

VAT FORMS/WAY BILLS REQUIRED FOR DIFFERENT STATES IN INDIA

Sl N.	State	<u>Type of Form/permit required</u>		Entry Tax	T.P./Ba hati	Remark (for more information, please visit the website given below)
		INWARD	OUTWARD			
01	Andhra Pradesh	Form X or 600	Form 602	Yes	Yes	www.apct.gov.in
02	Arunachal Pradesh	Form DG-01	N.A.	No	No	Arun-taxexcise.nic.in
03	Assam	Form 61 (Delivery Note for resale) Road Permit in Form 62	Form 60	Yes	Yes	www.tax.assam.gov.in
04	Bihar	Form D-IX for value > 10,000/-	Form D-X for value > 10,000/-		No	www.biharcommercialtax.gov.in
05	Chandigarh	Only TIN	No	No	No	Chandigarh.nic.in/dept_excise
06	Chhattisgarh	TIN No. starting with 22.....	N.A.	No	No	Cg.nic.in/comtex/
07	Daman & Diu	N.A.	N.A.	No	No	
08	Delhi	N.A.	N.A.	No	No	Delhi.gov.in/DVAT Forms
09	Goa	From VAT XX	N.A.	No	No	www.goacomtax.gov.in
10	Gujarat	Form 403	Form 402	No	No	Commercialtax.gujarat.gov.in
11	Haryana	Form VAT D3/ST 38 Inward	Form VAT D3 Outward	Yes	No	www.haryanatax.com
12	Himachal Pradesh	Form e-VAT XXVI-A	Form e-VAT XXVI-A	No	Yes	hptax.gov.in
13	Jammu & Kashmir	Declaration Form 65 for value > 5000 Waybill Form 58	Form 65	Yes	No	jkcomtax.nic.in
14	Jharkhand	Form JVAT 504G (Green Colour)	Form 504 B (Blue colour)	No	No	www.jharkhandcomtax.nic.in
15	Karnataka	e-SUGAM FORM (On line Goods Movement Permit)	Yes	Yes	Yes	Ctax.kar.nic.in
16	Kerala	Form 8 F Form 15/16 for Non-Registered dealer	Form 15 – Delivery Note	Yes		keralataxes.gov.in
17	Madhya Pradesh	Declaration Form 49 ... 2 Copies Declaration Form 50, if Consignor & Consignee is same ... 2 Copies	Declaration Form 49/50	Yes	Yes	www.mptax.net
18	Maharashtra	Form N for Octroi	Form N for Octroi	No	No	mahavat.gov.in
19	Manipur	Form 27	Form 28	Yes	No	www.manipurvat.gov.in
20	Meghalaya	Form 35, Form 40-Road Permit	Form 37	No	No	megvat.gov.in
21	Mizoram	Form 33 Way Bill	N.A.	No	No	www.mizoram.nic.in
22	Nagaland	Form VAT 23	Form VAT 24	No	No	www.nagalandtax.nic.in
23	Orissa	Form VAT 402/402A	N.A.	Yes	Yes	as.ori.nic.in
24	Puducherry	N.A.	N.A.	No	No	gst.puducherry.gov.in

25	Punjab	Form VAT 36 VAT 11/12 for Casual Dealer	Form VAT 36	Yes	Yes	www.pextax.com
26	Rajasthan	VAT 47	VAT 49	Yes	No	rajtax.gov.in
27	Sikkim	Form 25 Way Bill ... 3 Copies Form 26	Form 25 Form 26	No		www.sikkimtax.gov.in
28	Tamil Nadu	Commercial Invoice with copy of BOE In case of imported goods.	N.A.	No	Yes	www.tnvat.gov.in
29	Tripura	Form XXIV(Permit)/ XXVI(Intimation) Form XXV (Declaration by Transporter)	Form XXVI	No	No	tripurataxes.nic.in
30	Uttarakhand	Form 16 Form 17	N.A.	No	Yes	comtax.uk.gov.in
31	Uttar Pradesh	Form 38/39	N.A.	Yes	Yes	comtax.up.nic.in
32	West Bengal	Form 50	Form 51	No	Yes	www.wbcomtax.nic.in

General Requirements:

Any consignment booked for any other state of India should have with the following documents: –

1. Four copies of invoice (1 original + 3 Copies).
2. TIN no. and the CST no. of the consignor and consignee are mandatory where applicable. Consignor and consignee are responsible to provide active TIN no.
3. Way Bill/Road Permit/VAT Form as above.
4. Consignments dispatched to individuals who do not have CST & TIN nos., a declaration from the consignee that the goods are not for sale and for personal consumption apart from other conditions as laid down in respective States VAT Regulations. In all states where VAT is implemented TIN number in place of LST No. is a must.

List of documents required for Indian Custom Clearance as well as Nepal Custom Clearance in case of export from India to Nepal: -

<u>Sl. No</u>	<u>Scheme/Item</u>	<u>Documents required from Consignor</u>	<u>Documents required from Consignee</u>
01	General Trading (Export by Traders)	= Invoice (3 copies), = Packing List (3 copies), = Import Export Code Certificate Copy-if value is 25000/- or > 25000/-, = Bill of Export (Original, Duplicate & Triplicate) = Authority Letter in f/o clearing agent-if Value is > Rs. 10.00 lac.	Income Tax Registration Copy, VAT Registration Copy, & Industrial Registration Copy.
02	Excisable goods (Export by Mfrs) In Indian Rs.)	= Commercial Invoice-2 copies, = Packing-1 copy, = Excise Invoice (Duplicate for Transporter), = Nepal Invoice (Form A.R.E.-1)-Original, Duplicate & Triplicate-duly endorsed by Central Excise Officer or self-attested, = IEC Certificate Copy, = Bill of Export-Org., Dup. & Triplicate.	Income Tax Registration Copy, VAT Registration Copy, Industrial Registration Copy + Letter of Credit, if the export is made under L/C.
03	Export by Mfrs Under L/C in US\$	= Excise Invoice-Duplicate for Transporter, = Packing list-1 copy, = Form-ARE1-Org., Dup. & Tri.- duly endorsed by Central Excise Office, = Certificate of Origin, = IEC Certificate Copy, = Bill of Export (Org., Dup. & Tri.) = Commercial Invoice for US\$ = L/C = Performa Invoice	Income Tax Registration Copy, VAT Registration Copy, Industrial Registration Copy + Letter of Credit, if the export is made under L/C.
04	BOND in I.Rs.	= 4 Copies of ARE-1 (Bond No. should be mentioned in ARE-1 with sign & stamp of Central Excise officer), = Excise Invoice (Duplicate for transporter), = IEC No., = Commercial Invoice, = Packing List, = Certificate of Origin, = Performa Invoice = L.C. (Letter of Credit) = Bill of Export (Org., Dup., & Triplicate) = AD CODE OF BANKER'S OF EXPORTER	PAN, Authority Letter, Bank D.O.

05	Draw Back Scheme	<ul style="list-style-type: none"> = 4 Copies of ARE-1 (Bond No. should be mentioned in ARE-1 with sign & stamp of Central Excise officer), = Excise Invoice (Duplicate for transporter), = IEC No., = 4 Copies of Commercial Invoice, = 4 Copies of Packing List, = Authority Letter addressing Land Custom Station authorizing CHA, = Certificate of Origin, = Test Report, = ISO Certificate, = Performa Invoice, = L.C. (Letter of Credit), = Draw Back Declaration with DBK Sl. No. = Bill of Export (Org., Dup., & Triplicate) = AD CODE OF BANKER'S OF EXPORTER 	PAN, Authority Letter & Bank D.O.
06	DES Scheme	<ul style="list-style-type: none"> = 4 Copies of ARE-1 (Bond No. should be mentioned in ARE-1 with sign & stamp of Central Excise officer), = Excise Invoice (Duplicate for transporter), = IEC No., = 4 Copies of Commercial Invoice, = 4 Copies of Packing List, = Authority Letter addressing Land Custom Station authorizing CHA, = Certificate of Origin, = Test Report, = ISO Certificate, = Performa Invoice, = L.C. (Letter of Credit), = DES Declaration with DES Sl. No., = Advance License Copy. = Bill of Export (Org., Dup., & Triplicate) = AD CODE OF BANKER'S OF EXPORTER 	PAN, Authority letter & Bank D.O.
07	Chasis (New)	Bill, IEC No., Packing List	PAN, Authority Letter & a letter from The Ministry of Transportation.
08	Old Machinery	Bill, IEC No. & Packing List	PAN, Authority Letter & a letter from The Ministry of Environment.
09	Medicine	Bill, Test Report, Medicine declaration, IEC No.	PAN, Authority Letter, DDA

DOCUMENTS REQUIRED FOR BANGLADESH SHIPMENT.

- 1) EXPORT INVOICES – 10 COPIES
- 2) PACKING LIST - 10 COPIES
- 3) L/C - 2 SETS
- 4) PROFORMA INVOICE – 2 SETS
- 5) ARE-1 IN ORIGINAL & DUPLICATE. IF NOT UNDER ARE-1, PURCHASE DETAILS OR MANUFACTURING CERTIFICATE.
- 6) NEGOTIATION BANK AD CODE LETTER WITH IFSC CODE, BANK ACCOUNT NUMBER & NAME ON THE LETTER HEADS OF BANK.
- 7) IEC CODE WITH APPROVED BRANCH LIST.
- 8) CERTIFICATE OF ORIGIN.
- 9) SDF FORM IF VALUE EXCEED DOLLAR 25000/-
- 10) IF UNDER ADVANCE LICENSE (DECLARATION ALONG WITH CERTIFICATE OF DES PHOTOCOPY)
- 11) IN CASE OF DES SHIPMENT PLEASE GIVE US COPY OF LICENSE IN FULL AND DES DECLARATION GIVING FULL DETAILS OF IMPORTED/INDEGENOUS MATERIALS USED.
- 12) IF UNDER DEEC THE PHOTOCOPY OF DECLARATION IS REQUIRE.

ALSO PLEASE NOTE THAT NOW PARKING SLIP IS BEING INTRODUCED AT PETRAPOLE, WHERE EVERY TRUCK DETAILS HAVE TO FILL UP. FOR THIS PLEASE ENSURE TRUCKS ARE HOLDING ALL VALID DOCUMENTS LIKE DRIVER LICENSE, VALID RC, POLLUTION CERTIFICATE ETC.
