

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) | S C L |
|--------------|------------|---|---------------------------------------------------------------------------------------------------|------|--------------|-------------------|----|----|----|----|------|----|------|-------------|-------------------|-----|------|------|----------------------------------|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | |
| 07.01 | | | Potatoes, fresh or chilled (+). | | | | | | | | | | | | | | | | | |
| | | | Other | | | | | | | | | | | | | | | | | |
| | 0701.10.00 | - | Seed | kg | | | | | | | 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 : | | | | | | | | | | | | | | | | | |

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| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | |
| | 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. | | | | | | | | | | | | | | | | | |

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| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | | - | Lettuce : | | | | | | | | | | | | | | | | | |
| | 0705.11.00 | -- | Cabbage lettuce (head lettuce) | kg | | | | | | | | | | | 30% | 15% | 7.5% | 2% | 30% or Rs.110/ = per kg | |
| | 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> var. <i>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 | |
| | | | | | | | | | | | | | | | | | | | | |

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| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | |
| 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. | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | 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. | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |

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| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | |
| | 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 | |

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| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | |
| | 0709.70.00 | - | Spinach, New Zealand spinach and orache spinach (garden spinach) | kg | | | | | | | | | | | 30% | 15% | 7.5% | 2% | 30% or Rs.110/ = per kg | |
| | | - | 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 | 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 | |
| | | | | | | | | | | | | | | | | | | | | |

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| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | |
| 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>) : | | | | | | | | | | | | | | | | | |
| | 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.</i> , <i>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 : | | | | | | | | | | | | | | | | | |

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| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | |
| | 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 : | | | | | | | | | | | | | | | | | |
| | 0710.80.10 | --- | Uncooked | 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 | | | | | | |
| | 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 | |

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|--------|------------|-----|--------------------------------------------|------|----------|-------------------|----|----|----|----|------|----|----|----------|----------------|-----|------|------|-------------------------|-------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | |
| | 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 | |
| | 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 | |
| | | | | | | | | | | | | | | | | | | | | |

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|--------|------------|-----|-------------------------------------------------------------------------------------------------------|------|----------|-------------------|----|----|----|----|------|----|----|----------|----------------|-----|------|------|------------------------|-----|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | |
| 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 | |
| | 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 | |

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|--------------|------------|------|--------------------------------------------------------------------------------------------|------|----------|-------------------|----|----|----|----|------|----|------|----------|---------------|-----|------|------|---------------------|-------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | |
| | 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.</i> , <i>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 | 15% | Ex | 2% | | |
| | 0713.31.19 | ---- | Other | kg | | | | | | | | | | | Rs.5/= per kg | 15% | 7.5% | 2% | | * |
| | | --- | Black gram : | | | | | | | | | | | | | | | | | |
| | 0713.31.21 | ---- | Beans certified for sowing and rendered inedible by chemical treatment | kg | | | | | | | | | | | 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 | 15% | Ex | 2% | | |

| 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 | | | | | | |
| | 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 | 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 | 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 | 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 | 15% | Ex | 2% | | |
| | 0713.39.90 | --- | Other | Kg | | | | | | | | | | | 30% | 15% | 7.5% | 2% | | |
| | 0713.40.00 | - | Lentils : | | | | | | | | | | | | | | | | | |
| | | --- | Massor dhal (red lentils) whole or split : | | | | | | | | | | | | | | | | | |
| | 0713.40.11 | ---- | Whole | kg | | | | | | | | | | | | | | | | |
| | | | Red Lentils | kg | S | | | | | | | | | Free | Free | 15% | 7.5% | 2% | | * |
| | 0713.40.12 | ---- | Split | kg | | | | | | | | | | | | | | | | |
| | | | Red Lentils | 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% | | |

| 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 | | | | | | |
| | 0713.50.00 | - | Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>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</i> spp.) | kg | | | | | | | | | | | 30% | 15% | 7.5% | 2% | 30% or Rs.110/= per kg | |
| | 0714.40.00 | - | Taro (<i>Colocasia</i> spp.) | 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 | | | | | | |
| | 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 | |
| | | | | | | | | | | | | | | | | | | | | |