

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

Sr. No	Specified goods	Rate of Tax
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.