

Updates on Documents required for Commercial / Parcel Consignments for Registered & Non Registered / Individual Dealers Country wide

Sl.	States & Union Territory	TIN Sl. No. Starts from	Registered Dealers			Non Registered Dealers / Individuals	Entry Tax	TP / Behati	Source of Forms	State Govt. Website	Remarks
			Inbound C/nments	Outbound C/nments	Intra State / UT C/nments						
1	Andaman & Nicobar Islands	35	Tax Invoice with Correct TIN No.	NA	NA	NA	NA	NA	www.and.nic.in	NA	
2	Andhra Pradesh	37	Form X or 600	Form X or 600	Form X or 600	Tax Invoice with Declaration	NA	Yes	On lne	www.apct.gov.in	
3	Arunachal Pradesh	12	DG-01	NA	NA	DG-01	Yes	Yes	On lne	www.arunachalpradesh.nic.in	Entry tax applicable in the absence of TIN No.
4	Assam	18	Form 61(Taxable goods for the purpose of re-sale)	Form 63	Form 64	FORM 62 (taxable goods for personal use or consumption)	NA	Yes	On lne	www.assamgovt.nic.in	
5	Bihar	10	Form D-IX	Form D-X	Form D-VIII	Affidavit Copy	Yes	Yes	On lne	www.biharcommercialtax.gov.in	Entry Tax will be levied on Non Registered Dealer if Value is more than Rs. 10,000.00.
6	Chandigarh	4	Tax Invoice with Correct TIN No.	NA	NA	Tax Invoice with Declaration	NA		NA	www.chandigarh.gov.in	TIN Number is mandatory for Commercial & Parcel C/nments & Declaration is mandatory for individual C/nments.
7	Chhattisgarh	22	Tax Invoice with Correct TIN No.	NA	NA	Tax Invoice with Declaration	NA	Yes	NA	www.comtax.cg.nic.in	TIN Number is mandatory for Commercial & Parcel C/nments & Declaration is mandatory for individual C/nments.
8	Dadra and Nagar Haveli	26	Tax Invoice with Correct TIN No.	NA	NA	Tax Invoice with Declaration	NA		NA	www.dnh.nic.in	TIN Number is mandatory for Commercial & Parcel C/nments & Declaration is mandatory for individual C/nments.
9	Daman and Diu	25	Tax Invoice with Correct TIN No.	NA	NA	Tax Invoice with Declaration	NA		NA	www.daman.nic.in	TIN Number is mandatory for Commercial & Parcel C/nments & Declaration is mandatory for individual C/nments.
10	Delhi	7	Form T2	NA	NA	Tax Invoice with Declaration	NA		On lne	www.dvat.gov.in	TIN Number is mandatory for Commercial & Parcel C/nments & Declaration is mandatory for individual C/nments.
11	Goa	30	Tax Invoice with Correct TIN No.	NA	NA	Tax Invoice with Declaration	NA		NA	www.goasalestax.com	TIN Number is mandatory for Commercial & Parcel C/nments & Declaration is mandatory for individual C/nments.
12	Gujarat	24	Form 403	Form 402	NA	Form 403	NA	Yes	On lne	www.commercialtax.gujarat.gov.in	CST and VAT number of Consignor & Consignee is mandatory on Forms & Online Form 402 / 403 required for specified goods.
13	Haryana	6	Tax Invoice with Correct TIN No.	NA	NA	Tax Invoice with Declaration	NA		NA	www.haryanatax.com	TIN Number is mandatory for Commercial & Parcel C/nments & Declaration is mandatory for individual C/nments.

14	Himachal Pradesh	2	Form 26	Form 26	NA	Entry Tax	Yes	Yes	On lne	www.hptax.gov.in	TIN No. must be mentioned other wise Entry Tax will be levied. Entry Tax will be levied @ 5% of value on Non Registered & Individual Delares & Entry Tax will be levied @ 3% of value on Govt. Official.
15	Jammu and Kashmir	1	Form 65	NA	NA	Entry Tax	Yes		Manual	www.jkcomtax.gov.in	There is no any restriction on movement if Value of goods is upto Rs. 4,999.00. And Entry Tax will be Levied in case of Non Registered Dealer & Individual.
16	Jharkhand	20	Sugam G (JVAT 504G)	Sugam B (JVAT Form 504B)	Sugam P (JVAT504 P- for more than value of Rs.50000)	Form JVAT 502 & JVAT 503	NA	Yes	On lne	www.jharkhandcomtax.nic.in	TIN No. of Consignor & Consignee is mandatory for all Commercial & Parcel c/nments.
17	Karnataka	29	E - Sugam	E - Sugam	E-Sugam (on above value of Rs. 24,999.00)	Tax Invoice with Declaration	NA	Yes	On lne	www.ctax.kar.nic.in	TIN No. of Consignor & Consignee is mandatory for all Commercial & Parcel c/nments.
18	Kerala	32	Tax Invoice with Correct TIN No.	Form 15 (Online Form is mandatory)	Tax Invoice with Correct TIN No	Form 16 (for Value above Rs. 4,999.00)	NA		On lne	www.keralataxes.gov.in	TIN No. of Consignor & Consignee is mandatory for all Commercial & Parcel c/nments. Transporter will provide FORM 8F if transporting by Road and FORM 8FA if transporting by Air / Rail / Sea, its mandatory.
19	Lakshadweep	31	Tax Invoice with Correct TIN No.	NA	NA	NA	NA		NA	www.lakshadweep.nic.in	TIN No. of Consignor & Consignee is mandatory for all Commercial & Parcel c/nments.
20	Madhya Pradesh	23	Form 49	Form 49 (for Notified Goods)	Tax Invoice with Correct TIN No	Form 50		Yes	On lne	www.mptax.mp.gov.in	Declartion & Photo ID of Individual is mandatory for their C/nment.
21	Maharashtra (Mumbai)	27	Octroi	NA	NA	NA	NA		NA	www.mahavat.gov.in	
22	Maharashtra (Other than Mumbai)	27	LBT	NA	NA	NA	NA		NA	www.mahavat.gov.in	
23	Manipur	14	Form 27	Form 28	NA	Special Permit from Sales Tax Dept..	NA		Manual	www.manipur taxation.nic.in	TIN No. of Consignor & Consignee is mandatory for all Commercial & Parcel c/nments.
24	Meghalaya	17	Form 40	Form 37 for Taxable Goods & Form 35 for Non Taxable Goods	NA	Special Permit with Annexure from Sales Tax Dept..	NA		On lne	www.megvat.nic.in	TIN No. of Consignor & Consignee is mandatory for all Commercial & Parcel c/nments.
25	Mizoram	15	Form 33	NA	NA	Form 34	NA		On lne	www.mizoram.nic.in	TIN No. of Consignor & Consignee is mandatory for all Commercial & Parcel c/nments.
26	Nagaland	13	Form 23	NA	NA	Form 24	NA		On lne	www.nagaland.nic.in	TIN No. of Consignor & Consignee is mandatory for all Commercial & Parcel c/nments.
27	Orissa	21	Form 402	Form 402 Registered & Form 402A Non Registered Dealers	Form 32	Form 402A	NA	Yes	On lne	www.orissatax.gov.in	TIN No. of Consignor & Consignee is mandatory for all Commercial & Parcel c/nments.

28	Pondichery	34	Tax Invoice with Correct TIN No.	Form JJ	NA	Tax Invoice with Declaration	NA		Manual	www.vat.pon.nic.in	TIN No. of Consignor & Consignee is mandatory for all Commercial & Parcel c/nments.
29	Punjab	3	Form VAT 36	Form VAT 36	VAT 12A (for Notified Goods)	Affidavit from Consignee	Yes	Yes	On lne	www.pextax.com	There is no any restriction on movement if Value of goods is upto Rs. 9,999.00.
30	Rajasthan	8	Form 47A	Form 49A	NA	Tax Invoice with Declaration	NA		On lne	www.rajtax.gov.in/vatweb	Declartion is mandatory from Non Registered Dealer's C/nment other wise Penalty @ 30% of Value will be levied.
31	Sikkim	11	Form 25	Form 26	NA	Tax Invoice with Declaration & Entry Tax @ 1%.	Yes		On lne	www.sikkim.gov.in	Seal & Signature of Consignor and Consignee along with Slaes Tax Dept. on Sales Tax form / Declaration is mandatory.
32	Tamilnadu	33	Tax Invoice with Correct TIN No.	Form JJ	NA	Tax Invoice with Declaration of Consignee party.	NA		Manual	www.tnvat.gov.in	TIN No. of Consignor & Consignee is mandatory for all Commercial & Parcel c/nments.
33	Tripura	16	Form XXVI	Form XXVI	NA	Tax Invoice with Declaration of Consignee party.	NA		Manual	www.tripura.nic.in	Transporters have to be Registered under the Tripura VAT Act. Further, transporters have to carry Form XXV while carrying Taxable goods in Tripura.
34	Telangana	36	Form X or 600	Form X or 600	Form X or 600	Tax Invoice with Declaration		Yes	On lne	www.tgct.gov.in	
35	Uttaranchal	5	Form 16	NA	NA	Form 17	NA	Yes	Manual	www.gov.ua.nic.in	There is no any restriction on movement if Value of goods is upto Rs. 4,999.00.
36	Uttar Pradesh	9	Form 38 (E - Sancharan)	NA	NA	Form 39	NA	Yes	On lne	www.tradetax.up.nic.in	Consignments can be transported on Manual Form too.
37	West Bengal	19	Form 50A	Form 51	NA	Form 50A & Entry Tax @ 1%.	Yes	Yes	On lne	www.wbcomtax.nic.in	TIN No. & PAN No. is mandatory for Incoming c/nments.