

## 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	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	SD						
<b>07.01</b>		<b>Potatoes, fresh or chilled (+).</b>																	
	0701.10	- Seed		kg						Free		Free		Free	Ex	7.5%	2%		
	0701.90	- Other		kg										Rs.20/= per Kg	15%	7.5%	2%		*
<b>07.02</b>	0702.00	<b>Tomatoes, fresh or chilled.</b>		kg										30%	15%	7.5%	2%	30% or Rs.110/= per kg	
<b>07.03</b>		<b>Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.</b>																	

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	SD						
	0703.10	- Onions and shallots :																	
	0703.10.10	--- Red onions		kg									Rs.5/= per Kg	15%	7.5%	2%			*
	0703.10.20	--- B' onions		kg									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	- Garlic		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%		*
	0703.90	- Leeks and other alliaceous vegetables		kg									30%	15%	7.5%	2%	30% or Rs.110/= per kg		
<b>07.04</b>		<b>Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.</b>																	
	0704.10	- Cauliflowers and headed broccoli		kg									30%	15%	7.5%	2%	30% or Rs.110/= per kg		
	0704.20	- Brussels sprouts		kg									30%	15%	7.5%	2%	30% or Rs.110/= per kg		
	0704.90	- Other		kg									30%	15%	7.5%	2%	30% or Rs.110/= per kg		
<b>07.05</b>		<b>Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.</b>																	
		- Lettuce :																	

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	SD						
	0705.11	-- Cabbage lettuce (head lettuce)		kg										30%	15%	7.5%	2%	30% or Rs.110/= per kg	
	0705.19	-- Other		kg										30%	15%	7.5%	2%	30% or Rs.110/= per kg	
		- Chicory :																	
	0705.21	-- 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	-- Other		kg						Free				30%	15%	7.5%	2%	30% or Rs.110/= per kg	
<b>07.06</b>		<b>Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.</b>																	
	0706.10	- Carrots and turnips		kg										30%	15%	7.5%	2%	30% or Rs.110/= per kg	
	0706.90	- Other		kg										30%	15%	7.5%	2%	30% or Rs.110/= per kg	
<b>07.07</b>	<b>0707.00</b>	<b>Cucumbers and gherkins, fresh or chilled:</b>																	
	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	
<b>07.08</b>		<b>Leguminous vegetables, shelled or unshelled, fresh or chilled.</b>																	

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	SD						
	0708.10	- Peas ( <i>Pisum sativum</i> )		kg						Free				30%	15%	7.5%	2%	30% or Rs.110/= per kg	
	0708.20	- Beans ( <i>Vigna spp., Phaseolus spp.</i> )		kg										30%	15%	7.5%	2%	30% or Rs.110/= per kg	
	0708.90	- Other leguminous vegetables		kg										30%	15%	7.5%	2%	30% or Rs.110/= per kg	
<b>07.09</b>		<b>Other vegetables, fresh or chilled.</b>																	
	0709.20	- Asparagus		kg										30%	15%	7.5%	2%	30% or Rs.110/= per kg	
	0709.30	- Aubergines (egg-plants)		kg										30%	15%	7.5%	2%	30% or Rs.110/= per kg	
	0709.40	- Celery other than celeriac		kg										30%	15%	7.5%	2%	30% or Rs.110/= per kg	
		- Mushrooms and truffles :																	
	0709.51	-- Mushrooms of the genus <i>Agaricus</i>		kg										30%	15%	7.5%	2%	30% or Rs.110/= per kg	
	0709.59	-- 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	- 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	

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	SD						
	0709.70	- Spinach, New Zealand spinach and orache spinach (garden spinach)		kg										30%	15%	7.5%	2%	30% or Rs.110/= per kg	
		- Other :																	
	0709.91	-- Globe artichokes		kg						Free				30%	15%	7.5%	2%	30% or Rs.110/= per kg	
	0709.92	-- Olives		kg										30%	15%	7.5%	2%	30% or Rs.110/= per kg	
	0709.93	-- Pumpkins, squash and gourds ( <i>Cucurbita spp.</i> )		kg										30%	15%	7.5%	2%	30% or Rs.110/= per kg	
	0709.99	-- Other		kg										30%	15%	7.5%	2%	30% or Rs.110/= per kg	
<b>07.10</b>		<b>Vegetables (uncooked or cooked by steaming or boiling in water), frozen.</b>																	
	0710.10	- 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	-- 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	

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	SD						
	0710.22	-- 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	-- 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	- 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	- 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	- Other Vegetables :																	
	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	- Mixtures of vegetables :																	

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	SD						
	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		<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	- Olives		kg						Free			5%	30%	15%	7.5%	2%	30% or Rs.110/= per kg	
	0711.40	- 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	-- Mushrooms of the genus <i>Agaricus</i>		kg						Free		5%	5%	30%	15%	7.5%	2%	30% or Rs.150/= per kg	
	0711.59	-- Other		kg						Free		5%	5%	30%	15%	7.5%	2%	30% or Rs.150/= per kg	
	0711.90	- 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	

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	SD						
	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	
<b>07.12</b>		<b>Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.</b>																	
	0712.20	- Onions		kg						Free				Rs.10/= per Kg	15%	7.5%	2%	Rs.300/= per kg	
		Mushrooms, wood ears ( <i>Auricularia spp.</i> ), jelly fungi ( <i>Tremella spp.</i> ) and truffles :																	
	0712.31	-- Mushrooms of the genus <i>Agaricus</i>		kg						Free		5%	5%	30%	15%	7.5%	2%	30% or Rs.150/= per kg	
	0712.32	-- Wood ears ( <i>Auricularia spp.</i> )		kg						Free		5%	5%	30%	15%	7.5%	2%	30% or Rs.150/= per kg	
	0712.33	-- Jelly fungi ( <i>Tremella spp.</i> )		kg						Free		5%	5%	30%	15%	7.5%	2%	30% or Rs.150/= per kg	
	0712.39	-- Other		kg						Free		5%	5%	30%	15%	7.5%	2%	30% or Rs.150/= per kg	
	0712.90	- 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	
<b>07.13</b>		<b>Dried leguminous vegetables, shelled, whether or not skinned or split (+).</b>																	



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	SD						
	0713.10	- 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	- 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	-- 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%	7.5%	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%	7.5%	2%			
	0713.31.29	---- Other		kg									15%	15%	7.5%	2%			*
	0713.31.90	--- Other		kg									30%	15%	7.5%	2%			
	0713.32	-- Small red (Adzuki) beans ( <i>Phaseolus</i> or <i>Vigna angularis</i> )		kg															

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	SD						
	0713.32.10	--- Beans certified for sowing and rendered inedible by chemical treatment		kg						Free				Free	15%	7.5%	2%		
	0713.32.90	--- Other		kg						Free				30%	15%	7.5%	2%		
	0713.33	-- Kidney beans, including white pea beans ( <i>Phaseolus vulgaris</i> )		kg															
	0713.33.10	--- Beans certified for sowing and rendered inedible by chemical treatment		kg						Free				Free	15%	7.5%	2%		
	0713.33.90	--- Other		kg						Free				30%	15%	7.5%	2%		
	0713.34	-- Bambara beans ( <i>Vigna subterranea</i> or <i>Voandzeia subterranea</i> )		kg															
	0713.34.10	--- Beans certified for sowing and rendered inedible by chemical treatment		kg										Free	15%	7.5%	2%		
	0713.34.90	--- Other		kg										30%	15%	7.5%	2%		
	0713.35	-- Cow peas ( <i>Vigna unguiculata</i> )		kg															
	0713.35.10	--- Beans certified for sowing and rendered inedible by chemical treatment		kg										Free	15%	7.5%	2%		
	0713.35.90	--- Other :		kg										Rs.5/= per kg	15%	7.5%	2%		*
	0713.39	-- Other :																	
	0713.39.10	--- Beans certified for sowing and rendered inedible by chemical treatment		kg										Free	15%	7.5%	2%		
	0713.39.90	--- Other		kg										30%	15%	7.5%	2%		
	0713.40	- Lentils :																	
		--- Massor dhal (red lentils) whole or split :																	
	0713.40.11	---- Whole		kg									Free	Free	15%	7.5%	2%		*

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	SD						
	0713.40.12	---- Split		kg									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	- 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	- 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	- Other		kg										30%	15%	7.5%	2%		
<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	- Manioc (cassava)		kg										30%	15%	7.5%	2%	30% or Rs.110/= per kg	
	0714.20	- Sweet potatoes		kg										30%	15%	7.5%	2%	30% or Rs.110/= per kg	

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	SD						
	0714.30	- Yams ( <i>Dioscorea spp.</i> )		kg										30%	15%	7.5%	2%	30% or Rs.110/= per kg	
	0714.40	- Taro ( <i>Colocasia spp.</i> )		kg										30%	15%	7.5%	2%	30% or Rs.110/= per kg	
	0714.50	- Yautia ( <i>Xanthosoma spp.</i> )		kg										30%	15%	7.5%	2%	30% or Rs.110/= per kg	
	0714.90	- Other		kg						Free				30%	15%	7.5%	2%	30% or Rs.110/= per kg	