



SALES TAX AND STATUTORY REQUIREMENT GUIDELINES

SL	State & UTs	Inbound Sales Tax FORM	No of Copies Req	Permit to be handed Over by	Valid From	Entry Tax	Outbond sales tax	Remarks	Sales Tax Site
					As per dates				
25	Nagaland	Form 16	3	Shipper		NA	NA		www.nagaland.nic.in
		Form 402 for			mentioned on the form			Form 402A a must for unregistered	
26	Orissa	Registered Delar	2		Valid For 3 months; if			clients/entry tax applicable for such	
					not issued within 90	NA			http://as.ori.nic.in/salest Under one Orissa Waybill
		Form 402A for						shipments; The Entry-tax is paid in Sales	ax/index.html
			(Incoming &	Shipper	days revalidation is to	Yes	Form 402	maximum 10 AWBs can be	
		unregistered Delar	Outgoing)					Tax Office in Advance & obtain the Form &	
					be done from Sales			send to shipper with receipt to be	www.orissatax.gov.in passed. Value has no restrictions
		Form 402A NA for			tax office	Yes		accompanied with AWB.	
		Individual							
27	Pondicherry	NA				NA	NA		www.vat.pon.nic.in
								ORIGINAL INVOICE is MUST	Transporter has to obtain VAT
								SHIPPER and CONSIGNEE TIN is must for	XXXVI at barrier for incoming +
28	Punjab	NA				Yes		NA	www.pextax.com
								registered customers.	Outgoing, one Invoice per form is required
					Both Incoming &				
		Vat Form 47 for	2		Outgoing Forms are			penal ould impos	
29	Rajasthan	Commercial / Stock	(Both Inbound	Shipper		Yes		Vat form 49 30V%T formtyorwCSR beLST. ed in absence	www.rajtax.gov.in
					valid for two years		of A or		

		Transfer	Outbound)		from the date of issue				
					6 months from the				
30	Sikkim	Vat form 25	3	Shipper	date of issue	NA	NA		www.sikkim.gov.in
			3						
31	Tamilnadu	NA	Copies(Outbound			NA	Form JJ	Tin no of Consignor/Consignee is must	www.tnvat.gov.in
			Form)					Shipment can move to AAG by Air	
			Inbound 3 Copies					Permit and will be delivered after	
32	Tripura	Vat form XXVI	Outbound 2 Copy	Shipper		NA	FORM 27	endorsement from Sales Tax Dept.by Consignee	www.tripura.nic.in/taxes/
		Form 38 for Commercial shipments			Form 38 validity as per date stated on Form.				
33	Uttar Pradesh		3	Shipper	Form 39 valid only for	NA	NA		www.comtaxup.nic.in
		Form 39 for Non-Commercial / Personal shipments			30 days				
		Form 16 for Commercial shipments			Series as per Notification of Sales Tax Authorities				
		Form 16 for Commercial shipments			One Month from the			Up to Rs.4999/- there is no requirement for	www.gov.ua.nic.in/tradeta
34	Uttaranchal		3	Shipper		NA	NA		
		Form 17 for Non-Commercial			date of issue			Permit for Uttaranchal inbound shipments	x/
					In the new electronic Process; it is one			Any Number of invoices can be	
35	West Bengal	Vat form 50A	2(Part I & II)	Shipper	month by default; it	NA		Vat Form 51 Oales Tax Foerpt. not yet Implemented by attached & there is no limitation of	www.wbcomtax.nic.in
					can be revalidated based on requirement		S D	value	