

Section IV – Chapter 19

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 19

## Preparations of Cereals, Flour, Starch or Milk; Pastry Cooks' Products

**Notes.**

1. This Chapter does not cover:
  - (a) Except in the case of stuffed products of heading 19.02, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
  - (b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 23.09); or
  - (c) Medicaments or other products of Chapter 30.
2. For the purposes of heading 19.01:
  - (a) The term "groats" means cereal groats of Chapter 11;
  - (b) The terms "flour" and "meal" mean:
    - (1) Cereal flour and meal of Chapter 11, and
    - (2) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 07.12), of potatoes (heading 11.05) or of dried leguminous vegetables (heading 11.06).
3. Heading 19.04 does not cover preparations containing more than 6% by weight of cocoa calculated on a totally defatted basis or completely coated with chocolate or other food preparations containing cocoa of heading 18.06 (heading 18.06).
4. For the purposes of heading 19.04, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

**Note on Effective Duty**

For exemption in this Chapter please see Appendix-A; Ntfn 21/2002-Cus. dated 01.03.2002; [Sl. No. 7, 43, 44, 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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1901	<b>Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing Cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, Not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not Containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted Basis, not elsewhere specified or included</b>										MRP based CVD See Ntfn 49/08-CE (N.T.) dated 24.12.2008
1901 10	- Preparations for infant use, put up for retail sale										Exemption: CVD on all goods put up in unit containers 5% by 02/2011-CE dated 01.03.2011 and 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011. See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 43. MRP based CVD See Ntfn 49/08-CE (N.T.) dated 24.12.2008.
1901 10 10	--- Malted milk (including powder)	kg.	50.00	30.00	---	4	1	0.94	37.570	Free	
1901 10 90	--- Other	kg.	50.00	30.00	---	4	1	0.94	37.570	Free	
1901 20 00	- Mixes and doughs for the preparation of bakers' wares of heading 19.05	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	CVD: By Ntfn 02/2008-CE dated 01.03.2008; Sl. No.7
1901 90	- Other:										
1901 90 10	--- Other malt extract	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	CVD: By Ntfn 02/2008-CE dated 01.03.2008; Sl. No.7
1901 90 90	--- Other	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	CVD: By Ntfn 02/2008-CE dated 01.03.2008; Sl. No.7; All goods, which are not put up in unit containers (other than food preparations containing malt or malt extract

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											<i>or cocoa powder in any proportion) - Nil by 3/2005-CE dated 24.02.05; CVD on preparations for infant use, put up in unit containers is Nil by Ntfn 3/2005-CE dated 24.02.2005</i>
<b>1902</b>	<b>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni.; Couscous, whether or not prepared</b>										<i>Exemption: CVD By Ntfn 3/2006-CE dated 01.03.2006; 02/2008-CE dated 01.03.2008; Sl. No.7. 5% by 02/2011-CE dated 01.03.2011 and 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011. MRP based CVD See Ntfn 49/08-CE (N.T.) dated 24.12.2008</i>
	- Uncooked pasta, not stuffed or otherwise prepared:										
1902 11 00	-- Containing eggs	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
1902 19 00	-- Other	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
1902 20	- Stuffed pasta, whether or not cooked or otherwise prepared										
1902 20 10	--- Cooked	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
1902 20 90	--- Other	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
1902 30	- Other pasta										
1902 30 10	--- Dried	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
1902 30 90	--- Other	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
1902 40	- Couscous										
1902 40 10	--- Unprepared	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
1902 40 90	--- Other	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
<b>1903</b>	<b>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms</b>	<b>kg.</b>	<b>50.00</b>	<b>30.00</b>	<b>---</b>	<b>4</b>	<b>1</b>	<b>0.94</b>	<b>37.570</b>	<b>Free</b>	<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 447. CVD 5% by 02/2011-CE dated 01.03.2011 and 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011</i>
<b>1904</b>	<b>Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals [other than maize (corn)] in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included</b>										<i>CVD: All goods which are not put up in unit containers - Nil by 3/2005-CE dated 24.02.05; MRP based CVD See Ntfn 49/08-CE (N.T.) dated 24.12.2008</i>
1904 10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products										
1904 10 10	--- Corn flakes	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	<i>CVD by 3/2006-CE dated 01.03.2006</i>
1904 10 20	--- Paws, Mudi and the like	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	<i>CVD by 3/2006-CE dated 01.03.2006; 5% by 02/2011-CE dated 01.03.2011 and 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011</i>
1904 10 30	--- Bulgar wheat	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	<i>CVD by 3/2006-CE dated 01.03.2006</i>
1904 10 90	--- Other	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	<i>CVD by 3/2006-CE dated 01.03.2006</i>
1904 20 00	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	<i>CVD: By Ntfn 02/2008-CE dated 01.03.2008; Sl. No.7</i>

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1904 30 00	- Bulgur wheat	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	CVD by 3/2006-CE dated 01.03.2006
1904 90 00	- Other	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	CVD by 3/2006-CE dated 01.03.2006
<b>1905</b>	<b>Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products</b>										<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006; MRP based CVD See Ntfn 49/08-CE (N.T.) dated 24.12.2008; CVD: On Dough for preparation of bakers-wares of heading No. 1905 is - Nil by Ntfn 3/2005-CE dated 24.02.20005</i>
1905 10 00	- Crispbread	kg.	30.00	30.00	---	0	0	0.90	30.900	Free	
1905 20 00	- Gingerbread and the like Sweet biscuits; Waffles and wafers:	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
1905 31 00	-- Sweet biscuits	kg.	45.00	30.00	---	4	5	1.10	43.308	Free	<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 44; CVD: Biscuits - 5% by 6/2006-CE dated 01.03.2006 and 3/2006-CE dated 01.03.2006</i>
1905 32	-- Waffles and wafers:										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 44; CVD: Wafer biscuits - 5% by Ntfn 3/2006-CE dated 01.03.2006</i>
	--- Communion wafers:										
1905 32 11	---- Coated with chocolate or containing chocolate	kg.	45.00	30.00	---	4	10	1.30	50.479	Free	<i>CVD: By Ntfn 02/2008-CE dated 01.03.2008; Sl. No.7</i>
1905 32 19	---- Other	kg.	45.00	30.00	---	4	5	1.10	43.308	Free	<i>CVD: Wafer Biscuits - 5% by 3/2006-CE dated 01.03.2006</i>
1905 32 90	--- Other	kg.	45.00	30.00	---	4	10	1.30	50.479	Free	<i>CVD: Wafer Biscuits - 5% by 3/2006-CE dated 01.03.2006; 02/2008-CE dated 01.03.2008; Sl. No.7</i>
1905 40 00	- Rusks, toasted bread and similar toasted products	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
1905 90	- Other:										
1905 90 10	--- Pastries and Cakes	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	<i>CVD: Pastries and Cakes - 5% by 3/2006-CE dated 01.03.2006</i>
1905 90 20	--- Biscuits not elsewhere specified or included	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	<i>CVD: Biscuits - 5% by 3/2006-CE dated 01.03.2006</i>
1905 90 30	--- Extruded or expanded products, savoury or salted	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
1905 90 40	--- Papad	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
1905 90 90	--- Other	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	

### **1[Import Licensing Notes**

The import of chocolates and chocolate products and candies/ confectionary/ food preparations with milk or milk solids as an ingredient shall be prohibited from China for a period of one year from 24<sup>th</sup> December, 2010 and until further orders.

The transitional arrangements under para 1.5 of the Foreign trade Policy 2004-09 will not be allowed in the case of import of above products from China for this period.]

### **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.

<sup>1</sup> Inserted vide Ntfn No. 67 (RE-2008)/2004-2009 dated 01.12.2008 and further amended vide Ntfn Nos. 111 (RE-2008)/2004-2009 dated 16.06.2009; 16 (RE-2010)/2009-2014 dated 03.01.2011.