			Commercial Shipments							E - tailing Shipments					
Sr. No	State & Union Territory	No of Copies Req	Inbound Sales Tax form	Permit to be handed over by	Validity of Form	Entry Tax	Outbound sales tax forms	Remarks	Permit Limitation	Inbound Sales Tax form	Outbound sales tax forms	Validity of Form	Remarks	Refer End notes	Sales Tax Site
1	Andhra Pradesh	2(Both For Inbound+Outbound)	FORM X/600	Shipper/Consignee	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.	Any no of invoices with N number value can be moved under single form	FORM X/600	FORM X/600	NA		Note 1	www.apcommercialtaxes.gov.in
2	Andaman Nicobar	Nil	NA			No	NA			NA	NA	NA			www.and.nic.in
3	Arunachal Pradesh	4	DG-01			Yes	NA	Entry tax applicable in the absence of TIN No		DG-01	NA		Entry tax applicable in the absence of TIN No	Note 2	www.arunachalpradesh.nic.in
4	Assam	Inbound 2 Copies Outbound 1 Copy	Form 61-Commercial Form62-Non-Commercial	Shipper/Consignee	Form 61- 6 Months Form 62- 6 Months (From issuing Date)	Yes	Form 63	Inbound 2 copies (Original & Duplicate) All forms to be filled manully		Form 61-Commercial Form62-Non-Commercial	Form 63	Form 61- 6 Months Form 62- 6 Months (From issuing Date)	Inbound 2 copies (Original & Duplicate) All forms to be filled manully	Note 3	www.taxassam.co.in
5	Bihar	2(Both Incoming & Outgoing)	Form D IX (Suvidha (Online road permit)	Shipper/Consignee	Validity is base on KM	Yes	Vat form D-X	For inbound,Form not required if value of the shpt is less than Rs. 9999;but Entry Tax will be Applicable for are who register in salex tax	Under One Sales tax Form any number of invoices can be attached.But Shipper/consignee should be same.There is no value restrictions Origin Point to Destination upto 100 Kms : Validity 3 days (72 hrs.) from the date of Uploading.Origin Point to Destination 101-500 Km : Validity 5 Days (120 hrs.) - do – Origin Point to Destination 501-1000 Km : Validity 7 Days	Form D IX (Suvidha (Online road permit)	Vat form D-X	Validity is base on KM	For inbound,Form not required if value of the shpt is less than Rs. 9999.	Note 4	www.biharcommercialtax.gov.in
6	Chandigarh	Nil	NA			NA		TIN Number is must for commercial shipments & In case of individual Shpts Declaration is mandatory		NA	NA	NA	In case of individual Shpts Declaration is mandatory	Note 5	www.chandigarh.gov.in
7	Chhatisgarh	Nil	NA			No		TIN Number is must for commercial shipments & In case of individual Shpts Declaration is mandatory		NA	NA	NA	In case of individual Shpts Declaration is mandatory	Note 6	www.comtax.cg.nic.in
8	Dadra & Nager Haveli	Nil	NA							NA	NA	NA			www.dnh.nic.in
9	Daman & Diu	Nil	NA							NA	NA	NA			www.daman.nic.in
10	Delhi	1	FORM T2					TIN Number is must for commercial shipments		NA	NA	NA		Note 7	www.dvat.nic.in
11	Goa	Nil	NA					TIN Number is must for commercial shipments		NA	NA	NA			www.goasalestax.com
12	Gujarat	3(Both Incoming & Outgoing)	From 403	Shipper/Consignee		No	Form 402	Transit pass application in Form 404. Transit pass in Form 405. Entry Tax is applicable on very selected goods		From 403	Form 402		Exemption upto Rs.4999	Note 8	www.commercialtax.gujarat.gov.in
13	Haryana	1	INVOICE COPY	Shipper/Consignee	As per dates mentioned on the form	No	INVOICE COPY		TIN # is must if not mentioned	INVOICE COPY	INVOICE COPY	As per dates mentioned on the form		Note 9	www.haryanatax.com
14	Himachal Pradesh	2	HP permit-26 (ST Form XXVI)	Shipper/Consignee	30 days from the date of issue	Yes	HP permit-26 (ST Form XXVI)	On line Permit is generated at Transporter / Shipper End	TIN # is must if not mentioned then ET is levied on personal & non registered delares @ 5% on the value & GovT bodies @ 3%	HP permit-26 (ST Form XXVI)	HP permit-26 (ST Form XXVI)	30 days from the date of issue	On line Permit is generated at Transporter / Shipper End	Note 10	www.hptax.nic.in
15	Jammu & Kashmir	2	Vat form 65	Shipper/Consignee	NA	Yes	NA	TIN # is must if not mentioned then ET is levied on personal & non registered delares @ 13.5% on the value.		Vat form 65	NA	NA	Exemption upto Rs.4999	Note 11	www.jkcomtax.nic.in
16	Jharkhand	2	JVAT 504G (Inward Permit / Green Permit) online	Shipper/Consignee	As per the dates printed on the forms		JVAT 504B (Outward Permit/ Blue Permit) (Manual)			JVAT 502	JVAT 504B (Outward Permit/ Blue Permit) (Manual)	NA		Note 11	www.jharkhandcomtax.nic.in
		2	JVAT 502	Shipper/Consignee	Individual Inbound shipments			Application for obtaining Declaration for Transport of certain goods and Permit thereof							
		2	JVAT503 (permit)	Shipper/Consignee	Individual Inbound shipments			Permit for Transport of Consignment in the State							
		2	JVAT504P (Pink Permit) manual	Shipper/Consignee	Road Permit for registered Dealer			Within State & applicable for invoice Value >=50000							
17	Karnataka	2(Unique No required)	E-Sugam	Shipper/Consignee	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.					Personal Shipment with Declaration	Note 13	www.ctax.kar.nic.in
18	Kerala	2	No Form required for commercial inbound shipments, For non-commercial shipments Form 16 is required	Form 16 is 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	These forms have no specific Validity Period, Shipments coming via Air/Rail/Ship into Kerala for commercial purpose, requires Form 8FA (E-generated) and Form 8F for surface inbound shipment	Inter-state transport in Form 7C, Transit Pass in Form 7B. Entry Tax in absence of TIN/ CST # on select goods. Form 16 if value of the shipment >5000.00	Form 16	Form 15	Form 16 individual ownership Form-No specific validity period	Below Rs.5000 Form 16-Certificate of Ownership filled by C'nee with sign & Stamp	Note 14	www.keralataxes.org
19	Lakshdweep	Nil	NA				NA			NA	NA	NA			www.lakshadweep.nic.in
20	Madhya Pradesh	2	E-FORM 49 (IN) / E-FORM 50 With Declaration	Shipper/Consignee	Form is valid for 30 days	Yes	E-Form 49 (OUT) on specific commodity	Form 49 for commercial shipments & Form 50 for non – commercial shipments can be provided by Consignee & shipper respectively and can generated On line from MP tax website		FORM 50 With Declaration	NA			Note 15	https://mptax.mp.gov.in
		2	For Incoming shipments via Rail Form 60 is required	Shipper/Consignee	valid for 30 days										
21	Maharashtra	Nil	NA				NA	Octroi is applicable	LBT NOS (LOCAL BODY TAX NO) IS MUST to any shipments including DP DUTS travelling/send to ULHASNAGAR (Maharashtra) PIN CODE 421001,421002,421003,421004 & 421005	NA	NA		Octroi is applicable	Note 16	www.vat.maharashtra.gov.in
22	Manipur	2(Both Inbound +Outbound)	Form 27	Shipper/Consignee	NA		Form 28							Note 17	www.manipurtaxation.nic.in
23	Meghalaya	Inbound 2 Copies Outbound 1 Copy	VAT form 40	Shipper/Consignee	Vat Form 40 is 90 Days;Special Permit for non-Registered Customer is 60 days		Vat Form 37 for taxable & Form 35 for non-taxable items			VAT form 40		pecial Permit for non-Registered Customer is 60 days		Note 18	www.megvat.nic.in
24	Mizoram	2	Vat form 33/34		Maximum Validity Period for 90 Days & this is mentioned while issuance			Form 34 is for Personal Shipments		FORM 34			Form 34 is for Personal Shipments	Note 19	www.mizoram.nic.in
25	Nagaland	3	Form 23 (On Line)	Shipper/Consignee	NA		Form 24			Form 23				Note 20	www.nagaland.nic.in
26	Orissa	2(Both for Incoming & Outgoing)	Form 402	Shipper/Consignee	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.	Under one Orissa Waybill maximum 10 AWBs can be passed.Value has no restrictions	Form 402A			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.	Note 21	**http://as.ori.nic.in/salestax/index.html // www.orissatax.gov.in**
27	Pondicherry	Nil	NA				NA			NA	NA				www.vat.pon.nic.in
28	Punjab	Nil	Form VAT 36	Shipper/Consignee		Yes	Form VAT 36	Transit Pass in Form VAT 35 /VAT 12. VAT 36 applicable for inbound goods for value >10,000/= EntryTax is applicable on select goods. For Indivudiual shpts above 10k affidavite on letter head or 15 rs stamp paper required	VAT XXXVI (incming + Outgoing Form) one Invoice per form is required				Exemption upto Rs.4999 affidavite on letter head or 15 rs stamp paper required	Note 22	www.pextax.com
29	Rajasthan	2(Both Inbound+Outbound)	Vat Form 47, same applicable for Stock transfer also	Shipper/Consignee	Both Incoming & Outgoing Forms are valid for two years from the date of issue	Yes	Vat form 49						Exemption upto Rs.4999	Note 23	www.rajtax.gov.in
30	Sikkim	3	Vat form 25	Shipper/Consignee	6 months from the date of issue	NO	NA	Incoming Form(Red,Yellow & White Color)		Vat form 25	NA		Incoming Form(Red,Yellow & White Color)	Note 24	www.sikkim.gov.in
31	Tamilnadu	3 Copies(Outbound Form)	NA				Form JJ	Tin no of Consignor/Consignee is must	Transit Pass in Form LL Form KK by clearing agent // Commercial Invoice with BOE in case imported goods	NA			In case of individual Shpts Declaration is mandatory	Note 25	www.tnvat.gov.in
32	Tripura	Inbound 3 Copies Outbound 2 Copy	Vat form XXVI	Shipper/Consignee	NA		FORM 27	Shipment can move to AAG by Air without Permit and will be delivered after endorsement from Sales Tax Dept.by Consignee		Vat form XXVI				Note 26	www.tripura.nic.in/taxes/
33	Uttar Pradesh	2	Form 38 for Commercial shipments Form 39 for Non-Commercial shipments	Shipper/Consignee	Series as per Notification of Sales Tax Authorities (mentioned on FORMS - Maximum one month)		NA			Form 39		Series as per Notification of Sales Tax Authorities	Exemption upto Rs.4999	Note 27	www.comtaxup.nic.in
34	Uttranchal	2	Form 16 for Commercial shipments Form 17 for Non-Commercial shipments	Shipper/Consignee	VAT FORM 16 having serial no 2010 & 2012 are only valid,	No	NA	Up to Rs.5000; there is norequirement for Permit for Uttaranchal inbound shipments	Trip Sheet in Form 18. Form 16 is for registered dealer. Form 17 is for non registered dealere (e Trip sheet)	Form 17			Up to Rs.5000; there is norequirement for Permit for Uttaranchal inbound shipments	Note 28	www.gov.ua.nic.in/tradetax/
35	West Bengal	2(Part I &II)	Vat form 50A	Shipper/Consignee	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.	Any Number of invoices can be attached & there is no limitation of value				1% Entry Tax irrespective of any value	Note 29	www.wbcomtax.nic.in

BLUEDART EXPRESS LTD.

Regulatory Requirement

2014

Blue Dart Center, Sahar Airport Road , Nr ITC Hotel, Andheri (East) Mumbai 400 099, India

Contents

General Requirements

Any commercial shipment picked up for transit on our network should have: –

1. Four copies of invoice (1+3)

2. TIN / CST no. Of shipper & consignee in case of commercial transaction is mandatory in all states.

3. Shipper is under obligation to mention valid TIN / CST no of self and consignee on the commercial invoice and regulatory paperwork at the time of handing over the shipment to BLUEDART EXPRESS LTD.

4. E-waybill generation has been implemented in most of the states. Consignee/ shipper is expected to comply registration process and follow online process for e-waybill generation

5. Shipments consigned to individuals who do not have TIN no, a declaration from consignee / shipper that the goods are not for sale and for personal consumption apart from other conditions as laid down in respective States VAT Regulations.

6. Shipment should bonafide value. Mis-declaration is subject to fine & penalty & delayed clearance at check post.

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

ANDHRA PRADESH

Inbound Shipments

TIN No of consignee is must on all invoices and shipments inbound to Andhra Pradesh, if shipment is meant for an unregistered dealer then shipper formal declaration is must. Invoice must have APST NOS.

Form X/600 is mandatory for Inbound into Andhra State.

Outbound Shipments

Form X/600 is mandatory for outbound from Andhrapradesh.

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

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

TIN No. Of the consignee is must on invoices.

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

In the absence of CST & TIN/LST numbers of the Consignee, Invoice carrying Central Sales Tax @ 10% is acceptable

E-Way bill (**Online Form 600 or Form X**) has been mandatory for all delivery of Goods into the destination districts of Hyderabad, Secundrabad and Ranga Reddy . For all other districts in AP, E Way bill of Manual form is valid.

Form X-600 is required for Intra state movement.

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

ARUNACHAL PRADESH

Inbound Shipments

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

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

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

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

c. Either –
i. A Declaration (**Form DG -01**)
ii. Challan certifying prepayment of the Entry Tax due.
iii. In absence of TIN # entry tax is applicable.

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

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**(Delivery Note)

All Non-commercial shipments irrespective of the value require traveling under **Form 62**. (Road permit)

Both Forms are valid for 6 months w.e.f issue.

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. Without 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 –…. This is limited to ₹ 10,000 and weight up to 5 kg.

Hence the below highlighted stands invalid

>Very high value shipments
>Large quantities of a said product…for instance 10 computers consigned to an individual…

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

- In case of movement of Tax free goods from Assam to places outside the state and to Assam from places outside the state, Bill of sale in **Form 60**, Consignment Note, Invoice and Manifesto of the transporter.
- In case of import of taxable goods into Assam for resale, Original and duplicate copy of the Delivery Note in **Form 61**, Consignment Note, Invoice and Manifesto of the transporter.
- In case of import of taxable goods other than those exempt in the First Schedule to the Assam Value Added Tax, 2003 into Assam for use in the setting up of the Industrial unit or for use of raw materials in the manufacture of goods or for personal use, original and duplicate foils of the Road Permit in Form 62 transmitted to the transporter by the importer or receiver of goods in the State, Consignment Note, Invoice and Manifesto of the transporter.
- In case movement of taxable goods from Assam state, a valid tax clearance certificate in **Form 63**, Consignment Note, Invoice and Manifesto of the transporter.

- In case of dispatch of taxable goods outside the state from a place within Assam and in case of intra-state movement of goods taxable in Assam through Assam, a transit pass in **Form 64**issued by the entry check post, Consignment Note, statutory documents of the importing state if the goods are taxable in that State, Invoice and Manifesto of the transporter.

In all cases the following documents are to be carried by the vehicle:

- Goods vehicle record, a trip sheet containing particulars specified in specimen **Form-65** or a logbook containing the prescribed particulars.
- Registration certificate of the vehicle weighed at the Weigh Bridge authorized by the Government if any.

iii. Permit validity for 6 month after date of issued.

Note: -For promotional item, which is having the value less, then 5000/-not required form 61 only declaration required.

Endorsement of permit for the shipment travelling by air has to be done by consignee.

BIHAR

Inbound Shipments

All commercial shipments must travel under **Form D-IX**; also known as Bihar road permit (Suvidha) whose value is 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 consignors who will hand over 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. Without 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.

Inbound Shipments

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

Form D-VIII is required for Intra state movement.

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

CHANDIGARH

No specific requirement for shipments traveling 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.

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

In case of Individual shipments declaration is mandatory.

CHATTISGARH

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

In case of Individual shipments declaration is mandatory.

DELHI

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

Currently T-2 applies on:

- All registered dealers under VAT, who are importing goods in Delhi,
- Having GTO >_ Rs 1 Cr in Year 2012-13 or any date (current financial year)

- ➢ Transporter is required to carry a copy of the receipt generated on furnishing of T-2 details online OR carry with him a unique ID generated and receive through SMS on submitting the details via the mobile number. (NCR / Punjab/ UP /UT and All India locations to note this carefully while picking shipments for DELHI).
- ➢ Vehicle number on T-2 is a must if shipment is coming by road.
- ➢ GR / RR/AWB number is a must on T-2 if shipment is entering in Delhi by Air / Train.
- ➢ Carrier has to retain a hardcopy copy of form T-2 in file.
- ➢ If shipment is entering Delhi without vehicle number on T-2….then consignee has to fill in the details of vehicles within 24 hours.
- ➢ In case of point 6 carriers has to obtain completed form T-2 form consignee and retain hard copy.

Form T-2 filling process:

- Registered dealer in Delhi will register himself with Delhi Vat department and create log in ID.
- Registered dealer in Delhi can create sub ID and share with their supplier who will upload the details in T -2, on behalf of the buyer. (In other words - Shipper at Origin has to fill in all details on-line, on behalf of Delhi consignee.)
- Once required details are filled on line, bar-coded submission ID on Form T-2 will be auto generated. (Sample pasted below)

IMPORTANT:

- Shipper at Origin has to fill BDE AWB number on-line. Hence it is IMPORTANT that AWB numbers is available with shipper before final pick up is executed.
- After filling & submission of details on-line, Shipper will take a print of Form T -2 and attached to all other paper work while handing over shipment & paper work to us. (Dump screen for filling form T -2, as seen on Site, is pasted below).

- Shipper has an option to select mode of transport as : By Road/ Through Courier/ By Train / Through Pipe line / By Air / By Download :

- If option of "By Road" is selected than entry of Vehicle registration number at Origin is mandatory to generate Form T-2.

- If any other option of transportation is selected than requirement of Vehicle number is not mandatory.

- However AWB number/RR Number/ GR number will be mandatory to be filled in all cases.

Explanatory Notes:

- Carrier has to carry hard copy of T2 while entering into the jurisdiction of DELHI.

- Carrier has to keep record of T2

- Vehicle number while filling T2 is not mandatory in all mode of transport.

- Vehicle number would be required only in cases of road transport. GR/ RR/ Airway Bill/Courier Receipt would be mandatory for transport by Road/Railways/Air/ CourierOnus is on DELHI consignee to update vehicle number to VAT office within 24 hours of receipt of goods if not mentioned on T2.

- Requirement of SMS is also removed from the FAQ

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

- Form T 2 should be filed without Vehicle Number however same should be updated within 24 hours of receipt of the goods by the Delhi dealer. (Applicable to P2P)

- No permission is required by the Transporters to enter Delhi. The Transporter is required to obtain a hard copy of Form T-2 with or without the Vehicle Number and carry it with the goods. If vehicle is intercepted then the transporter is required to furnish a copy of the T-2 to the intercepting team of the Trade & Taxes Department.

- The consequences for not filing Form T-2 would need to be borne by dealer on whose behalf goods are brought into Delhi.

- Multiple T-2 Forms can be submitted in cases where the goods covered by same invoice enter Delhi in various vehicles and vice-versa. If multiple consignments of different dealers through different invoices enter Delhi, one T-2 Form for each invoice is required to be uploaded. Thus, there will be one T-2 Form per GR per vehicle per invoice.

- For the time being, the department will not insist for T-2 for the exempted goods i.e. those listed in the First Schedule of the DVAT Act. (Need to check what is this Dealers will be aware)

- RR number would suffice in case shipment is arriving into Delhi by RAIL.

- There is no requirement of any information being uploaded for the movement of goods within Delhi.

GUJARAT

Inbound shipments

Form 403 is required for shipments traveling to Gujarat.

Out bound shipments

Form 402 must accompany a shipment traveling out of Gujarat.

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

If the shipments are found traveling without Form 402 / FORM 403 the same are liable to be seized heavy penalty charged.

CST and VAT number of Shipper & consignee is mandatory on FORMS for all registered dealers.

In case of Non Registered dealer or Individual shipments FORM 402/ 403 is mandatory with declaration and a copy of photo ID.

HARYANA

No inbound Form is required into Haryana.

At the time of dispatch of the goods the shipper has to provide correct Invoice with seal and signature.

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

In case of Individual shipments declaration is mandatory.

HIMACHAL PRADESH

Form 26 is required for all registered customers

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

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

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

In case of non-registered Customers (Govt Body); Purchase Order Copy is required.

Non-registered Customers or Individual shipments Entry tax would be levied @ 5%.

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

Key features of the new legislation are as follows:

- Entry tax would be levied on entry of specified goods such as diesel, lubricants, iron & steel, cement, goods used in works contract at specified rates ranging between 4% 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.

JAMMU & KASHMIR

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

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

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

Even Govt. organization is not exempted from the payment of Entry tax.
At the time of delivery one copy of the form is to be endorsed by the consignee and handed over to the carrier who has to submit the same back at the point of issuance of the form.

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

JHARKHAND

Inbound shipments

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

Sugam G(JVAT 504G)is a mandatory for all Commercial shipments into Jharkhand by registered dealers.The FORM has to be generated online from JVAT.

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

Declaration copy is required for the Shipment to the individual.

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

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

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

Out bound shipments

Inter State: All commercial shipments require Sugam B (JVAT FORM 504B).

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

Ensure to mention below check post name as per routing.

APEX/SFC INTO JHARKHAND- POSSIBLE ENTRY LOCATION IN PERMIT				
Shipment Destine to	Via AIR	Via Road from South & West 1	Via Road from NORTH	Via Road from Bihar
RAN	BHILAI PAHARI	BHILAI PAHARI	CHAUPARAN	BAGI TAND
HAJ	BHILAI PAHARI	BHILAI PAHARI	CHAUPARAN	BAGI TAND
JMD	BHILAI PAHARI	BHILAI PAHARI	CHAUPARAN	BAGI TAND
BOK	CIRKUNDA	CIRKUNDA	CHAUPARAN	BAGI TAND
DHD	CIRKUNDA	CIRKUNDA	CHAUPARAN	BAGI TAND
GID	BAGI TAND	BAGI TAND	CHAUPARAN	BAGI TAND
DEG via-PAT	BAGI TAND	BAGI TAND	CHAUPARAN	BAGI TAND

KARNATAKA

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

- E-SUGAM is applicable on all the notified goods from 0 value for Inbound into Karnataka.

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

- Pickup Staff also has to ensure that 10 digit number is provided along with consignee contact no, so that in case of any clarification, blue dart can contact consignee.

Similar facility of unique number generated through Mobile (M-SUGUM) is also valid and must be printed on invoice and written on AWB.

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

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

Validity Period of SUGUM:-

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

- Personal shipments can travel on printed declaration with complete address of consignee / Shipper along with contact number of consignee, Identification proof for fast clearance from check barrier.

- Shipments of Banks/ Financial and Educational Institutions who are not registered with sales tax department can travel with a Printed Declaration on Letter head from respective Institution. If value exceeds from Rs. 49999/- then these shipments can travel with the Permission of Joint Commissioner of Commercial tax department.

- E-SUGUM is mandatory for all stock transfer by registered dealer of Karnataka.

- Non register dealer can move their stock transfer shipments with the permission of sales tax department and permission letter should be handed over along with the shipment by shipper.

- Promotional Shipments can travel with the Permission of Joint Commissioner of Commercial tax department and get the exemption letter, which has to be submitted by shipper at with the shipment.

For Intra State movement E-Sugam is applicable on all the notified goods on above value of Rs. 24999.

Karnataka Commercial tax department revised the list of items under taxable goods and shipper / Consignee has to submit E Sugum form along with paper work on incoming and outgoing goods.

As per new notification below mentioned items are applicable for E-SUGUM.

E-Sugam applicability for Outbound Shipments

Sr No	List of Items
1	Arecanut
2	Automobile parts and accessories thereof of all kinds
3	Bitumen (Asphalt) and Cold Tar
4	Cardamom
5	Cashew
6	Cement
7	Cement Concrete Blocks and Cement Bricks of all sizes
8	Chemicals of all kinds
9	Coffee Seeds
10	Cotton
11	Edible Oil including Vanaspathi
12	Electrical goods of all kinds including appliances
13	Electronic goods of all kinds
14	Flooring / Wall tiles of all kinds
15	Furniture and parts thereof of all kinds

16	Glass in all forms
17	Granite/Marble blocks, slabs and tiles
18	Hardware of all kinds
19	Hosiery Goods
20	Iron and Steel as described in item (iv) of Section 14 of the CST Act, 1956
21	Gutka, Khaini, Cigarettes, Zarda, All kinds of Tobacco other than Raw Tobacco, Pan Masala, Pan Chatnis, Scented Snuffs and Kheemam
22	Lubricant oil including Waste oil
23	Machinery of all kinds and parts thereof
24	Non-ferrous metals in all forms
25	Oil Seeds including copra
26	Oil Cake of all Kinds
27	Ores of all kinds
28	Packing Materials of all Kinds
29	Paints
30	Paper of all kinds
31	Pepper
32	Plastic Granules of every description
33	Plywood, Veneer, Boards including flooring boards and laminated sheets
34	Ready Concrete Mixture
35	Readymade garments, Cltohing accessories and other made up textiles articles
36	Rubber
37	Sanitary fittings of every description
38	Scrap of ferrous and non-ferrous metals
39	Tea
40	Timber including Eucalyptus and Casurina

E-Sugam applicability for items inbound into Karnataka

Sr No	List of Items
1	Automobile parts and accessories thereof of all kinds
2	Bitumen (Asphalt) and Cold Tar
3	Cement
4	Cement Concrete Blocks and Cement Bricks of all sizes
5	Chemicals of all kinds
6	Dry Fruits
7	Edible oil including Vanaspathi
8	Electrical goods of all kinds including appliances
9	Electronic goods of all kinds
10	Flooring/Wall tiles of all kinds

11	Furniture and parts thereof of all kinds
12	Glass in all forms
13	Granite/Marble blocks, slabs and tiles
14	Hardware all Kinds
15	Hosiery Goods
16	Iron and Steel as described in item (iv) of Section 14 of the CST Act, 1956
17	Gutka, Khaini, Cigarettes, Zarda, all kinds of Tobacco other than Raw Tobacco, Pan Masala, Pan Chatnis, Scented Snuffs and Kheemam
18	Machinery of all kinds, parts and accessories thereof
19	Non-ferrous metals in all forms
20	Oil Cake of all Kinds
21	Ores of all kinds
22	Packing materials of all kinds
23	Paints
24	Paper of all kinds
25	Pepper
26	Plastic Granules / powders of every description
27	Plywood, Veneers, Boards including flooring boards and laminated sheets
28	Ready Mix Concrete
29	Readymade garments, Clothing accessories and other made up textiles articles
30	Sanitary fittings of every description
31	Tea
32	Timber including Eucalyptus and Casurina

KERALA

Outbound Shipments

Four copies of commercial invoice with the TIN & CST nos. of the shipper are required.
In the absence of invoice the shpt travels out only with a delivery challan (online FORM 15)

Form 15 – electronic/online delivery note is mandatory. This is applicable to all commodities.
For Rubber and Cement, Online or Manual Form 15 is permitted.

Inbound shipments

A. for Sales: Original invoice with Tin no. of the consignee which is must. (The consignee should be a dealer of the goods imported). If the consignee is not registered under Kerala Sales Tax (or) if the consignee is an individual, the consignee should submit Certificate of Ownership in Form 16.If the consignee is a co., the form 16 should have the co-stamp. If the consignee is an individual, a copy of Photo id should be attached. Form 16 should be submitted in original. No scan/Xerox copy is accepted. If the consignee is a state/central govt. body, a copy of purchase order should be attached.

B. For Stock Transfer: Original with 2 copies of Stock Transfer Invoice with the TIN No. of the consignee should be there. The delivery Note in the prescribed format of the respective State Sales Tax Dept. to be attached.

C. For Imported Goods: Copy of Bill of Entry, Goods Forwarding Note/Delivery challan from the clearing and forwarding agent which should reflect the commodity and value of the Goods along with Invoice should travel.

D. For Demo: A Proforma invoice from the shipper with the TIN No. of the consignee along with the supporting related to the DEMO, i.e., date, venue should be attached. The consignee should submit a Form 16 mentioning the reason as DEMO purpose along with a declaration stating the date, time, venue and tentative date of returning the goods to the origin should be submitted.

E. For Exhibition cum sales: A copy of Casual Traders Registration Certificate in Form 4B obtained from the Kerala Sales Tax should be attached along with the Proforma Invoice in original.

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

Intra State: 2 copies Original invoice , tin number along with declaration from shipper in their letter head for up to value of 4999/- and If value above than 5000 /- then FORM 16 required. (E Tail – Consignee is Individual)

ENTRY SALES TAX PROCEEDURE FOR E TAIL SHIPMENTS INTO KERALA

• ANY SHIPMENT PICKED UP FOR KERALA MUST REQUIRE PROPER SALES INVOICE RAISED BY THE CONSIGNOR.

• ORIGIN PICK UP LOCATIONS TO NOTE – IF SHIPMENT HANDED OVER BY CUSTOMER WITHOUT PROPER SALES INVOICE, HOLD THE SHIPMENT TILL THE INVOICE IS RECEIVED AND THEN FORWARD THE SHIPMENT ALONG WITH THE INVOICE

CS & SALES – MUST BRIEF ALL E TAIL CUSTOMERS THAT INVOICE MUST BE PROVIDED FOR SHIPMENTS INTO KERALA

OPS TEAM – PICK UP ONLY WITH THE SALES INVOICE FOR COD/PREPAID SHIPMENTS INTO KERALA. DO NOT PICK UP ANY SHIPMENTS INTO KERALA WITHOUT THE SALES INVOICE

PROCEEDURE TO BE FOLLOWED

a. SHIPMENTS VALUE BELOW Rs. 5000

• Commercial invoice to be provided for each shipment by E Tail shipper. 2 copies required and to be attached along with the shipment
• Invoice copy should include the BD AWB number as shipped
• One invoice copy must be removed for filing Form 11A with Kerala sales tax department by destination. This stance proves that Kerala inbound shipment records are endorsed with the sales tax authority

b. SHIPMENTS VALUE ABOVE 5000 WITH FORM 8FA (see attachment) [PRESENT NETWORK OF APEX TO BE STRICTLY FOLLOWED i.e. Via Rail/commercial flight]

• Commercial invoice to be provided for each shipment by E Tail shipper. 3 copies required and to be attached along with the shipment
• All shipments above 5000 value to be bagged separately like AICB
• Invoice copy should include the BD AWB number
• Customer to generate form 8fa for these shipments and attach the same along with the Sales Invoice

[Note – Form 8FA to be generated online by visiting the website www.keralataxes.gov.in. Procedure attached herewith. Can be generated by the transporter also]

• Shipments to travel to MAA by BZ flight and from there via train into Kerala as per the normal network or
• Commercial flight into Kerala

c. Shipments VALUE ABOVE Rs. 5000 WITHOUT FORM [Via Road through surface network ex BLR and EDE hub.

• Commercial invoice to be provided for each shipment by E Tail shipper. 3 copies required and to be attached along with the shipment
• Shipments to be bagged separately
• Invoice copy should include the BD AWB number
• Shipment will move by road as per normal SFC network. [Required for paperwork processing]
• These shipments will enter Kerala via road by endorsement at Walayar/Muthanga
• Form 8F will be generated by the destination hub for these shipments

MADHYA PRADESH

Inbound Shipments

Form 49 (IN) is mandatory and applicable only for inbound shipments coming through Surface/Air mode.

Two Original copies of Form 49 require attaching with shipment.

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

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

In case of Individual shipment require FORM 50 along with a copy of Declaration and Photo ID proof.

Shipments which are coming through Railways require Form 60.

Validity of above FORMsis 1 Month.

List of commodities mandatory for FORM 49.

Sr No	Form 49 (Incoming) , Form 50, Form 60
1	All kinds of crockery
2	All kinds of floor and wall tiles
3	All kinds of footwear's
4	All kinds of furniture
5	(Deleted w.e.f.14-7-08 notification no 25 dated 14.7.08) earlier it contains all kinds of glass and glass sheets
6	All kinds of hosiery goods and readymade garments.
7	All kinds of paper (excluding newspaper and carbon paper)
8	Lubricants, Naphtha, Furnace Oil,Hexane, DO and Bitumen
9	All kinds of stone and marble
10	(Deleted w.e.f.14-7-08 notification no 25 dated 14.7.08) earlier it contains—All kinds of suitcases, attaché cases, dispatch cases and air bags and other luggage
11	All kinds of utensils
12	(Deleted w.e.f.14-7-08 notification no 25 dated 14.7.08) earlier it contains all variety of cloths
13	Coconut
14	Cosmetics and toilet articles (including medicinal preparations)
15	Cushions, pillows, mattresses made of rubber or foam rubber or plastic foam or other synthetic foam or rubberized coir.

16	Electrical goods (including invertors, batteries and electrical appliances but excluding ACSR conductors) cables and electric wires.
17	Electronic goods
18	Hardware goods
19	Iron and Steel as specified in clause (iv) of Section 14 of the Central Sales Act, 1956 (No.74 of 1956)
20	Kirana goods and dry fruits.
21	Laminated sheets, plywood, black boards, particle boards and veneers
22	Machinery and machinery parts
23	All kinds of plastics (including PVC/HDPE/LDPE/LLDPE/ Polythene etc.) granules and lamps
24	All kinds of pipes made of plastics (PVC/ HDPE/LDPE/LLDPE/ Polythene etc.) and their fittings.
25	Packing materials, ropes and twines
26	Pan masala and gutkha
27	Parts of motor vehicles & accessories thereof (including batteries but excluding tyres, tubes and flaps)
28	Photographic goods
29	Plastic goods
30	Sanitary goods & fittings
31	Sugar
32	Tea
33	Timber
34	Vegetable and edible oil (including hydrogenated vegetable oil)

•Most essential parts of Form 49 to be checked

Name of Consignor & Consignee
Address of Consignor & Consignee
TIN No of Consignor & Consignee
Invoice Details
Good Description
Quantity
Total Value
Bilty/LR /Docket/AWB Number
Vehicle Number
Bilty/LR Date
Validity of Form (Plz check with date & time)
Signature of Consignor

Outbound Shipments:

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

List of commodities mandatory for FORM 49.

Sr No	Form 49 (Outgoing) , Form 50, Form 60
1	Bidi
2	Mobile Phones and parts thereof Cellular handset and parts thereof
3	Packing materials, ropes and twines
4	Spices
5	Tendupatta
6	All kinds of hosiery goods and readymade garments
7	All kinds of oilseeds
8	Vegetable and edible oil (Including hydrogenated vegetable oil)
9	Cotton (ginned or unginned)
10	Marble
11	Granite
12	Coal including coke in all its forms but excluding charcoal
13	Pan masala and Gutka

Transit Pass:

Online Transit Pass (FORM 59) is mandatory for the vehicles which are transiting from Madhya Pradesh State. Origin hub Need to prepare E-Transit Pass (Form 59) at the time of departure of Vehicle.

Intra State:

No FORMS required for Intra state movement.

MAHARASHTRA

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

- OCTROI is applicable in Mumbai

What is OCTROI?

The word OCTROI has its roots in the French word 'Octroyer' which is derived from a Latin word auctorizare, the literal meaning being to authorize or to grant. It used to denote a tax levied on goods brought into town, and was collected at the city gates. Since this levy was imposed under Octroyer, that is, a royal grant, it was known as octro is, which later became OCTROI.
In modern usage Octroi is a local tax collected on articles brought into a town for local use by various local bodies like corporations, municipalities, zillaparishads, village panchayats etc.
Levy of Octroi is based on the value, weight, length and number of articles. Basis of levy may vary from State to State or even between different local bodies within a State.

OCTROI IN MUMBAI

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

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

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

Places of import were identified for purpose of levy
1. Import by Sea: Docks Wharfs
2. Import by Rail: Railway stations, Depots, Sidings
3. Import by Air: Airport terminals
4. Import by Road: Municipal Octroi posts at roads across Greater Bombay limits

For shipments received by air BLUE DART EXPRESS LIMITED clears through the dedicated octroi terminal available at BDA for apex shipments.

Shipments received by surface can be Octroi cleared through
1. Eastern Express Highway near Thane (EEH)
2. Mulund on Bombay Agra Road (Mulund Naka)
3. Bombay Poona Highway Trombay (BPH)
4. Dahisar on Western Express Highway
5. Airoli off Easter Express Highway naka

BLUE DART EXPRESS LIMITED clears through Octroi all surface shipments only through EEH/MPH naka

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

VARIOUS OCTROI FORMS USED

A-B /FORM'S

Octroi in Mumbai is paid through forms, which gives complete details of the shipments. The form is filled in duplicate. Form `A' is the original form and form `B' is duplicate copy. While calculating octroi the freight is included to the invoice value.
The check post authorities retain form `A' along with the photocopy of the Invoice. Form `B' along with the original document is handed over to the customer in our case its through BLUE DART EXPRESS LIMITEDL to the consignee.

C & CC FORM

In the event of wrong payment of Octroi or rejection of a material by the consignee in BOM due to a valid reason, Octroi refund can be claimed from the Municipal Corporation.
The goods for which Octroi refund is to be claimed has to be exported out of Mumbai under Form-C in case the export is by sea or air or under Form-CC in case the export is by road.
After the Form-C or Form-CC is stamped at the check post the customer in Mumbai has to apply for refund with the BMC authorities.
The amount paid as Octroi is refunded after deducting 6.25% as service charges by MMC.

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 BLUE DART EXPRESS LIMITED staff.
For apex shipments received by surface for upliftment by air, the BHI staff complete the N-form in triplicate.
At the entry check post (EEH), Octroi inspector verifies the shipment against invoice/airway bill, and certifies the N-form and hands over the triplicate copy to BLUE DART EXPRESS LIMITED staff.
This copy of N-form along with other paperwork and the shipment is produced to the octroi inspector at airline cargo warehouse for closing of the N-form.
- In case the shipment does not tally with the description on invoice or the invoice is incomplete/incorrect the shipment may be detained by the octroi inspector.
- In case the consignee imports the shipment into Mumbai for export on his own through rail, road, sea or air subsequently the N-form formality will have to be completed by consignee in case he wants exemption from Octroi.
- In case for some reason the point of exit/export needs to be changed BLUE DART EXPRESS LIMITED staff will have to file application for redirection paying the requisite fees.

- In case of non closure of N-form both the consignor and the carrier, in our case BLUE DART EXPRESS LIMITED, 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 in case of head of department by a secretary to State/Central Government or by a Deputy Municipal Commissioner and for a MP/MLA/MCC on production of a certificate signed by the concerned secretary attached to LokSabha, RajyaSabha, 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 State/Central Government official whose demise occurs while in service, for entry within a year from the date of death on production of a certificate duly signed by the head of the department, about the status of the demised government official and the date of his death while in service?
For diplomatic missions and diplomatic officers for articles imported through Mumbai for subsequent dispatch outside Mumbai on production of sufficient documentation to this effect.

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

a. United Nations Organization
b. Internal civil Aviation Organization
c. World Health Organization
d. International Labor Organization
e. Food and Agricultural Organization of United nations
f. United Nations educational scientific and cultural Organization
g. Internal monitory fund
h. Internal Banking of reconstruction and development
i. Universal Postal union
And such Organizations of International Importance.

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

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

- What is Local Body Tax?

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

LBT is account based tax and similar to VAT.

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

- What Field staff should check while picking the shipment?

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

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

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

MANIPUR

Inbound Shipments

All commercial shipments for Manipur must have Form 27.

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

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

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

The Form needs to bear the seal and signature of the Shipper, Consignee and the sales tax authorities of Manipur. Without the seal and signature of any one mentioned above the form is considered to be invalid

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

FORM is valid for 120 days.

Outbound Shipments

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

MEGHALAYA

Inbound Shipments

All commercial shipments for Meghalaya must have Form 40. The Form can be generated online through http://megvat.nic.in/. Manual FORM 49 is also valid.

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

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

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

Form 40 has a validity period of 90 Days.

All noncommercial & Personal shipments require special permit with Annexure.

Outbound Shipments

All commercial shipments traveling out of Meghalaya must have Form 37 for all Taxable goods and

FORM 35 for all Nontaxable goods, which need to be endorsed at the border check post of Meghalaya.

MIZORAM

Inbound Shipments

All commercial shipments for Mizoram must have **Form 33**. The Form can be generated online.

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.

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

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

NAGALAND

Inbound Shipments

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

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

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

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

Outbound Shipments

All commercial shipments traveling out of Meghalaya must have Form 24.

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. The form 402A can also be downloaded from Orissa commercial web site with the details.

3) If the consignee is an individual - If the shipment is addressed to his/her residential address **Form 402A** is Mandatory with Entry Tax. In absence of **FORM 402A**, Entry tax with penalty (2 times of ET) on Invoice value is applicable.

4) If the Consignee is a Govt/Embassy/Defense/Institution - Entry Tax will be applicable. In addition, **Form 402A** and invoice is mandatory. However, the Orissa Sales Tax Commissioner is empowered to issue a Tax Exemption Certificate to such consignee.

5) In a nutshell, **Form 402A** is a must for Unregistered Dealers/ Clients. Entry Tax with penalty is applicable in absence of **Form 402A** for such shipments. The Entry-Tax is paid in Sales Tax office in advance, the form for which is to be obtained & sent to origin (shipper) with receipt to be accompanied with the AWB or shipments must travel with **Form 402A** and ET can be paid at the check post.

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

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

PUNJAB

The invoice should bear the TIN no. of consignee.

In case the consignee has applied for CST/LST nos., then the A/F certificate from consignee is required for clearance. The consignee's CST number for Punjab should always be given with the registration date. e.g. CST no. '24182451 dated 08-05-92'

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 **Form 25** is not closed. **Form 25** is a transit pass, which needs to be opened and closed by the transporter/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 is required. Shipments going through Sales Tax clearance at Shambhu Border will need an Affidavit from consignee factualising the statement that it is not his personal usage and not for further sales.

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

1. Delivery challan or sale invoice, bill or cash memo as the case maybe.

2. Declaration for transport of goods to and from the State in **Form VAT–36**, in duplicate; and

3. Goods Receipt or trip sheet or way bill or log book, as the case may be.

Form VAT – 36: The form referred for the sale or dispatch of the goods by a taxable person from within the State to a place outside the State or for the import of the goods from outside the State where the goods vehicle bound for any destination outside but passing across the State the owner or person in-charge of vehicle shall submit at the exit information collection center a declaration within 48 hours of entry in Form VAT-35 in duplicate.

b. 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.

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

Applicable Commodities as Under,

Iron & Steel.
Pipes of all kinds.
Rice
Readymade Garments
Yarns
Nut bolts.

Goods (other than tax free goods) up to value of Rs 10,000/- may be moved (inward and outward) without restriction - but only for registered dealer

Few products like readymade garment and hosiery - the exemption is extended to Rs. 50,000.

RAJASTHAN

The Sales Tax form of Rajasthan is known as **Form 47**.The Form can be generated online and it will be named as **FORM 47A**

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

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 noncommercial 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 without 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 Trusts, Financial Institutions and any other organizations which are not involved in selling activities and the stock transferred is not for resale but for own consumption then the shipment must be accompanied by a declaration from consignee that the items are for own consumption and not for resale.

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

Examples:

If BLUE DART EXPRESS LIMITED, 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 a computer to their office BLUE DART EXPRESS LIMITED 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 photocopy of original purchase invoice/bill should be enclosed. Entry tax will be applicable @ 4 % on declared value.

Those dealers who pay quarterly Entry Tax to Rajasthan Government 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 :-

Outbound Shipments

All shipments going out of Rajasthan must carry **Form 49**. The Form can be generated online and it will be named as **FORM 49A.**

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

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

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

Outbound Shipments

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

TAMILNADU

Inbound Shipments:

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

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

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

TIN No. of consignor/consignee is must.

In case of imported goods:

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

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.

Transit Pass: As per the amended provision of section 70 of the TNVAT Act read with Tamil Nadu VAT Rule 15 as amended vide G.O.Ms No. 126 dated 12.10.2011 the following goods transported for the purpose of interstate sales, interstate stock transfer or interstate consignment transfer shall carry transit pass issued by the competent authority and shall surrender at the last checkpost.

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

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

The Sixth Schedule contains the following goods:

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

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

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

Outbound Shipments

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

UTTARANCHAL

Outbound Shipments

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

Inbound Shipments

Commercial shipments to Uttaranchal require to be accompanied by **Form 16**, along with which 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 need to be accompanied with **Form 17**.

Forms 16 and 17are 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 without 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 for inbound shipments up to ₹ 5000.

UTTAR PRADESH

Inbound Shipments

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

Validity of E Sancharan is based on Distance.

Form 39 is mandatory for all personal/noncommercial shipments traveling to Uttar Pradesh.Validity of Form 39 is mentioned on the Form and valid for one month only.

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 manual **Form 38** should bear stamp and signature of the shipper, consignee and the sales tax authority of Uttar Pradesh.

Form 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.

Note: Manual 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 for shipments out of Uttar Pradesh.

WEST BENGAL

Outbound Shipments

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

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 requires traveling 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.