

**STATE / FORCE WISE LIST OF VAT EXEMPTION**

SRL. NO.	STATE	NOTIFICATION/LETTER NO.	% OF VAT EXEMPTED	FORCE TO BE EFFECTED
1.	Bihar	Notification No. S.O No. 325 dated 05/12/2008.	Full VAT Exempted	For CAPFs only <b>(Vehicles also exempted).</b>
2.	Chhattisgarh	Notification No. F-10/46/2008/CT/V(34) dated 03/06/2008.	Full VAT Exempted	For CAPFs only <b>(Vehicles also exempted).</b>
3.	Uttarakhand	Notification No. 810/2010/186(120)/ XXVII (8)/2008 dated 17/08/2010.	Full VAT Exempted	For CAPFs only <b>(Vehicles not exempted).</b>
4.	Tamilnadu	Notification No. G.O. Ms. No. 38 dated 28/02/2011.	Full VAT Exempted	For CAPFs and State Police <b>(Vehicles also exempted).</b>
5.	Jharkhand	Notification No. SO-31 dated 18/09/2006, No SO 133 dated 12/07/11 and SO. 2 dated 27/04/2012	Full VAT Exempted	For BSF & CRPF only <b>(Vehicles also exempted).</b>
6.	Chandigarh	Notification No.E&T-ETO(Ref)-2011/752 dated 17/03/2011 and No. E&T/ETO (Ref)-2012/5486 dated 07/12/2012	Full VAT Exempted	Only Serving CAPFs pers. only. <b>Not for retired pers.</b> <b>(Vehicles also exempted).</b>
7.	Orissa	Notification No. SRO No.584/2001 dated 16/07/2011.	Full VAT Exempted	Exempt on sale of goods from CPC located in the State to be personnel of CAPFs from payment of tax payable under the provision of the said ACT. (Not in purchase by CPC i.e. only for goods supplied by firms on 'C' form). <b>(Vehicles not exempted).</b>
8.	Sikkim	Notification No. 110/ CTW/2011 dated 17/12/2011.	Full VAT Exempted	For CAPFs only. <b>(Vehicles not exempted).</b>

9.	Uttar Pradesh	Notification No. KA.NI-2356/XI-7(23)/83-UP Act 5-2008-Order (89)-2013 dated 04/04/2013	Full VAT Exempted	For sale to CAPFs pers. <b>(Vehicles not exempted).</b>
10.	Gujarat	Notification No. (GHN-35) VAT-2006-(S.5)(2)(1)-TH dated 31/03/2006	Full VAT Exempted	For CAPFs only. <b>(Vehicles not exempted).</b>
11.	Rajasthan	Notification No. F.4 (33) FD/Tax/87-02 dated 25/05/2009 and No. F4 (33) FD/Tax/87-03 dated 25/05/2003).  Notification No.F.12 (25) FD/Tax/11-130, 135, 136 & 137 dated 09/03/2011.	Full VAT Exempted  9.5% Exempted <b>(3% applicable)</b>	For BSF  (For CRPF & CISF) <b>(Vehicles also exempted).</b>
12.	Manipur	Ltr. No. Tax/3(69)/IMP/95 (Pt-A) dated 28/01/2009.	8.5% Exempted <b>(4% applicable)</b>	For CAPFs only <b>(Vehicles also exempted).</b>
13.	Meghalaya	Ltr. No.ERTS (T) 39/2005/Pt-II/30 dated 26/06/2009.	8.5% Exempted <b>(4% applicable)</b>	For CAPFs only <b>(Vehicles also exempted).</b>
14.	Haryana	Notification No. S.O 59/H.A.6/2003/S.59/2011 dated 05/07/2011 and No. S.O 21/H.A.6/2003/S.59/2013 dated 28/03/2013.	9.5% Exempted <b>(4.2% applicable)</b>	For CAPFs only <b>(Vehicles also exempted).</b>
15.	Punjab	Notification No. SO-53/P.A-8/2005/S.B/2009 dated 06/11/2009. <b>(For Jalandhar Canteen only).</b>	8.5% Exempted <b>(4% applicable)</b>	Only Serving BSF pers. only <b>(Vehicles also exempted).</b>
16.	Kerala	Notification No.4175/Leg A2/2011/Law dated 08/11/2011.	7.25% Exempted <b>(50% of VAT exempted)</b>	For CAPFs and State Police only. <b>(Vehicles also exempted).</b>
17.	Himachal Pradesh	Notification No. EXN-F (10)-1/2009 Part dated 14/05/2012.	8.5% Exempted <b>(4% applicable)</b>	For CAPFs only. <b>(Vehicles also exempted).</b>
18.	Telangana	Notification No. G.O.MS.No. 219 dated 1 <sup>st</sup> Dec 2015	Full VAT Exempted	For CAPFs and State Police only.
19.	Assam	Notification No. FTX.100/2007/291 dated 21 <sup>st</sup> Dec' 2015	5% Exempted <b>(7.5% applicable)</b>	CAPFs only.
20.	Andaman & Nicobar Islands	Notification No. F.No.21-1/2003-Fin dated 25 <sup>th</sup> July'2011.	Full VAT Exempted	For CAPFs and State Police only.
21.	Madya Pradesh	Notification no. 120 dated 17 <sup>th</sup> March 2016	Full VAT exempted	For BSF only