

Chapter 6

Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage

Notes.

1. 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.
2. 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

| HS Hdg. | HS Code | DESCRIPTION | I C L | Unit | Preferential Duty | | | | | | | | Gen. Duty | V A T | P A L | N B T | Cess | Excise (Spl. Prv.) Levy | S C L |
|--------------|------------|--|-------------|------|-------------------|----|----|----|----|------|----|------|--------------|-------------|-------------|-------------|------|-------------------------------|-------------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | | | | | | | |
| 06.01 | | 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. | | | | | | | | | | | | | | | | | |
| | 0601.10 | - Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant | | u | | | | | | Free | | Free | Free | Free | Ex | 7.5% | 2% | | |
| | 0601.20 | - Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots : | | | | | | | | | | | | | | | | | |
| | 0601.20.10 | --- Chicory roots | | u | | | | | | Free | | 5% | 4.5% | 15% | Ex | 7.5% | 2% | | |
| | 0601.20.90 | --- Other | | u | | | | | | Free | | Free | Free | Free | Ex | 7.5% | 2% | | |
| 06.02 | | Other live plants (including their roots), cuttings and slips; mushroom spawn (+). | | | | | | | | | | | | | | | | | |
| | 0602.10 | - Unrooted cuttings and slips | | u | | | | | | Free | | Free | Free | Free | Ex | 7.5% | 2% | | |
| | 0602.20 | - Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts | | u | | | | | | | | | | Free | Ex | 7.5% | 2% | | |
| | 0602.30 | - Rhododendrons and azaleas, grafted or not | | u | | | | | | Free | | Free | Free | Free | Ex | 7.5% | 2% | | |

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|--------------|------------|---|-------|------|-------------------|----|----|----|----|------|----|------|-----------|-------|-------|-------|------|-------------------------|-------|----|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | | | | | | | | SD |
| | 0602.40 | - Roses, grafted or not | | u | | | | | | Free | | Free | Free | Free | Ex | 7.5% | 2% | | | |
| | 0602.90 | - Other : | | | | | | | | | | | | | | | | | | |
| | 0602.90.10 | --- Tea | | kg | | | | | | Free | | | | Free | 15% | 7.5% | 2% | | | |
| | 0602.90.20 | --- Aquatic plants | | kg | | | | | | Free | | | | Free | 15% | 7.5% | 2% | | | |
| | 0602.90.90 | --- Other | | kg | | | | | | Free | | | | Free | Ex | 7.5% | 2% | | | |
| 06.03 | | Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared. | | | | | | | | | | | | | | | | | | |
| | | - Fresh : | | | | | | | | | | | | | | | | | | |
| | 0603.11 | -- Roses | | kg | | | | | | Free | | | | 30% | 15% | 7.5% | 2% | 30% or Rs.110/= per kg | | |
| | 0603.12 | -- Carnations | | kg | | | | | | Free | | | | 30% | 15% | 7.5% | 2% | 30% or Rs.110/= per kg | | |
| | 0603.13 | -- Orchids | | kg | | | | | | Free | | | | 30% | 15% | 7.5% | 2% | 30% or Rs.110/= per kg | | |
| | 0603.14 | -- Chrysanthemums | | kg | | | | | | Free | | | | 30% | 15% | 7.5% | 2% | 30% or Rs.110/= per kg | | |
| | 0603.15 | -- Lilies (<i>Lilium spp.</i>) | | kg | | | | | | Free | | | | 30% | 15% | 7.5% | 2% | 30% or Rs.110/= per kg | | |
| | 0603.19 | -- Other : | | | | | | | | | | | | | | | | | | |
| | 0603.19.10 | --- Anthuriums | | kg | | | | | | Free | | | | 30% | 15% | 7.5% | 2% | 30% or Rs.110/= per kg | | |
| | 0603.19.90 | --- Other | | kg | | | | | | Free | | | | 30% | 15% | 7.5% | 2% | 30% or Rs.110/= per kg | | |

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|--------------|---------|---|-------------|------|-------------------|----|----|----|----|------|----|----|-----------|-------------|-------------|-------------|------|-------------------------|-------------|----|--|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | | | | | | | | SD | |
| | 0603.90 | - Other | | kg | | | | | | Free | | | | 30% | 15% | 7.5% | 2% | 30% or Rs.110/= per kg | | | |
| | | | | | | | | | | | | | | | | | | | | | |
| 06.04 | | 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 for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared. | | | | | | | | | | | | | | | | | | | |
| | 0604.20 | - Fresh | | kg | | | | | | Free | | | | 30% | 15% | 7.5% | 2% | 30% or Rs.110/= per kg | | | |
| | 0604.90 | - Other | | kg | | | | | | Free | | | | 30% | 15% | 7.5% | 2% | 30% or Rs.110/= per kg | | | |