

Annexure 1

**Goods subject to Additional Excise Duty
in Lieu of Sales Tax under CST Act**

The *Additional Duties of Excise (Goods of Special Importance) Act, 1957* (Act No.58 of 1957) came into force on December 14, 1957. The Parliament passed this *Act* to levy additional duties of excise on the following goods in lieu of sales tax by different states as recommended by the Second Finance Commission.

- (a) Cotton fabrics, rayon and artificial silk fabrics and woollen fabrics
- (b) Sugar; and
- (c) Tobacco.

The net proceeds collected on the above commodities by way of additional excise duty would be distributed among the state in pursuance of the principles of distribution formulated and the recommendations made by the Finance Commissions from time to time. By section 7, such goods were also declared as goods of special importance in inter-state trade or commerce and it was specially provided that every sales tax law of a state shall, in so far as it imposes or authorises the imposition of a tax on the sales or purchases of declared goods, be subject as from the 1st day of April, 1958, to the restrictions and conditions specified in section 15 of the *Central Sales Tax Act, 1956*.

List of Goods by Headings in the *Central Excise Tariff Act, 1985*

Heading No.	Sub heading No.	Description of goods	Rate of additional duty
(1)	(2)	(3)	(4)
17.01	1701.31	Sugar, other than <i>khandsari</i> sugar required by the central government to be sold under clause (f) of sub-section (2) of section 3 of the <i>Essential Commodities Act, 1955</i> (10 of 1955)	Rs.25 per quintal
	1701.39	Other sugar, other than <i>khandsari</i> sugar	Rs.45 per quintal
17.02	1702.11	Palmyra sugar	<i>Nil</i>
24.01	2401.00	Unmanufactured tobacco; tobacco refuse	10%
24.02	2402.10	Cigars and cheroots of tobacco or of tobacco substitutes	<i>Nil</i>
	2403.21	Cigarillos of tobacco	Rs.350 per thousand
24.04	2404.11	' <i>Gudaku</i> ' bearing a brand name	5%
	2404.12	' <i>Gudaku</i> ' not bearing a brand name	<i>Nil</i>
	2404.13	Cut tobacco	<i>Nil</i>
	2404.19	Others	75%
	2404.21	<i>Hookah</i> tobacco bearing brand name	5%
	2404.29	Other	<i>Nil</i>
	2404.31	<i>Biris</i> of tobacco in the manufacture of which any process has been conducted with the aid of machines operated with or without the aid of power	Rs.2.50 per thousand

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Heading No.	Sub heading No.	Description of goods	Rate of additional duty
(1)	(2)	(3)	(4)
	2404.39	Other <i>biris</i> Chewing tobacco including preparations Commonly known as ' <i>Khara Masala</i> '; ' <i>Kimam</i> ', ' <i>Dokta</i> ', ' <i>Zarda</i> ', ' <i>Sukha</i> ' and ' <i>Surti</i> '	Rs.2.50 per thousand
	2404.41	Chewing tobacco bearing a brand name	10%
	2404.49	Other chewing tobacco	10%
	2404.50	Snuff of tobacco	10%
	2404.60	Preparations containing snuff of tobacco in any proportion	10%
50.05		Woven fabrics of silk or of silk waste	
	5005.10	Fabrics of noil silk	<i>Nil</i>
	5005.20	Other fabrics, containing 35% or more by weight of silk or of silk waste other than noil silk	<i>Nil</i>
	5005.90	Other fabrics	<i>Nil</i>
51.10		Woven fabrics of wool excluding hair belting	
	5110.10	Not subjected to any process Subjected to the process of milling, raising, blowing, tentering, dyeing or any other process or any one or more of these processes	5%
	5110.21	Bleached woven fabrics	5%
	5110.22	Dyed woven fabrics	5%
	5110.23	Printed woven fabrics	5%
	5110.29	Other woven fabrics	5%

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Heading No.	Sub heading No.	Description of goods	Rate of additional duty
(1)	(2)	(3)	(4)
51.11		Woven fabrics of wool excluding hair belting	
	5111.10	Not subjected to any process Subjected to the process of milling, raising, blowing, tentering, dyeing or any other process or any one or more of these processes.	5%
	5111.21	Bleached woven fabrics	5%
	5111.22	Dyed woven fabrics	5%
	5111.23	Printed woven fabrics	5%
	5111.29	Other woven fabrics	5%
52.07		Woven fabrics of cotton containing 85% or more by weight of cotton	
	5207.10	Not subjected to any process Subjected to the process of bleaching mercerising, dyeing, printing, water-proofing, shrink-proofing, organdie processing or any other process or any one or more of these processes;	<i>Nil</i>
	5207.21	Bleached woven fabrics	20%
	5207.22	Dyed woven fabrics	20%
	5207.23	Printed woven fabrics	20%
	5207.29	Other woven fabrics	20%
52.08		Woven fabrics of cotton containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres	
	5208.10	Not subjected to any process	<i>Nil</i>

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Heading No.	Sub Heading No.	Description of goods	Rate of additional duty
(1)	(2)	(3)	(4)
		Subjected to the process of bleaching mercerising, dyeing, printing, water-proofing, shrink-proofing, organdie processing or any other process of any one or more of these processes;	
	5208.21	Bleached woven fabrics	20%
	5208.22	Dyed woven fabrics	20%
	5208.23	Printed woven fabrics	20%
	5208.29	Other woven fabrics	20%
52.09		Other woven fabrics of cotton	
	5209.10	Not subjected to any process	<i>Nil</i>
		Subjected to the process of bleaching mercerising, dyeing, printing, water-proofing, shrink-proofing, organdie processing or any other process of any one or more of these processes;	
	5209.21	Bleached woven fabrics	20%
	5209.22	Dyed woven fabrics	20%
	5209.23	Printed woven fabrics	20%
	5209.29	Other woven fabrics	20%
54.06		Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04	
	5406.10	Not subjected to any process	<i>Nil</i>
		Subjected mercerising, to the process of bleaching dyeing, shrink-proofing, tentering, heat setting, crease-resistant processing, or any other process or any one or more of these processes;	

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Heading No.	Sub heading No.	Description of goods	Rate of additional duty
(1)	(2)	(3)	(4)
	5406.21	Bleached woven fabrics	20%
	5406.22	Dyed woven fabrics	20%
	5406.23	Printed woven fabrics	20%
	5406.29	Other woven fabrics	20%
54.07		Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No.54.05	
	5407.10	Not subjected to any process Subjected to the process of bleaching dyeing, printing, shrink-proofing, tentering heat setting crease-resistant processing or any other process or any one or more of these processes;	<i>Nil</i>
	5407.21	Bleached woven fabrics	20%
	5407.22	Dyed woven fabrics	20%
	5407.23	Printed woven fabrics	20%
	5407.29	Other woven fabrics	20%
55.11		Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres	
	5511.10	Not subjected to any process Subjected to the process of bleaching dyeing, printing, shrink-proofing, tentering heat setting crease-resistant processing or any other process or any one or more of these processes;	<i>Nil</i>
	5511.21	Bleached woven fabrics	20%
	5511.22	Dyed woven fabrics	20%
	5511.23	Printed woven fabrics	20%
	5511.29	Other woven fabrics	20%

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Heading No.	Sub Heading No.	Description of goods	Rate of additional duty
(1)	(2)	(3)	(4)
55.12		Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton	
	5512.10	Not subjected to any process subjected to the process of bleaching dyeing, printing, shrink-proofing, tentering heat setting crease-resistant processing or any other process or any one or more of these processes;	<i>Nil</i>
	5512.21	Bleached woven fabrics	20%
	5512.22	Dyed woven fabrics	20%
	5512.23	Printed woven fabrics	20%
	5512.29	Other woven fabrics	20%
55.13		Other woven fabrics of synthetic staple fibres	
	5513.10	Not subjected to any process Subjected to the process of bleaching dyeing, printing, shrink-proofing, tentering heat setting crease-resistant processing or any other process or any one or more of these processes;	<i>Nil</i>
	5513.21	Bleached woven fabrics	20%
	5513.22	Dyed woven fabrics	20%
	5513.23	Printed woven fabrics	20%
	5513.29	Other woven fabrics	20%

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Heading No.	Sub heading No.	Description of goods	Rate of additional duty
(1)	(2)	(3)	(4)
55.14		Woven fabrics of artificial staple fibres	
	5514.10	Not subjected to any process Subjected to the process of bleaching dyeing, printing, shrink-proofing, tentering heat setting crease-resistant processing or any other process or any one or more of these processes;	<i>Nil</i>
	5514.21	Bleached woven fabrics	20%
	5514.22	Dyed woven fabrics	20%
	5514.23	Printed woven fabrics	20%
	5514.29	Other woven fabrics	20%
58.01		Woven pile fabrics and chenille fabrics, other than fabrics of heading No.58.02 or 58.06	
	5801.11	Not subjected to any process	5%
	5801.12	Subjected to the process of milling, raising, blowing, tentering, dyeing or any other process or any one or more of these processes of cotton	5%
	5801.21	Not subjected to any process	<i>Nil</i>
	5801.22	Subjected to the process of bleaching, mercerising, dyeing, printing, water- proofing, shrink-proofing, organdie processing or any other process or any one or more of these processes Of man made fibres :	20%
	5801.31	Not subjected to any process	<i>Nil</i>
	5801.32	Subjected to the process of bleaching, dyeing, printing, shrink-proofing, tentering, heat setting, crease resistant processing or any other process or any one or more of these processes.	20%

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Heading No.	Sub heading No.	Description of goods	Rate of additional duty
(1)	(2)	(3)	(4)
58.02		Terry toweling and similar woven terry fabrics, other than narrow fabrics of heading No.58.06; tufted textile fabrics, other than products of heading No.57.03	
		Terry toweling and similar woven terry fabrics of cotton :	
	5802.21	Not subjected to any process	<i>Nil</i>
	5802.22	Subjected to the process of bleaching, dyeing printing water proofing, shrink-proofing, organdie processing or any other process or any one or more of these processes	20%
		Terry toweling and similar woven terry fabrics of man-made fibres:	
	5802.31	Not subjected to any process	<i>Nil</i>
	5802.32	Subjected to the process of bleaching, dyeing printing, shrink-proofing, tentering, heat setting, crease-resistant processing or any other process or any one more of these processes	20%
		Tufted textile fabrics :	
	5802.51	Not subjected to any process	5%
	5802.52	Subjected to the process of bleaching, dyeing printing, shrink-proofing, tentering, heat setting, crease-resistant processing or any other process or any one or more of these processes	20%

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Heading No.	Sub heading No.	Description of goods	Rate of additional duty
(1)	(2)	(3)	(4)
58.03	5803.00	Gauze, other than narrow fabrics of heading no. 58.06	5%
58.04		Lace in the piece, in strips or in motifs In or in relation to the manufacture of which any process is ordinarily carried on with the aid of power or steam :	20%
	5804.11	Of cotton	20%
	5804.12	Of man-made-fibres with power :	<i>Nil</i>
58.05		Embroidery in the piece, in strips or in motifs manufactured with the aid of vertical type automatic shuttle embroidery machines operated	
	5805.11	Embroidery without visible ground	<i>Nil</i>
	5805.19	Other	<i>Nil</i>
58.06	5806.00	Narrow woven fabrics (other than tulle, other net fabrics and goods of heading No.58.07, 58.08, 58.09 and 58.10)	
59.01		Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics	
	5901.10.1	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	20%
	5901.90	Other	20%

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Heading No.	Sub heading No.	Description of goods	Rate of additional duty
(1)	(2)	(3)	(4)
59.02		„Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon	
	5902.10	Of nylon or other polyamides	5%
	5902.20	Of polyesters	5%
	5902.20	Other	5%
59.03		Textile fabrics of cotton and man-made textile materials impregnated, coated, covered or laminated with plastics, other than those of heading no.59.02	
	5903.10	With polyvinyl chloride	5%
	5903.20	With polyurethane	5%
	5903.90	Other	5%
59.07		Fabrics covered partially or fully with textile flock or with preparation containing textile flocks	
	5907.11	On base fabrics of cotton	5%
	5907.12	On base fabrics or man-made textile material	5%
60.01		Pile fabrics, including ‘long pile’ fabrics and terry fabrics, knitted or crocheted	
		‘Long pile’ fabrics	
	6001.11	Of cotton	20%
	6001.12	Of man-made fibres	20%
		Looped pile fabrics	

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Heading No.	Sub heading No.	Description of goods	Rate of additional duty
(1)	(2)	(3)	(4)
	6001.21	Of cotton	20%
	6001.22	Of man-made fibres	20%
		Other	
	6001.91	Of cotton	20%
	6001.92	Of man-made fibres	20%
60.02		Other knitted or crocheted fabrics	
	6002.10	Of a width not exceeding 30 cm, containing elastomertic yarn or rubber threads	10%
		Other, of a width not exceeding 30 cm	10%
	6002.20	Of a width exceeding 30 cm, containing elastomertic yarn or rubber threads	10%
	6002.30	Other fabrics, warp knit :	
	6002.42	Of cotton	20%
	6002.43	Of man-made fibres	20%
		Other	
	6002.92	Of cotton	20%
	6001.93	Of man-made fibres	20%