

## 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							
<b>07.01</b>		<b>Potatoes, fresh or chilled (+).</b>																			
	0701.10.00	- Seed	kg							Free		Free		Free	Free	Ex	10%				
	0701.90.00	- Other	kg												Rs.20/= per kg	8%	10%				*
<b>07.02</b>	0702.00.00	<b>Tomatoes, fresh or chilled.</b>	kg	TS											15%	8%	10%	45% or Rs.150/= per kg			
<b>07.03</b>		<b>Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.</b>																			
	0703.10.00	- Onions and shallots :																			
	0703.10.10	--- Red onions	kg												Rs.5/= per kg	8%	10%				*

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											15% or Rs.10/= per kg	8%	10%	15% or Rs.15/= per kg		*
	0703.10.30	---	Other onions	kg											Rs.10/= per kg	8%	10%			
	0703.10.90	---	Other	kg											Rs.10/= per kg	8%	10%			
	0703.20.00	-	Garlic	kg					Free	Free		5%	4.5%		10%	8%	10%	5%		*
	0703.90.00	-	Leeks and other alliaceous vegetables	kg	TS										15%	8%	10%	45% or Rs.150/= per kg		
<b>07.04</b>			<b>Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.</b>																	
	0704.10.00	-	Cauliflowers and headed broccoli	kg											15%	8%	10%	45% or Rs.150/= per kg		
	0704.20.00	-	Brussels sprouts	kg											15%	8%	10%	45% or Rs.150/= per kg		
	0704.90.00	-	Other	kg											15%	8%	10%	45% or Rs.150/= per kg		
<b>07.05</b>			<b>Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.</b>																	
		-	Lettuce :																	
	0705.11.00	--	Cabbage lettuce (head lettuce)	kg	TS										15%	8%	10%	45% or Rs.150/= per kg		
	0705.19.00	--	Other	kg	TS										15%	8%	10%	45% or Rs.150/= 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	TS						Free					15%	8%	10%	45% or Rs.150/= per kg		
	0705.29.00	--	Other	kg	TS						Free					15%	8%	10%	45% or Rs.150/= per kg		
<b>07.06</b>			<b>Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.</b>																		
	0706.10.00	-	Carrots and turnips	kg	TS											15%	8%	10%	45% or Rs.150/= per kg		
	0706.90.00	-	Other	kg	TS											15%	8%	10%	45% or Rs.150/= per kg		
<b>07.07</b>	0707.00.00		<b>Cucumbers and gherkins, fresh or chilled :</b>																		
	0707.00.10	---	Cucumbers	kg	TS											15%	8%	10%	45% or Rs.150/= per kg		
	0707.00.20	---	Gherkins	kg	TS											15%	8%	10%	45% or Rs.150/= per kg		
<b>07.08</b>			<b>Leguminous vegetables, shelled or unshelled, fresh or chilled.</b>																		
	0708.10.00	-	Peas ( <i>Pisum sativum</i> )	kg	TS						Free					15%	8%	10%	45% or Rs.150/= per kg		
	0708.20.00	-	Beans ( <i>Vigna spp., Phaseolus spp.</i> )	kg	TS											15%	8%	10%	45% or Rs.150/= per kg		
	0708.90.00	-	Other leguminous vegetables	kg	TS											15%	8%	10%	45% 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							
<b>07.09</b>		<b>Other vegetables, fresh or chilled.</b>																			
	0709.20.00	- Asparagus	kg												15%	8%	10%	45% or Rs.150/= per kg			
	0709.30.00	- Aubergines (egg-plants)	kg												15%	8%	10%	45% or Rs.150/= per kg			
	0709.40.00	- Celery other than celeriac	kg												15%	8%	10%	45% or Rs.150/= per kg			
		- Mushrooms and truffles :																			
	0709.51.00	-- Mushrooms of the genus <i>Agaricus</i>	kg	TS											15%	8%	10%	45% or Rs.150/= per kg			
	0709.59.00	-- Other :																			
	0709.59.10	--- Truffles	kg	TS						Free					15%	8%	10%	45% or Rs.150/= per kg			
	0709.59.90	--- Other	kg	TS						Free		5%	5%		15%	8%	10%	45% or Rs.150/= per kg			
	0709.60.00	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	kg	TS											15%	8%	10%	45% or Rs.150/= per kg			
	0709.70.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	kg												15%	8%	10%	45% or Rs.150/= per kg			
		- Other :																			
	0709.91.00	-- Globe artichokes	kg							Free					15%	8%	10%	45% or Rs.150/= per kg			
	0709.92.00	-- Olives	kg												15%	8%	10%	45% or Rs.150/= per kg			
	0709.93.00	-- Pumpkins, squash and gourds ( <i>Cucurbita spp.</i> )	kg	TS											15%	8%	10%	45% or Rs.150/= 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	kg	TS											15%	8%	10%	45% or Rs.150/= per kg			
	0709.99.20	--- Other	kg	TS											15%	8%	10%	45% or Rs.150/= per kg			
<b>07.10</b>		<b>Vegetables (uncooked or cooked by steaming or boiling in water), frozen.</b>																			
	0710.10.00	- Potatoes :																			
	0710.10.10	--- Uncooked	kg												Rs.22/= per kg	8%	10%	30% or Rs.110/= per kg			
	0710.10.20	--- Cooked	kg												Rs.22/= per kg	8%	10%	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					15%	8%	10%	45% or Rs.150/= per kg			
	0710.21.20	--- Cooked	kg							Free					15%	8%	10%	45% or Rs.150/= per kg			
	0710.22.00	-- Beans ( <i>Vigna spp., Phaseolus spp.</i> ) :																			
	0710.22.10	--- Uncooked	kg												15%	8%	10%	45% or Rs.150/= per kg			
	0710.22.20	--- Cooked	kg												15%	8%	10%	45% or Rs.150/= 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											15%	8%	10%	45% or Rs.150/= per kg		
	0710.29.20	---	Cooked	kg											15%	8%	10%	45% or Rs.150/= per kg		
	0710.30.00	-	Spinach, New Zealand spinach and orache spinach (garden spinach) :																	
	0710.30.10	---	Uncooked	kg											15%	8%	10%	45% or Rs.150/= per kg		
	0710.30.20	---	Cooked	kg											15%	8%	10%	45% or Rs.150/= per kg		
	0710.40.00	-	Sweet corn :																	
	0710.40.10	---	Uncooked	kg						Free					15%	8%	10%	45% or Rs.150/= per kg		
	0710.40.20	---	Cooked	kg						Free					15%	8%	10%	45% or Rs.150/= per kg		
	0710.80.00	-	Other Vegetables :																	
	0710.80.10	---	Uncooked	kg											15%	8%	10%	45% or Rs.150/= per kg		
	0710.80.20	---	Cooked	kg											15%	8%	10%	45% or Rs.150/= per kg		
	0710.90.00	-	Mixtures of vegetables :																	
	0710.90.10	---	Uncooked	kg											15%	8%	10%	45% or Rs.150/= per kg		
	0710.90.20	---	Cooked	kg											15%	8%	10%	45% 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							
07.11		<b>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.</b>																			
	0711.20.00	- Olives	kg							Free			5%		15%	8%	10%	45% or Rs.150/= per kg			
	0711.40.00	- Cucumbers and gherkins :																			
	0711.40.10	--- Cucumbers	kg												15%	8%	10%	45% or Rs.150/= per kg			
	0711.40.90	--- Gherkins	kg												15%	8%	10%	45% or Rs.150/= per kg			
		- Mushrooms and truffles :																			
	0711.51.00	-- Mushrooms of the genus <i>Agaricus</i>	kg							Free		5%	5%		15%	8%	10%	45% or Rs.200/= 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
	0711.59.00	--	Other	kg							Free		5%	5%		15%	8%	10%	45% or Rs.200/= per kg		
	0711.90.00	-	Other vegetables; mixtures of vegetables :																		
	0711.90.10	---	Garlic	kg												10%	8%	10%	45% or Rs.150/= per kg		
	0711.90.20	---	Onion	kg												Rs.11/= per kg	8%	10%	30% or Rs.110/= per kg		
	0711.90.30	---	Capers	kg							Free					15%	8%	10%	45% or Rs.150/= per kg		
	0711.90.90	---	Other	kg												15%	8%	10%	45% or Rs.150/= per kg		
<b>07.12</b>			<b>Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.</b>																		
	0712.20.00	-	Onions	kg							Free					Rs.11/= per kg	8%	5%	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%		15%	8%	10%	45% or Rs.200/= per kg		
	0712.32.00	--	Wood ears ( <i>Auricularia spp.</i> )	kg							Free		5%	5%		15%	8%	10%	45% or Rs.200/= per kg		
	0712.33.00	--	Jelly fungi ( <i>Tremella spp.</i> )	kg							Free		5%	5%		15%	8%	10%	45% or Rs.200/= 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%		15%	8%	10%	45% or Rs.200/= per kg		
	0712.90.00	-	Other vegetables; mixtures of vegetables :																		
	0712.90.10	---	Garlic	kg												10%	8%	5%	45% or Rs.150/= per kg		
	0712.90.90	---	Other	kg												15%	8%	10%	Rs.600/= per kg		
<b>07.13</b>			<b>Dried leguminous vegetables, shelled, whether or not skinned or split (+).</b>																		
	0713.10.00	-	Peas ( <i>Pisum sativum</i> ) :																		
	0713.10.10	---	Whole	kg												15%	8%	10%	15%		*
	0713.10.20	---	Split	kg												15%	8%	10%	15%		*
	0713.20.00	-	Chickpeas (garbanzos) :																		
	0713.20.10	---	Whole	kg							Free					10%	8%	10%	5%		*
	0713.20.20	---	Split	kg							Free					10%	8%	10%	5%		*
		-	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	TS											Rs.5/= per kg	8%	10%			*
		---	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	----	Skinned, whether or not split	kg	TB										10%	8%	10%	5%		*
	0713.31.29	----	Other	kg	TB										10%	8%	10%	5%		*
	0713.31.90	---	Other	kg											15%	8%	10%	15%		
	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		15%	8%	10%	15%		
	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		15%	8%	10%	15%		
	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											15%	8%	10%	15%		
	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	TS										Rs.5/= per kg	8%	10%			*
	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											15%	8%	10%	15%		
	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%				*
	0713.40.12	---- Split Red Lentils	kg	S										Free	Free	8%	10%				*
		--- Whole or split yellow lentils :																			
	0713.40.21	---- Whole	kg											Free	Free	8%	10%				*
	0713.40.22	---- Split	kg											Free	Free	8%	10%				*
	0713.40.90	--- Other	kg											22.4%	15%	8%	10%	15%			
	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						15%	8%	10%	15%		
	0713.60.00	- Pigeon peas ( <i>Cajanus cajan</i> ) :																			
	0713.60.10	--- Toor Dhal	kg												Rs.6/= per kg	8%	10%				
	0713.60.90	--- Other	kg												15%	8%	10%	15%			
	0713.90.00	- Other	kg												15%	8%	10%	15%			
<b>07.14</b>		<b>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.</b>																			
	0714.10.00	- Manioc (cassava)	kg	TS												15%	8%	10%	30% or Rs.110/= per kg		
	0714.20.00	- Sweet potatoes	kg	TS												15%	8%	10%	30% or Rs.110/= per kg		
	0714.30.00	- Yams ( <i>Dioscorea spp.</i> )	kg													15%	8%	10%	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
	0714.40.00	-	Taro ( <i>Colocasia spp.</i> )	kg											15%	8%	10%	30% or Rs.110/= per kg		
	0714.50.00	-	Yautia ( <i>Xanthosoma spp.</i> )	kg											15%	8%	10%	30% or Rs.110/= per kg		
	0714.90.00	-	Other	kg						Free					15%	8%	10%	30% or Rs.110/= per kg		