

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	Cess	Excise (S.P.L)	SCL	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
07.01		Potatoes, fresh or chilled (+).																			
	0701.10.00	- Seed	kg							Free		Free		Free	Free	Ex	10.0%				
	0701.90.00	- Other	kg												Rs.20/= per kg	8%	10.0%				*
07.02	0702.00.00	Tomatoes, fresh or chilled.	kg												30%	8%	10.0%	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 :																			
	0703.10.10	--- Red onions	kg												Rs.5/= per kg	8%	10.0%				*

HS Hdg	HS Code		Description	Unit	ICL/SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD						
	0703.10.20	---	B' onions	kg											30% or Rs.20/= per kg	8%	10.0%			*
	0703.10.30	---	Other onions	kg											Rs.10/= per kg	8%	10.0%			
	0703.10.90	---	Other	kg											Rs.10/= per kg	8%	10.0%			
	0703.20.00	-	Garlic	kg					Free	Free		5%	4.5%		15%	8%	10.0%			*
	0703.90.00	-	Leeks and other alliaceous vegetables	kg											30%	8%	10.0%	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%	8%	10.0%	30% or Rs.110/= per kg		
	0704.20.00	-	Brussels sprouts	kg											30%	8%	10.0%	30% or Rs.110/= per kg		
	0704.90.00	-	Other	kg											30%	8%	10.0%	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%	8%	10.0%	30% or Rs.110/= per kg		
	0705.19.00	--	Other	kg											30%	8%	10.0%	30% or Rs.110/= per kg		
		-	Chicory :																	

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						AP	AD	BN	GT	IN	PK	SA	SF							SD	SG
	0705.21.00	--	Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	kg							Free					30%	8%	10.0%	30% or Rs.110/= per kg		
	0705.29.00	--	Other	kg							Free					30%	8%	10.0%	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%	8%	10.0%	30% or Rs.110/= per kg		
	0706.90.00	-	Other	kg												30%	8%	10.0%	30% or Rs.110/= per kg		
07.07	0707.00.00		Cucumbers and gherkins, fresh or chilled :																		
	0707.00.10	---	Cucumbers	kg												30%	8%	10.0%	30% or Rs.110/= per kg		
	0707.00.20	---	Gherkins	kg												30%	8%	10.0%	30% or Rs.110/= per kg		
07.08			Leguminous vegetables, shelled or unshelled, fresh or chilled.																		
	0708.10.00	-	Peas (<i>Pisum sativum</i>)	kg							Free					30%	8%	10.0%	30% or Rs.110/= per kg		
	0708.20.00	-	Beans (<i>Vigna spp., Phaseolus spp.</i>)	kg												30%	8%	10.0%	30% or Rs.110/= per kg		
	0708.90.00	-	Other leguminous vegetables	kg												30%	8%	10.0%	30% or Rs.110/= per kg		

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
07.09		Other vegetables, fresh or chilled.																			
	0709.20.00	- Asparagus	kg												30%	8%	10.0%	30% or Rs.110/= per kg			
	0709.30.00	- Aubergines (egg-plants)	kg												30%	8%	10.0%	30% or Rs.110/= per kg			
	0709.40.00	- Celery other than celeriac	kg												30%	8%	10.0%	30% or Rs.110/= per kg			
		- Mushrooms and truffles :																			
	0709.51.00	-- Mushrooms of the genus <i>Agaricus</i>	kg												30%	8%	10.0%	30% or Rs.110/= per kg			
	0709.59.00	-- Other :																			
	0709.59.10	--- Truffles	kg							Free					30%	8%	10.0%	30% or Rs.110/= per kg			
	0709.59.90	--- Other	kg							Free		5%	5%		30%	8%	10.0%	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%	8%	10.0%	30% or Rs.110/= per kg			
	0709.70.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	kg												30%	8%	10.0%	30% or Rs.110/= per kg			
		- Other :																			
	0709.91.00	-- Globe artichokes	kg							Free					30%	8%	10.0%	30% or Rs.110/= per kg			
	0709.92.00	-- Olives	kg												30%	8%	10.0%	30% or Rs.110/= per kg			
	0709.93.00	-- Pumpkins, squash and gourds (<i>Cucurbita spp.</i>)	kg												30%	8%	10.0%	30% or Rs.110/= per kg			
	0709.99.00	-- Other :	kg																		

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	SCL	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
		--- 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	8%	Ex				
	0709.99.12	---- Other													30%	8%	10.0%	30% or Rs.110/= per kg			
	0709.99.20	--- Other													30%	8%	10.0%	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.22/= per kg	8%	10.0%	30% or Rs.110/= per kg			
	0710.10.20	--- Cooked	kg												Rs.22/= per kg	8%	10.0%	30% or Rs.110/= per kg			
		- Leguminous vegetables, shelled or unshelled :																			
	0710.21.00	-- Peas (<i>Pisum sativum</i>) :																			
	0710.21.10	--- Uncooked	kg							Free					30%	8%	10.0%	30% or Rs.110/= per kg			
	0710.21.20	--- Cooked	kg							Free					30%	8%	10.0%	30% or Rs.110/= per kg			
	0710.22.00	-- Beans (<i>Vigna spp., Phaseolus spp.</i>) :																			
	0710.22.10	--- Uncooked	kg												30%	8%	10.0%	30% or Rs.110/= per kg			
	0710.22.20	--- Cooked	kg												30%	8%	10.0%	30% or Rs.110/= per kg			
	0710.29.00	-- Other :																			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L	
						AP	AD	BN	GT	IN	PK	SA	SF							SD
	0710.29.10	---	Uncooked	kg											30%	8%	10.0%	30% or Rs.110/= per kg		
	0710.29.20	---	Cooked	kg											30%	8%	10.0%	30% or Rs.110/= per kg		
	0710.30.00	-	Spinach, New Zealand spinach and orache spinach (garden spinach) :																	
	0710.30.10	---	Uncooked	kg											30%	8%	10.0%	30% or Rs.110/= per kg		
	0710.30.20	---	Cooked	kg											30%	8%	10.0%	30% or Rs.110/= per kg		
	0710.40.00	-	Sweet corn :																	
	0710.40.10	---	Uncooked	kg						Free					30%	8%	10.0%	30% or Rs.110/= per kg		
	0710.40.20	---	Cooked	kg						Free					30%	8%	10.0%	30% or Rs.110/= per kg		
	0710.80.00	-	Other Vegetables :																	
	0710.80.10	---	Uncooked	kg											30%	8%	10.0%	30% or Rs.110/= per kg		
	0710.80.20	---	Cooked	kg											30%	8%	10.0%	30% or Rs.110/= per kg		
	0710.90.00	-	Mixtures of vegetables :																	
	0710.90.10	---	Uncooked	kg											30%	8%	10.0%	30% or Rs.110/= per kg		
	0710.90.20	---	Cooked	kg											30%	8%	10.0%	30% or Rs.110/= per kg		

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
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%	8%	10.0%	30% or Rs.110/= per kg			
	0711.40.00	- Cucumbers and gherkins :																			
	0711.40.10	--- Cucumbers	kg												30%	8%	10.0%	30% or Rs.110/= per kg			
	0711.40.90	--- Gherkins	kg												30%	8%	10.0%	30% or Rs.110/= per kg			
		- Mushrooms and truffles :																			
	0711.51.00	-- Mushrooms of the genus <i>Agaricus</i>	kg							Free		5%	5%		30%	8%	10.0%	30% or Rs.150/= per kg			

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						AP	AD	BN	GT	IN	PK	SA	SF							SD	SG
	0711.59.00	--	Other	kg							Free		5%	5%		30%	8%	10.0%	30% or Rs.150/= per kg		
	0711.90.00	-	Other vegetables; mixtures of vegetables :																		
	0711.90.10	---	Garlic	kg												15%	8%	10.0%	30% or Rs.110/= per kg		
	0711.90.20	---	Onion	kg												Rs.11/= per kg	8%	10.0%	30% or Rs.110/= per kg		
	0711.90.30	---	Capers	kg							Free					30%	8%	10.0%	30% or Rs.110/= per kg		
	0711.90.90	---	Other	kg												30%	8%	10.0%	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.11/= per kg	8%	5.0%	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%	8%	10.0%	30% or Rs.150/= per kg		
	0712.32.00	--	Wood ears (<i>Auricularia spp.</i>)	kg							Free		5%	5%		30%	8%	10.0%	30% or Rs.150/= per kg		
	0712.33.00	--	Jelly fungi (<i>Tremella spp.</i>)	kg							Free		5%	5%		30%	8%	10.0%	30% or Rs.150/= per kg		

HS Hdg	HS Code		Description	Unit	ICL/SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	SCL	
						AP	AD	BN	GT	IN	PK	SA	SF	SD							SG
	0712.39.00	--	Other	kg							Free		5%	5%		30%	8%	10.0%	30% or Rs.150/= per kg		
	0712.90.00	-	Other vegetables; mixtures of vegetables :																		
	0712.90.10	---	Garlic	kg												15%	8%	5.0%	30% or Rs.110/= per kg		
	0712.90.90	---	Other	kg												30%	8%	10.0%	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%	8%	10.0%			*
	0713.10.20	---	Split	kg												30%	8%	10.0%			*
	0713.20.00	-	Chickpeas (garbanzos) :																		
	0713.20.10	---	Whole	kg							Free					15%	8%	10.0%			*
	0713.20.20	---	Split	kg							Free					15%	8%	10.0%			*
		-	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	8%	Ex			
	0713.31.19	----	Other	kg												Rs.5/= per kg	8%	10.0%			*
		---	Black gram :																		

HS Hdg	HS Code		Description	Unit	ICL/SLSI	Preferential Duty								Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	SCL	
						AP	AD	BN	GT	IN	PK	SA	SF							SD
	0713.31.21	----	Beans certified for sowing and rendered inedible by chemical treatment	kg										Free	Free	8%	Ex			
	0713.31.22	----	Split	kg	L										15%	8%	10.0%			*
	0713.31.29	----	Other	kg	L										15%	8%	10.0%			*
	0713.31.90	---	Other	kg											30%	8%	10.0%			
	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	8%	Ex			
	0713.32.90	---	Other	kg									Free		30%	8%	10.0%			
	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			
	0713.33.90	---	Other	kg									Free		30%	8%	10.0%			
	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	8%	Ex			
	0713.34.90	---	Other	kg											30%	8%	10.0%			
	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	8%	Ex			
	0713.35.90	---	Other	kg											Rs.5/= per kg	8%	10.0%			*
	0713.39.00	--	Other :																	
	0713.39.10	---	Beans certified for sowing and rendered inedible by chemical treatment	kg										Free	Free	8%	Ex			
	0713.39.90	---	Other	Kg											30%	8%	10.0%			
	0713.40.00	-	Lentils :																	

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
		--- Massor dhal (red lentils) whole or split :																			
	0713.40.11	---- Whole	kg											Free	Free	8%	10.0%				*
	0713.40.12	---- Split Red Lentils	kg	S										Free	Free	8%	10.0%				*
		--- Whole or split yellow lentils :																			
	0713.40.21	---- Whole	kg											Free	Free	8%	10.0%				*
	0713.40.22	---- Split	kg											Free	Free	8%	10.0%				*
	0713.40.90	--- Other	kg											22.4%	30%	8%	10.0%				
	0713.50.00	- Broad beans (<i>Vicia faba var. major</i>) and horse beans (<i>Vicia faba var. equina</i> , <i>Vicia faba var. minor</i>)	kg							Free					30%	8%	10.0%				
	0713.60.00	- Pigeon peas (<i>Cajanus cajan</i>) :																			
	0713.60.10	--- Toor Dhal	kg												Rs.6/= per kg	8%	10.0%				
	0713.60.90	--- Other	kg												30%	8%	10.0%				
	0713.90.00	- Other	kg												30%	8%	10.0%				
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%	8%	10.0%	30% or Rs.110/= per kg			
	0714.20.00	- Sweet potatoes	kg												30%	8%	10.0%	30% or Rs.110/= per kg			
	0714.30.00	- Yams (<i>Dioscorea spp.</i>)	kg												30%	8%	10.0%	30% or Rs.110/= per kg			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L		
						AP	AD	BN	GT	IN	PK	SA	SF							SD	SG
	0714.40.00	-	Taro (<i>Colocasia spp.</i>)	kg											30%	8%	10.0%	30% or Rs.110/= per kg			
	0714.50.00	-	Yautia (<i>Xanthosoma spp.</i>)	kg											30%	8%	10.0%	30% or Rs.110/= per kg			
	0714.90.00	-	Other	kg						Free					30%	8%	10.0%	30% or Rs.110/= per kg			