

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

Business to Consumer (eCommerce)						Business to Business (B2B)		
	Destination State or Union Territory	Statutory Levy	Who can pay?	What paperwork is required? (Inbound)	Paperwork exemption limit (INR)	Statutory Levy	Regulaotry peperwork for Inbound movement	Regulatory papework for Outbound movement
1	Andhra Pradesh	Nil	-	CI	Nil	No statutory levy is paid upfront	CI + VAT Form x / 600 (online)	CI +VAT Form X/ 600 (Online)
2	Andaman & Nicobar	Nil	-	CI	Nil		CI	
3	Arunachal Pradesh	Entry Tax	Consignee	CI	<10,000		CI + RC of Consignee**	
4	Assam*	Entry Tax*	Carrier*	CI (B2C e-commerce) / Form 62	Nil		CI + VAT Form 61 (manual)	CI + VAT Form 63
5	Bihar	Entry Tax*	Carrier*	CI + VAT Form D IX (online)	<10,000		CI + VAT Form D IX for >INR 10,000 (online)	CI + VAT Form D X >INR10,000
6	Chandigarh	Nil	-	CI	Nil		CI	
7	Chhattisgarh	Nil	-	CI	Nil		CI	
8	Dadra & Nager Haveli	Nil	-	CI	Nil		CI	
9	Daman & Diu	Nil	-	CI	Nil		CI	
10	Delhi	Nil	-	CI	Nil		CI + VAT Form DS2 (online)	
11	Goa	Nil	-	CI	Nil		CI	
12	Gujarat	Entry Tax	eComm Shipper	CI + VAT Form 403(online-eComm)	Nil		CI + VAT Form 403 (online)	CI + VAT Form 402 (Online)
13	Haryana	Nil	-	CI	Nil		CI	
14	Himachal Pradesh	Entry Tax	Consignee or Carrier	CI	Nil		CI	CI+ VAT Form XXVI < INR30K
15	Jammu & Kashmir	Entry Tax	Consignee or Carrier	CI	<5,000		CI + VAT Form 65 (manual / online)	
16	Jharkhand	Nil	-	CI + VAT Form 503 (manual)	Nil		CI + VAT Form 504 G (online)	CI + VAT Form 504B (Online)
17	Karnataka	Nil	-	CI	Nil		CI + e-Sugam (online)	CI_ e-Sugam for >INR 25K
18	Kerala*	Nil	-	CI + Form 16 (manual/online)	<5,000 (pre-paid)		CI + 8 FA (air) / Transaction slip (surface)	CI + VAT Form 15 (Online)
19	Lakshadweep	Nil	-	CI	Nil		CI	
20	Madhya Pradesh**	Entry Tax	Carrier	CI+ Form XVIII (carrier to generate)	Nil		CI + VAT Form 49 (online)	CI+Form 49 (out) (online) for notified goods
21	Maharashtra***	Octroi or LBT***	Carrier	CI	<150		CI***	
22	Manipur	Nil	-	CI + VAT Form 37 (manual)	Nil		CI + VAT Form 27 (online)	CI + VAT Form 28 (Online)
23	Meghalaya	Nil	-	CI + Special Permit	Nil		CI + VAT Form 40 (online)	CI + VAT Form 37 for Taxable goods
24	Mizoram	Nil	-	CI + VAT Form 34 (manual)	Nil		CI + VAT Form 33 (online)	
25	Nagaland	Nil	-	CI + VAT Form 23 (manual)	Nil		CI + VAT Form 23 (online)	
26	Odisha*	Entry Tax*	Carrier*	CI (e-commerce) / 402A	Nil		CI + VAT Form 402 (online)	CI + VAT Form 402
27	Pondicherry*	Nil	-	CI	Nil		CI	
28	Punjab	Entry fee	Carrier	CI + Carrier Entry Form (online)	Nil		CI	CI + VAT Form 36 (Online)
29	Rajasthan	Entry Tax	Consignee	CI	Nil		CI + VAT Form 47 / 47A (online)	CI + VAT Form 49A (Online) / 49(manual
30	Sikkim	Nil	-	CI + Special permit (manual)	Nil		CI + VAT Form 25 / 27 (online)	CI + VAT Form 26
31	Tamil Nadu	Nil	-	CI	Nil		CI + VAT Form JJ (Online) for notified goods	CI + VAT Form JJ (online) for notified goods
32	Telangana	Nil	-	CI	Nil		CI + VAT Form X / 600 for notified goods	CI+VAT FORM X/600 for notified goods
33	Tripura	Nil	-	CI + VAT Permit (manual)	Nil		CI + VAT Form XXIV (online)	CI + VAT Form XXVI
34	Uttar Pradesh	Entry Tax	-	CI + EC Form (carrier to generate)	Nil		CI + e-Sancharan/ manual form 38 >INR 5K	
35	Uttrakhand	Entry Tax*	Carrier*	CI + e-Commerce / Form 17	Nil		CI + VAT Form 16 (manual/online) >INR 5K	
36	West Bengal*	Entry Tax*	Carrier*	CI (e-commerce) / Form 50A /50	Nil		CI + VAT Form 50 A (online)	XI + VAT Form 51

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 (Air mode) to Assam, Odisha, West Bengal & Bihar is exempted subject to payment of Entry Tax. VAT form is applicable for normal B2C, B2B & C2C shipments. Shipper will reimburse FedEx for any payments of entry tax made on its behalf. Please contact FedEx if customer is interested in availing of this service. Entry Tax process for Assam, Odisha & Bihar under surface mode is not yet started. COD service is suspended for Kerala.

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

*** 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.

**** Customer to provide Intermediate number to FedEx to update correct vehicle number in case of partial/courier load is booked to generate e sancharan & in other cases, customer can provide e sancharan form.

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.
- TIN number 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.
- 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 INR 10,000 (declared on invoice) are exempt from Entry Tax.
- Entry Tax is charged on selected commodities as listed under 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.
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