<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>State</th>
<th>Starting TIN No. for State</th>
<th>Inbound</th>
<th>Outbound</th>
<th>Non registered individual/ Dealer</th>
<th>Entry Tax</th>
<th>Remarks</th>
<th>Source of Form</th>
<th>Website</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Andaman and Nicobar islands</td>
<td>35</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td><a href="http://www.and.nic.in">www.and.nic.in</a></td>
</tr>
<tr>
<td>2</td>
<td>Andhra Pradesh</td>
<td>37</td>
<td>Form X or 600 mandatory</td>
<td>Form X or 600 mandatory</td>
<td>Tax invoice with declaration</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td><a href="http://www.ap.gov.in">www.ap.gov.in</a></td>
</tr>
<tr>
<td>3</td>
<td>Arunachal Pradesh</td>
<td>12</td>
<td>Form DG1</td>
<td>NA</td>
<td>NA</td>
<td>DG 01</td>
<td>Yes, entry in absence of TIN No.</td>
<td>Entry tax applicable in absence of TIN No.</td>
<td><a href="http://www.nagaland.nic.in">www.nagaland.nic.in</a></td>
</tr>
<tr>
<td>4</td>
<td>Assam</td>
<td>18</td>
<td>Form 62</td>
<td>Sales tax clearance certificate, Form 63</td>
<td>Yes</td>
<td>No Form Required upto Rs 5000</td>
<td>VALUE</td>
<td>Online</td>
<td><a href="http://www.assam.gov.in">www.assam.gov.in</a></td>
</tr>
<tr>
<td>5</td>
<td>Bihar</td>
<td>10</td>
<td>Form D IX for taxable goods above 10000 and personal goods Form C X above 10000</td>
<td>Form D X for taxable goods</td>
<td>Affidavit Copy</td>
<td>Yes</td>
<td>Above Rs.10000- Entry Tax levied on Non Registered Dealer</td>
<td>Online</td>
<td><a href="http://www.biharcommercialadministration.gov.in">www.biharcommercialadministration.gov.in</a></td>
</tr>
<tr>
<td>6</td>
<td>Chandigarh</td>
<td>04</td>
<td>Tax invoice with correct TIN No</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td><a href="http://www.chandigarh.gov.in">www.chandigarh.gov.in</a></td>
</tr>
<tr>
<td>7</td>
<td>Chhattisgarh</td>
<td>22</td>
<td>Receiver TIN No.</td>
<td>TIN No of consignor and consignee</td>
<td>Tax invoice with declaration</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td><a href="http://www.comtax.cg.nic.in">www.comtax.cg.nic.in</a></td>
</tr>
<tr>
<td>8</td>
<td>Dadra and Nagar Haveli</td>
<td>26</td>
<td>Tax invoice with correct TIN No</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td><a href="http://www.goa.nic.in">www.goa.nic.in</a></td>
</tr>
<tr>
<td>9</td>
<td>Daman and Diu</td>
<td>25</td>
<td>Tax invoice with correct TIN No</td>
<td>NA</td>
<td>Tax invoice with correct TIN No</td>
<td>NA</td>
<td>TIN No. is not applicable for non-case of individual cons Declaration is mandatory</td>
<td>Online</td>
<td><a href="http://www.damananddiu.gov.in">www.damananddiu.gov.in</a></td>
</tr>
<tr>
<td>10</td>
<td>Delhi</td>
<td>07</td>
<td>Form T2</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td><a href="http://www.dst.gov.in">www.dst.gov.in</a></td>
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<tr>
<td>11</td>
<td>Goa</td>
<td>30</td>
<td>Tax invoice with correct TIN No</td>
<td>NA</td>
<td>Tax invoice with declaration</td>
<td>NA</td>
<td>TIN No. is cons &amp; incase of individual cons Declaration is mandatory</td>
<td>Online</td>
<td><a href="http://www.goa.nic.in">www.goa.nic.in</a></td>
</tr>
<tr>
<td>12</td>
<td>Gujarat</td>
<td>24</td>
<td>Form 403 Online Must</td>
<td>Form 402</td>
<td>Form 403</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td><a href="http://www.commercialtax.gujarat.gov.in">www.commercialtax.gujarat.gov.in</a></td>
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<tr>
<td>13</td>
<td>Haryana</td>
<td>06</td>
<td>Tax invoice with correct TIN No</td>
<td>NA</td>
<td>Tax invoice with declaration</td>
<td>NA</td>
<td>TIN No. is cons for non-case of individual cons Declaration is mandatory</td>
<td>Online</td>
<td><a href="http://www.haryanataxes.com">www.haryanataxes.com</a></td>
</tr>
<tr>
<td>14</td>
<td>Himachal Pradesh</td>
<td>02</td>
<td>Form 26 and consignor/consignee TIN no.</td>
<td>Form 26 and consignor/consignee TIN no.</td>
<td>Entry Tax</td>
<td>Yes</td>
<td>TIN No. is must if not mentioned then Entry Tax is levied. Individual &amp; Non Registered Dealers, Entry Tax is levied at 9% on the value &amp; Government</td>
<td>Online</td>
<td><a href="http://hptax.gov.in">http://hptax.gov.in</a></td>
</tr>
<tr>
<td>15</td>
<td>Jammu and Kashmir</td>
<td>01</td>
<td>VAT 65 for registered customer for above 5000. Unregistered customer has to pay entry tax of 13.5% on invoice value.</td>
<td>VAT 58 for registered customer and declaration for non registered customer.</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td>Manual/Online</td>
<td><a href="http://www.jkcomtax.gov.in">www.jkcomtax.gov.in</a></td>
</tr>
<tr>
<td>16</td>
<td>Jharkhand</td>
<td>20</td>
<td>Form 504 J mandatory.</td>
<td>Form 504 B mandatory</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td>Online</td>
<td><a href="http://www.jharkhand.comtax.nic.in">www.jharkhand.comtax.nic.in</a></td>
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<tr>
<td>17</td>
<td>Karnataka</td>
<td>29</td>
<td>Sugam G (J VAT 504G with 8 digit Secret code )</td>
<td>Sugam B (J VAT FORM 504B )</td>
<td>Form 50 A</td>
<td>TP</td>
<td><a href="http://www.comtax.karnataka.gov.in">www.comtax.karnataka.gov.in</a></td>
<td>Online</td>
<td><a href="http://www.ctax.kar.nic.in">www.ctax.kar.nic.in</a></td>
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<tr>
<td>18</td>
<td>Kerala</td>
<td>32</td>
<td>1) For saleable goods tax invoice with TIN no. and form 8F. More...</td>
<td>1) Fee saleable goods tax invoice with TIN no. and form 8F. More...</td>
<td>Tax invoice with correct TIN No</td>
<td>Form 16 (value above 4999)</td>
<td>TIN No. is cons of Shipper &amp; Consignee is must on all Commercial Cons.</td>
<td>Online</td>
<td><a href="http://www.keralataxes.gov.in">www.keralataxes.gov.in</a></td>
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<tr>
<td>19</td>
<td>Lakshadweep</td>
<td>31</td>
<td>1) Tax invoice with correct TIN No</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td>TIN No of shipper &amp; Consignee is must on all Commercial Cons., Transaction Slip MUST</td>
<td>Online</td>
<td><a href="http://www.lakshadweep.nic.in">www.lakshadweep.nic.in</a></td>
</tr>
<tr>
<td>20</td>
<td>Madhya Pradesh</td>
<td>23</td>
<td>Form 49 is mandatory for 34 items and personal goods Form 50 with two copies and custom seal &amp; sign</td>
<td>Form 49 is mandatory for 11 items. Form 49 On Notified Goods(Apart from form -49...Form 50 is Mandatory)</td>
<td>Tax invoice with correct TIN No</td>
<td>Form 50</td>
<td>NA</td>
<td>Declaration &amp; Photo ID is must for individual (Must have the Customer seal &amp; Signature)</td>
<td>Online</td>
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<tr>
<td>21</td>
<td>Mumbai</td>
<td>27</td>
<td>OCTDOR</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td><a href="http://www.maharashtra.gov.in">www.maharashtra.gov.in</a></td>
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<tr>
<td>22</td>
<td>Maharashtra (other than Mumbai)</td>
<td>27</td>
<td>LBT</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td><a href="http://www.maharashtra.gov.in">www.maharashtra.gov.in</a></td>
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<tr>
<td>23</td>
<td>Manipur</td>
<td>14</td>
<td>Form 27</td>
<td>Form 28</td>
<td>NA</td>
<td>Special Permit from Sales Tax Dept.</td>
<td>NA</td>
<td>Manual</td>
<td><a href="http://www.manipurtax.nic.in">www.manipurtax.nic.in</a></td>
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<td>24</td>
<td>Meghalaya</td>
<td>17</td>
<td>Form 40 for taxable goods and Form 35 for non taxable goods</td>
<td>Form 37 for taxable goods and Form 35 for non taxable goods</td>
<td>Special Permit with Annexure from Sales Tax Dept.</td>
<td>NA</td>
<td>TIN No. of Shipper &amp; Consignee is must on all Commercial Cons.</td>
<td>Online</td>
<td><a href="http://www.meghalaya.nic.in">www.meghalaya.nic.in</a></td>
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<tr>
<td>25</td>
<td>Mizoram</td>
<td>15</td>
<td>Form 33</td>
<td>NA</td>
<td>NA</td>
<td>Form 34</td>
<td>TIN No of shipper &amp; Consignee is must on all Commercial Cons.</td>
<td>Online</td>
<td><a href="http://www.mizoram.nic.in">www.mizoram.nic.in</a></td>
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<td>26</td>
<td>Nagaland</td>
<td>13</td>
<td>Form 23</td>
<td>Form 24</td>
<td>TIN No of shipper &amp; Consignee is must on all Commercial Cons.</td>
<td>Form 24</td>
<td>TIN No of Shipper &amp; Consignee is must on all Commercial Cons.</td>
<td>Online</td>
<td><a href="http://www.nagaland.nic.in">www.nagaland.nic.in</a></td>
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<tr>
<td>27</td>
<td>Orissa</td>
<td>21</td>
<td>Form 402 mandatory. If customer is issuing Form 402 A then he should pay entry tax</td>
<td>1.Form 402 for RD. 2.Form 402A for NRD</td>
<td>Form 32</td>
<td>FORM 402A</td>
<td>NA</td>
<td>TIN No. of Shipper &amp; Consignee is must on all Commercial Cons.</td>
<td>Online</td>
</tr>
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<td>28</td>
<td>Pondicherry</td>
<td>34</td>
<td>Tax invoice with correct TIN No</td>
<td>FORM JJ</td>
<td>NA</td>
<td>Tax invoice with declaration</td>
<td>TIN No of Shipper &amp; Consignee is must on all Commercial Cons.</td>
<td>Online</td>
<td><a href="http://www.val.psl.nic.in">www.val.psl.nic.in</a></td>
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<tr>
<td>Sl. No.</td>
<td>State</td>
<td>Value list for forms</td>
<td>North</td>
<td>South</td>
<td>West</td>
<td>East</td>
<td>List of Goods Exempted (Link reqd)</td>
<td></td>
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<tr>
<td>1</td>
<td>Andaman and Nicobar islands</td>
<td>Tax invoice with correct TIN No.</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td></td>
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<tr>
<td>2</td>
<td>Andhra Pradesh</td>
<td>Adilabad</td>
<td>Tungabhaddra</td>
<td>Chirapally</td>
<td>Ichhapuram</td>
<td>E-Way bill (Online Form 600 or Form X) has been mandatory for all delivery of Goods into the destination in Andhra Pradesh and Telangana</td>
<td></td>
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<tr>
<td>3</td>
<td>Arunachal Pradesh</td>
<td>Narayanpur</td>
<td>Narayanpur</td>
<td>Narayanpur</td>
<td>Narayanpur</td>
<td>Narayanpur</td>
<td></td>
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</tr>
<tr>
<td>4</td>
<td>Assam</td>
<td>All personal shipment destined to the state of Assam is exempt from payment of Sales Tax except ...</td>
<td>Baxirhat</td>
<td>Baxirhat</td>
<td>Baxirhat</td>
<td>Baxirhat</td>
<td></td>
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<tr>
<td>5</td>
<td>Bihar</td>
<td>Shipments below Rs 10,000 do not require Form but Entry Tax will be applicable on them</td>
<td>Mohanliya</td>
<td>Rajauli</td>
<td>Rajauli</td>
<td>Rajauli</td>
<td>1.) Agricultural implements manually operated or animal driven More... Fabric which is having the value of Rs 500 / per meter are taxable , and Saree more than Rs 9999/ per pc taxable</td>
<td></td>
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</tr>
<tr>
<td>6</td>
<td>Chandigarh</td>
<td>Lahu</td>
<td>Lahu</td>
<td>Lahu</td>
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<td>Lahu</td>
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<tr>
<td>7</td>
<td>Chhattisgarh</td>
<td>Chichola</td>
<td>Chichola</td>
<td>Chichola</td>
<td>Chichola</td>
<td>Chichola</td>
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<tr>
<td>8</td>
<td>Dadra and Nagar Haveli</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Daman and Diu</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td></td>
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<tr>
<td>10</td>
<td>Delhi</td>
<td>Kapashehra/Rajakauri</td>
<td>Kapashehra/Rajakauri</td>
<td>Kapashehra/Rajakauri</td>
<td>Kapashehra/Rajakauri</td>
<td>Kapashehra/Rajakauri</td>
<td>All registered dealers under vat, who are importing goods in Utsah More...</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Goa</td>
<td>Rammagar</td>
<td>Rammagar</td>
<td>Rammagar</td>
<td>Rammagar</td>
<td>Rammagar</td>
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<tr>
<td>12</td>
<td>Gujarat</td>
<td>Shamlaj</td>
<td>Bhilad</td>
<td>Sondhath</td>
<td>Sondhath</td>
<td>Sondhath</td>
<td>List of specified Goods for Form 402 (Outgoing specified Goods) More...</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Haryana</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>Himachal Pradesh</td>
<td>Barauti / Baddi</td>
<td>Barauti / Baddi</td>
<td>Barauti / Baddi</td>
<td>Barauti / Baddi</td>
<td>Barauti / Baddi</td>
<td>Entry tax would be levied on entry of specified goods such as diesel, lubricants, iron &amp; steel, cement, goods used in works contract at specified rates ranging between 4% to 7%. More...</td>
<td></td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Jammu and Kashmir</td>
<td>VAT Form 65 duly signed by the consignor is a must for all inbound commercial shipments valued over Rs.4999/-</td>
<td>Lakhanpur</td>
<td>Bhilad</td>
<td>Bhilad</td>
<td>Bhilad</td>
<td>Shipsments 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</td>
<td></td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>Jharkhand</td>
<td>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</td>
<td>Rajauli</td>
<td>Bhilapahari</td>
<td>NA</td>
<td>Bhilapahari</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>28</td>
<td>Punjab</td>
<td>FORM VAT 36 is mandatory for NOTIFIED GOODS</td>
<td>Affidavit From Consignee on Stamp Paper</td>
<td>Yes</td>
<td>Value of goods upto Rs.9999/- may be moved out without restriction</td>
<td>Online</td>
<td><a href="http://www.ptax.com">www.ptax.com</a></td>
<td></td>
<td></td>
</tr>
<tr>
<td>29</td>
<td>Rajasthan</td>
<td>Form 47A mandatory</td>
<td>Tax Invoice with Declaration</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td>Upgradation is mandatory for non registered Dealer's Cons other wise 30% penalty would be levied.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>30</td>
<td>Sikkim</td>
<td>Form 25</td>
<td>&quot;Tax Invoice with Declaration &amp; Entry Tax @ 1.5%&quot;</td>
<td>Yes</td>
<td>Seald, Signature of Consignee and Shipper along with Sales tax Dept is mandatory.</td>
<td>Online</td>
<td><a href="http://www.sikkim.gov.in">www.sikkim.gov.in</a></td>
<td></td>
<td></td>
</tr>
<tr>
<td>31</td>
<td>Tamil Nadu</td>
<td>FORM JJ/JK/LL</td>
<td>Tax Invoice with Declaration Of Consignee</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td>TIN No.of Shipper &amp; Consignee is must on all Commercial Cons.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>32</td>
<td>Tripura</td>
<td>Form 25 taxable items. Road permit is required for non taxable items</td>
<td>Form 27</td>
<td>NA</td>
<td>Tax Invoice with Declaration Of Consignee</td>
<td>NA</td>
<td>Transporter have to be registered under the Tripura VAT Act. Further, transporters have to carry Form XXV while carrying taxable goods in Tripura. Manual <a href="http://www.tripura.nic.in">www.tripura.nic.in</a></td>
<td></td>
<td></td>
</tr>
<tr>
<td>33</td>
<td>Telangana</td>
<td>Form X or 600</td>
<td>Tax Invoice with Declaration</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>34</td>
<td>Uttarakhand</td>
<td>FORM 16 with Consignee TIN NO</td>
<td>Form 17</td>
<td>NA</td>
<td>Value of goods upto Rs.4999/- may be moved out without restriction</td>
<td>Online</td>
<td><a href="https://www.bpt.gov.in">https://www.bpt.gov.in</a></td>
<td></td>
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</tr>
<tr>
<td>35</td>
<td>Uttar Pradesh</td>
<td>Form 38 (Intermediate no ) taxable item above 5000. Declaration required for personal goods</td>
<td>For salable goods CST and TIN No. above 5005 Declaration required for personal goods</td>
<td>NA</td>
<td>FORM 39</td>
<td>NA</td>
<td>Manual only DD &amp; EE Serious is Valid Online <a href="http://www.trades">www.trades</a> tax.up.nic.in</td>
<td></td>
<td></td>
</tr>
<tr>
<td>State</td>
<td>Districts</td>
<td>transit on void 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</td>
<td>E-Sugam applicability for outbound and inbound shipments More...</td>
<td></td>
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<td>Karnataka</td>
<td>Zaikhi Attibele Nippani Nippani</td>
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<td>Additional</td>
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From LL transit pass is applicable for these 9 goods, Diesel Engine, Marbles, Raw Rubber, Refrigerators, air-conditioners, air-coolers and water coolers. Washing machines. Alcoholic liquors of all kinds for human consumption other than toddy and arrack. Foreign liquors, that is to say, wines, spirits and beer 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. Kerosene. All types of plastic granules and plastic raw materials.
Kerala

Inbound

- For saleable goods tax invoice with TIN no. and form 8F.
- Stock Transfer - Delivery note (Form 15) and Form 8F. Personal transaction requires Mandatory certificate of ownership (Form 16). Job work transaction- customer should meet the local STO and obtain permission order. Exhibition cum sale - Customer should get a copy of temporary traders certificate (Transaction slip is Mandatory). In case of Transaction slip is not available and the value less than 5000 Customer ID proof /purchase order /declaration ..and checkpost inspection are mandatory.

Outbound

- For saleable goods tax invoice with TIN no. and form 8F.
- Stock Transfer - Delivery note (Form 15) and Form 8F. Personal transaction requires certificate of ownership (Form 16). Job work transaction- customer should meet the local STO and obtain permission order. Exhibition cum sale - Customer should get a copy of temporary traders certificate

Bihar

List of goods exempted

- Agricultural implements manually operated or animal driven
- Aids and implements used by handicapped persons Aquatic feed, poultry feed and cattle feed including grass, hay, straw, husk of pulses, de-oiled cake, wheat bran and supplements, concentrates and additives of such feed
- Bangles made of any kind of materials except those made of gold, silver and platinum
- Betel leaves
- Books, periodicals and journals excluding those specified elsewhere in this schedule or any other schedule but including Braille books, Maps, Charts and Globes.
- Bread except pizza bread containing any type of fruit or vegetable
- Bullock cart
- Chakla and belan, dal-stirrer
- Charkha, Ambar Charkha; handlooms and handloom fabrics and Gandhi Topi
- Charcoal
- Coarse grains that is to say all grains other than paddy, rice and wheat
- Coconut fiber
- Conch Shell and conch shell products
- Condoms and contraceptives
- Cotton and silk yarn in hank and cone
- Curd, Lussi, butter milk and separated milk
- Duty Entitlement Pass Book (D.E.P.B.)
- Earthen pot but not including ceramic pot
- Electrical energy
- Firewood excluding casurina and eucalyptus timber
- Fishnet, fishnet fabrics and seeds of fish, prawn and shrimp
- Fresh milk and pasteurized milk
- Fresh plants, saplings and fresh flowers
- Fresh vegetables, including potato and onion, and fresh fruits
- Fresh garlic and ginger
- Gur, Jaggary and Rub gur
- Sale of goods, other than kerosene oil, by public distribution system (PDS) shops
- Khadi ready made garments and khadi made-ups
- Handicrafts and household articles including utensils made of brass and bell metal. (S.O. No. 106, dated 28-05-2010)
- Hosiery Yarn
- Human blood and blood plasma
- Idols, toy and doll made of clay
- Indigenous handmade musical instruments
- Indigenous handmade unbranded nuggets, commonly known as bori
- Branded or Non-branded indigenous handmade soap. (Substituted by S.O. No. 65, dated 03.07.2008)
- Kite
- Kumkum, bindi, alta and sindur
- Lac and shellac
- Mat; locally known as chatai other than that made of plastic in any form
- Meat, fish, prawn, and other aquatic products when not cured, or frozen; and dry
- Fish commonly known as sutki mach eggs and livestock and animal hair.
- National flag
- Newspaper.
- Puffed rice, commonly known as murhi; flattened or beaten rice (poha), commonly known as chura; parched rice, commonly known as khoi; murmura; lai; mukundana; lakhtho; tilkut; anarsa; litti and chokha.
- Papad commonly known as ‘papar’.
- Non-judicial stamp paper sold by Government Treasures; postal items like envelope,
- Postcard etc. sold by Government; rupee note, when sold to the Reserve Bank of India and cheques, loose or in book form but does not include first day cover, folder.
- Rakhi
- Raw Jute
- Raw wool
- Sabai grass and articles made thereof
- Sago and Tapioca globules
- Salt
- Salted cooked food made wholly or principally of flour, atta, suji or beson that is to say singara, nimki, kachuri, khasta kachauri, luchi, radhaballavi and dalpuri
- Semen including frozen semen
- Silkworm laying cocoon and raw silk
- Slate and slate pencils
- Sugar manufactured or made in India, misri and batasa. (and sugar imported from outside India upto 31st December 2010)
- Seeds of all varieties other than those specified elsewhere in this schedule or in any other Schedule
- Sweetmeat other than Cake and Pastry but including curd and khoa
- Tender green coconut commonly known as daab
- Textile fabrics made wholly or partly of cotton, rayon, flax, artificial silk or wool manufactured or made in India, other than those specified elsewhere in fabrics, coated, covered, impregnated or laminated with plastics when such fabrics are any other schedule (i) Cotton textile manufactured or made in India, mosquito net
- Fabrics and mosquito net commonly known as moshari
- Biri and unmanufactured Tobacco used in manufacturing of Biri (S.O. No. 59, dated 27.06.2008)
- Toddy, Neera and Arak
- Unprocessed green leaves of tea
- Tile frame and brick frame
- Water other than— (i) aerated, mineral, distilled, medicinal, ionic, battery, demineralised water, and (ii) water sold in sealed container.
- Sacred thread, commonly known as yagyopawit.
- Clay lamps.
- Sattu.
- Sale or Purchase by the Canteen Store Department or the Regimental Unit run Canteen attached to the Military units and Border Security Force in the State of Bihar and are required for bonafide use of the members of the Defence Forces of India and are also certified by and officer not below the rank of Commanding Officer subject to the condition that goods sold by Canteen Stores Department are not resold. (S.O. No. 199, dated 01.12.2006)
- Incense sticks commonly known as Agarbati, Dhupkathi, Dhupbati and haven
- Samagri including sombrani and lohbhana. (S.O. No. 105, dated 14.08.2006)
- Textile products which include Blanket, Towel, Bed-sheet, Handkerchief, Sari-falls,
- Pillow-cover, Table cloth and Rajai-pallas. (S.O. No. 28, dated 30.03.2007, w.e.f 72 01.04.2007)
- Organic Manure including Bone Meal (S.O. No. 241, dated 01.09.2011)
- Plates and Cups made of leaves. (S.O. No. 65, dated 03.07.2008)
- Goods to be purchased or sold for the use of members of the Central Para Military Forces by Central Master Canteen situated in the State sponsored by Ministry of Home, Govt. of India subject to the condition that an officer not below the rank of members of the Central Forces and resale of the sold goods shall not be done. (S.O. No. 325, dated 05.12.2008) Commanding Officer certifies that sale/purchase has been done for use of thousand tons of rice and 50 thousand tons of wheat allotted by the Central Government for free distribution among victims of devastating flood of August, 2008 of the State. (S.O. No. 342, dated 19.12.2008)
- Incentive bonus for procurement of paddy for Kharif Marketing Season (KMS) for the period 24th October 2008 to 31st May 2009 of the year 2008-09. (S.O. No. 82, 78 dated 15.05.2009)
- Receipt of 16,600 Quintal rice form Government of India free of cost for 415 Rural Foodgrain Banks established in 13 (thirteen) districts of the state.
- Incentive bonus for procurement of paddy for Kharif Marketing Season (KMS) for the period of the year 2009-10 till 30th April 2010.
- Mentha Oil. (S.O. No. 145, dated 28.07.2010)
- Paddy, Rice, Wheat, Pulses, Flour, Atta, Maida, Suji and Besan when sold by any dealer whos gross turnover does not exceed 100 Crores Rs. during a year.(S.O. No.164, dated 27.06.2011).
- Incentive bonus for procurement of wheat for Rabbi Marketing Season (RMS) for the period of the year 2011-12.
- Jhado (S.O. No. 112, dated 26.06.2012)
- Kaajal (S.O. No. 112, dated 26.06.2012)
- Mehandi (except when used as hair dye) (S.O. No. 112, dated 26.06.2012)
- Makhana (S.O. No. 112, dated 26.06.2012)
- Sewai (S.O. No. 112, dated 26.06.2012)
- Dry Singhara (S.O. No. 112, dated 26.06.2012)
- Flour of Singhara (S.O. No. 112, dated 26.06.2012)
- Ramdana (S.O. No. 112, dated 26.06.2012)

**Delhi**

**List of goods exempted**

All registered dealers under VAT, who are importing goods in Delhi, Having GTO >_ Rs 10 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 DS-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 DS-2 is a must if shipment is coming by road. GR / RR/AWB number is a must on DS-2 if shipment is entering in Delhi by Air / Train.

Carrier has to retain a hardcopy copy of form DS-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 DS-2 form consignee and retain hard copy.

**Gujarat**

**List of goods exempted**

List of specified Goods for Form 402 (Outgoing specified Goods)
- BRASS PARTS
- CERAMIC PRODUCTS INCLUDING CERAMIC TILES
- ALL KINDS OF OIL-CAKES
- ALL KINDS OF EDIBLE OIL INCLUDING REFINED OIL
- IRON AND STEEL (SCHEDULE II, ENTRY 43)
- ISABGUL AND ISABGUL HUSK
- CUMIN SEEDS (JEERU)
- ALL KINDS OF OIL SEEDS INCLUDING GROUNDNUT AND PEANUT
- FERROUS AND NON FERROUS METALS AND SCRAP THEREOF
- ANI SEEDS (VARIALI)
- PROCESSED TOBACCO AND ALL PRODUCTS OF TOBACCO

List of specified Goods for Form 403(Incoming specified Goods)
- CEMENT
- TEA (LEAF OR POWDER FORM)
- HIGH SPEED DIESEL OIL
Himachal Pradesh

List of goods exempted
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.

Karnataka

Value List for Forms
SUGAM is applicable on all the notified goods for outbound from Karnataka & intra state. 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. 4999/- then these shipments can travel with the Permission of Joint Commissioner of Commercial tax

List of goods exempted
E-Sugam applicability for Outbound Shipments
1. Areca nut
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
Furniture and parts thereof of all kinds

Glass in all forms

Granite/Marble blocks, slabs and tiles

Hardware of all kinds

Hosiery Goods

Iron and Steel as described in item (iv) of Section 14 of the CST Act, 1956

Gutka, Khaini, Cigarettes, Zarda, All kinds of Tobacco other than Raw Tobacco, Pan Masala, Pan Chatnis, Scented Snuffs and Kheemam

Lubricant oil including Waste oil

Machinery of all kinds and parts thereof

Non-ferrous metals in all forms

Oil Seeds including copra

Oil Cake of all kinds

Ores of all kinds

Packing Materials of all Kinds

Paper of all kinds

Plywood, Veneer, Boards including flooring boards and laminated sheets

Ready Concrete Mixture

Readymade garments, Clothing accessories and other made up textiles articles

Rubber

Sanitary fittings of every description

Scrap of ferrous and non-ferrous metals

Tea

Timber including Eucalyptus and Casurina

E-Sugam applicability for items inbound into Karnataka

Automobile parts and accessories thereof of all kinds

Bitumen (Asphalt) and Cold Tar

Cement

Cement Concrete Blocks and Cement Bricks of all sizes

Chemicals of all kinds

Dry Fruits

Edible oil including Vanaspathi

Electrical goods of all kinds including appliances

Electronic goods of all kinds
<table>
<thead>
<tr>
<th>Sr No</th>
<th>Form 49 (Incoming)</th>
<th>Form 50, Form 60</th>
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<tbody>
<tr>
<td>1</td>
<td>All kinds of crockery</td>
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<td>All kinds of floor and wall tiles</td>
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<td>All kinds of footwear's</td>
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<td>(Deleted w.e.f.14-7-08 notification no 25 dated 14.7.08) earlier it contains all kinds of glass and glass sheets</td>
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<td>All kinds of hosiery goods and ready made garments.</td>
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<td>All kinds of paper (excluding newspaper and carbon paper)</td>
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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 clothes
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)

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

**Maharashtra (other than Mumbai)**

**List of goods exempted**

**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

**Manipur**

**List of goods exempted**

**LIST OF GOODS EXEMPTED FROM VALUE ADDED TAX**
1 Agricultural implements manually operated or animal driven
2 Aids and implements used by handicapped persons
3 Aquatic feed, poultry feed and cattle feed including grass, hay and straw
4 Betel leaves
5 Books, periodicals and journals.
6 Charkha, Ambar Charkha, handlooms and handloom fabrics and
7 Charcoal
8 Coarse grains other than paddy, rice and wheat
9 Condoms and contraceptives
10 Cotton and silk yarn in hank
11 Curd, Lussi, Butter milk and separated milk
12 Earthen pot
13 Electrical energy
14 Firewood
15 Fishnet and fishnet fabrics
16 Fresh milk and pasteurized milk
17 Fresh plants, saplings and fresh flowers
18 Fresh vegetables including potato, onion, lemon and fresh fruits
19 Garlic and ginger
20 Glass bangles
21 Human blood and blood plasma
22 Indigenous handmade musical instruments
23 Kumkum, bindi, alta and sindur
Meat, fish, dry fish, prawn, and other aquatic products, eggs and prawn, and other aquatic
24 products, when not cured livestock and animal hair or frozen shall be exempted
25 National flag
26 Organic manure
27 Non-judicial stamp paper sold by Government Treasuries, postal
28 Raw wool
29 Semen including frozen semen
30 Silk worm laying, cocoon and raw silk
31 Slate, slate pencils, educational maps, globes and charts
32 Tender green coconut
33 Toddy, Neera and Arak
34 Unbranded bread
35 Unprocessed and unbranded salt
36 (i) aerated, mineral, distilled, medicinal, ionic, battery, demineralised water, and
(ii) water sold in sealed container
37 Articles manufactured from Palm juice, Palm leaves and Coconut leaves such as Baskets, Brushes and Mats

When sold inside the Bhoga meant for being offered to the Deity and “Prasad” of any compound of any temple

38 kind including 'Mahaprasad of any kind' sold within the or religious institution compound of Sri Jagannath Temple at Puri and the Lingaraj governed under the Temple and Ananta Basudeva Temple at Bhubaneswar Orissa Hindu Religious Endowments Act, 1951

Flattened or beaten rice, commonly known as Chuda/Hudumba,

39 Puffed rice, commonly known as Mudhi, parched rice, commonly known as Khai,

40 Handicraft goods including hand made coir products.

41 Sabai Grass and rope made thereof

42 Siali leaves, Sal leaves and leaf plates and cups pressed or stitched