

A satellite-style map of South and East Asia, showing the Indian subcontinent, Southeast Asia, and parts of China. The map is overlaid with yellow dashed lines representing national borders. Small icons of national flags are placed over various countries: India, Pakistan, Bangladesh, Nepal, Bhutan, China, Thailand, Laos, Vietnam, Cambodia, and Myanmar. The text 'Applicability of Road Permits' is centered over the map in a large, white, sans-serif font.

# Applicability of Road Permits

**Alok Agarwal**  
**Partner**  
**Alok Sinhal & Company**

- As per the VAT Rules, in many states declaration for carrying goods is needed. It may be needed for inward or outward of goods in State. Form No, Limits, vary from state to state .

For Haryana - As per Rule 56, declaration to be used by a dealer for dispatch of Goods by him from any place in the states to any other place in or outside the state shall be in Form VAT – D3( Outward) and for bringing or receiving goods from outside the state to any place in the state use a declaration shall be in Form VAT –D3 (Inward)

- ***Note: Earlier D3 was known as Form 38.***

- The Declaration forms will be printed under the authority of the state Government and will be machine numbered or bear printed serial number. These will be available with issuing agencies including the offices of the Excise and Taxation Department, Haryana.

- A Declaration shall be in three parts, Each part shall be filled in and signed by the consignor, the consignee and the transporter, as the case may be. Any movements of goods valued at **Twenty five thousand** rupees or more in a single transaction relating to a dealer whether as seller, purchaser, consignor or consignee, shall be accompanied by a declaration in original.

- Declaration forms is needed for purchase of goods for resale or self consumption. It may be consumables, fixed assets, samples.

- The Duplicate part of the used declaration in Form VAT –D3 ( Outward) and the original of the used declaration in Form VAT –D3 (Inward) shall be furnished by the user-dealer to the assessing authority along with Tax Returns or before issuance of forms from Department.

- If a dealer fails to furnish the account of declaration forms obtained by him or fails to return the used declaration forms or fails to surrender the blank declaration forms when so required by the assessing authority, then he shall be liable to be assessed to tax to the best of its judgement by such authority and while doing so such authority may presume that all the declaration is used for purchase of goods.



## States where Road Permits are applicable

Name of States	Form No.
Jammu & Kashmir	65
Uttarakhand	16
Rajasthan	47
Uttar Pradesh	31
Bihar	9
Jharkhand	504
West Bengal	50

# Cont .....

State	Form No.
Assam	61
Meghalaya	40
Nagaland	23
Tripura	18
Manipur	27
Mizoram	33
Orissa	11
Chhattisgarh	59
Madya Pradesh	49
Gujarat	403

# Thank You

**Alok Sinhal & Company**

**Delhi:-**73, National Park, Lajpat Nagar-IV New  
Delhi – 24, [Tel:- 41729056/57](tel:4172905657)

**Gurgaon:-** 35/15-16,S Block,DLF – III, Gurgaon-  
122001

**[www.aloksinhalandco.com](http://www.aloksinhalandco.com)**

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