

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).

5.- Heading 07.11 applies to vegetables which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state.

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	-	Seed	kg						Free		Free		Free	Free	Ex	10%			2.5%		
	0701.90	-	Other	kg											Rs.20/= per kg	15%	10%			2.5%	*	
07.02	0702.00		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	-	Garlic	kg					Free	Free		5%	4.5%		10%	15%	10%	5%		2.5%	*	
	0703.90	-	Leeks and other alliaceous vegetables	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	SG							
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.150/= per kg		2.5%		
	0704.10	-	Cauliflowers and broccoli	kg											15%	15%	10%	45% or Rs.200/= per kg		2.5%		
	0704.20	-	Brussels sprouts	kg											15%	15%	10%	45% or Rs.200/= per kg		2.5%		
	0704.90	-	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	--	Cabbage lettuce (head lettuce)	kg	TS										15%	15%	10%	45% or Rs.200/= per kg		2.5%		
	0705.19	--	Other	kg	TS										15%	15%	10%	45% or Rs.200/= per kg		2.5%		
		-	Chicory :																			
	0705.21	--	Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	kg	TS						Free				15%	15%	10%	45% or Rs.200/= per kg		2.5%		
	0705.29	--	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	-	Carrots and turnips	kg	TS										15%	15%	10%	45% or Rs.200/= per kg		2.5%		
	0706.90	-	Other	kg	TS										15%	15%	10%	45% or Rs.200/= per kg		2.5%		
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%		

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							
	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.</i> , <i>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%		
	0709.52	--	Mushrooms of the genus <i>Boletus</i>	kg	TS						Free		5%	5%	15%	15%	10%	45% or Rs.200/= per kg		2.5%		
	0709.53	--	Mushrooms of the genus <i>Cantharellus</i>	kg	TS						Free		5%	5%	15%	15%	10%	45% or Rs.200/= per kg		2.5%		
	0709.54	--	Shiitake (<i>Lentinus edodes</i>)	kg	TS						Free		5%	5%	15%	15%	10%	45% or Rs.200/= per kg		2.5%		
	0709.55	--	Matsutake (<i>Tricholoma matsutake</i> , <i>Tricholoma magnivelare</i> , <i>Tricholoma anatolicum</i> , <i>Tricholoma dulciolens</i> , <i>Tricholoma caligatum</i>)	kg	TS						Free		5%	5%	15%	15%	10%	45% or Rs.200/= per kg		2.5%		
	0709.56	--	Truffles (<i>Tuber spp.</i>)	kg	TS						Free		5%	5%	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.150/= 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							
	0709.59.90	---	Other	kg	TS						Free		5%	5%		15%	15%	10%	45% or Rs.150/= per kg		2.5%	
	0709.59	--	Other :	kg	TS						Free		5%	5%		15%	15%	10%	45% or Rs.200/= per kg		2.5%	
	0709.60	-	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	kg	TS											15%	15%	10%	45% or Rs.200/= per kg		2.5%	
	0709.70	-	Spinach, New Zealand spinach and orache spinach (garden spinach)	kg												15%	15%	10%	45% or Rs.200/= per kg		2.5%	
		-	Other :																			
	0709.91	--	Globe artichokes	kg							Free					15%	15%	10%	45% or Rs.200/= per kg		2.5%	
	0709.92	--	Olives	kg												15%	15%	10%	45% or Rs.200/= per kg		2.5%	
	0709.93	--	Pumpkins, squash and gourds (<i>Cucurbita spp.</i>)	kg	TS											15%	15%	10%	45% or Rs.200/= per kg		2.5%	
	0709.99	--	Other :	kg																	2.5%	
		---	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											15%	15%	10%	45% or Rs.200/= per kg		2.5%	
	0709.99.20	---	Other	kg	TS											15%	15%	10%	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%	
	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>) :																			

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							
	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%		
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.																			
07.11			Vegetables provisionally preserved, but unsuitable in that state for immediate consumption.																			

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							
	0711.20	-	Olives	kg							Free			5%		15%	15%	10%	45% or Rs.300/= per kg		2.5%
	0711.40	-	Cucumbers and qherkins :																		
	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	--	Mushrooms of the genus <i>Agaricus</i>	kg							Free		5%	5%		15%	15%	10%	45% or Rs.400/= per kg		2.5%
	0711.59	--	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%
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	--	Mushrooms of the genus <i>Agaricus</i>	kg							Free		5%	5%		15%	15%	10%	45% or Rs.400/= per kg		2.5%
	0712.32	--	Wood ears (<i>Auricularia spp.</i>)	kg							Free		5%	5%		15%	15%	10%	45% or Rs.400/= per kg		2.5%
	0712.33	--	Jelly fungi (<i>Tremella spp.</i>)	kg							Free		5%	5%		15%	15%	10%	45% or Rs.400/= per kg		2.5%
	0712.34	--	Shiitake (<i>Lentinus edodes</i>)	kg							Free		5%	5%		15%	15%	10%	45% or Rs.400/= 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
	0712.39	--	Other	kg							Free		5%	5%		15%	15%	10%	45% or Rs.400/= per ka		2.5%	
	0712.90	-	Other vegetables; mixtures of vegetables :																			
	0712.90.10	---	Garlic	kg												10%	15%	5%	45% or Rs.300/= per ka		2.5%	
	0712.90.90	---	Other	kg												15%	15%	10%	Rs.600/= per ka		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.</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	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	L											10%	15%	10%	5%		2.5%	*
	0713.31.29	----	Other	kg	L/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	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 ka	15%	10%			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							
	0713.39	--	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	Kq											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	S									Free	Free	15%	10%			2.5%	*	
		---	Red Lentils																			
		---	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	-	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%		
	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%		
	0713.90	-	Other	kg											15%	15%	10%	15%		2.5%		
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	-	Manioc (cassava)	kg	TS										15%	15%	10%	30% or Rs.220/= per kg		2.5%		
	0714.20	-	Sweet potatoes	kg	TS										15%	15%	10%	30% or Rs.220/= per kg		2.5%		
	0714.30	-	Yams (<i>Dioscorea</i> spp.)	kg											15%	15%	10%	30% or Rs.220/= per kg		2.5%		
	0714.40	-	Taro (<i>Colocasia</i> spp.)	kg											15%	15%	10%	30% or Rs.220/= per kg		2.5%		
	0714.50	-	Yautia (<i>Xanthosoma</i> spp.)	kg											15%	15%	10%	30% or Rs.220/= per kg		2.5%		
	0714.90	-	Other	kg							Free				15%	15%	10%	30% or Rs.220/= per kg		2.5%		