

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%	Ex			2.5% *		
07.02	0702.00		Tomatoes, fresh or chilled.	kg											20%	15%	Ex	40% or Rs.270/= 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.30/= per kg	15%	Ex			2.5% *		
	0703.10.20	---	B' onions	kg											20% or Rs.30/= per kg	15%	Ex	10% or Rs.20/= per kg		2.5% *		
	0703.10.30	---	Other onions	kg											Rs.15/= per kg	15%	Ex			2.5%		
	0703.10.90	---	Other	kg											Rs.30/= per kg	15%	10%			2.5%		
	0703.20	-	Garlic	kg					Free	Free		5%	4.5%		15%	15%	Ex	0%		2.5% *		
	0703.90	-	Leeks and other alliaceous vegetables	kg											20%	15%	Ex	40% or Rs.140/= 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											20%	15%	Ex	40% or Rs.180/= per kg		2.5%		
	0704.20	-	Brussels sprouts	kg											20%	15%	Ex	40% or Rs.180/= per kg		2.5%		
	0704.90	-	Other	kg											20%	15%	Ex	40% or Rs.180/= 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											20%	15%	Ex	40% or Rs.180/= per kg		2.5%		
	0705.19	--	Other	kg											20%	15%	Ex	40% or Rs.180/= per kg		2.5%		
		-	Chicory :																			
	0705.21	--	Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	kg							Free				20%	15%	Ex	40% or Rs.180/= per kg		2.5%		
	0705.29	--	Other	kg							Free				20%	15%	Ex	40% or Rs.180/= 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							
07.06			Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.																			
	0706.10	-	Carrots and turnips	kg											20%	15%	Ex	40% or Rs.180/= per kg		2.5%		
	0706.90	-	Other	kg											20%	15%	Ex	40% or Rs.180/= per kg		2.5%		
07.07	0707.00		Cucumbers and gherkins, fresh or chilled																			
	0707.00.10	---	Cucumbers	kg											20%	15%	Ex	40% or Rs.180/= per kg		2.5%		
	0707.00.20	---	Gherkins	kg											20%	15%	Ex	40% or Rs.180/= per kg		2.5%		
07.08			Leguminous vegetables, shelled or unshelled, fresh or chilled.																			
	0708.10.00	-	Peas (<i>Pisum sativum</i>)	kg						Free					20%	15%	Ex	40% or Rs.180/= per kg		2.5%		
	0708.20.00	-	Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	kg											20%	15%	Ex	40% or Rs.180/= per kg		2.5%		
	0708.90.00	-	Other leguminous vegetables	kg											20%	15%	Ex	40% or Rs.180/= per kg		2.5%		
07.09			Other vegetables, fresh or chilled.																			
	0709.20.00	-	Asparagus	kg											20%	15%	Ex	40% or Rs.180/= per kg		2.5%		
	0709.30.00	-	Aubergines (egg-plants)	kg											20%	15%	Ex	40% or Rs.180/= per kg		2.5%		
	0709.40.00	-	Celery other than celeriac	kg											20%	15%	Ex	40% or Rs.180/= per kg		2.5%		
		-	Mushrooms and truffles :																			
	0709.51.00	--	Mushrooms of the genus <i>Agaricus</i>	kg											20%	15%	Ex	40% or Rs.180/= 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							
	0709.52	--	Mushrooms of the genus <i>Boletus</i>	kg							Free		5%	5%		20%	15%	Ex	40% or Rs.180/= per kg		2.5%	
	0709.53	--	Mushrooms of the genus <i>Cantharellus</i>	kg							Free		5%	5%		20%	15%	Ex	40% or Rs.180/= per kg		2.5%	
	0709.54	--	Shiitake (<i>Lentinus edodes</i>)	kg							Free		5%	5%		20%	15%	Ex	40% or Rs.180/= 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							Free		5%	5%		20%	15%	Ex	40% or Rs.180/= per kg		2.5%	
	0709.56	--	Truffles (<i>Tuber spp.</i>)	kg							Free		5%	5%		20%	15%	Ex	40% or Rs.180/= per kg		2.5%	
	0709.59	--	Other :																			
	0709.59.10	---	Truffles	kg	FS						Free					15%	15%	10%	45% or Rs.150/= per kg		2.5%	
	0709.59.90	---	Other	kg	FS						Free		5%	5%		15%	15%	10%	45% or Rs.150/= per kg		2.5%	
	0709.59	--	Other :	kg							Free		5%	5%		20%	15%	Ex	40% or Rs.180/= per kg		2.5%	
	0709.60	-	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	kg												20%	15%	Ex	40% or Rs.180/= per kg		2.5%	
	0709.70	-	Spinach, New Zealand spinach and orache spinach (garden spinach)	kg												20%	15%	Ex	40% or Rs.180/= per kg		2.5%	
		-	Other :																			
	0709.91	--	Globe artichokes	kg							Free					20%	15%	Ex	40% or Rs.180/= per kg		2.5%	
	0709.92	--	Olives	kg												20%	15%	10%	40% or Rs.180/= per kg		2.5%	
	0709.93	--	Pumpkins, squash and gourds (<i>Cucurbita spp.</i>)	kg												20%	15%	Ex	40% or Rs.180/= 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												20%	15%	Ex	40% or Rs.180/= per kg		2.5%	
	0709.99.20	---	Other	kg												20%	15%	Ex	40% or Rs.180/= 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							

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							
07.10			Vegetables (uncooked or cooked by steaming or boiling in water), frozen.																		
	0710.10	-	Potatoes :																		
	0710.10.10	---	Uncooked	kg											Rs.60/= per kg	15%	Ex	25% or Rs.180/= per kg		2.5%	
	0710.10.20	---	Cooked	kg											Rs.60/= per kg	15%	Ex	25% or Rs.180/= per kg		2.5%	
		-	Leguminous vegetables, shelled or unshelled :																		
	0710.21	--	Peas (<i>Pisum sativum</i>) :																		
	0710.21.10	---	Uncooked	kg							Free					20%	15%	10%	40% or Rs.270/= per kg		2.5%
	0710.21.20	---	Cooked	kg							Free					20%	15%	Ex	40% or Rs.270/= per kg		2.5%
	0710.22	--	Beans (<i>Vigna spp., Phaseolus spp.</i>) :																		
	0710.22.10	---	Uncooked	kg												20%	15%	Ex	40% or Rs.270/= per kg		2.5%
	0710.22.20	---	Cooked	kg												20%	15%	Ex	40% or Rs.270/= per kg		2.5%
	0710.29	--	Other :																		
	0710.29.10	---	Uncooked	kg												20%	15%	Ex	40% or Rs.270/= per kg		2.5%
	0710.29.20	---	Cooked	kg												20%	15%	Ex	40% or Rs.270/= per kg		2.5%
	0710.30	-	Spinach, New Zealand spinach and orache spinach (garden spinach) :																		
	0710.30.10	---	Uncooked	kg												20%	15%	Ex	40% or Rs.270/= per kg		2.5%
	0710.30.20	---	Cooked	kg												20%	15%	Ex	40% or Rs.270/= per kg		2.5%
	0710.40	-	Sweet corn :																		
	0710.40.10	---	Uncooked	kg							Free					20%	15%	10%	40% or Rs.270/= 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							
	0710.40.20	---	Cooked	kg							Free					20%	15%	10%	40% or Rs.270/= per kg		2.5%	
	0710.80	-	Other Vegetables :																			
	0710.80.10	---	Uncooked	kg												20%	15%	Ex	40% or Rs.270/= per kg		2.5%	
	0710.80.20	---	Cooked	kg												20%	15%	Ex	40% or Rs.270/= per kg		2.5%	
	0710.90	-	Mixtures of vegetables :																			
	0710.90.10	---	Uncooked	kg												20%	15%	Ex	40% or Rs.270/= per kg		2.5%	
	0710.90.20	---	Cooked	kg												20%	15%	Ex	40% or Rs.270/= 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.																			
	0711.20	-	Olives	kg							Free			5%		20%	15%	10%	40% or Rs.270/= per kg		2.5%	
	0711.40	-	Cucumbers and gherkins :																			
	0711.40.10	---	Cucumbers	kg												20%	15%	Ex	40% or Rs.270/= per kg		2.5%	
	0711.40.90	---	Gherkins	kg												20%	15%	Ex	40% or Rs.270/= per kg		2.5%	
		-	Mushrooms and truffles :																			
	0711.51	--	Mushrooms of the genus <i>Agaricus</i>	kg							Free		5%	5%		20%	15%	Ex	40% or Rs.360/= per kg		2.5%	
	0711.59	--	Other	kg							Free		5%	5%		20%	15%	Ex	40% or Rs.360/= per kg		2.5%	
	0711.90	-	Other vegetables; mixtures of vegetables :																			

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							
	0711.90.10	---	Garlic	kg											15% or Rs.110 /= per Kg	15%	Ex	40% or Rs.270/= per kg		2.5%		
	0711.90.20	---	Onion	kg											Rs.50/= per kg	15%	Ex	25% or Rs.180/= per kg		2.5%		
	0711.90.30	---	Capers	kg						Free					20%	15%	Ex	40% or Rs.270/= per kg		2.5%		
	0711.90.90	---	Other	kg											20%	15%	10%	40% or Rs.270/= 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.60/= per kg	15%	5%	Rs.150/= 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%		20%	15%	10%	40% or Rs.360/= per kg		2.5%		
	0712.32	--	Wood ears (<i>Auricularia spp.</i>)	kg						Free		5%	5%		20%	15%	Ex	40% or Rs.360/= per kg		2.5%		
	0712.33	--	Jelly fungi (<i>Tremella spp.</i>)	kg						Free		5%	5%		20%	15%	Ex	40% or Rs.360/= per kg		2.5%		
	0712.34	--	Shiitake (<i>Lentinus edodes</i>)	kg						Free		5%	5%		20%	15%	Ex	40% or Rs.360/= per kg		2.5%		
	0712.39	--	Other	kg						Free		5%	5%		20%	15%	Ex	40% or Rs.360/= per kg		2.5%		
	0712.90	-	Other vegetables; mixtures of vegetables :																			
	0712.90.10	---	Garlic	kg											15% or Rs 110/= per Kg	15%	5%	40% or Rs.270/= per kg		2.5%		
	0712.90.90	---	Other	kg											20%	15%	10%	Rs.450/= 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							
07.13			Dried leguminous vegetables, shelled, whether or not skinned or split (+).																		
	0713.10	-	Peas (<i>Pisum sativum</i>) :																		
	0713.10.10	---	Whole	kg											20%	15%	Ex	10%		2.5%	*
	0713.10.20	---	Split	kg											20%	15%	Ex	10%		2.5%	*
	0713.20	-	Chickpeas (garbanzos) :																		
	0713.20.10	---	Whole	kg						Free					15%	15%	Ex	0%		2.5%	*
	0713.20.20	---	Split	kg						Free					15%	15%	Ex	0%		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	L										Rs.70/= per kg	15%	Ex			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										15%	15%	Ex	0%		2.5%	*
	0713.31.29	----	Other	kg	L										15%	15%	Ex	0%		2.5%	*
	0713.31.90	---	Other	kg											20%	15%	Ex	10%		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			20%	15%	10%	10%		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			20%	15%	10%	10%		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											20%	15%	Ex	10%		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	L										Rs.70/= per kg	15%	Ex			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											20%	15%	10%	10%		2.5%	
	0713.40	-	Lentils :																		
		---	Massor dhal (red lentils) whole or split :																		
	0713.40.11	----	Whole	kg										Free	Free	15%	Ex			2.5%	*
	0713.40.12	----	Split	kg										Free	Free	15%	Ex			2.5%	*
		---	Red Lentils		S																
		---	Whole or split yellow lentils :																		

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						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
	0713.40.21	----	Whole	kg										Free		Free	15%	Ex			2.5%	*
	0713.40.22	----	Split	kg										Free		Free	15%	Ex			2.5%	*
	0713.40.90	---	Other	kg										22.4%		20%	15%	Ex	10%		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					20%	15%	10%	10%		2.5%	
	0713.60	-	Pigeon peas (<i>Cajanus cajan</i>) :																			
	0713.60.10	---	Toor Dhal	kg												Rs.45/= per kg	15%	10%			2.5%	
	0713.60.90	---	Other	kg												20%	15%	10%	10%		2.5%	
	0713.90	-	Other	kg												20%	15%	10%	10%		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												20%	15%	Ex	25% or Rs.180/= per kg		2.5%	
	0714.20	-	Sweet potatoes	kg												20%	15%	Ex	25% or Rs.180/= per kg		2.5%	
	0714.30	-	Yams (<i>Dioscorea</i> spp.)	kg												20%	15%	Ex	25% or Rs.180/= per kg		2.5%	
	0714.40	-	Taro (<i>Colocasia</i> spp.)	kg												20%	15%	Ex	25% or Rs.180/= per kg		2.5%	
	0714.50	-	Yautia (<i>Xanthosoma</i> spp.)	kg												20%	15%	Ex	25% or Rs.180/= per kg		2.5%	
	0714.90	-	Other	kg							Free					20%	15%	Ex	25% or Rs.180/= per kg		2.5%	