

**Chapter 14**

**Vegetable plaiting materials; vegetable products  
not elsewhere specified or included**

**Notes.**

- 1.- This Chapter does not cover the following products which are to be classified in Section XI :  
vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
- 2.- Heading 14.01 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 44.04).
- 3.- Heading 14.04 does not apply to wood wool (heading 44.05) and prepared knots or tufts for broom or brush making (heading 96.03).

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
<b>14.01</b>		<b>Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).</b>																			
	1401.10.00	- Bamboos	kg					Free	Free		Free	Free	Free	Free	Free	15%	10.0%				2.5%
	1401.20.00	- Rattans	kg					Free	Free		Free	Free	Free	Free	Free	Ex	10.0%				2.5%
	1401.90.00	- Other	kg					Free	Free		Free	Free	Free	Free	Free	15%	10.0%				2.5%
[14.02]																					
[14.03]																					
<b>14.04</b>		<b>Vegetable products not elsewhere specified or included.</b>																			
	1404.20.00	- Cotton linters	kg					Free	Free				Free	Free	Free	15%	10.0%				2.5%
	1404.90	- Other :																			
	1404.90.10	--- Beedi leaves	kg													15% or Rs.250/= per kg	15%	10.0%		15% or Rs.5000/= per kg	2.5%
	1404.90.20	--- Betel leaves	kg													15%	15%	10.0%			2.5%
	1404.90.30	--- Coconut shell pieces	kg													10%	15%	10.0%			2.5%
	1404.90.40	--- Coconut shell powder	kg													10%	15%	10.0%			2.5%
	1404.90.50	--- Coconut husk chips	kg													10%	15%	10.0%			2.5%
	1404.90.60	--- Coconut ekels	kg						Free							15%	15%	10.0%			2.5%

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
	1404.90.70	---	Raw vegetable materials of a kind used primarily in dyeing or tanning	kg							Free				Free	Free	15%	10.0%			2.5%	
	1404.90.80	---	Kapok and vegetable hair	kg							Free					15%	15%	10.0%			2.5%	
		---	Other :																			
	1404.90.91	----	Vegetable materials of a kind used primarily as stuffing or as padding (for example, eel-grass), whether or not put up as a layer with or without supporting material	kg							Free					10%	15%	10.0%			2.5%	
	1404.90.92	----	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broom-corn, piassava, couch-grass and istle), whether or not in hanks or bundles	kg							Free					15%	15%	10.0%			2.5%	
	1404.90.93	----	Coconut coir pith (compressed or not)	kg												15%	15%	10.0%			2.5%	
	1404.90.99	----	Other	kg												10%	15%	10.0%			2.5%	