CONTENTS

.

Sales Tax System in:

.

1. Andhra Pradesh	1
2. Arunachal Pradesh	13
3. Assam	15
4. Bihar	23
5. Delhi	32
6. Goa	40
7. Gujarat	45
8. Haryana	57
9. Himachal Pradesh	66
10. Jammu & Kashmir	71
11. Kerala	76
12. Karnataka	86
13. Madhya Pradesh	99
14. Maharashtra	110
15. Manipur	126
16. Meghalaya	131
17. Mizoram	137
18. Nagaland	144
19. Orissa	149
20. Punjab	156
21. Pondicherry	163
22. Rajasthan	166
23. Sikkim	173
24. Tamil Nadu	176
25. Tripura	184
26. Uttar Pradesh	19 0
27. West Bengal	202

LIST OF TABLES

.

Table 1	Commoditywise Rates of Sales Tax in the States	214
Table 2	Structure of Additional Sales Tax/Surcharge and Turnover Tax in the States	220
Table 3	Sales Tax Rates on Goods used as Raw Material by Manufacturers in the States of India	222
Table 4	Minimum Turnover Level for Registration and the Point of Levy in the States for Sales Tax	223
Table 5	First and Second Appellate Authority in the States for Sales Tax	224
Table 6	Periodicity of Filing Sales Tax Returns in the States	225
Table 7	Incentive Scheme for Industries Under Sales Tax in Selected States	226
Table 8	Taxation of Works Contract in the States under the Sales Tax Act	238
Table 9	Taxation of Transfer of Right to use Goods under the Sales Tax Act	243