

STATE PERMIT

Sr. No	State & Union Territory	Inbound Sales Tax form	Permit to be handed over by	Entry Tax	Outbound sales tax forms	Remark
1	Andhra Pradesh	From X/600		NO	Form X/600	Tin no of consignee is must on invoices, Invoice must have APST NO;Form X & Form 600 both are same Sales tax Form.
2	Arunachal Pradesh	NA		Yes	NA	
3	Assam	Form 61- Commercial - Form 62- Non-Commercial	Shipper	Yes	Form 63	Inbound 2 copies (Original & Duplicate)
4	Bihar	VAT form D-IX	Shipper	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
5	Chandigarh	NA			NA	
6	Chattisgarh	Form 60	Shipper	No		Form 60 is must for Non-Commercial Shipments(2 copies are kept at CP & 1 copy travels with the shipmentto Consignee)
7	Delhi	NA				
8	Goa	NA				
9	Gujarat	From 403	Shipper	No	Form 402	
10	Harayana	Form 38	Shipper	No	Form 38	Form not required if value of the shpt is less than Rs. 25000
11	Himachal Pradesh	HP permit-26	Shipper	Yes	HP Permit-26	Permit is generated at the barrier
12	Jammu & Kashmir	Vat form 65		Yes	NA	Form not required if value of the shpt is less than Rs. 5000
13	Jharkhand	JVAT 504G	Shipper		JVAT 504B	
		JVAT 502	Shipper			Application for obtaining Declaration for Transport of certain goods and Permit thereof
		JVAT503	Shipper			Permit for Transport of Consignment in the State
		JVAT504P	Shipper			Within State & applicable for invoice Value >=50000
14	Karnataka	E-Sugam	Shipper	Yes	Form E Sugam	For any type of Transaction by Registered dealer; Form E-Sugam is Required.

15	Kerala	Form 16	Form 16 & Form 27B are available in open Market & Form 15 duplicate copy is provided by shipper at Kerala	No	Form 15/27B	These forms have no specific Validity Period
16	Madhya Pradesh	For Incoming shipments via Rail Form 60 is required	Shipper		NA	For 50 required for Non-commercial shipments
17	Maharashtra	NA			NA	Octroi is applicable
18	Manipur	ST-35/ St 37	Shipper		ST 36	
19	Meghalaya	VAT form 40	Shipper		Vat Form 37	NA
20	Mizoram	Vat form 33/34				Form 34 is for Personal Shipments
21	Nagaland	Form 16	Shipper			
22	Orissa	Form 402	Shipper	Yes	Form 402	Form 402A a must for unregistered clients/entry tax applicable for such shipments;The Entry-tax is paid in Sales Tax Office in Advance & obtain the Form & send to shipper with receipt to be accompanied with AWB.
23	Pondicherry	NA			NA	
24	Punjab	NA		Yes	NA	
25	Rajasthan	Vat Form 47	Shipper	Yes	Vat form 49	
26	Sikkim	Vat form 25	Shipper	No	NA	Incoming Form(Red, Yellow & White Color)
27	Tamil Nadu	NA			Form JJ	Tin no of Consignor/Consignee is must
28	Tripura	Vat form XXVI	Shipper		Form 27	Shipment can move to AAG by Air without Permit and will be delivered after endorsement from Sales Tax Dept.by Consignee
29	Uttar Pradesh	Form 38 for Commercial shipments Form 39 for Non-Commercial shipments	Shipper		NA	

30	Uttranchal	Form 16 for Commercial shipments Form 17 for Non-Commercial shipments	Shipper	No	NA	Up to Rs.5000; there is no requirement for Permit for Uttranchal inbound shipments
31	West Bengal	Vat form 50A	Shipper	No	Vat Form 51	Outgoing Form not yet Implemented by Sales Tax Dept.