

## Check-Post at a glance

Sl. No.	State	Starting TIN No. for State	Inbound	Outbound	Intra state	Non registered Individual/ Dealer	Entry Tax	Remarks	Source of Form	Website
1	Andaman and Nicobar islands	35	Tax invoice with correct TIN No.	NA	NA	NA	NA	NA	NA	<a href="http://www.and.nic.in">www.and.nic.in</a>
2	Andhra Pradesh	37	Form X or 600 mandatory	Form X or 600 mandatory	Form X or 600 mandatory	Tax invoice with declaration	NA	NA	Online	<a href="http://www.apct.gov.in">www.apct.gov.in</a>
3	Arunachal Pradesh	12	Form DG1	NA	NA	DG-01	Yes, only in absence of TIN No.	Entry tax applicable in absence of TIN No.	Online	<a href="http://www.arunachalpradesh.nic.in">www.arunachalpradesh.nic.in</a>
4	Assam	18	Form 62 for commercial goods and personal goods form 61 is required. Form 61 to be collected from sales tax	Sales tax clearance certificate. (Form 63 )	Form 64	FORM 62 (taxable goods for personal use or consumption)	NA	No form Required upto Rs 5000 / VALUE	Online	<a href="http://www.assamgovt.nic.in">www.assamgovt.nic.in</a>
5	Bihar	10	Form D IX for taxable goods above 10000 and personal goods Form C X above 10000	FormD X for taxable goods	FORM D-VIII	Affidavit Copy	Yes	Above Rs.10000/- Entry Tax levied on Non Registered Dealer.	Online	<a href="http://www.biharcommercialtax.gov.in">www.biharcommercialtax.gov.in</a>
6	Chandigarh	04	Tax Invoice with Correct TIN No	NA	NA	Tax Invoice with Declaration	NA	TIN No. is must for commercial cons & in case of individual cons Declaration is mandatory	NA	<a href="http://www.chandigarh.gov.in">www.chandigarh.gov.in</a>
7	Chhattisgarh	22	Receiver TIN no.	TIN no.of consignor and consignee		Tax Invoice with Declaration	NA	TIN No. is must for commercial cons & in case of individual cons Declaration is mandatory	NA	<a href="http://www.comtax.cg.nic.in">www.comtax.cg.nic.in</a>
8	Dadra and Nagar Haveli	26	Tax Invoice with Correct TIN No	NA	NA	Tax Invoice with Declaration	NA	TIN No. is must for commercial cons & in case of individual cons Declaration is mandatory	NA	NA
9	Daman and Diu	25	Tax Invoice with Correct TIN No	NA	NA	Tax Invoice with Correct TIN No	NA	TIN No. is must for commercial cons & in case of individual cons Declaration is mandatory	NA	NA
10	Delhi	07	Form T2	NA	NA	Tax Invoice with Declaration	NA	TIN No. is must for commercial cons & in case of individual cons Declaration is mandatory	Online	<a href="http://www.dvat.gov.in">www.dvat.gov.in</a>
11	Goa	30	Tax Invoice with Correct TIN No	NA	NA	Tax Invoice with Declaration	NA	TIN No. is cons & incase of individual cons Declaration is mandatory	NA	<a href="http://www.goasalestax.com">www.goasalestax.com</a>
12	Gujarat	24	Form 403 Online Must	Form 402	NA	Form 403	NA	CST and VAT number of Shipper & Consignee is mandatory on Forms & Online Form 402 / 403 required for specified Goods.Form 405 for T.P.	Online	<a href="http://www.commercialtax.quijarat.gov.in">www.commercialtax.quijarat.gov.in</a>
13	Haryana	06	Tax Invoice with Correct TIN No	NA	NA	Tax Invoice with Declaration	NA	TIN No. is must for commercial cons & incase of individual cons Declaration is mandatory	NA	<a href="http://www.haryanatax.com">www.haryanatax.com</a>
14	Himachal Pradesh	02	Form 26 and consignor/consignee TIN no.	Form 26 and consignor/consignee TIN no.	NA	Entry Tax	Yes	TIN No. is must if not mentioned then Entry Tax is levied. Individual & Non Registered Dealers, Entry Tax is levied @5% on the value & Government Bodies @3%	Online	<a href="http://hptax.gov.in">http://hptax.gov.in</a>
15	Jammu and Kashmir	01	Vat 65 for registered customer for above 5000. Unregistered customer has to pay entry tax of 13.5% on invoice value	Vat 58 for registered customer and declaration for non registered customer.	NA	Entry Tax	Yes	Value of goods upto Rs.4999/- may be moved without restriction. Entry Tax is levied in case of Non Registered Dealers and Individual.	Manual/Online	<a href="http://jkcomtax.gov.in">http://jkcomtax.gov.in</a>
16	Jharkhand	20	Form 504 J mandatory.	Form 504 B mandatory						
			Sugam G (JVAT 504G with 8 dight Secret code )	Sugam B ( JVAT FORM 504B )	Sugam P (JVAT504 P- for more than value of 50000)	FORM JVAT 502 (OR) FORM JVAT 503	NA	TIN No.of Shipper & Consignee is must on all Commercial Cons.	Online	<a href="http://www.jharkhandcomtax.nic.in">www.jharkhandcomtax.nic.in</a>
			Form 50 A	TP						
17	Karnataka	29	E Sugam must for any amount from other state to karnataka	E Sugam	E-SUGAM Mandatroy	Tax Invoice with Declaration	NA	TIN No.of Shipper & Consignee is must on all Commercial Cons.	Online	<a href="http://www.ctax.kar.nic.in">www.ctax.kar.nic.in</a>
18	Kerala	32	1) For saleable goods tax invoice with TIN no. and form 8F. <a href="#">More..</a>	1) For saleable goods tax invoice with TIN no. and form 8F. <a href="#">More..</a>	Tax Invoice with Correct TIN No	Form 16 (value above 4999)	NA	TIN No.of Shipper & Consignee is must on all Commercial Cons., Transaction Slip MUST	Online	<a href="http://www.keralataxes.gov.in">www.keralataxes.gov.in</a>
19	Lakshadweep	31	Tax Invoice with Correct TIN No	NA	NA	NA	NA	TIN No.of Shipper & Consignee is must on all Commercial Cons.	NA	<a href="http://www.lakshadweep.nic.in">www.lakshadweep.nic.in</a>
20	Madhya Pradesh	23	Form 49 is mandatory for 34 items and personal goods Form50 with two copies and customer seal & sign	"Form 49 is mandatory for 11 items .Form 49 (On Notified Goods )Apart from form -49 ...form 50 Is Mandatory"	"Tax Invoice with Correct TIN No"	Form 50	NA	Declaration & Photo ID is must for Individual shipment	Online (Must have the Customer seal & Signature)	<a href="http://www.mptax.mp.gov.in">www.mptax.mp.gov.in</a>
21	Mumbai	27	OCTORI	NA	NA	NA	NA	NA	Na	<a href="http://www.mahavat.gov.in">www.mahavat.gov.in</a>
	Maharashtra (other than Mumbai)		LBT	NA	NA	NA	NA	NA	NA	<a href="http://www.mahavat.gov.in">www.mahavat.gov.in</a>
22	Manipur	14	Form 27	Form 28	NA	Special Permit from Sales Tax Dept.	NA	TIN No.of Shipper & Consignee is must on all Commercial Cons.	Manual	<a href="http://www.manipur taxation.nic.in">www.manipur taxation.nic.in</a>
23	Meghalaya	17	Form 40 for taxable goods and Form 35 for non taxable goods	Form 37 for taxable goods and Form 35 for non taxable goods	NA	Special Permit with Annexure from Sales Tax Dept.	NA	TIN No.of Shipper & Consignee is must on all Commercial Cons.	Online	<a href="http://www.megvat.nic.in">www.megvat.nic.in</a>
24	Mizoram	15	Form 33	NA	NA	Form 34	NA	TIN No.of Shipper & Consignee is must on all Commercial Cons.	Online	<a href="http://www.mizoram.nic.in">www.mizoram.nic.in</a>
25	Nagaland	13	Form 23	Form 24		Form 24	NA	TIN No.of Shipper & Consignee is must on all Commercial Cons.	Online	<a href="http://www.nagaland.nic.in">www.nagaland.nic.in</a>
26	Orissa	21	Form 402 mandatory. If customer is issuing Form 402 A then he should pay entry tax	1.FORM 402 for RD. 2.FORM 402A for NRD	Form 32	FORM 402A	NA	TIN No.of Shipper & Consignee is must on all Commercial Cons.	Online	<a href="http://orissatax.gov.in/">http://orissatax.gov.in/</a>
27	Pondicherry	34	"Tax Invoice with Correct TIN No"	FORM JJ	NA	Tax Invoice with Declaration	NA	TIN No.of Shipper & Consignee is must on all Commercial Cons.	Online	<a href="http://www.vat.pon.nic.in">www.vat.pon.nic.in</a>

28	Punjab	03	Form VAT 36 for saleable goods. Entry tax for 35 items for registered customers on Import site. Entry Tax for personal goods is applicable.	FORM VAT 36 is mandatory	VAT 12A (FOR NOTIFIED GOODS)	Affidavit From Consignee on Stamp Paper	Yes	Value of goods upto Rs.9999/- may be moved out without restriction.	Online	<a href="http://www.pextax.com">www.pextax.com</a>
29	Rajasthan	08	Form 47A mandatory	Form 49A mandatory	NA	Tax Invoice with Declaration	NA	Declaration is mandatory for Non Registered Dealer's Cons other wise 30% penalty would be levied.	Online	<a href="http://rajtax.gov.in/vatweb/">http://rajtax.gov.in/vatweb/</a>
30	Sikkim	11	Form 25	Form 26	NA	"Tax Invoice with Declaration & Entry Tax @ 1 %"	Yes	Seal, Signature of Consignee and Shipper along with Sales tax Dept.is mandatory.	Online	<a href="http://www.sikkim.gov.in">www.sikkim.gov.in</a>
31	Tamil Nadu	33	FORM JJ /KK /LL	FORM JJ /KK /LL	NA	Tax Invoice with Declaration Of Consignee	NA	TIN No.of Shipper & Consignee is must on all Commercial Cons.		
32	Tripura	16	Form 25 for taxable items. Road permit is required for Non taxable items	Form 27	NA	Tax Invoice with Declaration Of Consignee	NA	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>
			FORM XXVI	FORM XXVI	NA	Tax Invoice with Declaration Of Consignee	NA			
33	Telangana	36	Form X or 600	Form X or 600	Form X or 600	Tax Invoice with Declaration	NA	NA	Online	<a href="https://www.tgct.gov.in">https://www.tgct.gov.in</a>
34	Uttaranchal	05	FORM 16 with Consignee TIN NO	NA	NA	Form 17	NA	Value of goods upto Rs.4999/- may be moved out without restriction.	Online	<a href="http://www.gov.ua.nic.in">www.gov.ua.nic.in</a>
35	Uttar Pradesh	09	Form 38 (Intermediate no ) taxable item above 5000. Declaration required for personal goods	For saleable goods CST and TIN No. above 5000. Declaration required for personal goods	NA	FORM 39	NA	Manual only DD & EE Serious is Valid	Online	<a href="http://www.tradetax.up.nic.in">www.tradetax.up.nic.in</a>
36	West Bengal	19	Form 50 A	Tax invoice and RC Copy of booking customer. FORM 51	NA	FORM 50A & Entry Tax @ 1%	Yes	TIN No.and PAN No.are mandatory for Inbound Cons.	Online	<a href="http://www.wbcomtax.nic.in">www.wbcomtax.nic.in</a>
				FORM 51	NA					

### Check post details

Sl. No.	State	Value list for forms	North	South	West	East	List of Goods Exempted (Link reqd)	
1	Andaman and Nicobar islands		Tax invoice with correct TIN No.	NA	NA	NA	NA	
2	Andhra Pradesh		Adilabad	Tungabhadra	Chirapally	Ichhapuram	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	
3	Arunachal Pradesh		Narayanpur	Narayanpur	Narayanpur	Narayanpur		
4	Assam	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.	Baxirhat	Baxirhat	Baxirhat	Baxirhat		
5	Bihar	Shipments below Rs.10000 do not require Form but Entry Tax will be applicable on them	Mohaniya	Rajauli	Rajauli	Rajauli	1.) Agricultural implements manually operated or animal driven <a href="#">More...</a>	Fabric which is hving the value of Rs 500 / per meter are taxable ,and Saree more then Rs 2000 / per pc taxable
6	Chandigarh		Lalru	Lalru	Lalru	Lalru		
7	Chhattisgarh		Chichola	Chichola	Chichola	Saraipalli		
8	Dadra and Nagar Haveli	NA	NA	NA	NA	NA	Additional	
9	Daman and Diu	NA	NA	NA	NA	NA	Additional	
10	Delhi		Kapashera/Rajaukri	Kapashera/Rajaukri	Kapashera/Rajaukri	Kapashera/Rajaukri	All registered dealers under VAT, who are importing goods in Delhi <a href="#">More..</a>	
11	Goa		Ramnagar	Ranagar	Ramnagar	Ramnagar		
12	Gujarat		Shamlaji	Bhilad		Songadh	List of specified Goods for Form 402 (Outgoing specified Goods) <a href="#">More..</a>	
13	Haryana		NA	NA				
14	Himachal Pradesh		Barauti /Baddi	Barauti /Baddi	Barauti /Baddi	Barauti /Baddi	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%. <a href="#">More..</a>	
15	Jammu and Kashmir	VAT Form 65 duly signed by the consignor is a must for all inbound commercial shipments valued over Rs. 4999 /-	Lakhannpur	Lakhannpur	Bhilad	Lakhannpur		
16	Jharkhand	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	Rajauli	Bhilaipahari	NA	Bhilaipahari	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	
17	Karnataka	SUGAM is applicable on all the notified goods for outbound from Karnataka & intra state. <a href="#">More...</a>	Zalkhi	Attibele	Nippani	Nippani	E-Sugam applicability for outbound and inbound shipments <a href="#">More...</a>	
18	Kerala	4999/-	Muthanga/Walayar	Muthanga/Walayar	Muthanga/Walayar	Muthanga/Walayar		
19	Lakshadweep						Additional	
20	Madhya Pradesh		Nayagaon	Soyet /Sendhwa /Burhanpur	Sendhwa	Sendhwa	List of goods exempted <a href="#">More..</a>	
21	Mumbai							
	Maharashtra (other than Mumbai)		Bhilad	Bhilad		Divali /Chichola	EXEMPTION FROM OCTROI CONTAINERS OF DURABLE NATURE <a href="#">More..</a>	
22	Manipur		Sukhanjan	Sukhanjan	Sukhanjan	Sukhanjan	LIST OF GOODS EXEMPTED FROM VALUE ADDED TAX <a href="#">More...</a>	
23	Meghalaya		Jorabat	Jorabat	Jorabat	Jorabat		
24	Mizoram		Dholaibazar	Dholaibazar	Dholaibazar	Dholaibazar		
25	Nagaland		Sukhanjan	Sukhanjan	Sukhanjan	Sukhanjan		
26	Orissa		Jamshola	Girisola	Sohela	Jamshola	Two part 1 to 6 and 7 to last ...with complete details is Madatory as perform requirement	
27	Pondicherry		Pattanur	Pattanur	Pattanur	Pattanur		
28	Punjab	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/-	Sambhoo /Lalru	Sambhoo /Lalru	Sambhoo /Lalru	Sambhoo /Lalru		
29	Rajasthan		Shajapur	Nimbhaida	Ratanpur	Shajapur		
30	Sikkim		Melli	Melli	Melli	Melli		
31	Tamil Nadu		Tirtanni	Tirtanni	Ranipet	Tara From JJ II provide by the Registered customer and KK II provide by CHA/C & F agent ,Form LL is the transit form which is applicable for Nine item which is listed in Scheulde - 6 ,and Form MM is the Summary of all three forms which accompany by the veh which is entering in to State II provided by transporter /Service provider	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 beers imported into India from foreign countries and dealt with under the Indian Tariff Act, 1934 (Central Act 32 of1934) 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	
32	Tripura		Surabbari	Surabbari	Surabbari	Surabbari		
33	Telangana		Bharoj	Tungabhadra	Chirapally	Bharoj	Form 600 or 10 (advance CST Way bill ) online	
34	Uttaranchal	For inbound shipment, no form is for inbound shipments up to 5000/-	Narshan Thakurdwara	Narshan Thakurdwara	Narshan Thakurdwara	Narshan Thakurdwara	Form 16 mandatory online from 1st April 2016	
35	Uttar Pradesh		Mohan Nagar/kosi	Mohan Nagar	Mohan Nagar/Kosi	Nobatpur		

## **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 (Transction slip is Mandatroy ) In case of Transction slip is not avaiable and the value less then 5000 Customer ID proof /purchase order /declaretion ..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 readymade 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 (ii) 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 62 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)
- Incentive Bonus for paddy procurement during Kharif Marketing Season (K.M.S.) 2006-2007 for the period 01st October 2006 to 31st March 2007. (S.O. No. 195,74 dated 21.11.2006)
- (a) Incentive Bonus for Wheat procurement during Rabi Marketing Season (RMS) 2007-2008 for the period 15th April 2007 to 15th July 2007. (S.O. No. 39, dated 07.06.2006) (b) Incentive bonus for procurement of paddy, Levy Raw & Boiled Rice for Kharif Marketing Season (KMS) for the period 1st November 2007 to 31st August 2008 of the year 2007-08.
- 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 the 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.

- Jhadu (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

- IRON AND STEEL (SCHEDULE II, ENTRY 43)
- LIGHT DIESEL OIL
- KOTA STONE
- MARBLE OR GRANITE (RAW OR POLISHED)
- MOTOR VEHICLES
- NAPHTHA
- ALL KINDS OF PLYWOOD, BOARD, BLOCK BOARD, DECORATIVE AND LAMINATED SHEETS
- YARN OF ALL TYPES EXCEPT NYLON, POLYESTER-VISCOSE AND COTTON YARN
- PROCESSED TOBACCO AND ALL PRODUCTS OF TOBACCO

## **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. 49999/- 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 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
- 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

## **Madhya Pradesh**

### **List of goods exempted**

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 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

Gandhi Topi.

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

Non-judicial stamp paper sold by Government Treasuries, postal

27 items like envelope, post card etc. sold by Government; rupee note, sold to the Reserve Bank of India and cheques, loose or in book form

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

Water other than-

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