



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

Destination State or Union Territory	Business to Consumer (B2C)				Business to Business (B2B)		B2B and B2C
	Statutory Levy (at time of entry)	Payer	Regulatory Paperwork for Inbound Movement	Paperwork Exemption Limit (INR)	Statutory Levy (at time of entry)	Regulatory Paperwork for Inbound Movement	Regulatory Paperwork for Outbound Movement
Andhra Pradesh	Nil	-	CI	Nil	No statutory levy is paid upfront	CI + VAT Form x / 600 (online)	CI + VAT Form x / 600 (online)
Andaman & Nicobar	Nil	-	CI	Nil		CI	-
Arunachal Pradesh	Entry Tax	Consignee	CI	<10K		CI + RC of Consignee	
Assam	Entry Tax	Carrier	CI for e-commerce shipments, CI + VAT Form 62 for other B2C shipments	Nil		CI + VAT Form 61 (manual)	CI + VAT Form 63
Bihar	Nil	-	CI + VAT Form D IX (online)	<10K		CI + VAT Form D IX (online) for > INR 10K	CI + VAT Form D X for > INR 10K
Chandigarh	Nil	-	CI	Nil		CI	-
Chhattisgarh	Nil	-	CI	Nil		CI	-
Dadra & Nagar Haveli	Nil	-	CI	Nil		CI	-
Daman & Diu	Nil	-	CI	Nil		CI	-
Delhi	Nil	-	CI	Nil		CI + VAT Form DS2 (online)	-
Goa	Nil	-	CI	Nil		CI	-
Gujarat	Entry Tax	E-commerce shipper	CI + VAT Form 403 (online)	Nil		CI + VAT Form 403 (online)	CI + VAT Form 402 (online)
Haryana	Nil	-	CI	Nil		CI	-
Himachal Pradesh	Entry Tax	Carrier	CI	Nil		CI	CI
Jammu & Kashmir	Entry Tax	Consignee or Carrier	CI	<5K		CI + VAT Form 65 (manual/online)	-
Jharkhand	Nil	-	CI + VAT Form 503 (manual)	Nil		CI + VAT Form 504 G (online)	CI + VAT Form 504 B (online)
Karnataka	Nil	-	CI	Nil		CI + e-Sugam (online)	CI + e-Sugam for >INR 25K
Kerala*	Nil	-	CI + Form 16 (manual/online)	<5K (pre-paid)		CI + VAT Form 8 FA for air shipments > INR 5K CI + Transaction slip for ground shipments > INR 5K	CI + VAT Form 15 (online)
Lakshadweep	Nil	-	CI	Nil		CI	-

Abbreviations: B2B - Business to Business, B2C - Business to Consumer, CI - Commercial Invoice, RC - Registration Certificate, VAT - Value Added Tax

* FedEx has suspended e-commerce B2C Collect on Delivery (COD) shipments to Kerala until further notice.



Destination State or Union Territory	Business to Consumer (B2C)				Business to Business (B2B)		B2B and B2C
	Statutory Levy (at time of entry)	Payer	Regulatory Paperwork for Inbound Movement	Paperwork Exemption Limit (INR)	Statutory Levy (at time of entry)	Regulatory Paperwork for Inbound Movement	Regulatory Paperwork for Outbound Movement
Madhya Pradesh	Entry Tax	Carrier	CI for e-commerce shipments, CI + VAT Form 50 (online) for other B2C shipments	Nil	No statutory levy is paid upfront	CI + VAT Form 49 (online)	CI + VAT Form 49 (out) (online) for notified goods
Maharashtra	Octroi (for Mumbai only)	Carrier	CI	<150		CI	-
Manipur	Nil	-	CI + VAT Form 37 (manual)	Nil		CI + VAT Form 27 (online)	CI + VAT Form 28 (online)
Meghalaya	Nil	-	CI + Special Permit	Nil		CI + VAT Form 40 (online)	CI + VAT Form 37 for taxable goods
Mizoram	Nil	-	CI + VAT Form 34 (manual)	Nil		CI + VAT Form 33 (online)	-
Nagaland	Nil	-	CI + VAT Form 23 (manual)	Nil		CI + VAT Form 23 (online)	-
Odisha**	Entry Tax	Carrier	CI for e-commerce shipments, CI + Form 402 A for other B2C shipments	Nil		CI + VAT Form 402 (online)	CI + VAT Form 402
Pondicherry	Nil	-	CI	Nil		CI	-
Punjab	Entry fee	Carrier	CI	Nil		CI	CI + VAT Form 36 (online)
Rajasthan	Entry Tax	Carrier	CI	Nil		CI + VAT Form 47 (manual) or CI + VAT Form 47A (online)	CI + VAT Form 49A (online) or CI + VAT Form 49 (manual)
Sikkim	Nil	-	CI + Special Permit (manual)	Nil		CI + VAT Form 27 (online)	CI + VAT Form 26
Tamil Nadu	Nil	-	CI	Nil		CI+ VAT Form JJ (online) for notified goods	CI+ VAT Form JJ (online) for notified goods
Telangana	Nil	-	CI	Nil		CI + VAT Form X / 600 for notified	CI + VAT Form X / 600 for notified
Tripura	Nil	-	CI + VAT Permit (manual)	Nil		CI + VAT Form XXIV (online)	CI + VAT Form XXVI
Uttar Pradesh	Entry Tax	Carrier	CI for e-commerce shipments, CI + VAT Form 39 for other B2C shipments	Nil		CI + VAT e-Sancharan (online) for shipments > INR 5K or CI + VAT Form 38 (manual) for shipments > INR 5K. No paperwork for shipments < INR 5K	-
Uttarakhand	Entry Tax	Carrier	CI for e-commerce shipments, CI + VAT Form 17 for other B2C shipments	Nil		CI + VAT Form 16 (manual / online) > INR 5K	-
West Bengal	Entry Tax	Carrier	CI for e-commerce shipments, CI + VAT Form 50 A / 50 for other B2C shipments	Nil		CI + VAT Form 50 A (online)	VAT Form 51

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** FedEx does not provide domestic (intra-India) ground transportation services to Odisha.

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