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| **Documentation :- STATES IN INDIA**  |
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| Reference Guide For Sales Tax & Other Levies |
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| **State** | **No of invoices reqd.**  | **Consignee ST & CST numbers reqd.**  | **Type of ST form/Permit**  | **Entry Tax Applicability**  | **Applicability of Octroi**  |
| ANDHRA PRADESH  | 3  | Y  | FORM NO. 600  | N  | N  |
| ARUNACHAL PRADESH  | 3  | N  | NO  | N  | N  |
| ASSAM  | 3 | Y  | PERMIT/ FORM 61  | N  | N  |
| BIHAR  | 3  | Y  | FORM D 10  | N  | N  |
| CHANDIGARH  | 3  | Y  | NO  | N  | N  |
| CHATTISGARH  | 3  | Y  | FORM 59  | N  | N  |
| DELHI  | 3  | Y  | NO  | N  | N  |
| GOA  | 3  | Y  | NO | Y  | N  |
| GUJARAT  | 3  | Y  | FORM402/403  | N  | N  |
| HARYANA  | 3  | Y  | FORM 38  | N  | N  |
| HIMACHAL PRADESH  | 3  | Y  | FORM 26  | Y  | N  |
| JAMMU & KASHMIR  | 3  | Y  | FORM 55  | Y  | N  |
| JHARKHAND  | 3  | Y  | FORMNO504G/504B  | N  | N  |
| KARNATAKA  | 3  | Y  | FORM39  | N  | N  |
| KERALA  | 4  | Y  | FORM 27B/15  | Y  | Y  |
| MADHYA PRADESH  | 3  | Y  | FORMNO 49/50  | N  | N  |
| MAHARASHTRA  | 3  | Y  | NO  | N  | Y |
| MANIPUR  | 3  | Y  | NO  | N  | N  |
| MEGHALAYA  | 3  | Y  | NO  | N  | N  |
| MIZORAM  | 3  | Y  | FORM 38A  | N  | N  |
| NAGALAND  | 3  | Y  | NO  | N  | N  |
| ORISSA  | 3  | Y  | FORMNO32  | Y  | Y  |
| PONDICHERRY  | 3  | Y  | NO  | N  | N  |
| PUNJAB  | 3  | Y  | NO  | Y  | N  |
| RAJASTHAN  | 3  | Y  | FORM 47/49A  | N  | N  |
| SIKKIM  | 3  | Y  | NO  | N  | N  |
| TAMIL NADU  | 3  | Y  | NO  | N  | N  |
| TRIPURA  | 3  | Y  | FORM NO 24  | N  | N  |
| UTTAR PRADESH  | 3  | Y  | FORM NO 38 /39  | N  | N  |
| UTTARANCHAL  | 3  | Y  | FORM 16/17  | N  | N  |
| WEST BENGAL  | 3  | Y  | WAY BILL NO 50  | N  | N  |

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| **Note :-**  |
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| 1.  | CST/LST No's of Consignees are essential.  |
| 2.  | Information given in this guide is for general reference. Actual interpretation by the concerned authorities may vary.  |
| \*  | Entry tax is applicable in case of non-commercial transactions when the consignee imports the goods directly from a supplier located outside the state for self-consumption and not for resale (Applicable only on cetain specified items in Jammu & Kashmir, Punjab & Kerala)  |
| \*\*  | Toll tax applicable.  |
| \*\*\*  | Only applicable In case of stock transfer or non-commercial transaction by a registered dealer.  |

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| **Packaging Guidelines :-**  |
| STEP BY STEP PROCEDURE : |
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| 1.  | Use a corrugated box or a rigid carton. Check the weight specification of the box / carton you are using and don't exceed its capacity.  |
| 2.  | Wrap the items separately.  |
| 3.  | Provide internal protection with adequate cushioning material.  |
| 4.  | Use strong tape designed for shipping. Tape should be at least 2" wide, but preferably 3" wide.  |
| 5.  | Use proper labeling that has a clear and complete origin & destination address, including phone numbers and pin codes.  |

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| SOME PACKING SUGGESTIONS :  |
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| 1. | For floppy disks the packing must be in padded envelopes or in blister- proof packing.  |
| 2. | Sample medical vials must have adequate protection inside the packing so that the same do not move. Shredded paper can be used for packing such materials. |
| 3. | For foodstuff samples like, Tea, Rice, Grains, Pulses, etc. fabric-reinforced envelopes must be used. Plain covers should not be used.  |
| 4. | Books must be packed in cartons / wooden cases. If in cartons, two strappings must be done to ensure that the contents hold together.  |
| 5. | Textile goods must be first wrapped in polythene or any suitable waterproof material and then covered with strong Hessian / Jute cloth.  |
| 6. | Electronic articles must be packed in adequate-ply corrugated cartons  |

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| **VOLUMETRIC CALCULATAION :-** |
| Volumetric weight is a standard practice followed throughout the air-freight industry that considers density determining charges. The calculations are used to consider the amount of space a package will take in various modes of transportation / warehouse in relation to the actual weight of the package. :  |
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