

## **ENTRY TAX**

- 1) Dealers who are dealing in the following commodities liable to pay Entry tax under section -3 of the Gujarat on Entry Tax of Specified Goods into local areas Act, 2001.
- 2) Registration for Entry tax is not separately required. Dealer has to obtain TIN (Tax Identification Number) under Gujarat Value Added Tax Act 2003.
- 3) Commodity Schedule

| <b>Sr. No</b> | <b>Specified goods</b>   | <b>Rate of Tax</b>           |
|---------------|--|------------------------------|
| 1             | 2  | 3                            |
| 1             | Motor vehicles including chassis of motor vehicles and the body which is built on chassis of motor vehicles. | Fifteen percent              |
| 2             | Cement.  | Fifteen percent              |
| 3             | Marbles or Granite (raw or polished )  | Fifteen percent              |
| 4             | Kota stones.   | Fifteen percent              |
| 5             | Naphtha.   | Eighteen and a half percent. |
| 6             | Light Diesel oil.  | Fifteen Percent.             |
| 7             | High speed diesel oil.   | Twenty four percent.         |
| 8.            | Yarn of all types except Nylon Yarn, Polyester Viscose yarn and Cotton yarn.                                 | Five Percent                 |

- 4) Registered Dealer has to pay Entry Tax after 22 days immediately succeeding the month for which return is required. He has to pay tax in FORM-1 which is Return cum Challan.