

Section II – Chapter 10

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
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Chapter 10

Cereals

Notes.

- (A) The products specified in the headings of this Chapter are to be classified in those headings only if the grains are present, whether or not in the ear or on the stalk.
(B) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, par-boiled or broken remains classified in heading 10.06.
- Heading 10.05 does not cover sweet corn (Chapter 7).

Sub-heading Note.

The term "durum wheat" means wheat of the *Triticum durum* species and the hybrids derived from the inter-specific crossing of the *Triticum durum* which have the same number (28) of chromosomes as that species.

Note on Effective Duty

For exemption in this Chapter please see Appendix-A; Ntfn 21/2002-Cus. dated 01.03.2002; [Sl. No. 7, 18-22, 93, 114, 140, 167, 174, 190, 192, 214-238, 242, 249, 257, 279-287, 320, 347-349, 351, 357-371, 387, 391, 392, 405-407, 409].

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1001	Wheat and meslin										<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006; See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 18</i>
1001 10	- Durum wheat:										
1001 10 10	--- Of seed quality	kg.	100.00	50.00	---	0	0	1.50	51.500	Restricted	<i>Import subject to conditions at Licensing Note (2) below</i>
1001 10 90	--- Other	kg.	100.00	0.00	---	0	0	0.00	0.000	State Trading Enterprises	<i>Import allowed through FCI subject to para 2.11 of Foreign Trade Policy.</i>
1001 90	- Other:										<i>Exemption: BCD on Wheat is Nil by Ntfn 21/02-Cus. dated 01.03.2002; Sl. No.18AA</i>
1001 90 10	--- Wheat of seed quality	kg.	100.00	50.00	---	0	0	1.50	51.500	Restricted	<i>Import subject to conditions at Licensing Note (2) below</i>
1001 90 20	--- Other wheat	kg.	100.00	0.00	---	0	0	0.00	0.000	State Trading Enterprises	<i>Import allowed through FCI subject to para 2.11 of Foreign Trade Policy. Exemption: BCD on Wheat is Nil by Ntfn 21/02-Cus. dated 01.03.2002; Sl. No.18AA.</i>
	--- Meslin:										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 19</i>
1001 90 31	---- Of seed quality	kg.	100.00	0.00	---	0	0	0.00	0.000	Restricted	<i>Import subject to conditions at Licensing Note (2) below</i>
1001 90 39	---- Other	kg.	100.00	0.00	---	0	0	0.00	0.000	State Trading Enterprises	<i>Import allowed through FCI subject to para 2.11 of Foreign Trade Policy</i>
1002	Rye										
1002 00	- Rye:										
1002 00 10	--- Of seed quality	kg.	Free	0.00	---	0	0	0.00	0.000	Restricted	<i>Import subject to conditions at Licensing Note (2) below</i>
1002 00 90	--- Other	kg.	Free	0.00	---	0	0	0.00	0.000	State Trading Enterprises	<i>Import allowed through FCI subject to para 2.11 of Foreign Trade Policy</i>
1003	Barley										
1003 00	- Barley:										
1003 00 10	--- Of seed quality	kg.	Free	0.00	---	0	0	0.00	0.000	Restricted	<i>Import subject to conditions at Licensing Note (2) below</i>
1003 00 90	--- Other	kg.	Free	0.00	---	0	0	0.00	0.000	Free	
1004	Oats										
1004 00	- Oats:										
1004 00 10	--- Of seed quality	kg.	Free	0.00	---	0	0	0.00	0.000	Restricted	<i>Import subject to conditions at Licensing Note (2) below</i>

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1004 00 90	--- Other	kg.	Free	0.00	---	0	0	0.00	0.000	State Trading Enterprises	Import allowed through FCI subject to para 2.11 of Foreign Trade Policy
1005	Maize (corn)										Exemption: The duty on 1005 90 00 will be "Nil" as specified in condition (ia) i.e. on or after the 1st January, 2008.
1005 10 00	- Seed	kg.	70.00	50.00	---	4	0	1.50	57.560	Restricted	Import subject to conditions at Licensing Note (2) below Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 20
1005 90 00	- Other	kg.	60.00	0.00	---	0	0	0.00	0.000	State Trading Enterprises	(i) Import allowed through FCI subject to para 2.11 of Foreign Trade Policy. (ii) Import of maize for use for poultry or animal feed will be permitted to the manufacturers of poultry or animal feed without a licence subject to actual user condition and registration of import contract/letter of credit with NAFED. NAFED shall also monitor actual imports. The policy for this item shall remain in abeyance till 31st December, 2007. During this period import of this item will be allowed freely by Ntfn 43 (RE-2006) dated 09.02.2007. {See Ntfn 21/02-Cus. dated 01.03.2002} Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 22A. Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004; Sl. No. 5
1006	Rice										Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006; Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004
1006 10	- Rice in the husk (paddy or rough):										
1006 10 10	--- Of seed quality	kg.	80.00	80.00	---	0	0	0.00	80.000	Restricted	Import subject to conditions at Licensing Note (2) below
1006 10 90	--- Other	kg.	80.00	80.00	---	0	0	0.00	80.000	State Trading Enterprises	Import allowed through FCI subject to para 2.11 of Foreign Trade Policy
1006 20 00	- Husked (brown) rice	kg.	80.00	80.00	---	0	0	0.00	80.000	State Trading Enterprises	Import allowed through FCI subject to para 2.11 of Foreign Trade Policy Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No.22AB, 22AC
1006 30	- Semi-milled or wholly milled rice, whether or not polished or glazed:										
1006 30 10	--- Rice parboiled	kg.	70.00	0.00	---	0	0	0.00	0.000	State Trading Enterprises	Import allowed through FCI subject to para 2.11 of Foreign Trade Policy
1006 30 20	--- Basmati rice	kg.	70.00	0.00	---	0	0	0.00	0.000	State Trading Enterprises	Import allowed through FCI subject to para 2.11 of Foreign Trade Policy
1006 30 90	--- Other	kg.	70.00	0.00	---	0	0	0.00	0.000	State Trading Enterprises	Import allowed through FCI subject to para 2.11 of Foreign Trade Policy
1006 40 00	- Broken rice	kg.	80.00	80.00	---	0	0	0.00	80.000	State Trading Enterprises	Import allowed through FCI subject to para 2.11 of Foreign Trade Policy

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1007	Grain sorghum										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 20</i>
1007 00	- Grain sorghum:										
1007 00 10	--- Of seed quality	kg.	80.00	50.00	---	4	0	1.50	57.560	Restricted	<i>Import subject to conditions at Licensing Note (2) below</i>
1007 00 90	--- Other	kg.	80.00	50.00	---	4	0	1.50	57.560	State Trading Enterprises	<i>Import allowed through FCI subject to para 2.11 of Foreign Trade Policy</i>
1008	Buckwheat, millet and canary seed; other cereals										
1008 10	- Buckwheat:										
1008 10 10	--- Of seed quality	kg.	Free	0.00	---	0	0	0.00	0.000	Restricted	<i>Import subject to conditions at Licensing Note (2) below</i>
1008 10 90	--- Other	kg.	Free	0.00	---	0	0	0.00	0.000	State Trading Enterprises	<i>Import allowed through FCI subject to para 2.11 of Foreign Trade Policy</i>
1008 20	- Millet:										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 20</i>
	--- Jawar:										
1008 20 11	---- Of seed quality	kg.	70.00	50.00	---	4	0	1.50	57.560	Restricted	<i>Import subject to conditions at Licensing Note (2) below</i>
1008 20 19	---- Other	kg.	70.00	50.00	---	4	0	1.50	57.560	State Trading Enterprises	<i>Import allowed through FCI subject to para 2.11 of Foreign Trade Policy</i>
	--- Bajra:										
1008 20 21	---- Of seed quality	kg.	70.00	50.00	---	4	0	1.50	57.560	Restricted	<i>Import subject to conditions at Licensing Note (2) below</i>
1008 20 29	---- Other	kg.	70.00	50.00	---	4	0	1.50	57.560	State Trading Enterprises	<i>Import allowed through FCI subject to para 2.11 of Foreign Trade Policy</i>
	--- Ragi (Finger Millet):										
1008 20 31	---- Of seed quality	kg.	70.00	50.00	---	4	0	1.50	57.560	Restricted	<i>Import subject to conditions at Licensing Note (2) below</i>
1008 20 39	---- Other	kg.	70.00	50.00	---	4	0	1.50	57.560	State Trading Enterprises	<i>Import allowed through FCI subject to para 2.11 of Foreign Trade Policy</i>
1008 30	- Canary seed:										
1008 30 10	--- Of seed quality	kg.	Free	0.00	---	0	0	0.00	0.000	Restricted	<i>Import subject to conditions at Licensing Note (2) below</i>
1008 30 90	--- Other	kg.	Free	0.00	---	0	0	0.00	0.000	State Trading Enterprises	<i>Import allowed through FCI subject to para 2.11 of Foreign Trade Policy</i>
1008 90	- Other cereals:										
1008 90 10	--- Of seed quality	kg.	Free	0.00	---	0	0	0.00	0.000	Restricted	<i>Import subject to conditions at Licensing Note (2) below</i>
1008 90 90	--- Other	kg.	Free	0.00	---	0	0	0.00	0.000	State Trading Enterprises	<i>Import allowed through FCI subject to para 2.11 of Foreign Trade Policy</i>

Import Licensing Notes

Policy relating to import of wheat by Roller Flour Mills

Public Notice No. 31(PN)/97-02 dated 12th August, 1997.

In supersession of Public Notice No. 11(PN)/97-02 dated the 28th May, 1997 and in accordance with the nature of restriction No. (ii) indicated against S. No. 7 in Part III, Paragraph 15.3, Canalised Items of the Negative List of Imports as contained in Export & Import Policy, 1997-2002 according to which wheat is permitted to be imported in accordance with a Public Notice issued in this behalf. In pursuance to the above, the State Trading Corporation of India Limited (STC) and the Projects Equipments Corporation (P.E.C.) are permitted to import wheat on behalf of Roller Flour Mills subject to the following conditions:-

- (i) The import should be for meeting the Roller Flour Mills' own requirements for milling purposes and sale of the resultant flour in the domestic market.
 - (ii) The import contract should be registered by the importing agency with Agricultural and Processed Food Products Export Development Authority (APEDA).
 - (iii) The imported wheat must be sold to the individual Roller Flour Mills on actual user condition.
- (2) Import permitted for sowing without a licence subject to the new Policy on Seed Development, 1988 and in accordance with import permit granted under Plant Quarantine (Regulation of Imports into India) Order, 2003.

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¹[(3) Import of GM rice is restricted. Import of rice in India is permitted only if the exporter is able to furnish a certificate from the competent Government Authorities from country of export that the exported rice is GM free.]

Exemption Notifications

Please see all Customs, Excise duty exemption notifications and General Exemption notifications relating to Country, Export Promotion, Exhibitions, Fairs, Seminars, Gifts, Donations, Art, Culture, Repairs, Miscellaneous, Sports and Defence etc. in Part-II.

Amendments in the First Schedule of the Customs Tariff Act

The First Schedule is being amended to include editorial changes in the Harmonized System of Nomenclature (HSN), by the Finance Bill, 2011 which would be effective from 01.01.2012. For changes please see Annexure-I after Chapter 98 of this book.

¹ Inserted by Notification No. 13 (RE-2007)/2004-2009 dated 10.07.2007.