

Commercial Shipments for Registered & non Registered Dealers

Sr No	State	Starting TIN no for state	Register Dealer			Non Registered Dealer/ Individual	Source of Forms	Entry Tax	Remarks	Website
			Inbound	Outbound	Intra State					
1	Andaman and Nicobar Islands	35	Tax Invoice with Correct TIN No	NA	NA	NA	NA	NA	www.and.nic.in	
2	Andhra Pradesh	37	Form X or 600	Form X or 600	Form X or 600	Tax Invoice with Declaration	On lIne		https://www.apct.gov.in	
3	Arunachal Pradesh	12	DG-01	NA	NA	DG-01	On lIne	YES	Entry tax applicable in the absence of TIN No www.arunachalpradesh.nic.in	
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)	On lIne		www.assamgovt.nic.in	
5	Bihar	10	FORM D-IX	FORM D-X	FORMD-VIII	AFFIDAVITCOPY	On lIne	YES	ABOVE 10000 /- ET LEVIED ON NRD. www.biharcommercialtax.gov.in	
6	Chandigarh	04	Tax Invoice with Correct TIN No	NA	NA	Tax Invoice with Declaration	NA	NA	TIN Number is must for commercial shipments & In case of individual Shpts Declaration is mandatory www.chandigarh.gov.in	
7	Chhattisgarh	22	Tax Invoice with Correct TIN No	NA	NA	Tax Invoice with Declaration	NA	NA	TIN Number is must for commercial shipments & In case of individual Shpts Declaration is mandatory www.comtax.cg.nic.in	
8	Dadra and Nagar Haveli	26	Tax Invoice with Correct TIN No	NA	NA	Tax Invoice with Declaration	NA	NA	TIN Number is must for commercial shipments & In case of individual Shpts Declaration is mandatory www.dnh.nic.in	
9	Daman and Diu	25	Tax Invoice with Correct TIN No	NA	NA	Tax Invoice with Declaration	NA	NA	TIN Number is must for commercial shipments & In case of individual Shpts Declaration is mandatory www.daman.nic.in	
10	Delhi	07	FORMT2	NA	NA	Tax Invoice with Declaration	On lIne	NA	TIN Number is must for commercial shipments & In case of individual Shpts Declaration is mandatory www.dvat.gov.in	
11	Goa	30	Tax Invoice with Correct TIN No	NA	NA	Tax Invoice with Declaration	NA	NA	TIN Number is must for commercial shipments & In case of individual Shpts Declaration is mandatory www.goasalestax.com	
12	Gujarat	24	FORM 403	FORM 402	NA	FORM 403	Manual	NA	CST and VAT number of Shipper & consignee is mandatory on FORMS & Online Form 402 / 403 required for specified goods www.commercialtax.gujarat.gov.in	
13	Haryana	06	Tax Invoice with Correct TIN No	NA	NA	Tax Invoice with Declaration	NA	NA	TIN Number is must for commercial shipments & In case of individual Shpts Declaration is mandatory www.haryanatax.com	
14	Himachal Pradesh	02	FORM26	FORM26	NA	Entry Tax	On lIne	YES	TIN # is must if not mentioned then Entry Tax is levied. Individual & Non Registered Delares Entry Tax levied @ 5% on the value & GovT bodies @ 3% http://hptax.gov.in	
15	Jammu and Kashmir	01	FORM 65	NA	NA	Entry Tax	Manual	YES	Value of goods upto Rs. 4,999/- may be moved without restriction. Entry Tax Levied in case of Non Registered Dealer & Individual http://jkcomtax.gov.in	
16	Jharkhand	20	Sugam G (JVAT 504G)	Sugam B (JVAT FORM 504B)	Sugam P (JVAT504 P- for more than value of 50000)	FORM JVAT 502 FORM JVAT 503	On lIne	NA	TIN No of Shipper & consignee is must on all Commercial shipments. www.jharkhandcomtax.nic.in	
17	Karnataka	29	E-SUGAM	E-SUGAM	E-SUGAM (on above value of 24999)	Tax Invoice with Declaration	On lIne	NA	TIN No of Shipper & consignee is must on all Commercial shipments. www.ctax.kar.nic.in	
18	Kerala	32	Tax Invoice with Correct TIN No	Form 15 (ONLINE FORM IS MANDATORY)	Tax Invoice with Correct TIN No	Form 16 (value above 4999)	On lIne	NA	TIN No of Shipper & consignee is must on all Commercial shipments. Road - Form 8F By air/ coast/ Rail - Form 8FA is mandatory from transporter end www.keralataxes.gov.in	

19	Lakshadweep	31	Tax Invoice with Correct TIN No	NA	NA	NA	NA	NA	TIN No of Shipper & consignee is must on all Commercial shipments.	www.lakshadweep.nic.in
20	Madhya Pradesh	23	Form 49	Form 49 (On Notified Goods)	Tax Invoice with Correct TIN No	Form 50	On lIne		Declartion & Photo ID is mandatory for Individual Shipments	www.mptax.mp.gov.in
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.	Manual	NA	TIN No of Shipper & consignee is must on all Commercial shipments.	www.manipur taxation.nic.in
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.	On lIne	NA	TIN No of Shipper & consignee is must on all Commercial shipments.	www.megvat.nic.in
25	Mizoram	15	FORM 33	NA	NA	FORM 34	On lIne	NA	TIN No of Shipper & consignee is must on all Commercial shipments.	www.mizoram.nic.in
26	Nagaland	13	FORM 23	NA	NA	FORM 24	On lIne	NA	TIN No of Shipper & consignee is must on all Commercial shipments.	www.nagaland.nic.in
27	Orissa	21	FORM 402	FORM 402 for RD FORM 402A for NRD	FORM 32	FORM 402A	On lIne	NA	TIN No of Shipper & consignee is must on all Commercial shipments.	http://orissatax.gov.in/
28	Pondicherry	34	Tax Invoice with Correct TIN No	FORM JJ	NA	Tax Invoice with Declaration	Manual	NA	TIN No of Shipper & consignee is must on all Commercial shipments.	www.vat.pon.nic.in
29	Punjab	03	FROM VAT 36	FROM VAT 36	VAT 12A (FOR NOTIFIED GOODS)	AFFIDAVITE FROM CONSIGNEE ON STAMP PAPER	On lIne	YES	Value of goods upto Rs. 9,999/- may be moved without restriction.	www.pextax.com
30	Rajasthan	08	FORM 47A	FORM 49A	NA	Tax Invoice with Declaration	On lIne	NA	Declartion is mandatory for NRD Shipments other wise 30 % penalty would be levied.	http://rajtax.gov.in/vatweb/
31	Sikkim	11	FORM 25	FORM 26	NA	Tax Invoice with Declaration & Entry Tax @ 1 %	On lIne	YES	Seal, Signature of Consignee and shipper along with Slaes tax deptis mandatory.	www.sikkim.gov.in
32	Tamil Nadu	33	Tax Invoice with Correct TIN No	FORM JJ	NA	Tax Invoice with Declaration Of Consignee	Manual	NA	TIN No of Shipper & consignee is must on all Commercial shipments.	www.tnvat.gov.in
33	Tripura	16	FORM XXVI	FORM XXVI	NA	Tax Invoice with Declaration Of Consignee	Manual	NA	Transporters have to be registered under the Tripura VAT Act. Further, transporters have to carry Form XXV while carrying taxable goods in Tripura	www.tripura.nic.in
34	Telangana	36	Form X or 600	Form X or 600	Form X or 600	Tax Invoice with Declaration	On lIne			https://www.tgct.gov.in
35	Uttaranchal	05	FORM 16	NA	NA	FORM 17	Manual	NA	Value of goods upto Rs. 4,999/- may be moved without restriction.	www.gov.ua.nic.in
36	Uttar Pradesh	09	FORM 38 ( E- Sancharan)	NA	NA	FORM 39	On lIne	NA	Shpts can travel on manual Forms too.	www.tradetax.up.nic.in
37	West Bengal	19	Form 50A	Form 51	NA	FORM 50A & Entry Tax @ 1 %	On lIne	YES	TIN NUMBER & PAN NUMBER ARE MANDATORY INBOUND SHPTS	www.wbcomtax.nic.in