  
International Postal union

Organizations of International Importance.

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

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## 22. Manipur

### Inbound shipments

All commercial shipments for Manipur must have Form 35. Sales tax department issues this form to the registered dealers in Manipur.

All Non commercial shipments for Manipur must have Form 37. 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. With out 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.

#### Outbound Shipments

All Outbound shipments must travel along with FORM 36 from Manipur.

### 23. Meghalaya

#### Inbound shipments

All commercial shipments for Meghalaya must have Form 40. Sales tax department issues this form to the registered dealers in Meghalaya.

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 Meghalaya. With out 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.

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

Form 40 has a validity period of 90 Days.

#### Outbound Shipments

All commercial shipments traveling out of Meghalaya must have form 37 which needs to be endorsed at the border check post of Meghalaya.

## 24. Mizoram

### Inbound shipments

All commercial shipments for Mizoram must have Form 33. Sales tax department issues this form to the registered dealers in Mizoram.

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 Mizoram. With out 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.

For Personal Shipment Form 34 is required.

## 25. Nagaland

### Inbound shipments

All commercial shipments for Nagaland must have Form XVI. Sales tax department issues this form to the registered dealers in Nagaland.

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 Nagaland. With out 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.

## 26. Orissa

PAPERWORK REQUIRED FOR ORISSA REGULATORY COMPLIANCE

THE FOLLOWING IS MANDATORY FOR ALL PACKAGES CONSIGNED TO LOCATIONS IN ORISSA.

- 1) If the Consignee is a 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.
- 2) If the Consignee is an 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.
- 3) If the Consignee is an Individual - If the shipment is addressed to his/her residential address Form 402A is exempted but Entry Tax is applicable. However such consignments must be addressed to the individual residential addresses only and not to their offices or even C/o Address.
- 4) If the Consignee is Govt/Embassy/Defense/Institutions - Entry tax will be applicable. In addition, Form 402A and invoice is mandatory. However the Orissa Sales Tax Commissioner is empowered to issue an Tax Exemption Certificate to such consignee.
- 5) In a nutshell; Form 402A is a must for Unregistered Dealer/ Clients. Entry Tax is applicable for such shipments. The Entry-tax is paid in Sales Tax office in Advance; form is to be obtained & send to origin( shipper) with receipt to be accompanied with the AWB.

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

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

## 27. Punjab

The invoice should bear the TIN no. of consignee.

In case the consignee has applied for CST/LST nos then 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'.

Shipments for Mohali are covered by Punjab sales tax rules, though the routing is via Chandigarh.

Shipment transiting through the state of Punjab:

Shipments that need to transit through the state of Punjab are to be cleared under Form 25.

This is a transit form, which needs to be filled by the carrier. The onus of getting the form cleared while the shipment leaves the boundaries of the state of Punjab lies with the carrier.

The carrier is liable for payment of penalty in case the Form 25 is not closed. Form 25 is a transit pass which needs to be opened and closed by the transported/carrier at the entry and exit check-post without fail.

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.

In case of non-registered consignees; purchase Order Copy Required. Shipments going through Sales tax clearance at Shambhu Border; need Affidavit from Consignee factualising the Statement that it is not his personal usage and not for further Sales.

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## 28. Rajasthan

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 pickup.

In case of Stock transfer of goods to a registered dealer in Rajasthan. 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.

Exempted Shipments :

If the items( listed as applicable for VAT-47) are not coming for resale but own consumption by the consignee who is an individual or non commercial organization, 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 with out which a penalty of 30% of invoice value will be levied on the consignee.

In this case commercial invoice will not show the CST/LST number of consignee.

Shipments other than the ones listed above are exempted from sales tax.

#### STOCK TRANSFER

A. If the consignee is not a registered dealer with sales tax department for e.g. Individuals, Banks, Govt. Officers, Insurance company, Charitable trust, 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.

B. 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.

Examples:

If BLUE DART EXPRESS LIMITEDL, DEL is sending medicines to TATA INFOTECH in Jaipur for resale, Form 47 must accompany the shipment.

If BLUE DART EXPRESS LIMITED DEL is sending computer to their office BLUE DART EXPRESS LIMITEDL in Jaipur for their own use and not for sale then a declaration is a must stating that goods are for personal use only, along with the challan and declaration the Xerox copy of original purchase invoice/bill should be enclosed. Entry tax will be applicable @ 4 % on declared value.

Those dealer who pay quarterly Entry tax to Rajasthan govt need to provide RET no. [Rajasthan Entry Tax no] on invoice.

List of entry Tax as below.

Finance department, Tax division,

Notification Jaipur March 8 2006

s.o.424- In exercise of the powers conferred by sub-sec(1) of section 3 of the Rajasthan Tax on entry of the goods into local Area Act 1999 Rajasthan act no 13 of 1999 and in suppression of this department's notification no F.12(20)FD/Tax/2005-210 dated march 24, 2005 (as amended from time to time )the state government hereby specifies that the tax payable by a dealer under the said act in respect of goods specified in column 2 of the list given below, and brought into any local area, for consumption ,or use or sale therein ,shall be payable at such rate as has been shown against them in column 3 of the said list ,with immediate effect :-

Sr. No	Description of goods	Rate of tax
1	Sugar, batasha, mishri makhana and sugar toys	0.25%
3	Stainless steel ingots, billets, blooms, flats and flat bars	0.5%
3	Tin plates	1%
4	Oil seed(excluding til) and edible oil for mfg.or refining	1%
5	Air conditioner and Refrigerators	1%
6	Mineral water and water sold in sealed containers	1%
7	Aerated wated	1%
8	X-ray apparatus and equipment Medical Imaging, diagnostic and therapeutic equipments	1%
9	All type of motor vehicle(other then tractors) including two and three wheeler including their parts and accessories	1%
10	Wind mills and their accessories	1%
11	Tobacco	1.5%
12	Opium (other then lanced poppy head) .	1.5%
13	Suji and flour	2%
14	SGwar whether whole or spitted including dal whether refind not and gwar gum	2%
15	Toptical fiber, cable and polyethylene Insulated Jelly, filled telecommunication (PIJF) cables.	2%
16	All kinds of industrial fuels, including petrol, gasoline, high speed diesel old, superior kerosene oil,LPG (Including toluene,propene,butylene butadiene ethylene ,oxylene, mis-xylene benzene) ,ATF(air turbine fuel) ,furnace oil.Haxene(solvent oil) Naphtha, lubricant(including lube oil, transforms oil, greases) Natural gas, Petroleum jelly(including Vaseline) paraffin wax (including chlorinated paraffin wex),LSHS,(low sulphur high stocks) CBFC(carbon black feed stock) petroleum coke in any form Mineral turpentine oil, Heavy alkylate acetate,Remax, revive, C-9 known by whatever name	3%
17	Light diesel oil	3%
18	GLiquefied Natural Gas(LNG)	3.5%
19	All kinds of non-alcoholic drinks and beverages	4%
20	Ice-cream	4%
21	Tyre and tube, and flaps of the two, three and four wheeler and wheeler motor vehicle, or motor vehicle with more then	4%

	four wheelers or jeep trailers.	
22	Coffee cocoa	4%
23	Wireless reception instruments and apparatus, Radio and Gramophones, television, V.C.R, V.C.P. , Tape recorders, Transistors, and parts and accessories .	4%
24	All kinds of electrical and electronic goods including electronic meters FAX Machines, ATM, Sim cards, and smart cards and their parts and accessories.	4%
25	Aluminum structural. Steel fabrication items including G.S.Stay sets, insulators pin insulators, switch fuse units and isolators. /FONT >	4%.
26	. All kinds of telephone and parts thereof	4%
27	Television sets, washing machine, microwave oven.	4%
28	Lubricants	4%
29	All kinds of paper and paper products including exercise books	4%
30	HDPE bags and plastic bags and sacks .	4%
31	ACSR Conductors	4%
32	Transformers	4%
33	Hand pumps and theirs parts and accessories.	4%
34	Computers and their accessories.	4%
35	Dyes and dye stuffs, textile auxiliaries including chemicals used in textile processing and starch.	4%
36	. Photocopiers	4%
37	. Hydraulic Excavators (earth moving and mining machinery) mobile cranes and hydraulic dumpers.	4%
38	Cement	4%
39	Bitumen	4%
40	Generating sets	4%
41	Tin containers	4%
42	Explosives	4%
43	A.C.Pressure pipe	4%
44	Steel structural and steel bars Including Thermo Mechanically treated steel bars(TMT)	4%
45	Salt petre, gum powder, potash and explosive	4%
46	All types of stationery goods, and fitting ,pipe and pipe fitting.	4%
47	Ceramic and glazed tiles.	4%

48	Glass and glass sheet	4%
49	Pan masala (not zarda mix)	8%
50	Weigh-bridges	8%
51	Lifts and elevators.	8%
52	Marble cutting tools, gang saw, diamonds bit	8%
53	Photographic films and photographic papers	8%
54	All kinds of firearms including parts and accessories thereof	8%
55	Lottery tickets	10%
56	Cigarettes, cheroots ,cigars, cigarillos	12%
57	Zarda mix pan masala including gutka and churi	20%

29.

Below items are applicable for Form VAT-47.

1. All kinds of furniture including molded furniture.
2. All kinds of lubricants.
3. All kinds of mattresses, cushion, pillows, all types of sheets, and other articles made from foam rubber or plastic foam or other synthetic foam and rubberized coir mattresses.
4. All kinds of toilet & washing soap and detergents.
5. All types of bearings.
6. All types of sanitary goods including sanitary pipes and fittings.
7. All types of electrical goods including UPS and CVTS.
8. Butter & Deshi Ghee.
9. Computers, its soft wares, floppies and parts.
10. Cooling equipments including air conditioners and refrigerators.
11. Copper in all its forms including wires.
12. Dry fruits including Clove, Cardamom, Pepper and betel nut.
13. Raw or refined edible oil and Hydrogenated vegetable oil.
14. Electronic items including TV, VCR, VCP.
15. Iron & Steel as defined under Section 14 of the CST Act.
16. Parts of Automobile & Tractor except when used in manufacturing of automobiles or tractors.
17. Pan massala, Gutkha and Churi.
18. Paints, varnishes, color and dyes.
19. Timber, ply woods, Nuwood and Laminated sheets.
20. Tele-communication and sound transmitting equipments including Cellular & Cordless telephone, Fax and Pagers.
21. Tea.
22. All types of yarn, whether cotton, woolen or synthetic.
23. Metallic Utensils.



24. All types of crockery.
25. Plastic goods, PVC granules except when used as raw material for production of plastic goods.
26. Rubber and goods made of rubber.
27. All kinds of paper and paper products including exercise books.
28. All kinds of tiles.
29. Rice.
30. All kinds of foot-wear.

#### Outbound Shipments

All shipments going out of Rajasthan must carry FORM 49. Both Incoming & Outgoing Form have validity of 2 Years from the date of issuance.

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#### 30. Sikkim

##### Inbound shipments

All commercial shipments for Sikkim must have Form 25. Sales tax department issues this form to the registered dealers in Sikkim.

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 Sikkim. With out 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 .

#### 31. Tamil Nadu

##### Inbound shipments

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

The Sales Tax Nos are mandatory and in case the nos are not mentioned on the invoice the

shipments would get detained at the check post to be released on payment of penalty. Tin No of Consignor/Consignee is must.

#### Outbound shipments

Shipments traveling out of Tamil Nadu are to be connected under Form JJ. This is the outward sales tax form of Tamil nadu. Tin no of Consignor/Consignee is must.

### 32. Tripura

#### Inbound shipments

All commercial shipments for Tripura must have Form XXVI 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. With out 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 .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.

### 33. Uttar Pradesh

Form 38 is mandatory for all commercial shipments traveling to Uttar Pradesh.

Form 39 is mandatory for all personal/non commercial shipments traveling to Uttar Pradesh.

#### Inbound Shipments

Commercial shipments to Uttar Pradesh require to be accompanied by Form 38, Along with Form 38 a commercial invoice filled with all details is a must. The Form should bear stamp and signature of the shipper, consignee and the sales tax authority of Uttar Pradesh.

Non-commercial shipments addressed to individuals, Govt. Agencies and Unregistered dealers

require to be accompanied with Form 39.

Forms 38 AND FORM 39 are 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.

Form 38 and 39 are issued by UP sales tax authority. Form 39 is valid for one month only. Validity of Form 39 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 UP.

Note: Form 38 and 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. - 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 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.

### Outbound Shipments

There is no form required to go shipments out of Uttar Pradesh.

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## 34. Uttaranchal

### Inbound shipments

Commercial shipments to Uttaranchal require to be accompanied by Form 16, Along with Form 16 a commercial invoice filled with all details is a must. The Form should bear stamp and signature of the consignor, consignee and the sales tax authority of Uttaranchal.

Non-commercial shipments addressed to individuals, Govt. Agencies and unregistered dealers

require to be accompanied with Form 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 are 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 with 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 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 with out Forms 16/17 for shipments sent within Uttaranchal (i.e. origin and destination are both in Uttaranchal).

Entry Tax is not applicable in Uttaranchal.

For inbound shipment No Form is Required for shipments valued up to Rs.5000/-.

Outbound shipments

There is no sales tax form required for shipments traveling out of Uttaranchal.

35. West Bengal

## Inbound shipments

There is a major change in West Bengal Sales Tax Process. Earlier Form 50 has been replaced by Electronic Form 50A.

Under new Sales Tax Law importing Registered dealer (Consignee) can generate on line (Through Internet ) 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.

## Air Shipments

Air shipments have to travel with both PART I & PART II. Air shipment cannot travel with PART 1 only. Hence shipments which are to be connected through the AIR must travel/connected with PART I AND PART II WITHOUT FAIL

## . Rail Shipments

Rail Shipments(DSP) also require to travel with two parts. In PART II AWB Number and destination Railway Station Name is to be mentioned .

Octroi is not applicable to shipments for West Bengal.

Entry Tax is not applicable to Shipments for West Bengal.

## SHIPMENTS EXEMPTED FROM SALES TAX IN WEST BENGAL

1. Agricultural implements manually operated or animal driven.
2. Aids and implements used by handicapped person.
3. Aquatic feed, poultry feed and cattle feed including grass, hay and straw but not including aquatic, poultry and cattle feed supplement, additives.
4. Betel leaves.
5. Books, periodicals and journals but not including exercise books, drawing books, graph books, account books, laboratory books, diaries, letter pads.
6. Bread except pizza bread containing any types of fruit or vegetable.

7. Charka, amber charka, handlooms and handloom fabrics and Gandhi topi
8. Charcoal.
9. Coarse grains other than paddy, rice, and wheat.
10. Coconut fiber.
11. Condoms and contraceptives.
12. Cotton and silk yarn in hank.
13. Curd, lassi, butter milk and separated milk.
14. Earthen pot but not including ceramic pot.
15. Electric energy.
16. Firewood.
17. Fishnet and fishnet fabrics.
18. Fresh milk and pasteurized milk.
19. Fresh plants, saplings and fresh flowers.
20. Fresh vegetables and fruit.
21. Fresh garlic and ginger.
22. Glass bangles.
23. Human blood and blood plasma.
24. Idols, toy and doll made of clay.
25. Indigenous handmade musical instruments.
26. Kumkum, bindi, alta and sindur.
27. Lac and shellac.
28. Mat locally known as madur made wholly or principally of cyperus, Corymbosus known locally as gola methi, madur kathi or cyperus malaccensis known locally as chimati pati.
29. Matsticks and reed obtainable from cyperus corymbosus known locally as Gola methi, madur kathi, mutha, or cyperus corymbosus malaccensis known as Chimati pati.
30. Meat, fish, prawn and other aquatic products when not cured or frozen; eggs and livestock and animal hair.
31. National flag.
32. Organic manure.
33. Paddy, rice, wheat, pulses, flour, atta, Maida, suji and besan.
34. Puffed rice, commonly known as muri, flattened or beaten rice, commonly known as chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur , commonly known as murki.
35. Non-judicial stamp paper sold by Govt. Treasures, postal items like envelop postcard etc. sold to the Reserve Bank of India and cheques, loose or in book form but does not include first day cover, folder.
36. Rakhi
37. Raw jute
38. Raw wool
39. Sago and Tapioca globules
40. Salt
41. Salted cooked food made wholly or principally of flour, atta, suji or besan that is to say singra, nimki, kachuri, lichi, radhaballavi and dalpuri.

42. Semen including frozen semen.
43. Silk worm laying, cocoon and raw silk.
44. Slate and slate pencil.
45. Sugar manufactured or made in India and khandasari.
46. Seeds of all varieties.
47. Sweetmeat other than cake and pastry but including curd.
48. Green Coconut commonly known as daab.
49. Textile Fabrics made wholly or partly of cotton, rayon, artificial silk or wool manufactured or made in India.
50. Tobacco, including cigarette, cigar, cheroot, smoking mixture for pipe and Cigarette, biri, chewing tobacco, snuff and tobacco for hookah, that is to say tobacco paste, ready for hookah, when such items are manufactured or made in India.
51. Toddy, Neera and Arak.
52. Unprocessed green leaves of tea.

#### Outbound Shipments

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

Note: The responsibility for obtaining the Sales Tax Waybill or Permit lies with the Consignee, and Blue Dart cannot procure these.

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