

Section II – Chapter 6

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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Section II

Vegetable Products

Note.

In this Section, the term “pellets” means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight.

Chapter 6

Live Trees and Other Plants; Bulb, Roots and the like; Cut Flowers and Ornamental Foliage

Notes.

- Subject to the second part of heading 06.01, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.
- Any reference in heading 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading 97.01.

↓ Note on Effective Duty

For exemption in this Chapter please see Appendix-A; Ntfn 21/2002-Cus. dated 01.03.2002; [Sl. No. 7, 8, 9, 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 Marine products under this Chapter.

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)
0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower chicory plants and roots other than roots of heading 12.12										Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 9
0601 10 00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	kg.	10.00	5.00	---	4	0	0.15	9.356	Free	Import permitted in accordance with import permit granted under Plant Quarantine (Regulation of Imports into India) Order, 2003.
0601 20	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; Chicory plants and roots:										
0601 20 10	--- Bulbs horticultural	kg.	10.00	5.00	---	4	0	0.15	9.356	Free	Import permitted in accordance with import permit granted under Plant Quarantine (Regulation of Imports into India) Order, 2003.
	--- Chicory plants & roots:										
0601 20 21	---- Plants	kg.	10.00	5.00	---	4	0	0.15	9.356	Free	Import permitted in accordance with import permit granted under Plant Quarantine (Regulation of Imports into India) Order, 2003.
0601 20 22	---- Roots	kg.	10.00	5.00	---	4	0	0.15	9.356	Free	Import permitted in accordance with import permit granted under Plant Quarantine (Regulation of Imports into India) Order, 2003.

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0601 20 90	--- Other	kg.	10.00	5.00	---	4	0	0.15	9.356	Restricted	<i>Import permitted for sowing or planting without a licence in accordance with import permit granted under Plant Quarantine (Regulation of Imports into India) Order, 2003.</i>
0602	Other live plants (including their roots), cuttings and slips; mushroom spawn										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 9; ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
0602 10 00	- Unrooted cuttings and slips	kg.	10.00	5.00	---	4	0	0.15	9.356	Free	<i>Import permitted in accordance with import permit granted under Plant Quarantine (Regulation of Imports into India) Order, 2003.</i>
0602 20	- Trees, shrubs and bushes, grafted or not of kinds, which bear edible fruits or nuts:										
0602 20 10	--- Edible fruit or nut trees, grafted or not	kg.	10.00	5.00	---	4	0	0.15	9.356	Free	
0602 20 20	--- Cactus	kg.	10.00	5.00	---	4	0	0.15	9.356	Restricted	<i>Import will be subject to the provisions of Convention of International Trade in Endangered Species of Wild Fauna & Flora (CITES).</i>
0602 20 90	--- Other	kg.	10.00	5.00	---	4	0	0.15	9.356	Free	
0602 30 00	- Rhododendrons and azaleas, grafted or not	kg.	10.00	5.00	---	4	0	0.15	9.356	Free	
0602 40 00	- Roses, grafted or not	kg.	10.00	5.00	---	4	0	0.15	9.356	Free	
0602 90	- Other										
0602 90 10	--- Mushroom spawn	kg.	10.00	5.00	---	4	0	0.15	9.356	Free	
0602 90 20	--- Flowering plants (excluding roses & rhododendrons)	kg.	10.00	5.00	---	4	0	0.15	9.356	Free	
0602 90 30	--- Tissue culture plant	kg.	10.00	5.00	---	4	0	0.15	9.356	Free	
0602 90 90	--- Other	kg.	10.00	5.00	---	4	0	0.15	9.356	Free	
0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared										<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
	- Fresh:										
0603 11 00	- Roses	kg.	60.00	60.00	---	0	0	1.80	61.800	Free	
0603 12 00	- Carnations	kg.	60.00	60.00	---	0	0	1.80	61.800	Free	
0603 13 00	- Orchids	kg.	60.00	60.00	---	0	0	1.80	61.800	Free	
0603 14 00	- Chrysanthemums	kg.	60.00	60.00	---	0	0	1.80	61.800	Free	
0603 19 00	- Other	kg.	60.00	60.00	---	0	0	1.80	61.800	Free	
0603 90 00	- Other	kg.	60.00	60.00	---	4	0	1.80	68.272	Free	
0604	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared										
0604 10 00	- Mosses and lichens	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
	- Other:										
0604 91 00	-- Fresh	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0604 99 00	-- Other	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	

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Import Licensing Notes

- (1) Import of seeds of vegetables, flowers, fruits and plants, tubers and bulbs of flowers, cutting, sapling, budwood, etc., of flowers and fruits for sowing or planting is permitted without a licence in accordance with a permit for import granted under the Plant Quarantine (Regulation of Imports into India) Order, 2003. However, import of Poppy seeds if permitted for import under the Plants, Fruits and Seeds (Regulation of Import into India) Order, 1989 for sowing or planting shall be subject to the condition that importer shall produce a certificate from the competent authority of the country of origin that opium poppy has been grown licitly/ legally in that country as per requirements of the International Narcotics Control Bureau.
- (2) Import of living plants, seeds for sowing or plant material shall be made by the Indian Council of Agricultural Research, Agricultural Universities, Botanical and Horticulture Departments of other Universities and State Governments, without a licence. Such import shall be subject to such conditions as may be specified by the Ministry of Agriculture, Government of India, from time to time.

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.