

REVIEW OF VAT / CST AS ON 01-APRIL-2010						
State	Existing VAT Rates	VAT is Payable on PTS / MRP	Entry Tax, if applicable	Return Filing	Rate Revision	
Andhra Pradesh	4% / 14.5%	PTS	NA	Monthly	Increase in VAT wef 15-01-2010	
Assam	5% / 13.5%	PTS	NA	Monthly	Increase in VAT wef 31-10-09	
Bihar	4% / 12.5%	MRP	Applicable (15th of every month)	Quarterly		
Chandigarh	4% / 12.5%	PTS	NA	Quarterly		
Chatisgarh	4% / 12.5%	PTS	Applicable (10th of following month)	Quarterly		
Goa	4% / 12.5%	PTS	Applicable (30th of subsequent month) [rates ranges from .5% to 6%]	Quarterly		
Gujarat	(4%+1%) / (12.5% + 2.5%)	PTS	NA	Monthly	Additional Cess wef 01-04-08	
Haryana		PTS	NA	Quarterly	Increase in VAT wef 15-02-2010	
Jharkhand	4% / 12.5%	MRP	NA	Monthly		
Karnataka	5% / 13.5%	PTS	NA	Monthly	Increase in VAT wef 01-04-2010	
Kerala	(4%+1%) / (12.5%+1%)	MRP	NA	Monthly	SSC wef 01-04-08	
Madhya Pradesh	5% / 12.5%	PTS	Applicable (10th of following month)	Quarterly	Increase in VAT wef 01-08-09	
Maharashtra	5% / 12.5%	PTS	NA	Monthly	Increase in VAT wef 01-04-2010 to 5%	
New Delhi	5% / 12.5%	PTS	NA	Monthly	Increase in VAT wef 14-01-2010	
Orissa	4% / 12.5%	MRP	Applicable (21st of every month)	Monthly		
Punjab	5% / 12.5% (10% Addl Tax/Surcharge)	PTS	NA	Quarterly	Increase in VAT wef 29-01-2010 & Addl Tax wef 05-02-2010	
Rajasthan	5% / 14%	MRP	NA	Quarterly	Increase in VAT wef 08-07-09 for 12.5% and Increase of 4% to 5% wef 09-03-2010	
Tamil Nadu	4% / 12.5%	PTS	NA	Monthly		
Uttar Pradesh	(4%+0.5%+0.5%) / (12.5%+1%)	PTS	NA	Monthly	Additional Cess wef 01-06-09/ Additional Cess of (4+0.5%)+0.5% wef 20-02-10	
Uttarakhand	4%+0.5% / 12.5%+1%	PTS	NA	Monthly	Surcharge of (4+0.5%) & 12.5%+1% wef 01-03-2010 postponed 01-04-2010	
West Bengal	4% / 12.5%	MRP	NA	Quarterly		
Pondicherry	4% / 12.5%	PTS	NA	Monthly		
Himachal Pradesh	5% / 12.5%	PTS	Applicable (date not yet specified by Govt)	Monthly	Increase in VAT wef 29-03-2010 to 5%	
PTS - PRICE TO STOCKIST						
MRP - Max Retail Price						