

Statutory levies and paperwork requirements for Business to Consumer (B2C) & Business to Business (B2B) movements within India

		Business to Consumer (B2C)				Business to Business (B2B)		
	Destination State or Union Territory	Statutory Levy (at time of entry)	Who can pay?	What paperwork is required?	Exemption limit (₹)	Statutory Levy (at time of entry)	What paperwork is required?	State VAT website
1	Andhra Pradesh	Nil	-	CI	Nil	No statutory levy is payable at time of entry	CI + VAT Form x / 600 (online)	www.apcommercialtaxes.gov.in
2	Andaman & Nicobar	Nil	-	CI	Nil		CI	www.and.nic.in
3	Arunachal Pradesh	Entry Tax	Consignee	CI	<10,000		CI + RC of Consignee **	www.arunachalpradesh.nic.in
4	Assam	Entry Tax*	Carrier	CI	Nil		CI + VAT Form 61 (manual)	www.taxassam.co.in
5	Bihar	Entry Tax	Consignee	CI + VAT Form D IX (online)	Nil		CI + VAT Form D IX for >₹ 10,000 (online)	www.biharcommercialtax.gov.in
6	Chandigarh	Nil	-	CI	Nil		CI	www.chandigarh.gov.in
7	Chhattisgarh	Nil	-	CI	Nil		CI	www.comtex.cg.nic.in
8	Dadra & Nagar Haveli	Nil	-	CI	Nil		CI	www.dnh.nic.in
9	Daman & Diu	Nil	-	CI	Nil		CI	www.daman.nic.in
10	Delhi	Nil	-	CI	Nil		CI + VAT Form T2 (online)	www.dvat.nic.in
11	Goa	Nil	-	CI	Nil		CI	www.goacomtax.gov.in
12	Gujarat	Nil	-	CI + VAT Form 403 (manual)	Nil		CI + VAT Form 403 (manual / online)	www.commercialtax.gujarat.gov.in
13	Haryana	Nil	-	CI	Nil		CI	www.haryanatax.com
14	Himachal Pradesh	Entry Tax	Consignee or Carrier	CI	Nil		CI	www.hptax.gov.in
15	Jammu & Kashmir	Entry Tax	Consignee or Carrier	CI	<5,000		CI + VAT Form 65 (manual)	www.jkcomtax.nic.in
16	Jharkhand	Nil	-	CI + VAT Form 503	Nil		CI + VAT Form 504 G (manual)	www.jharkhand.gov.in
17	Karnataka	Nil	-	CI + Consignee Declaration	Nil		CI + e-Sugam (online)	www.ctax.kar.nic.in
18	Kerala	Nil	-	CI + Form 16	<5,000 (pre-paid)		CI + VAT Form 8 F / 8 FA (manual / online)	www.keralataxes.gov.in
19	Lakshadweep	Nil	-	CI	Nil		CI	-

Abbreviations

B2B - Business to Business, **B2C** - Business to Consumer, **C2C** - Consumer to Consumer, **CI** - Commercial Invoice, **COD** - Collect on Delivery, **LBT** - Local Body Tax, **RC** - Registration Certificate, **VAT** - Value Added Tax

* Entry permit for e-commerce B2C shipments to Assam, Odisha and West Bengal is exempted subject to payment of Entry Tax. VAT form is applicable for other B2C, B2B & C2C shipments. Shipper will reimburse FedEx for any payments of Entry Tax made on its behalf. Please contact FedEx if you are interested in availing of this service.

**Self-certified copy of registration certificate of consignee is required to ship B2B to Arunachal Pradesh.

	Destination State or Union Territory	Business to Consumer (B2C)				Business to Business (B2B)		State VAT website
		Statutory Levy (at time of entry)	Who can pay?	What paperwork is required?	Exemption limit (₹) of entry)	Statutory Levy (at time of entry)	What paperwork is required?	
20	Madhya Pradesh	Nil	-	CI + VAT Form 50 (online)	Nil	No statutory levy is payable at time of entry	CI + VAT Form 49 (online)	www.mptax.mp.gov.in
21	Maharashtra	Octroi or LBT***	Carrier	CI	<150		CI***	www.mahavat.gov.in
22	Manipur	Nil	-	CI + VAT Form 37 (manual)	Nil		CI + VAT Form 27 (online)	www.manipurvat.gov.in
23	Meghalaya	Nil	-	CI + Special Permit	Nil		CI + VAT Form 40 (online)	www.megvat.nic.in
24	Mizoram	Nil	-	CI + VAT Form 34 (manual)	Nil		CI + VAT Form 33 (online)	www.zotax.nic.in
25	Nagaland	Nil	-	CI + VAT Form 23 (manual)	Nil		CI + VAT Form 23 (online)	www.nagalandtax.nic.in
26	Odisha	Entry Tax*	Carrier	CI	Nil		CI + VAT Form 402 A (online)	www.odishatax.gov.in
27	Puducherry	Nil	-	CI	Nil		CI	www.gst.puducherry.gov.in
28	Punjab	Nil	-	CI	Nil		CI	www.pextax.com
29	Rajasthan	Entry Tax	Consignee or Carrier	CI + Consignee Declaration	Nil		CI + VAT Form 47 / 47A (online)	www.rajtax.gov.in
30	Sikkim	Nil	-	CI + VAT Form 26 (manual)	Nil		CI + VAT Form 25 / 27 (online)	www.sikkimtax.gov.in
31	Tamil Nadu	Nil	-	CI	Nil		CI	www.tnvat.gov.in
32	Telangana	Nil	-	CI + Consignee Declaration	Nil		CI + VAT Form X / 600 (online)	www.telanganavat.com
33	Tripura	Nil	-	CI + VAT Permit (manual)	Nil		CI + VAT Form XXIV (online)	www.taxes.tripura.gov.in
34	Uttar Pradesh	Nil	-	CI + VAT Form 39 (manual)	Nil		CI + VAT e-Sancharan for >₹ 5,000 (online)	www.tradetax.up.nic.in
35	Uttarakhand	Nil	-	CI + Vat Form 17 (manual)	<5,000		CI + VAT Form 16 (manual / online)	www.gov.ua.nic.in
36	West Bengal	Entry Tax*	Carrier	CI	Nil	CI + VAT Form 50 A (online)	www.wbcomtax.nic.in	

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*** LBT registration of shippers is mandatory for e-commerce B2C COD shipments to LBT zones in Maharashtra. LBT registration number of shipper should be mentioned on invoice. Consignee LBT number is required for B2B shipments to LBT zones. Octroi is payable for all shipments to Octroi zones in Maharashtra.

Points to Note

- Intra-India shipments of commodities in the exemption lists of VAT regulations of the destination state are not subject to any VAT form for B2C or B2B shipments.
- Taxpayer Identification Number (TIN) of shipper & consignee is mandatory on commercial invoice in case of B2B (and of shipper in case of B2C).
- FedEx has suspended e-commerce B2C COD shipments to Kerala until further notice.
- VAT form (wherever applicable) may be for select goods or select category of dealers. Visit the destination state VAT website for further information.
- Declaration from consignee may be required for B2C or C2C movements, as per the destination state requirement.
- Gift or sample shipments to Arunachal Pradesh up to a value of ₹ 10,000 (declared on invoice) are exempt from Entry Tax.
- Entry Tax is charged on specified commodities as listed on the destination state's VAT website.
- Shipments can move to Tripura (Agartala) by air without VAT form and can be delivered subject to receipt of VAT form from consignee.
- Mis-declaration may result in fine, penalty and/or seizure of goods, which the shipper or consignee (as appropriate) is liable to pay.
- For shipments to the North-East region, transit pass for Assam is granted only if the shipment is accompanied by the entry permit of the destination state.
- Regulatory requirements are the same for surface and air mode unless specified otherwise in the destination state VAT regulations.
- This document is updated as of March 2015 and supercedes all similar documents shared previously. This document is for information purposes only and FedEx bears no responsibility for the contents hereof.
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