INTERSTATE TRANSIT DOCUMENTATION

State	ST-Forms	ST-Forms Issued by	Octroi	Entry Tax	10% CST Acceptable	O/b ST forms	Remarks	Refer End Notes
Andhra Pradesh	Form - X	Shipper	NA	NA	No	Form X		Note 1
Arunachal Pradesh	NA	NA	NA	Yes	Yes	NA	Entry tax applicable in the absence of TIN No	Note 2
Assam	From 61	Shipper	NA	NA	Not	NA		Note 3
Bihar	Form D 19	Shipper	NA	NA	Not	NA		Note 4
Chandigarh	NA	NA	NA	NA	Yes	NA		Note 5
Chattisgarh	Form 59A	Shipper	NA	NA	Not	NA		Note 6
Delhi	NA	NA	NA	NA	Yes			
Daman Div	DVAT-35					DVAT-34		
Goa	NA	NA	NA	NA	Yes			
Gujarat	Form 403	Shipper/Consignee	NA	NA	Yes	Form 402		Note 7
Haryana	Form 38	Shipper	NA	NA	Not	Form 38	Form 38 is for shipment valued over Rs 24,999/-	Note 8
Jammu & Kashmir	Form 65	Carrier	NA	Yes	Not	NA	Form 65 is for shipment valued over Rs 4,999/-	Note 9
Jharkhand	Road Permit	Shipper	NA	NA	Not	NA		Note 10
Karnataka	N A	NA	NA	Yes	Not	515/505		Note 11
Kerala	Form 16	Shipper	NA	NA				Note 12
Madhya Pradesh	Form 49/50	Shipper	NA	Yes	Not	NA	Form 50 can be provided by shipper/consignee	Note 13
Maharashtra	NA	NA	Yes	NA	Yes	NA		Note 14
Manipur	Form 52	Shipper	NA	NA	NA	NA		Note 15
Meghalaya	Form 14	Shipper	NA	NA	Not	NA		Note 16
Mizoram	Form 33	NA	NA	NA	Yes	NA		Note 17
State	ST-Forms	ST-Forms Issued by	Octroi	Entry Tax	10% CST Acceptable	O/b ST forms	Remarks	Refer End Notes

Nagaland	Form 34	NA	NA	NA	Yes	NA		Note 18
Orissa	32	Shipper	NA	Yes	Not	NA	402A for unregistered customer	Note 19
Pondicherry	NA	NA	NA	NA	Not	NA		
Punjab	NA	NA	NA	NA	Not	NA		
	Form 25	Carrier	Yes	NA		NA	Form 25 applicable for transit shipmentss only	Note 20
Rajasthan	Form 47	Shipper	NA	Yes	Not	Form 49		Note 21
Sikkim	Form 20	Shipper	NA	NA	NA	NA		Note 22
Tamil Nadu	NA	NA	NA	NA	Not	Form XX		Note 23
Tripura	Form 24	Shipper	NA	NA	Na	Na		Note 24
Uttar Pradesh	Form 31/32	Shipperr	NA	NA	Not	Na	From 32 for non commercial goods	Note 25
Uttaranchal	Form 16/17	Shipper	NA	NA	Not	NA	From 17 for non commercial goods	Note 26
West Bengal	Form 50	Shipper	NA	NA	Not	Form 51		

Notes:

1. Out bound shipments
   - Form X is mandatory
   - Shipments traveling without Form X are liable to be impounded and penalized
   Inbound shipments - Form X is mandatory for selected shipments traveling to Andhra Pradesh.

   Items that require Form 10

   - Timber and logs cut into sizes such as beams, rafters and planks.
   - All Pulses and dal i.e. Green gram, Black gram, Gulab gram, Tur dal, Masur dal, Moth dal and Kesari dal, the import of these stuff wud be under 14A and 15III schedule of APGST Act.
   - Electrical goods such as, Electrical wires, Switches and Switch boxes, all kind of bulbs and Lights. Washing machines, 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. A copy of the form is to be submitted at the check post while the Shipment is being taken out of the state.

2. In the absence of CST & TIN/LST nos of the Consignee invoice carrying Central Sales Tax of 10% is acceptable
   · If TIN no is not available entry tax needs to be paid

3. 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
   - After procuring the form from the sales tax department the consignee sends this to consignor.
   - 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. Out bound shipments
   - No Sales tax form is required for shipments traveling out of Bihar
   Inbound shipments
   - All commercial shipments must travel under Form No. D 19 also known as Bihar road permit.
   - 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
   - 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.

5. Inbound Shipments:
   - No specific requirement for shipments traveling to Chandigarh

6. Inbound shipments
   - All commercial shipments for Chattisghar must have Form No. 59A. Sales tax department issues this form to the registered dealers in Chattisghar.
   - The Form needs to bear the seal and signature of the Shipper, Consignee and the sales tax authorities of Chattisghar. With out the seal and signature of any one mentioned above the form is considered to be invalid.

7. Inbound shipments
   - Out bound shipments
   - Shipments traveling 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.
   Inbound Shipments
   - Form 403 is required for shipments traveling to Gujarat.

8. Outbound Shipments:
   - Form 38 (Outward) is a must for all outbound commercial shipments without a value limit
   Inbound Shipments:
   - Form 38 (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. 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 have it 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 traveling 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.

9. 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 nos are 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.

10. 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 Road Permit which is issued by the Jharkhand Commercial Taxes Department
   Inbound shipments
   - Jharkhand Road Permit is a must for all Commercial shipments consigned to Jharkhand
   - The Road Permit is issued by the sales tax department to all registered dealers
   - The Road Permit must be collected by the consignor and sent to the consignee,
   - The Road Permit should bear the seal and signature of the Consignee and the sales tax authorities
   - Any permit 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 Road permit
   - Affidavit copy is required for the Shipment to the individual

11. - All commercial shipments addressed to individuals who do not have TIN number, a declaration from the consignee that the goods are not for sale and for personal consumption is a must. Unless under a exemption list these will be liable for Entry Tax
Outbound Shipments
- Any commercial shipments traveling as a sale should have the Invoices
- For all others moving outside the sale but not as a sale - like a stock transfer or being sent for repairs - Form 515/505 is a must
Inbound Shipments:
- Although no Form is required for shipments consigned to Karnataka the TIN & CST nos is mandatory. Any shipment found traveling without the required sales tax numbers is liable to be sized by the authorities and a penalty equivalent to 37.5% of the invoice value can be levied
- Only incase of shipments that need to be returned back to Karnataka for whatever reason, Form 515 and a declaration is required from the consignor. The consignee in Karnataka will have to send the form to the shipper
- Although there is no. form required for shipments traveling to Karnataka but the sales tax needs to be recorded on the invoice. Any shipment found traveling without the required sales tax numbers is liable to be sized by the authorities and penalty equivalent to 37.5% of the invoice value is levied.
- Entry tax is applicable in Karnataka, which is paid at the border check posts. All shipments from West, East and North are screened for entry tax at Nipani check post and from South at Hosur Road check post

12. a1. a. Outbound Shipments:
Four copies of commercial invoice (1 original + 3 carbon copies) with CST & LST numbers of consignor and consignee.
In the absence of a commercial invoice the consignor has to provide Form 26 also called as delivery note.
Form 26 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, carrier accompanies the shipment along with other paperwork and handed over to consignee at destination and triplicate retained by the consignor. Inbound shipments:
The sales tax nos are mandatory in Kerala incase the numbers are not furnished at the time of importing the goods in the state of Kerala Entry tax is to be paid.
Given below is the list of shipments if not accompanied with the sales tax nos are liable for payment of entry tax at the time of entry of the shipments into Kerala.

ITEM	PERCENTAGE
Motor vechicles	12.5
Cement inluding white cement	12.5
Refrigerator, its parts and accessories	12.5
Washing Machine	12.5
Marbles Slab\Marble Tiles	12.5
Cudappa Stones, Kotta Stones	12.5
Mosaic Tiles and Mosaic chips	12.5
Glazed Tiles, Ceramic Tiles and All types	12.5
Iron & Steel	4
Granite Slab	12.5
Air conditioner, its parts and accessories	12.5
Sodium silicate	12.5
Computer, components and parts	4

Photocopier/Xerox Machines	12.5
Fax Machines	12.5
Scanning Machines including Photo Machine	12.5
Generator Whether assembled or not	12.5
Inverter - Including UPS	12.5
Chassis of motor vehicles	12.5
Body built on chassis of motor vechicle	12.5
Paints of all descriptions	12.5
Furniture whether assembles or unassembled	12.5
Electrical Goods	12.5
Water Supply and Sanitary Equipments	12.5
Oil, Edible and inedible	4
Timber	12.5
Granite metals, Chips and Powder	12.5
Ready-mix Concentrate	12.5
Fans, Grinder, Cooking Ranges, Water Heater	12.5
Live Chicken and Meats	12.5
Petroleum Products	12.5
Computer Paper	12.5
Caustic Soda	4
Battery other than Dry Cell and Button Cell	12.5
Medical, Hospital, Surgical Equipments	12.5
Readymade Garments, Hosiery Goods	4
Weighing Machine, Weighing Bridges	12.5
Automatic Teller Machines	12.5
Photo graphic processing unit and Accessories	12.5
Optical Fiber Cables	4
Pollution testing equipments	12.5
Lift Elevator	12.5
Mobile Phones	12.5
Currency Counting Machine	12.5
Steam Boiler	12.5
V-Sat & Dish Antennas & Signal Equipments	12.5
Cables for Telecommunication	12.5
Door and Windows made of Steel and Iron	12.5
Transmission Tower including those dismantled	4
Graphic Art Film	12.5
X-ray and CT Scan film	12.5
Scientific and lab Equipments	12.5
Electronic Goods	12.5
Machineries	12.5
Fire works	12.5
Glass	12.5
Motor Vehicle's Spare Parts	12.5
Linoleum and flexible flooring materials	12.5

13.

Computation of tax:
Tax is computed on total invoice value plus handling and clearing Charges (should be shown on Invoice)

Entry tax is exempted if
The consignee is a registered dealer having CST/TIN numbers for the particular product, which should be printed on the invoice.
The consignee is CENTRAL GOVT. viz. Railways/Postal/All defense services, CBI, Account General Officers- These bodies must submit OEC (Octroi\ET exemption certificate) rest of the Central and State Govt. departments must pay.

Inbound Shipments
1.Form-16 is required for Non registered dealers at Kerala.
Vide a Kerala High court judgment, Entry tax into Kerala was abolished. However to control tax evasion and plug revenue leakage, the Kerala Sales Tax Department vide Circular no 51 has made Form 16 mandatory for transportation of taxable goods and commodities by a unregistered dealer where the value of a single import exceeds Rs.5000.
This certificate should be countersigned by an officer of the Commercial Taxes Department not below the rank of the assessing authority having jurisdiction of the place to which the goods are consigned to.
If consignee is a registered dealer only TIN/CST numbers are required. Form-16 is not required
Form 16 can be obtained by the consignee from local commercial tax department or can have them printed as per the below format. However the same is valid only after the local CTO attestation is obtained.

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
Suvey No. of the person mentioned :
in item (1)

4. The name of the place to which the :
goods are transported.

5. The name and the No. of the
vehicle/vessel through which the :
goods are transported.

6. The place from which the goods
are transported :

7. The purpose for which the goods :
are transported

8. If for sale the name and address of
the person to whom he (the owner of :
the goods) usually sell goods (if
the purchaser is a registered
dealer, the registration certificate
No. and the officer in which
is registered should also be given)

DECLARATION

I/We ....declare that to the best of my/our knowledge that the information furnished above is true and correct.

Place: Name and Signature of the owner of the goods

Date :

Note : In case when the value of the goods exceeds Rs.5000/- this certificate should be counter signed by an officer of the Commercial Taxes Department of not below the rank of an assessing authority, with name, designation and office seal.

13. INBOUND SHIPMENTS

- Form 88 which was mandatory for commercial shipments traveling to Madhya Pradesh has changed to form 49 since July 2006. Forms 88 issued after 1st April 2006 continue to be accepted at the checkpost instead of form 49. This will continue till the time form issued by the Sales Tax office to the customer get exhausted.
- Form 89 which was mandatory for personal/ non commercial shipments traveling to Madhya Pradesh has changed to form 50 since July 2006.
- 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 leviable 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, Almancs, 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 tabacco, products including cigarettees, cigars, cheroots and bidis, on which additional excise duty is levied or leviable 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 establishement holding a certificate issued by the dictorate 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 for utilising energy from bio-gas. xv. Agrigultural and Municipal waste conversion devices producing energy from biomass xvi. Equipment for utilising ocean waves Hydrams or Hydraulic ram or similar other devices using energy derived from flowing or stored up water	
28	Salt	
29	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)	
30	(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).	

	(ii) Certified seeds and truhfully treated seeds.	
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.	

14. In the absence of CST/TIN number of consignee invoice carrying Central Sales Tax of 10% is acceptable
    - Octroi is applicable in Maharashtra
    - Maharashtra is one of the two states in the country, which still has octroiable zones.

Area	Code	Area	Code	Area	Code
Aurangabad	AUR	Nagpur	NGP	Sangli	SAG
Dombivili	DKU	Nasik	NSK	Kolhapur	KHL
Mira road (Vasai - E)	MIR	Pimpri & Chinchward	PMC	Kothrud (Pune)	KTD
Mumbai	BOM	Pune	PNQ	Akola	OLA
Ahmednagar	XHX	Jalgaon	JGO		

Only the below mentioned pin codes of Mira Road are octroiable zones.
401101 - Bhayander (West)
401104 - Mira Village
401105 - Bhayander (East)
401107 - Mira road Station (East)

OCTROI IN MUMBAI

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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

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 Easter Express Highwaynaka

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

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.

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 Dart 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 transporter.
- For apex shipments received by surface for upliftment by air, the Mover 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 transporter

- 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 form Octroi.
- Incase for some reason the point of exit/export needs to be changed carrier have to file application for redirection paying the requisite fees.
- Incase of non closure of N-form both the consignor and the carrier 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.

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.

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 incase 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 of 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 a State/Central Government official whose demise occurs while in

service, for entry with in 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
. United Nations Organization
b. Internal civil Aviation Organization
c. World Health Organization
d. International Labour 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.

15. INBOUND SHIPMENTS
- All commercial shipments for Manipur must have Form 52. Sales tax department issues this form to the registered dealers 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

16. INBOUND SHIPMENTS
- All commercial shipments for Meghalaya must have Form 14. 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.

17. 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

18. INBOUND SHIPMENTS
-- All commercial shipments for Nagaland must have Form 34. 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

19. PAPERWORK REQUIRED FOR ORISSA REGULATORY COMPLIANCE
THE FOLLOWING IS MANDATORY FOR ALL PACKAGES CONSIGNED TO LOCATIONS IN ORISSA.

1) If the C'nee is a Registered Dealer - Form 32 along with an Invoice with TIN/CST nos mentioned on it is mandatory.

Please note Invoices should be typewritten and not hand written

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 C'nee is an unregistered dealer - Entry tax will be applicable. In addition, Form 402A and invoice is mandatory. The c'nees 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 C'nee 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 the office.
4) If the C'nee is Govt/Embassy/Defence/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 c'nees.

20. - The invoice should bear the TIN and CST no. of consignee.
- In case consignee has applied for CST/LST nos then A/F certificate from consignee is required for clearance.
- Punjab CST no is an 8 digit number. The consignee's CST number for Punjab should always be given with the registration date. Eg. CST no. '24182451 dated 08-05-92'
- Octroi is applicable in Punjab. Octroi is calculated on value or weight depending on the item.
- Shipments for Mohali are covered by Punjab sales tax rules, though the routing is via.Chandigarh.

Shipment transiting thru 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 incase the Form 25 is not closed.

21. - The Sales Tax form of Rajasthan in 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.
- Form 47 duly completed and signed by shipper is a must for the below listed goods.

Tractors	Lubricants
Refrigerator	Videocassettes

Cooling equipment	Safety matches
Water pumping sets	Dry fruits
All kinds of electrical goods	Utensil
Television	Iron and Video Cassettes
All types of sanitary goods	Type Writer
Photocopier	Wooden furniture
Motor parts	Steel furniture
Cement	Timber

- 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 above items 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.

List of entry tax as below

Finance department
Tax division
Notification Jaipur Mrch8, 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 four wheelers or jeep trailors.	4%
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%

22. INBOUND SHIPMENTS
- All commercial shipments for Sikkim must have Form 20. 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

23. Outbound Shipments:
- Shipments traveling out of Tamilnadu are to be connected under Form XX. This is the outward sales tax form of Tamilnadu.

Inbound Shipments:
- There is as such no sales tax form required for shipments consigned to Tamilnadu.
- The Sales Tax nos are mandatory and incase the nos are not mentioned on the invoice the shipments would get detained at the check post to be released on payment of penalty.
- Octroi is not applicable in Tamilnadu.

24. INBOUND SHIPMENTS
- All commercial shipments for Tripura must have Form 24. 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

25. Form 31 is mandatory for all commercial shipments traveling to Uttar Pradesh
    - Form 32 is mandatory for all personal/non commercial shipments traveling to Uttar Pradesh

    Outbound Shipments:
    - There is no sales tax form required for shipments travelling out of Uttarpradesh.
    - For Shipments from NDA to Uttar Pradesh OC stamp is required.(OC stamp is a sales tax process that needs to be done for all Nda Shipment travelling to other parts of Uttar Pradesh)

    Inbound Shipments :
    - Commercial shipments to Uttar Pradesh require to be accompanied by Form 31, Along with Form 31 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 32.
    - Forms 31 and 32 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 31 & 32 are issued by UP sales tax authority. Form 32 is valid for one month only. Validity of Form 31 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 duplictate copies of these forms as applicable should be signed and stamped by consignor, consignee and sales department of UP. Note.: Form 31 & 32 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 upto 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 UP with out Forms 31/32 for shipments sent within UP (i.e. origin and destination are both in UP) then OC stamp on the invoice is a must.
    - Octroi is not applicable in Uttar Pradesh.
    - Entry Tax is not applicable in Uttar Pradesh.

26. Outbound Shipments:
    - There is no sales tax form required for shipments travelling out of 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, 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 16 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 duplictate 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 upto 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) then OC stamp on the invoice is a must.
- Octroi is not applicable in Uttaranchal.
- Entry Tax is not applicable in Uttaranchal.

27. Outbound Shipments
- There is no sales tax form required for shipments traveling out of West Bengal.
Inbound Shipments
- Four copies of Tax invoice. All copies must bear original signature and seal of consignor
- West Bengal Tax Form 50 in triplicate is a must
- Photocopy of sales tax registration certificate only for raw materials like gold & precious stones which are not notified is enough in the absence of form 50
- Description of Form 50: This form is called West Bengal sales tax permit
- The form is obtained by the consignee, who should be a registered dealer in West Bengal. It is in triplicate (Original + Duplicate + Triplicate) each copy carrying the signature & stamp/seal of the consignee and the sales tax officer, on the front and reverse of the form. The consignee sends this form in triplicate correctly filled and duly stamped and signed to the consignor.
- The consignor has to provide these three copies along with the shipment at the time of Pickup.
- The consignee may send 3 copies of the forms signed and stamped by him and with the signature & stamp/seal of sales tax authority or handover to carrier on arrival of the cargo.
- The transporter can fill the form at destination and clear it immediately.

Sales Tax Registration Certificate:
- All business or business houses Registered with West Bengal Commercial Tax Office are provided with this certificate. Shipments (list appended below), which are not notified, can be cleared from sales tax check post by producing photocopy of this certificate.
- The consignee sends a photocopy of his registration certificate to consignor, collect this

registration certificate for items not in the notified list from the shipper at the time of Pickup.

Transit Declaration (Sales tax transit form)
This permit is issued at the first Sales Tax check post in CCU to all Commercial Shipments transiting through CCU, for East satellite locations. This permit is endorsed at the border Sales Tax Check post/ Transit Check post. Endorsement is obtained by carrier and consignor/consignee is not involved.
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-judical 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. Seman 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 tobaco, 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.

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