

Appendix XIII (i), (Vide Article - 13.03)

Below copy of Maharashtra State Gazette dated 19th January, 1984.

**MAHARASHTRA FOREST DEVELOPMENT (TAX ON SALE OF FOREST
PRODUCE BY GOVERNMENT OR FOREST DEVELOPMENT CORPORATION)
(CONTINUANCE) ACT, 1983.**

No. FDM 1082/240918-F-2 :- In exercise of the powers conferred by section 7 of the Maharashtra Forest Development (Tax on sale of Forest produce by Government or Forest Development Corporation) (Continuance) Act, 1983 (Mah. XXII of 1983), the Government of Maharashtra, having considered it necessary so to do in the public interest, hereby exempts the following classes of sales from the payment of whole of the tax payable under the said Act, namely :-

- 1) Sale of nursery seedlings for vanamahotsava.
 - 2) Sale of trees belonging to the tribal occupants by the Forest Department under the Maharashtra Sale of trees by occupants belonging to the Scheduled Tribes (Regulation) Act, 1969 (Mah. XXIII of 1969).
 - 3) Sale of forest produce by any Government Department other than the Forest Department.
 - 4) Sale of Minor forest produce specified in the Schedule to this notification.
 - 5) Retail sale of fire wood at the depots run by the Forest Department and the Forest Development Corporation of Maharashtra Limited.
2. The exemption shall take effect from the date of publication of this notification in the Official Gazette.

SCHEDULE

A list of minor forest produce items, the sale of which the Government or the Forest Development Corporation of Maharashtra is exempted from levy and collection of the Forest Development Tax.

- 1) Grass (sold on recovery of grazing fee or rated pass fee)
- 2) Ghaypat or Ketki (leaves, bulbils and suckers) Agave Species.
- 3) Gum and oleo-resin.
- 4) Honey
- 5) Wax
- 6) Charoli (Buchanania lanzan)

- 7) Kadipatta (*Murraya koenigii*)
 - 8) Tarwad bark (*Cassia auriculata*)
 - 9) Chillar bark (*Caesalpinia sepiaria*)
 - 10) Oil-seeds
 - 11) Shikekai (*Acacia concinna*)
 - 12) Rosha (*Cymbopogon martinii*)
 - 13) Khus (*Vetiveria zizanioides*)
 - 14) Hirda (*Terminalia chebula*)
 - 15) Mohwa flowers and fruits (*Madhuca latifolia*)
 - 16) Karvi (*Carvia callosus*)
 - 17) Leaves of palas (*Butea monosperma*)
 - 18) Toddy Palm leaves (*Borassus* and *Phoenix* Spp)
 - 19) Khirani (*Mimusops hexandra*)
 - 20) Fruit from wild mango (*Magifera indica*), Jamun (*Syzygium cumini*), Aola (*Emblica officinalis*), Ber (*Zizyphus iujuba*), Sitaphal (*Annona squamosa*), Karvand (*Carissa carandas*), Kokum (*Garcinia indica*) and Bhokar (*Cordia myxa*).
-