

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.D)	SSCL	S C L		
						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%				2.5%	
	0701.90.00	-	Other	kg											Rs.20/= per kg	15%	10%				2.5%	*
07.02	0702.00.00		Tomatoes, fresh or chilled.	kg	TS										15%	15%	10%	45% or Rs.300/= per kg			2.5%	
07.03			Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.																			
	0703.10	-	Onions and shallots :																			
	0703.10.10	---	Red onions	kg											Rs.5/= per kg	15%	10%				2.5%	*
	0703.10.20	---	B' onions	kg											15% or Rs.20/= per kg	15%	10%	15% or Rs.30/= per kg			2.5%	*
	0703.10.30	---	Other onions	kg											Rs.10/= per kg	15%	10%				2.5%	
	0703.10.90	---	Other	kg											Rs.10/= per kg	15%	10%				2.5%	
	0703.20.00	-	Garlic	kg					Free	Free		5%	4.5%		10%	15%	10%	5%			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									
	0703.90.00	- Leeks and other alliaceous vegetables	kg	TS												15%	15%	10%	45% or Rs.200/= per kg		2.5%		
07.04		Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.																					
	0704.10.00	- Cauliflowers and headed broccoli	kg													15%	15%	10%	45% or Rs.200/= per kg		2.5%		
	0704.20.00	- Brussels sprouts	kg													15%	15%	10%	45% or Rs.200/= per kg		2.5%		
	0704.90.00	- Other	kg													15%	15%	10%	45% or Rs.200/= per kg		2.5%		
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	TS												15%	15%	10%	45% or Rs.200/= per kg		2.5%		
	0705.19.00	-- Other	kg	TS												15%	15%	10%	45% or Rs.200/= per kg		2.5%		
		- Chicory :																					
	0705.21.00	-- Witloof chicory (<i>Cichorium intybus var. foliosum</i>)	kg	TS						Free						15%	15%	10%	45% or Rs.200/= per kg		2.5%		
	0705.29.00	-- Other	kg	TS						Free						15%	15%	10%	45% or Rs.200/= per kg		2.5%		
07.06		Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.																					
	0706.10.00	- Carrots and turnips	kg	TS												15%	15%	10%	45% or Rs.200/= per kg		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
	0706.90.00	-	Other	kg	TS										15%	15%	10%	45% or Rs.200/= per kg		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							
07.07	0707.00		Cucumbers and gherkins, fresh or chilled :																	
	0707.00.10	---	Cucumbers	kg	TS									15%	15%	10%	45% or Rs.200/= per kg		2.5%	
	0707.00.20	---	Gherkins	kg	TS									15%	15%	10%	45% or Rs.200/= per kg		2.5%	
07.08			Leguminous vegetables, shelled or unshelled, fresh or chilled.																	
	0708.10.00	-	Peas (<i>Pisum sativum</i>)	kg	TS					Free				15%	15%	10%	45% or Rs.200/= per kg		2.5%	
	0708.20.00	-	Beans (<i>Vigna spp., Phaseolus spp.</i>)	kg	TS									15%	15%	10%	45% or Rs.200/= per kg		2.5%	
	0708.90.00	-	Other leguminous vegetables	kg	TS									15%	15%	10%	45% or Rs.200/= per kg		2.5%	
07.09			Other vegetables, fresh or chilled.																	
	0709.20.00	-	Asparagus	kg										15%	15%	10%	45% or Rs.200/= per kg		2.5%	
	0709.30.00	-	Aubergines (egg-plants)	kg										15%	15%	10%	45% or Rs.200/= per kg		2.5%	
	0709.40.00	-	Celery other than celeriac	kg										15%	15%	10%	45% or Rs.200/= per kg		2.5%	
		-	Mushrooms and truffles :																	
	0709.51.00	--	Mushrooms of the genus <i>Agaricus</i>	kg	TS									15%	15%	10%	45% or Rs.200/= per kg		2.5%	
	0709.59	--	Other :																	
	0709.59.10	---	Truffles	kg	TS					Free				15%	15%	10%	45% or Rs.200/= per kg		2.5%	
	0709.59.90	---	Other	kg	TS					Free		5%	5%	15%	15%	10%	45% or Rs.200/= per kg		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							
	0709.60.00	-	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	kg	TS													45% or Rs.200/= per kg		2.5%		
	0709.70.00	-	Spinach, New Zealand spinach and orache spinach (garden spinach)	kg														45% or Rs.200/= per kg		2.5%		
		-	Other :																			
	0709.91.00	--	Globe artichokes	kg						Free								45% or Rs.200/= per kg		2.5%		
	0709.92.00	--	Olives	kg														45% or Rs.200/= per kg		2.5%		
	0709.93.00	--	Pumpkins, squash and gourds (<i>Cucurbita spp.</i>)	kg	TS													45% or Rs.200/= per kg		2.5%		
	0709.99	--	Other :																			
		---	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	15%	Ex					
	0709.99.12	----	Other	kg	TS													45% or Rs.200/= per kg		2.5%		
	0709.99.20	---	Other	kg	TS													45% or Rs.200/= per kg		2.5%		
07.10			Vegetables (uncooked or cooked by steaming or boiling in water), frozen.																			
	0710.10	-	Potatoes :																			
	0710.10.10	---	Uncooked	kg											Rs.22/= per kg	15%	10%	30% or Rs.220/= per kg		2.5%		
	0710.10.20	---	Cooked	kg											Rs.22/= per kg	15%	10%	30% or Rs.220/= per kg		2.5%		
		-	Leguminous vegetables, shelled or unshelled :																			
	0710.21	--	Peas (<i>Pisum sativum</i>) :																			
	0710.21.10	---	Uncooked	kg						Free						15%	15%	10%	45% or Rs.300/= per kg		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
	0710.21.20	---	Cooked	kg							Free				15%	15%	10%	45% or Rs.300/= per kg		2.5%	
	0710.22	--	Beans (<i>Vigna spp., Phaseolus spp.</i>) :																		
	0710.22.10	---	Uncooked	kg											15%	15%	10%	45% or Rs.300/= per kg		2.5%	
	0710.22.20	---	Cooked	kg											15%	15%	10%	45% or Rs.300/= per kg		2.5%	
	0710.29	--	Other :																		
	0710.29.10	---	Uncooked	kg											15%	15%	10%	45% or Rs.300/= per kg		2.5%	
	0710.29.20	---	Cooked	kg											15%	15%	10%	45% or Rs.300/= per kg		2.5%	
	0710.30	-	Spinach, New Zealand spinach and orache spinach (garden spinach) :																		
	0710.30.10	---	Uncooked	kg											15%	15%	10%	45% or Rs.300/= per kg		2.5%	
	0710.30.20	---	Cooked	kg											15%	15%	10%	45% or Rs.300/= per kg		2.5%	
	0710.40	-	Sweet corn :																		
	0710.40.10	---	Uncooked	kg							Free				15%	15%	10%	45% or Rs.300/= per kg		2.5%	
	0710.40.20	---	Cooked	kg							Free				15%	15%	10%	45% or Rs.300/= per kg		2.5%	
	0710.80	-	Other Vegetables :																		
	0710.80.10	---	Uncooked	kg											15%	15%	10%	45% or Rs.300/= per kg		2.5%	
	0710.80.20	---	Cooked	kg											15%	15%	10%	45% or Rs.300/= per kg		2.5%	
	0710.90	-	Mixtures of vegetables :																		
	0710.90.10	---	Uncooked	kg											15%	15%	10%	45% or Rs.300/= per kg		2.5%	
	0710.90.20	---	Cooked	kg											15%	15%	10%	45% or Rs.300/= per kg		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							
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%		15%	15%	10%	45% or Rs.300/= per kg		2.5%	
	0711.40	- Cucumbers and gherkins :																			
	0711.40.10	--- Cucumbers	kg												15%	15%	10%	45% or Rs.300/= per kg		2.5%	
	0711.40.90	--- Gherkins	kg												15%	15%	10%	45% or Rs.300/= per kg		2.5%	
		- Mushrooms and truffles :																			
	0711.51.00	-- Mushrooms of the genus <i>Agaricus</i>	kg							Free		5%	5%		15%	15%	10%	45% or Rs.400/= per kg		2.5%	
	0711.59.00	-- Other	kg							Free		5%	5%		15%	15%	10%	45% or Rs.400/= per kg		2.5%	
	0711.90	- Other vegetables; mixtures of vegetables :																			
	0711.90.10	--- Garlic	kg												10%	15%	10%	45% or Rs.300/= per kg		2.5%	
	0711.90.20	--- Onion	kg												Rs.11/= per kg	15%	10%	30% or Rs.220/= per kg		2.5%	
	0711.90.30	--- Capers	kg							Free					15%	15%	10%	45% or Rs.300/= per kg		2.5%	
	0711.90.90	--- Other	kg												15%	15%	10%	45% or Rs.300/= per kg		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							
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	15%	5%	Rs.200/= per kg		2.5%	
		-	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%	15%	10%	45% or Rs.400/= per kg		2.5%	
	0712.32.00	--	Wood ears (<i>Auricularia spp.</i>)	kg						Free		5%	5%	15%	15%	10%	45% or Rs.400/= per kg		2.5%	
	0712.33.00	--	Jelly fungi (<i>Tremella spp.</i>)	kg						Free		5%	5%	15%	15%	10%	45% or Rs.400/= per kg		2.5%	
	0712.39.00	--	Other	kg						Free		5%	5%	15%	15%	10%	45% or Rs.400/= per kg		2.5%	
	0712.90	-	Other vegetables; mixtures of vegetables :																	
	0712.90.10	---	Garlic	kg										10%	15%	5%	45% or Rs.300/= per kg		2.5%	
	0712.90.90	---	Other	kg										15%	15%	10%	Rs.600/= per kg		2.5%	
07.13			Dried leguminous vegetables, shelled, whether or not skinned or split (+).																	
	0713.10	-	Peas (<i>Pisum sativum</i>) :																	
	0713.10.10	---	Whole	kg										15%	15%	10%	15%		2.5%	*
	0713.10.20	---	Split	kg										15%	15%	10%	15%		2.5%	*
	0713.20	-	Chickpeas (garbanzos) :																	
	0713.20.10	---	Whole	kg						Free				10%	15%	10%	5%		2.5%	*
	0713.20.20	---	Split	kg						Free				10%	15%	10%	5%		2.5%	*
		-	Beans (<i>Vigna spp., 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):																	

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							
	0713.31.11	----	Beans certified for sowing and rendered inedible by chemical treatment	kg										Free	Free	15%	Ex			2.5%		
	0713.31.19	----	Other	kg	TS										Rs.5/= per kg	15%	10%			2.5%	*	
		---	Black gram :																			
	0713.31.21	----	Beans certified for sowing and rendered inedible by chemical treatment	kg										Free	Free	15%	Ex			2.5%		
	0713.31.22	----	Skinned, whether or not split	kg	TB										10%	15%	10%	5%		2.5%	*	
	0713.31.29	----	Other	kg	TB										10%	15%	10%	5%		2.5%	*	
	0713.31.90	---	Other	kg											15%	15%	10%	15%		2.5%		
	0713.32	--	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			2.5%		
	0713.32.90	---	Other	kg										Free		15%	15%	10%	15%		2.5%	
	0713.33	--	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			2.5%	
	0713.33.90	---	Other	kg										Free		15%	15%	10%	15%		2.5%	
	0713.34	--	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	15%	Ex			2.5%	
	0713.34.90	---	Other	kg												15%	15%	10%	15%		2.5%	
	0713.35	--	Cow peas (<i>Vigna unguiculata</i>) :																			
	0713.35.10	---	Beans certified for sowing and rendered inedible by chemical treatment	kg											Free	Free	15%	Ex			2.5%	
	0713.35.90	---	Other	kg	TS											Rs.5/= per kg	15%	10%			2.5%	*
	0713.39	--	Other :																			
	0713.39.10	---	Beans certified for sowing and rendered inedible by chemical treatment	kg											Free	Free	15%	Ex			2.5%	
	0713.39.90	---	Other	Kg											15%	15%	10%	15%			2.5%	
	0713.40	-	Lentils :																			
		---	Massor dhal (red lentils) whole or split :																			
	0713.40.11	----	Whole	kg											Free	Free	15%	10%			2.5%	*
	0713.40.12	----	Split	kg											Free	Free	15%	10%			2.5%	*
		---	Red Lentils	kg	S																	
		---	Whole or split yellow lentils :																			
	0713.40.21	----	Whole	kg											Free	Free	15%	10%			2.5%	*
	0713.40.22	----	Split	kg											Free	Free	15%	10%			2.5%	*
	0713.40.90	---	Other	kg											22.4%	15%	15%	10%	15%		2.5%	
	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						15%	15%	10%	15%		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
	0713.60	-	Pigeon peas (<i>Cajanus cajan</i>) :																		
	0713.60.10	---	Toor Dhal	kg											Rs.6/= per kg	15%	10%			2.5%	
	0713.60.90	---	Other	kg											15%	15%	10%	15%		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							
	0713.90.00	- Other	kg												15%	15%	10%	15%			
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	TS											15%	15%	10%	30% or Rs.220/= per kg		2.5%	
	0714.20.00	- Sweet potatoes	kg	TS											15%	15%	10%	30% or Rs.220/= per kg		2.5%	
	0714.30.00	- Yams (<i>Dioscorea spp.</i>)	kg												15%	15%	10%	30% or Rs.220/= per kg		2.5%	
	0714.40.00	- Taro (<i>Colocasia spp.</i>)	kg												15%	15%	10%	30% or Rs.220/= per kg		2.5%	
	0714.50.00	- Yautia (<i>Xanthosoma spp.</i>)	kg												15%	15%	10%	30% or Rs.220/= per kg		2.5%	
	0714.90.00	- Other	kg							Free					15%	15%	10%	30% or Rs.220/= per kg		2.5%	