

Chapter 7

Edible vegetables and certain roots and tubers

Notes.

- 1.- This Chapter does not cover forage products of heading 12.14.
- 2.- In headings 07.09, 07.10, 07.11 and 07.12 the word "vegetables" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays var. saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).
- 3.- Heading 07.12 covers all dried vegetables of the kinds falling in headings 07.01 to 07.11, other than :
 - (a) dried leguminous vegetables, shelled (heading 07.13);
 - (b) sweet corn in the forms specified in headings 11.02 to 11.04;
 - (c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 11.05);
 - (d) flour, meal and powder of the dried leguminous vegetables of heading 07.13 (heading 11.06).
- 4.- However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading 09.04).

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	SCL
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
07.01		Potatoes, fresh or chilled (+).																			
		Other																			
	0701.10.00	- Seed	kg							Free		Free		Free	Free	Ex	7.5%	2%			
	0701.90.00	- Other	kg												Rs.20/= per kg	15%	7.5%	2%			*
07.02	0702.00.00	Tomatoes, fresh or chilled.	kg												30%	15%	7.5%	2%	30% or Rs.110/= per kg		
07.03		Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.																			
	0703.10.00	- Onions and shallots :																			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	S C L	
						AP	AD	BN	GT	IN	PK	SA	SF	SD								SG
	0703.10.10	---	Red onions	kg											Rs.5/= per kg	15%	7.5%	2%			*	
	0703.10.20	---	B' onions	kg											30% or Rs.20/= per kg	15%	7.5%	2%			*	
	0703.10.30	---	Other onions	kg											Rs.10/= per kg	15%	7.5%	2%				
	0703.10.90	---	Other	kg											Rs.10/= per kg	15%	7.5%	2%				
	0703.20.00	-	Garlic	kg					Free	Free		5%	4.5%		15%	15%	7.5%	2%			*	
	0703.90.00	-	Leeks and other alliaceous vegetables	kg											30%	15%	7.5%	2%	30% or Rs.110/= per kg			
07.04			Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.																			
	0704.10.00	-	Cauliflowers and headed broccoli	kg											30%	15%	7.5%	2%	30% or Rs.110/= per kg			
	0704.20.00	-	Brussels sprouts	kg											30%	15%	7.5%	2%	30% or Rs.110/= per kg			
	0704.90.00	-	Other	kg											30%	15%	7.5%	2%	30% or Rs.110/= per kg			
07.05			Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.																			
		-	Lettuce :																			
	0705.11.00	--	Cabbage lettuce (head lettuce)	kg											30%	15%	7.5%	2%	30% or Rs.110/= per kg			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
	0705.19.00	--	Other	kg											30%	15%	7.5%	2%	30% or Rs.110/= per kg			
		-	Chicory :																			
	0705.21.00	--	Witloof chicory (<i>Cichorium intybus</i> <i>var. foliosum</i>)	kg						Free					30%	15%	7.5%	2%	30% or Rs.110/= per kg			
	0705.29.00	--	Other	kg						Free					30%	15%	7.5%	2%	30% or Rs.110/= per kg			
07.06			Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.																			
	0706.10.00	-	Carrots and turnips	kg											30%	15%	7.5%	2%	30% or Rs.110/= per kg			
	0706.90.00	-	Other	kg											30%	15%	7.5%	2%	30% or Rs.110/= per kg			
07.07	0707.00.00		Cucumbers and gherkins, fresh or chilled :																			
	0707.00.10	---	Cucumbers	kg											30%	15%	7.5%	2%	30% or Rs.110/= per kg			
	0707.00.20	---	Gherkins	kg											30%	15%	7.5%	2%	30% or Rs.110/= per kg			
07.08			Leguminous vegetables, shelled or unshelled, fresh or chilled.																			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	S C L			
						AP	AD	BN	GT	IN	PK	SA	SF								SD	SG	
	0708.10.00	-	Peas (<i>Pisum sativum</i>)	kg							Free					30%	15%	7.5%	2%	30% or Rs.110/= per kg			
	0708.20.00	-	Beans (<i>Vigna spp., Phaseolus spp.</i>)	kg												30%	15%	7.5%	2%	30% or Rs.110/= per kg			
	0708.90.00	-	Other leguminous vegetables	kg												30%	15%	7.5%	2%	30% or Rs.110/= per kg			
07.09			Other vegetables, fresh or chilled.																				
	0709.20.00	-	Asparagus	kg												30%	15%	7.5%	2%	30% or Rs.110/= per kg			
	0709.30.00	-	Aubergines (egg-plants)	kg												30%	15%	7.5%	2%	30% or Rs.110/= per kg			
	0709.40.00	-	Celery other than celeriac	kg												30%	15%	7.5%	2%	30% or Rs.110/= per kg			
		-	Mushrooms and truffles :																				
	0709.51.00	--	Mushrooms of the genus <i>Agaricus</i>	kg												30%	15%	7.5%	2%	30% or Rs.110/= per kg			
	0709.59.00	--	Other :																				
	0709.59.10	---	Truffles	kg							Free					30%	15%	7.5%	2%	30% or Rs.110/= per kg			
	0709.59.90	---	Other	kg							Free	5%	5%			30%	15%	7.5%	2%	30% or Rs.110/= per kg			
	0709.60.00	-	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	kg												30%	15%	7.5%	2%	30% or Rs.110/= per kg			
	0709.70.00	-	Spinach, New Zealand spinach and orache spinach (garden spinach)	kg												30%	15%	7.5%	2%	30% or Rs.110/= per kg			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	S C L	
						AP	AD	BN	GT	IN	PK	SA	SF	SD								SG
		-	Other :																			
	0709.91.00	--	Globe artichokes	kg							Free					30%	15%	7.5%	2%	30% or Rs.110/= per kg		
	0709.92.00	--	Olives	kg												30%	15%	7.5%	2%	30% or Rs.110/= per kg		
	0709.93.00	--	Pumpkins, squash and gourds (<i>Cucurbita spp.</i>)	kg												30%	15%	7.5%	2%	30% or Rs.110/= per kg		
	0709.99.00	--	Other :	kg																		
		---	Sweet corn (<i>Zea mays var.sacharata</i>), whether or not on the cob :																			
	0709.99.11	----	Sweet corn certified for sowing and rendered inedible by chemical treatment											Free	Free	15%	Ex	2%				
	0709.99.12	----	Other													30%	15%	7.5%	2%	30% or Rs.110/= per kg		
	0709.99.20	---	Other													30%	15%	7.5%	2%	30% or Rs.110/= per kg		
07.10			Vegetables (uncooked or cooked by steaming or boiling in water), frozen.																			
	0710.10.00	-	Potatoes :																			
	0710.10.10	---	Uncooked	kg												Rs.20/= per kg	15%	7.5%	2%	30% or Rs.110/= per kg		
	0710.10.20	---	Cooked	kg												Rs.20/= per kg	15%	7.5%	2%	30% or Rs.110/= per kg		
		-	Leguminous vegetables, shelled or unshelled :																			
	0710.21.00	--	Peas (<i>Pisum sativum</i>) :																			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	S C L			
						AP	AD	BN	GT	IN	PK	SA	SF								SD	SG	
	0710.21.10	---	Uncooked	kg							Free					30%	15%	7.5%	2%	30% or Rs.110/= per kg			
	0710.21.20	---	Cooked	kg							Free					30%	15%	7.5%	2%	30% or Rs.110/= per kg			
	0710.22.00	--	Beans (<i>Vigna spp., Phaseolus spp.</i>) :																				
	0710.22.10	---	Uncooked	kg												30%	15%	7.5%	2%	30% or Rs.110/= per kg			
	0710.22.20	---	Cooked	kg												30%	15%	7.5%	2%	30% or Rs.110/= per kg			
	0710.29.00	--	Other :																				
	0710.29.10	---	Uncooked	kg												30%	15%	7.5%	2%	30% or Rs.110/= per kg			
	0710.29.20	---	Cooked	kg												30%	15%	7.5%	2%	30% or Rs.110/= per kg			
	0710.30.00	-	Spinach, New Zealand spinach and orache spinach (garden spinach) :																				
	0710.30.10	---	Uncooked	kg												30%	15%	7.5%	2%	30% or Rs.110/= per kg			
	0710.30.20	---	Cooked	kg												30%	15%	7.5%	2%	30% or Rs.110/= per kg			
	0710.40.00	-	Sweet corn :																				
	0710.40.10	---	Uncooked	kg							Free					30%	15%	7.5%	2%	30% or Rs.110/= per kg			
	0710.40.20	---	Cooked	kg							Free					30%	15%	7.5%	2%	30% or Rs.110/= per kg			
	0710.80.00	-	Other Vegetables :																				

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	S C L	
						AP	AD	BN	GT	IN	PK	SA	SF	SD								SG
	0710.80.10	---	Uncooked	kg											30%	15%	7.5%	2%	30% or Rs.110/= per kg			
	0710.80.20	---	Cooked	kg											30%	15%	7.5%	2%	30% or Rs.110/= per kg			
	0710.90.00	-	Mixtures of vegetables :																			
	0710.90.10	---	Uncooked	kg											30%	15%	7.5%	2%	30% or Rs.110/= per kg			
	0710.90.20	---	Cooked	kg											30%	15%	7.5%	2%	30% or Rs.110/= per kg			
07.11			Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.																			
	0711.20.00	-	Olives	kg						Free		5%			30%	15%	7.5%	2%	30% or Rs.110/= per kg			
	0711.40.00	-	Cucumbers and gherkins :																			
	0711.40.10	---	Cucumbers	kg											30%	15%	7.5%	2%	30% or Rs.110/= per kg			
	0711.40.90	---	Gherkins	kg											30%	15%	7.5%	2%	30% or Rs.110/= per kg			
		-	Mushrooms and truffles :																			
	0711.51.00	--	Mushrooms of the genus <i>Agaricus</i>	kg						Free		5%	5%		30%	15%	7.5%	2%	30% or Rs.150/= per kg			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	S C L			
						AP	AD	BN	GT	IN	PK	SA	SF								SD	SG	
	0711.59.00	--	Other	kg							Free		5%	5%		30%	15%	7.5%	2%	30% or Rs.150/= per kg			
	0711.90.00	-	Other vegetables; mixtures of vegetables :																				
	0711.90.10	---	Garlic	kg												15%	15%	7.5%	2%	30% or Rs.110/= per kg			
	0711.90.20	---	Onion	kg												Rs.10/= per kg	15%	7.5%	2%	30% or Rs.110/= per kg			
	0711.90.30	---	Capers	kg							Free					30%	15%	7.5%	2%	30% or Rs.110/= per kg			
	0711.90.90	---	Other	kg												30%	15%	7.5%	2%	30% or Rs.110/= per kg			
07.12			Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.																				
	0712.20.00	-	Onions	kg							Free					Rs.10/= per kg	15%	7.5%	2%	Rs.200/= per kg			
		-	Mushrooms, wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>Tremella spp.</i>) and truffles :																				
	0712.31.00	--	Mushrooms of the genus <i>Agaricus</i>	kg							Free		5%	5%		30%	15%	7.5%	2%	30% or Rs.150/= per kg			
	0712.32.00	--	Wood ears (<i>Auricularia spp.</i>)	kg							Free		5%	5%		30%	15%	7.5%	2%	30% or Rs.150/= per kg			
	0712.33.00	--	Jelly fungi (<i>Tremella spp.</i>)	kg							Free		5%	5%		30%	15%	7.5%	2%	30% or Rs.150/= per kg			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	S C L	
						AP	AD	BN	GT	IN	PK	SA	SF	SD								SG
	0712.39.00	--	Other	kg							Free		5%	5%		30%	15%	7.5%	2%	30% or Rs.150/= per kg		
	0712.90.00	-	Other vegetables; mixtures of vegetables :																			
	0712.90.10	---	Garlic	kg												15%	15%	7.5%	2%	30% or Rs.110/= per kg		
	0712.90.90	---	Other	kg												30%	15%	7.5%	2%	Rs.600/= per kg		
07.13			Dried leguminous vegetables, shelled, whether or not skinned or split (+).																			
	0713.10.00	-	Peas (<i>Pisum sativum</i>) :																			
	0713.10.10	---	Whole	kg												30%	15%	7.5%	2%			*
	0713.10.20	---	Split	kg												30%	15%	7.5%	2%			*
	0713.20.00	-	Chickpeas (garbanzos) :																			
	0713.20.10	---	Whole	kg							Free					15%	15%	7.5%	2%			*
	0713.20.20	---	Split	kg							Free					15%	15%	7.5%	2%			*
		-	Beans (<i>Vigna spp., Phaseolus spp.</i>) :																			
	0713.31.00	--	Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek :																			
		---	Green gram (moong):																			
	0713.31.11	----	Beans certified for sowing and rendered inedible by chemical treatment	kg										Free	Free	15%	Ex	2%				
	0713.31.19	----	Other	kg												Rs.5/= per kg	15%	7.5%	2%			*
		---	Black gram :																			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	S C L	
						AP	AD	BN	GT	IN	PK	SA	SF	SD								SG
	0713.31.21	----	Beans certified for sowing and rendered inedible by chemical treatment	kg										Free	Free	15%	Ex	2%				
	0713.31.29	----	Other	kg											15%	15%	7.5%	2%				*
	0713.31.90	----	Other	kg											30%	15%	7.5%	2%				
	0713.32.00	--	Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>) :																			
	0713.32.10	---	Beans certified for sowing and rendered inedible by chemical treatment	kg										Free	Free	Free	15%	Ex	2%			
	0713.32.90	---	Other	kg										Free		30%	15%	7.5%	2%			
	0713.33.00	--	Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>):																			
	0713.33.10	---	Beans certified for sowing and rendered inedible by chemical treatment	kg										Free	Free	Free	Ex	Ex	2%			
	0713.33.90	---	Other	kg										Free		30%	15%	7.5%	2%			
	0713.34.00	--	Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>) :																			
	0713.34.10	---	Beans certified for sowing and rendered inedible by chemical treatment	kg											Free	Free	15%	Ex	2%			
	0713.34.90	---	Other	kg												30%	15%	7.5%	2%			
	0713.35.00	--	Cow peas (<i>Vigna unguiculata</i>) :																			
	0713.35.10	---	Beans certified for sowing and rendered inedible by chemical treatment	kg											Free	Free	15%	Ex	2%			
	0713.35.90	---	Other	kg											Rs.5/= per kg	15%	7.5%	2%				*
	0713.39.00	--	Other :																			
	0713.39.10	---	Beans certified for sowing and rendered inedible by chemical treatment	kg											Free	Free	15%	Ex	2%			
	0713.39.90	---	Other	Kg												30%	15%	7.5%	2%			
	0713.40.00	-	Lentils :																			

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	S C L		
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG									
		--- Massor dhal (red lentils) whole or split :																					
	0713.40.11	---- Whole	kg										Free		Free	15%	7.5%	2%					*
	0713.40.12	---- Split	kg	S									Free		Free	15%	7.5%	2%					*
		--- Whole or split yellow lentils :																					
	0713.40.21	---- Whole	kg										Free		Free	15%	7.5%	2%					*
	0713.40.22	---- Split	kg										Free		Free	15%	7.5%	2%					*
	0713.40.90	--- Other	kg										22.4%		30%	15%	7.5%	2%					
	0713.50.00	- Broad beans (<i>Vicia faba var. major</i>) and horse beans (<i>Vicia faba var. equina, Vicia faba var. minor</i>)	kg							Free					30%	15%	7.5%	2%					
	0713.60.00	- Pigeon peas (<i>Cajanus cajan</i>) :																					
	0713.60.10	--- Toor Dhal	kg												Rs.5/= per kg	15%	7.5%	2%					
	0713.60.90	--- Other	kg												30%	15%	7.5%	2%					
	0713.90.00	- Other	kg												30%	15%	7.5%	2%					
07.14		Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.																					
	0714.10.00	- Manioc (cassava)	kg												30%	15%	7.5%	2%			30% or Rs.110/= per kg		
	0714.20.00	- Sweet potatoes	kg												30%	15%	7.5%	2%			30% or Rs.110/= per kg		
	0714.30.00	- Yams (<i>Dioscorea spp.</i>)	kg												30%	15%	7.5%	2%			30% or Rs.110/= per kg		

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						AP	AD	BN	GT	IN	PK	SA	SF	SD								SG
	0714.40.00	-	Taro (<i>Colocasia spp.</i>)	kg											30%	15%	7.5%	2%	30% or Rs.110/= per kg			
	0714.50.00	-	Yautia (<i>Xanthosoma spp.</i>)	kg											30%	15%	7.5%	2%	30% or Rs.110/= per kg			
	0714.90.00	-	Other	kg						Free					30%	15%	7.5%	2%	30% or Rs.110/= per kg			