

## Annexure 2

**Declared goods under CST Act**

Under Section 14 of the *Central Sales Tax Act (CST Act)* certain goods are declared to be of special importance in inter-state trade or commerce. These goods are subjected to tax restrictions and conditions specified in section 15 of the *CST Act*. Overtime, there has been some additions and deletions in the list of declared goods. As on 1.4.1998, the following are the declared goods along with the rates of sales tax applicable in Maharashtra: 1998-99.

**List of declared goods**

Sr.No.	Description of goods	Rate of sales tax in Maharashtra
(1)	(2)	(3)
1.	Coal including coke in all its forms (excluding charcoal)	4%
2.	Cotton, that is to say, all kinds of cotton (indigenous or imported) in its unmanufactured state, whether ginned or unginned, baled, pressed or otherwise but not including cotton waste	4%
3.	Cotton yarn, but not including cotton yarn waste	2%
4.	Crude oil, that is to say, crude petroleum oils, and crude oils obtained from bituminous minerals (such as shale, calcareous rock, sand), whatever their composition, whether obtained from normal or condensation oil deposits or by the destructive distillation of bituminous minerals and whether or not subjected to all or any or following processes :	4%

### List of declared goods

Sr.No.	Description of goods	Rate of sales tax in Maharashtra
(1)	(2)	(3)
	<ul style="list-style-type: none"> <li>(1) Decantation;</li> <li>(2) De-salting;</li> <li>(3) Dehydration;</li> <li>(4) Stabilisation in order to normalise the vapour pressure;</li> <li>(5) Elimination of very light fractions with a view to returning them to the oil deposits in order to improve drainage and maintain pressure;</li> <li>(6) Addition of only those hydrocarbons Previously recovered by physical methods, during the course of the above mentioned processes;</li> <li>(7) Any other minor process (including addition of pour point deponents or flow improvers) which does not change the essential character of the substance.</li> </ul>	
5.	Hides and skins, whether in raw or dressed state	4%
6.	Iron and steel, that is to say, - <ul style="list-style-type: none"> <li>(i) Pig iron and cast iron, including ingot moulds, bottom plates, iron scrap, cast iron scrap, runner scrap and iron skull scrap;</li> <li>(ii) Steel semis (ingots, slabs, blooms and billets of all qualities, shape</li> <li>(iii) Skelp bars, tin bars, sheet bars, hoebars, and sleeper bars;</li> <li>(iv) Steel bars (rounds, rods, square flats, octagons and hexagons, plain and ribbed or twisted, in coil form as well as straight lengths);</li> </ul>	4%

**List of declared goods**

Sr.No.	Description of goods	Rate of sales tax in Maharashtra
(1)	(2)	(3)
	(v) Steel structural (angles, joints, channels tees, sheet piling sections, Z sections, or any other rolled sections);	
	(vi) Sheets, hoops, strips and skelp, both black and galvanised, hot and cold rolled, plain and corrugated, in all qualities, in straight lengths and in coil form, as rolled and in revetted condition;	
	(vii) Plates both plain and chequered in all qualities;	
	(viii) Discs, rings, forgings and steel castings;	
	(ix) Tool, alloy and special steels of any of the above categories;	
	(x) Steel melting scrap in all forms including steel skull, turning and borings;	
	(xi) Steel tubers, both welded and seamless, of all diameters and lengths, including tube fittings;	
	(xii) Tin plate, both hot dipped and electrolytic and tin-free plates;	
	(xiii) Fish plate bars, bearing plate bars, crossing sleeper bars, fish plates, bearing plates, crossing sleepers and pressed steel sleepers, rails-heavy and light crane rail;	
	(xiv) Wheels, tyres, axles and wheel sets;	
	(xv) Wire road and wires-rolled, drawn, galvanised, aluminised, tinned or coated such as by copper;	

## List of declared goods

Sr.No.	Description of goods	Rate of sales tax in Maharashtra
(1)	(2)	(3)
7.	Jute that is to say, the fibre extracted from plants belonging to the species <i>Corchorus Capsularis</i> and <i>Corchorus Oiltorius</i> and the fibre known as <i>mesta</i> or <i>bimli</i> extracted from plants of the species <i>Hibiscus Cannabinus</i> and <i>Hibiscus Subdariffa Var altissima</i> and the fibre known as <i>Sunn</i> and <i>Sanna</i> or extracted from plants of the species <i>Crotalaria Juncea</i> whether baled or otherwise.	4%
8.	Oilseeds, that is to say, -	4%
	(i) Groundnut or Peanut ( <i>Archis hypogaea</i> )	
	(ii) Sesamu or til ( <i>Sesamum orientale</i> )	
	(iii) Cotton seed ( <i>Gossypium Spp.</i> )	
	(iv) Soyabean ( <i>Glycine seja</i> )	
	(v) Rapeseed and mustard –	
	(1) Toria ( <i>Brassica compestris var toria</i> )	
	(2) Rai ( <i>Brassica Juncea</i> )	
	(3) Jamba Taramira ( <i>Eruca Sativa</i> )	
	(4) Sarson, yellow and brown ( <i>Brasica compestris Varsarson</i> )	
	(5) Banarsi rai or true mustard ( <i>Brassica nigra</i> )	
	(vi) Linseed ( <i>Linum usitatissimum</i> )	
	(vii) Castor ( <i>Ricinus communis</i> )	
	(viii) Coconut (i.e. copra excluding tender coconuts) ( <i>coco nucifera</i> )	
	(ix) Sunflower ( <i>Helianthus annus</i> )	
	(x) Nigar seed ( <i>Gizotia abyssinca</i> )	
	(xi) <i>Neem vepa</i> ( <i>Azadirachta indica</i> )	
	(xii) <i>Mahua, ilupai, Ippe</i> ( <i>Madhuca indica, M. Latifolia, Basisa, Latifolia</i> and <i>Modhuca longifolia Syn. M. Longifolia</i> )	

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**List of declared goods**

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Sr.No.	Description of goods	Rate of sales tax in Maharashtra
(1)	(2)	(3)
	(xiii) <i>Karnja, Pongarm, Honga (Pongamia pinnata syn. P. Glabra)</i>	
	(xiv) <i>Kusum (Schleichera olcosa, syn. s. trijuga)</i>	
	(xv) <i>Punna, undi (Calophyllum inophyllum)</i>	
	(xvi) <i>Kokum (Carcinina indica)</i>	
	(xvii) <i>Sal (Shorea robusta)</i>	
	(xviii) <i>Tung (Aleurities foridii and A. montanna)</i>	
	(xix) <i>Red Palm (Elacis guinensis)</i>	
	(xx) <i>Safflower (Carthamus tinclorius)</i>	
9.	(i) Fabrics, (ii) Sugar, (iii) Tobacco,	4%

as defined from time to time, in section 14 of the *Central Sales Tax Act 1956*, but excluding those covered by entry 15 of schedule A.

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Source: Anand, M. L. (1998-99) (ed.), *The Bombay Sales Tax Act*, M.T. J. Publications.