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SALES TAX AND STATUTORY REQUIREMENT GUIDELINES

SL	State & UTs	Inbound Sales Tax form	No of Copies Req	Permit to be handed over by	Validity of Form	Entry Tax	Outbound sales tax forms	Remarks - i	Sales Tax Site	Permit Limitation
1	Andhra Pradesh	FORM X/600	2(Original and Duplicate) Applicable for both Inbound / Outbound)	Outward from AP - Shipper Inward to AP - Consignee	As per dates mentioned on the form	NA	FORM X/600 i	Tin no of consignee must be stated on invoices. Invoice must have APGST NO. Form X & Form 600 both are same	www.apcommercialtaxes.gov.in	Any no of invoices with N number of value can be moved under single form.
2	Andaman Nicobar	NA				NA	NA		www.and.nic.in	
3	Arunachal Pradesh	NA				Yes	NA	Invoice must have APST No	www.arunachalpradesh.nic.in	
4	Assam	Form 61- Commercial Form 62-Non-Commercial	Inbound 2 Copies Outbound 1 Copy	Shipper	Form 61- 6 Months Form 62- 6 Months (From issuing Date)	Yes	Form 63	Inbound 2 copies (Original & Duplicate)	www.taxassam.co.in	
5	Bihar	VAT form D-IX	2 (Both Incoming & Outgoing)	Shipper	Both Incoming /Outgoing. Form have Validity for One Year from the date of Issue	Yes	Vat form D-X	For inbound, Form not required if value of the shpt is less than Rs. 10000;but Entry Tax will be Applicable	www.biharcommercialtax.gov.in	Under One Sales tax Form any number of invoices can be attached. But Shipper/consignee should be same. There is no value restrictions
6	Chandigarh	NA				NA	NA		www.chandigarh.gov.in	
7	Chhattisgarh	Form 60 for Non commercial Shipments	3	Shipper	As per dates mentioned on the form	NA	NA	Form 60 is must for Non-Commercial Shipments (2 copies are kept at CP & 1 copy travels with the shipment	www.comtax.cg.nic.in	
8	Dadra & Nager Haveli	NA				NA	NA		www.dnh.nic.in	
9	Daman & Diu	NA				NA	NA		www.daman.nic.in	
10	Delhi	NA				NA	NA		www.dvat.nic.in	
11	Goa	NA				NA	NA		www.goasalestax.com	
12	Gujarat	Form 403	3 (Both Incoming & Outgoing)	Shipper	As per dates mentioned on the form	NA	Form 402		www.commercialtax.gujarat.gov.in	
13	Haryana	FORM 38	1	Shipper	As per dates mentioned on the form	NA	FORM 38	Form not required if value of the shpt is less than Rs. 24999/-	www.haryanatax.com	
14	Himachal Pradesh	HP permit-26	2	Shipper	30 days from the date of issue	Yes	HP Permit-26	Permit is generated at the barrier	www.hptax.nic.in	

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