

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 20

Preparations of Vegetables, Fruit, Nuts or Other Parts of Plants

Notes.

- This Chapter does not cover:
 - Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, Chapter 8, or Chapter 11;
 - 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);
 - bakers' wares and other products of heading 1905; or
 - homogenized composite food preparations of heading 2104.
- Headings 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 17.04) or chocolate confectionery (heading 18.06).
- Headings 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or heading 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1 (a).
- Tomato juice, the dry weight content of which is 7% or more is to be classified in heading 20.02.
- For the purposes of heading 20.07, the expression "obtained by cooking" means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.
- For the purposes of heading 29.09, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5% vol.

Sub-heading Notes.

- For the purposes of sub-heading 2005.10, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Sub-heading 2005.10 takes precedence over all other sub-headings of heading 20.05.
- For the purposes of sub-heading 2007.10, the expression "homogenised preparations" means preparations of fruit finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Sub-heading 2007.10 takes precedence over all other sub-headings of heading 20.07.
- For the purposes of sub-headings 2009.12, 2009.21, 2009.31, 2009.41, 2009.61 and 2009.71, the expression "Brix value" means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20°C or corrected for 20°C if the reading is made at a different temperature.

↓ Note on Effective Duty

For exemption in this Chapter please see Appendix-A; Ntfn 21/2002-Cus. dated 01.03.2002; [Sl. No. 7, 45, 46, 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].

↓ Note on Countervailing Duty

All goods (other than put up in unit containers and bearing a brand name) – Nil by Ntfn 3/2005-CE dated 24.02.2005.

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2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid										
2001 10 00	- Cucumbers and gherkins	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	CVD: Goods under this Chapter is Nil by 3/2006-CE dated 01.03.2006; 02/2008-CE dated 01.03.2008; Sl. No.8; 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.
2001 90 00	- Other	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	

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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)
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid										<i>Exemption: CVD 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>
2002 10 00	- Tomatoes, whole or in pieces	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
2002 90 00	- Other	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid										<i>Exemption: CVD 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>
2003 10 00	- Mushrooms of the genus Agaricus	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
2003 20 00	- Truffles	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
2003 90 00	- Other	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06										<i>Exemption: CVD 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>
2004 10 00	- Potatoes	kg.	35.00	30.00	---	4	5	1.10	43.308	Free	<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 45</i>
2004 90 00	- Other vegetables and mixtures of vegetables	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06										<i>Exemption: CVD 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>
2005 10 00	- Homogenised vegetables	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
2005 20 00	- Potatoes	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
2005 40 00	- Peas (pisum sativum)	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
	- Beans (vigna spp. phaseolus spp.):										
2005 51 00	-- Beans shelled	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
2005 59 00	-- Other	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
2005 60 00	- Asparagus	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
2005 70 00	- Olives	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
2005 80 00	- Sweet corn (Zea mays var. saccharata)	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
	- Other vegetables and mixtures of vegetables:										
2005 91 00	-- Bamboo shoots	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
2005 99 00	-- Other	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised)	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	<i>Exemption: CVD 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>

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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)
2007	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking whether or not containing added sugar or other sweetening matter										<i>Exemption: CVD 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>
2007 10 00	- Homogenised preparations	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
	- Other:										
2007 91 00	-- Citrus fruit	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
2007 99	-- Other:										
2007 99 10	--- Mango	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
2007 99 20	--- Guava	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
2007 99 30	--- Pine apple	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
2007 99 40	--- Apple	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
2007 99 90	--- Other	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included										<i>Exemption: CVD 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>
	- Nuts, ground-nuts and other seeds, whether or not mixed together:										
2008 11 00	-- Ground-nuts	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
2008 19	-- Other, including mixtures:										
2008 19 10	--- Cashew nut, roasted, salted or roasted and salted	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
2008 19 20	--- Other roasted nuts and seeds	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
2008 19 30	--- Other Nuts, otherwise prepared or preserved	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
2008 19 40	--- Other roasted and fried vegetable products	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
2008 19 90	--- Other	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
2008 20 00	- Pineapples	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
2008 30	- Citrus fruit:										
2008 30 10	--- Orange	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
2008 30 90	--- Other	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
2008 40 00	- Pears	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
2008 50 00	- Apricots	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
2008 60 00	- Cherries	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
2008 70 00	- Peaches, including nectarines	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
2008 80 00	- Strawberries	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
	- Other, including mixtures other than those of subheading 2008.19:										
2008 91 00	-- Palm hearts	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
2008 92 00	-- Mixtures	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
2008 99	-- Other:										<i>Exemption: Effective Duty on Cranberry products is - 10% by Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 45A</i>
	--- Squash:										
2008 99 11	---- Mango	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
2008 99 12	---- Lemon	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
2008 99 13	---- Orange	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
2008 99 14	---- Pineapple	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
2008 99 19	---- Other	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
	--- Other:										
2008 99 91	---- Fruit cocktail	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
2008 99 92	---- Grapes	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
2008 99 93	---- Apples	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
2008 99 94	---- Guava	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
2008 99 99	---- Other	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	

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2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter										<i>Exemption: CVD 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>
	- Orange juice:										
2009 11 00	-- Frozen	kg.	35.00	30.00	---	4	5	1.10	43.308	Free	<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 46</i>
2009 12 00	-- Not frozen, of a Brix value not exceeding 20	kg.	35.00	30.00	---	4	5	1.10	43.308	Free	<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 46</i>
2009 19 00	-- Other	kg.	35.00	30.00	---	4	5	1.10	43.308	Free	<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 46</i>
	- Grapefruit (including pomelo) juice:										
2009 21 00	-- Of a Brix value not exceeding 20	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
2009 29 00	-- Other	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
	- Juice of any other single citrus fruit:										
2009 31 00	-- Of a Brix value not exceeding 20	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
2009 39 00	-- Other	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
	- Pineapple juice:										
2009 41 00	-- Of a Brix value not exceeding 20	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
2009 49 00	-- Other	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
2009 50 00	- Tomato juice	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
	- Grape juice (including grape must):										
2009 61 00	-- Of a Brix value not exceeding 30	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
2009 69 00	-- Other	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
	- Apple juice:										
2009 71 00	-- Of a Brix value not exceeding 20	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
2009 79 00	-- Other	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
2009 80	- Juice of any other single fruit or vegetable										
2009 80 10	--- Mango juice	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	<i>Exemption: Effective Duty on Cranberry products is - 10% by Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 45A</i>
2009 80 90	--- Other	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
2009 90 00	- Mixtures of juices	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	<i>Exemption: Effective Duty on Cranberry products is - 10% by Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 45A</i>

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.