

Chapter 14

Vegetable Plaiting Materials; Vegetable Products not elsewhere specified or included

Notes.

1. This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
2. Heading 14.01 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 44.04).
3. Heading 1404 does not apply to wood wool (heading 4405) and prepared knots or tufts for broom or brush making (heading 9603).

Note on Effective Duty

For exemption in this Chapter please see Appendix-A; Ntfn 21/2002-Cus. dated 01.03.2002; [Sl. No. 7, 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].

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)
1401	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffiac, cleaned, bleached or dyed cereal straw, and lime bark)										
1401 10 00	- Bamboos	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	Exemption: Effective Duty on Bamboo for use in the manufacture of agarbatti is - 10% by Ntfn 21/02-Cus. dated 01.03.2002; Sl. No.28A
1401 20 00	- Rattans	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
1401 90	- Other:										
1401 90 10	--- Canes	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
1401 90 90	--- Other	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
1402	Omitted by Finance Act, 2006										
1403	Omitted by Finance Act, 2006										
1404	Vegetable products not elsewhere specified or included										
1404 20 00	- Cotton linters	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
1404 90	- Other										
1404 90 10	--- Bidi wrapper leaves (tendu)	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
	--- Soap-nuts:										
1404 90 21	---- Powder	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
1404 90 29	---- Other	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
1404 90 30	--- Hard seeds, pips, hulls and nuts, of a kind used primarily for carving	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
1404 90 40	--- Betel leaves	kg.	30.00	30.00	---	0	0	0.90	30.900	Free	Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006;
1404 90 50	--- Indian katha	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	Exemption: CVD on Indian Katha 5% by 02/2011-CE dated 01.03.2011 and 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011
1404 90 60	--- Coconut shell, unworked	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
1404 90 70	--- Rudraksha seeds	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
1404 90 90	--- Other	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	

Import Licensing Notes

- (1) Import of the item 'Red Sanders Powder' shall be subject to the provisions of CITES. [Inserted vide Ntfn 13/2009-2014 dated 14.10.2009].

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.