

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 21

### Miscellaneous Edible Preparations

#### Notes.

- This Chapter does not cover:
  - Mixed vegetables of heading 07.12;
  - Roasted coffee substitutes containing coffee in any proportion (heading 09.01);
  - Flavoured tea (heading 09.02);
  - Spices or other products of headings 09.04 to 09.10;
  - Food preparations, other than the products described in heading 21.03 or 21.04, 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);
  - Yeast put up as a medicament or other products of heading 30.03 or 30.04; or
  - Prepared enzymes of heading 35.07.
- Extracts of the substitutes referred to in Note 1 (b) above are to be classified in heading 21.01.
- For the purposes of heading 21.04, the expression “homogenised composite food preparations” means preparations consisting of finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables or fruit, 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 be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

#### Supplementary Notes.

- In this Chapter, “Pan Masala” means any preparation containing betel nuts and any one or more of the following ingredients, namely: lime, katha (catechu) and tobacco, whether or not containing any other ingredients, such as cardamom, copra and menthol.
- In this Chapter, “Betel nut product known as supari” means any preparation containing betel nuts, but not containing any one or more of the following ingredients, namely: lime, katha (catechu) and tobacco, whether or not containing any other ingredients, such as cardamom, copra and menthol.
- For the purpose of tariff item 210690.11, the expression “Sharbat” means any non-alcoholic sweetened beverage or syrup containing not less than 10% fruit juice or flavoured with non-fruit flavours, such as rose, khus, kevara, but not including aerated preparations.
- Tariff item 210690.50, *inter alia*, includes preparations for lemonades or other beverages, consisting, for example, of flavoured or coloured syrup, syrup flavoured with an added concentrated extract, syrup flavoured with fruit juice and intended for use in the manufacture of aerated water, such as in automatic vending machines.
- Heading 21.06 (except tariff items 210690.20 & 210690.30), *inter alia*, includes:
  - protein concentrates and textured protein substances;
  - preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk or other liquids), for human consumption;
  - preparations consisting wholly or partly of foodstuffs, used in the making of beverages of food preparations for human consumption;
  - powders for table creams, jellies, ice-creams and similar preparations, whether or not sweetened;
  - flavouring powders for making beverages, whether or not sweetened;
  - preparations, consisting of tea or coffee and milk powder, sugar and any other added ingredients;
  - preparations (for example, tablets) consisting of saccharin and foodstuff, such as lactose, used for sweetening purposes;
  - pre-cooked rice cooked either fully or partially and their dehydrates; and
  - preparations for lemonades or other beverages, consisting, for example, of flavoured or coloured syrups, syrup flavoured with an added concentrated extract, syrup flavoured with fruit juices and concentrated fruit juice with added ingredients.
- Tariff item 210690.99 includes sweet meats commonly known as “msthans” or “mithai” or by any other name. They also include products commonly known as “namkeens”, “mixtures”, “bhujia”, “chabena” or called by any other name. Such products remain classified in these sub-headings irrespective of the nature of their ingredients.

#### ↓ Note on Effective Duty

For exemption in this Chapter please see Appendix-A; Ntfn 21/2002-Cus. dated 01.03.2002; [Sl. No. 7, 47, 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 Cess Leviable

See Appendix-I for Cess leviable on Coffee released for sale in India by the board from the surplus pool.

2101

**Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof**

MRP based CVD See Ntfn 49/08-CE (N.T.) dated 24.12.2008; 02/2008-CE dated 01.03.2008; Sl. No.9; CVD on Coffee or Tea pre-mixes is - 5% by 02/2011-CE dated 01.03.2011 and 1% without CEN-VAT Credit by 01/2011-CE dated 01.03.2011

## Section IV – Chapter 21

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)
	- Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:										
2101 11	-- Extracts, essences and concentrates										
2101 11 10	--- Instant coffee, flavoured	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
2101 11 20	--- Instant coffee, not flavoured	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
2101 11 30	--- Coffee aroma	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
2101 11 90	--- Other	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
2101 12 00	-- Preparations with a basis of extracts, essences, concentrates or with a basis of coffee	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
2101 20	- Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate:										
2101 20 10	--- Instant tea	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
2101 20 20	--- Quick brewing black tea	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
2101 20 30	--- Tea aroma	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
2101 20 90	--- Other	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
2101 30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:										
2101 30 10	--- Roasted chicory	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
2101 30 20	--- Roasted coffee substitutes	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
2101 30 90	--- Other	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
<b>2102</b>	<b>Yeasts (active or inactive); Other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); Prepared baking powders</b>										<i>MRP based CVD See Ntfn 49/08-CE (N.T.) dated 24.12.2008</i>
2102 10	- Active yeasts:										<i>CVD:Duty on yeast is- Nil by 3/2006-CE; dated 01.03.2006</i>
2102 10 10	--- Culture yeast	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
2102 10 20	--- Baker's yeast	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
2102 10 90	--- Other	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
2102 20 00	- Inactive yeasts; Other single cell micro-organisms, dead	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
2102 30 00	- Prepared baking powders	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
<b>2103</b>	<b>Sauces and preparations therefor; mixed condiments and mixed seasonings; Mustard flour and meal and prepared mustard</b>										<i>MRP based CVD See Ntfn 49/08-CE (N.T.) dated 24.12.2008.</i>
2103 10 00	- Soya sauce	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	<i>CVD on Sauces, ketchup and the like and preparations therefor is 5% by 02/2011-CE dated 01.03.2011 and 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011</i>
2103 20 00	- Tomato ketchup and other tomato sauces	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
2103 30 00	- Mustard flour and meal and prepared mustard	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
2103 90	- Other										
2103 90 10	--- Curry paste	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
2103 90 20	--- Chilli sauce	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
2103 90 30	--- Majonnaise and salad dressings	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
2103 90 40	--- Mixed, condiments and mixed seasoning	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
2103 90 90	--- Other	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	

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<b>2104</b>	<b>Soups and broths and preparations therefor; homogenised composite food preparations</b>										<i>MRP based CVD See Ntfn 49/08-CE (N.T.) dated 24.12.2008. CVD on Soups and Broths and preparations thereof is 5% by 02/2011-CE dated 01.03.2011 and 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011</i>
2104 10	- Soups and broths and preparations therefor:										<i>CVD: See Ntfn 3/2006-CE dated 01.03.2006; 02/2008-CE dated 01.03.2008; Sl. No.9</i>
2104 10 10	--- Dried	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
2104 10 90	--- Other	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
2104 20 00	- Homogenised composite food preparations	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
<b>2105</b>	<b>Ice cream and other edible ice, whether or not containing cocoa</b>	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	<i>CVD: All goods 1% with 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>
<b>2106</b>	<b>Food preparations not elsewhere specified or included</b>										<i>CVD by 02/2008-CE dated 01.03.2008; Sl. No.9; MRP based CVD See Ntfn 49/08-CE (N.T.) dated 24.12.2008</i>
2106 10 00	- Protein concentrates and textured protein substances	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	<i>CVD: Prasad and Prasadam - Nil by 3/2005-CE dated 24.02.05</i>
2106 90	- Other:										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 47. Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004; Sl. No. 9; CVD on all kind of food mixes, including instant food mixes is 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>
	--- Soft drink concentrates:										
2106 90 11	---- Sharbat	kg.	150.00	150.00	---	4	5	4.89	178.472	Free	<i>CVD by 3/2006-CE dated 01.03.2006</i>
2106 90 19	---- Other	kg.	150.00	150.00	---	4	10	5.27	192.263	Free	
2106 90 20	--- Pan-masala	kg.	150.00	150.00	---	4	10	5.27	192.263	Free	<i>CVD by 3/2006-CE dated 01.03.2006; Sl. No.29A, 29B</i>
2106 90 30	--- Betel-nut powder known as Supari	kg.	150.00	150.00	---	4	5	4.89	178.472	Free	<i>CVD: Betel Nut Powder known as 'Supari' 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>
2106 90 40	--- Sugar-syrups containing added flavouring or colouring matter, not elsewhere specified or included; lactose syrup; glucose suryp and malto dextrine syrup	kg.	150.00	150.00	---	4	10	5.27	192.263	Free	

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2106 90 50	--- Compound preparations for making beverages (non-alcoholic)	kg.	150.00	150.00	---	4	10	5.27	192.263	Free	
2106 90 60	--- Food flavouring material	kg.	150.00	150.00	---	4	10	5.27	192.263	Free	
2106 90 70	--- Churna for pan	kg.	150.00	150.00	---	4	10	5.27	192.263	Free	CVD: Prasad and Prasadam - Nil by 3/2005-CE dated 24.02.05
2106 90 80	--- Custard powder	kg.	150.00	150.00	---	4	10	5.27	192.263	Free	CVD: Prasad and Prasadam - Nil by 3/2005-CE dated 24.02.05
	--- Other:										
2106 90 91	---- Diabetic Foods	kg.	150.00	150.00	---	4	10	5.27	192.263	Free	CVD: Prasad and Prasadam; Food preparations not cleaned in sealed containers - Nil by 3/2005-CE dated 24.02.05
2106 90 92	---- Sterilized or pasteurized Millstone	kg.	150.00	150.00	---	4	1	4.58	167.438	Free	CVD on Sterilized or pasteurized Milestone is 5% by 02/2011-CE dated 01.03.2011 and 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011
2106 90 99	---- Other	kg.	150.00	150.00	---	4	10	5.27	192.263	Free	Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006; CVD: Prasad and Prasadam - Nil by 3/2005-CE dated 24.02.05; Ready to eat packaged food; milk containing edible nuts with sugar or other ingredients is 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.

### **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.

### **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.

<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.