

S.14. Certain goods to be of special importance in Inter-State trade or commerce.-

It is hereby declared that the following goods are of special importance in inter-State trade or commerce:-

- (i) cereals, that is to say :-
 - (i) paddy (*Oryza sativa* L.);
 - (ii) rice (*Oryza sativa* L.);
 - (i) wheat (*Triticum vulgare*, *T. compactum*, *t. sphaerococcum*. *T. durum*, *T. aestivum* L.T. *discocum*);
 - (ii) jowar or milo (*Sorghum vulgare pers*);
 - (iii) bajara (*Pennisetum typhoideum* L.);
 - (iv) maize (*Zea mays* D.);
 - (v) ragi (*Eleusine coracana* Gaertn.);
 - (vi) kodon (*Paspalum scrobiculatum* L.);
 - (vii) kutki (*Panicum miliare* L.);**
 - (viii) barely (*Hordeum vulgare* L.);

(In the above section (14) clause (ix) is omitted by the Gazette of India dt. 28.03.07)

- (i) coal, including coak in all its forms, but excluding char-coal:

Provided that during the period commencing on the 23rd day of February, 1967 and ending with the date of commencement of section 11 of the Central Sales Tax (Amendment) Act, 1972, this clause have effect subject to the modification that the words "but excluding char-coal" shall be omitted;

- (ii) 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; ;

(iia) cotton fabrics covered under heading Nos. 52.05, 52.06, 52.07, 52.08, 52.09, 52.10, 52.11, 52.12, 58.01, 58.03, 58.04, 58.05, 59.01, 59.02, 59.03, 59.03, 59.05, 59.06 and 60.01 of the Schedule to the Central Excise Tariff Act, 1985;

- (iib) cotton yarn but not including cotton yarn waste;

(iic) 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 subject to all or any of the following processes:-

- (1) decentration;
- (2) de-salting;
- (1) dehydration;
- (2) stabilisation in order to normalise the vapour pressure,
- (3) elimination of very light fractions with a view to returning them to the oil-deposits in order to improve the drainage and maintain the pressure;
- (4) the addition of only those hydrocarbons previously recovered by physical methods during the course of above-mentioned processes;

(5) any other minor process (including addition of pour point depressants or flow improves) which does not change the essential character of the substance;

(iii) hides and skins whether in a raw or dressed state;

(iv) Iron and steels i.e. to say:-

(i) pig iron and cast iron including ingot moulds, bottom plates, iron scrap, cast iron scrap, runner scrap and iron skull scrap;

(ii) steel semis (ingots, slabs, blooms and billets of all qualities, shapes and sizes);

(iii) skelp bars, tin bars, sheet bars, hoe-bats and sleeper bars;

(iv) steel bars (rounds, rods, squares, flats, octagons and hexagons, plain and ribbed or twisted, in coil form as well as straight lengths);

(v) steel structural (angles, joists, channels, tees, sheet, piling section, Z section or any other rolled sections);

(vi) sheets, hoops, strip 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 riveted condition;

(vii) plates both plain and chequered in all qualities;

(viii) dies, 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, turnings and borings;

(xi) steel tubes both welded and seamless, of all diameters and lengths, including tube fittings;

(ix) tin-plates, both hot dipped and electrolytic and tin-free plates;

(x) fish plates bars, bearing plates bars, crossing sleeper bars, fish plates, bearing plates, crossing sleepers and pressed steel sleepers, rails-heavy and light crane trails;

(xi) wheels, tyres, axels and wheels sets;

(xii) wire rods and wire-rolled, drawn, galvanised, aluminised, tinned or coated such as by copper;

(xiii) defective, rejects, cuttings or end pieces of any of the above categories;

(i) jute, that is to say, the fibre extracted from plants belonging to the species *Corchorus capsularis*, and *Corchorus olitorius* and the fibre known as mesta or bimli extracted from plants of the species *Hibiscus cannabinus* and *Hibiscus sabdariffa-Varaltissima* and the fibre known as Summ or Sunn-hemp extracted from plants of the species *Crotalaria Juncea* whether baled or otherwise;

(ii) Oilseeds, that is to say:-

(i) Groundnut or peanut (*Arachis hypogaea*);

(ii) Sesamum or Til (*Sesamum orientale*);

(iii) Cotton seed (*Gossypium Spp*);

(iv) Soyabean (*Glycine seja*);

(v) Rapseed and Mustared -

1. Torta (*Brassica campestris var toria*);

2. Rai (Brassica juncea);
3. Jamba-Taramira (Eruca Saatiya);
4. Sarson, yellow and brown (Brassica campestris var sarson);
5. Banarsi Rai or True Mustured (Brassica nigra);

(vi) Linseed (Linum usitatissimum);

(vii) Castor (Ricinus communis);

(viii) Coconut (i.e. Copra excluding tender coconuts) (Cocosnucifers);

(ix) Sunflower (Helianthus annuus);

(x) Nigar seed (Guizotia abyssinica);

(xi) Neem, vepa (Azadirachta indica);

(xii) Mahua, illupai, Ippe (Madhuca indica M. Latifolia, Bassia, Latifolia and Madhuca longifolia syn. M. Longifolia);

(xiii) Karanja; Pongam, Honga (Pongamia pinnata syn. P. Glabra);

(xiv) Kusum (Schleichera oleosa, syn S. Trijuga);

(xv) Punna, Undi (Calophyllum inophyllum);

(xvi) Kokum (Carcinia indica);

(xvii) Sal (Shorea robusta);

(xix) Red palm (Elaeis guinensis);

(xx) Safflower (Carthamus tinctorius);

(via) pulses, that is to say:-

- (i) gram or gulab (Cicerarietinum L.);
- (ii) tur or arhar (Cajanus cajan);
- (iii) moong or green gram (Phaseolus aureus);
- (iv) masuri or lentil (Lens esculenta Moench, Lens culinaris Mdeic);
- (v) urad or black gram (Phaseolus mungo);
- (vi) moth (Phaseolus aconitifolius Jacq);
- (vii) lakh or khesari (Lathyrus sativus L.);

(vii) man-made fibrics covered under heading Nos. 54.08, 54.09, 54.10, 54.11, 54.11, 54.12, 55.07, 55.08, 55.09, 55.10, 55.11, 55.12, 58.01, 58.02, 58.03, 58.04, 58.05, 59.01, 59.02, 59.03, 59.05, 59.06 and 60.01 of the Schedule to the Central Excise Tariff Act, 1985;

(viii) sugar covered under sub-heading Nos. 1701.20, 1701.31, 1701.39 and 1702.11 of the Schedule to the Central Excise Tariff Act, 1985;

(ix) unmanufactured tobacco and tobacco refuse covered under sub-heading No. 2401.00, cigars and cheroots of tobacco covered under heading No. 24.02, cigarette and cigarillos of tobacco covered under sub heading Nos. 2403.11 and 2403.21 and other manufactured tobacco covered under sub-heading Nos. 2404, 2404.12, 2404.13, 2404.19, 2404.21, 2404, 2403.31, 2404.39, 2404.41 and 2404.50, of the Schedule to the Central Excise Tariff Act, 1985;

(x) woven fabrics of wool covered under heading Nos. 51.06, 51.07, 58.01, 58.02, 58.03 and 58.05 of the Schedule to the Central Excise Tariff Act, 1985.