

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
15	Jammu & Kashmir	Vat form 65	2	Shipper	As per dates mentioned on the form	Yes	NA	Form not required if value of the shpt is less than Rs. 4999/-	www.jkcomtax.nic.in	
16	Jharkhand	JVAT 504G JVAT 502 JVAT503 JVAT504P	2 2 2 2	Shipper Shipper Shipper Shipper	As per the dates Individual Inbound shipments Individual Inbound shipments Road Permit for registered Dealer	NA NA NA NA	JVAT 504B NA NA NA	Application for obtaining Declaration for Transport of certain goods and Permit thereof Permit for Transport of Consignment in the State Within State & applicable for invoice Value >=50000	www.jharkhandcomtax.nic.in	
17	Karnataka	E-Sugam	2 (Unique No required otherwise)	Shipper	Maximum 7 Days from the date of Uploading Form in System	Yes	Form E Sugam	For any type of Transaction by Registered dealer; Form E-Sugam is Required.	www.ctax.kar.nic.in	There are another form clearance required for Transshipment through Karnataka E-SUVEGA (Transit Permit)
18	Kerala	For Inbound Commercial shipments invoice with Tin Number and Form 8F (Surface) , Form 8FA (By Air /Sea/Rail). Form 16 is required for non-commercial shipments	Form 16-2 copies;	Form 16 is available in open Market	Form 16 individual ownership Form-No specific validity period	NA		For outbound shipments Invoice with TIN Number and Form 8F (Surface) and Form 8FA (Air/Sea/Rail) is required	www.keralataxes.org www.keralataxes.in	
19	Lakshadweep	NA				NA	NA		www.lakshadweep.nic.in	
20	Madhya Pradesh	Form 49 for Form 50 for Non commercial / Personal Form 60 for Railways	2 2 2	Shipper	Form is valid for six months	Yes	NA		www.mptax.net	
21	Maharashtra	NA				NA	NA	Octroi is applicable	www.vat.maharashtra.gov.in	
22	Manipur	ST-35/ St 37	2(Both Inbound +Outbound)	Shipper	As per dates mentioned on the form	NA	ST 36		www.manipur taxation.nic.in	
23	Meghalaya	VAT form 40	Inbound 2 Copies Outbound 1 Copy	Shipper	Vat Form 40 is 90 Days; Special Permit for non-Registered Customer is 60 days	NA	Vat Form 37 for taxable & Form 35 for non-taxable items		www.megvat.nic.in	
24	Mizoram	Vat form 33/34	2	i	Maximum Validity Period for 90 Days & this is mentioned while issuance	NA	NA	Form 34 is for Personal Shipments	www.mizoram.nic.in	

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