Preparations of vegetables, fruit, nuts or other parts of plants

Notes.

- 1.- This Chapter does not cover :
 - (a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;
 - (b) Vegetable fats and oils (Chapter 15);
 - (c) Food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (d) Bakers' wares and other products of heading 19.05; or
 - (e) Homogenised composite food preparations of heading 21.04.

2.- Headings 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 17.04) or chocolate confectionery (heading 18.06).

3.- Headings 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1 (a).

4.- Tomato juice the dry weight content of which is 7 % or more is to be classified in heading 20.02.

5.- For the purposes of heading 20.07, the expression "obtained by cooking" means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.

6.- For the purposes of heading 20.09, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5 % vol...

Subheading Notes.

- 1.- For the purposes of subheading 2005.10, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005.10 takes precedence over all other subheadings of heading 20.05.
- 2.- For the purposes of subheading 2007.10, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007.10 takes precedence over all other subheadings of heading 20.07.
- 3.- For the purposes of subheadings 2009.12, 2009.21, 2009.31, 2009.41, 2009.61 and 2009.71, the expression "Brix value" means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20 °C or corrected for 20 °C if the reading is made at a different temperature.

			Description	Unit	ICL/		Preferential Duty Gen VAT PAL										Ce	ess	Surcharge on Customs	SSCL	S C			
HS Hdg	HS Code		Description	Unit	ICL/ SLSI	ΑΡ	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty	VAI	Gen	SG	GEN	SG	Duty	SSCL	
20.01		parts of p	es, fruit, nuts and other edible plants, prepared or preserved by or acetic acid.																					
	2001.10	Cucumbers	s and gherkins :																					
	2001.10.10	Cucumbers		kg							Free					20% or Rs. 140/- per kg	18%	Ex		45% or Rs.290/= per kg			2.5%	
	2001.10.20	Gherkins		kg							Free					20% or Rs. 140/- per kg	18%	10.0%		45% or Rs.290/= per kg			2.5%	
	2001.90.00	Other		kg												20% or Rs. 70/- per kg	18%	10.0%		45% or Rs.290/= per kg			2.5%	
20.02			s prepared or preserved otherwise rinegar or acetic acid.																					
	2002.10.00	- Tomatoes,	whole or in pieces	kg							Free					20% or Rs. 60/-	18%	10.0%		30% or Rs.75/= per			2.5%	
	2002.90.00	- Other		kg							Free					per kg 20% or Rs. 80/- per kg	18%	10.0%		kg 30% or Rs.75/= per kg			2.5%	
20.03		Mushroor preserved acetic aci	ms and truffles, prepared or d otherwise than by vinegar or d.																					
	2003.10.00	- Mushrooms	s of the genus <i>Agaricus</i>	kg							Free					20% or Rs. 75/- per kg	18%	10.0%		45% or Rs.270/= per kg			2.5%	
	2003.90 2003.90.10	Other Truffles		Kg							Free					20% or Rs. 120/- per kg	18%	Ex		45% or Rs.300/= per kg	28% or Rs.100/= per kg		2.5%	-
	2003.90.90	Other		kg							Free		5% or Rs.30/- per kg	5% or Rs.30/- per kg		20% or Rs.120/- per kg	18%	10.0%		45% or Rs.300/= per kg	pering		2.5%	
20.04		otherwise	getables prepared or preserved e than by vinegar or acetic acid, ther than products of heading																					
	2004.10.00	- Potatoes		kg							Free					20% or Rs.100/- per kg	18%	10.0%		45% or Rs 290/= per ka			2.5%	
	2004.90.00	- Other vege	etables and mixtures of vegetables	kg												20% or Rs.110/- per ka	18%	10.0%		45% or Rs 290/= per kq			2.5%	
20.05		otherwise	getables prepared or preserved e than by vinegar or acetic acid, not ther than products of heading																					
	2005.10.00	- Homogenis	sed vegetables	kg							Free					20% or Rs.200/- per kg	18%	Ex		45% or Rs.350/= per kg			2.5%	
	2005.20.00	- Potatoes		kg							Free					20% or Rs.370/- per kg	18%	10.0%		45% or Rs.320/= per kg			2.5%	

			Description	11	ICL/				Ρ	refere	ntial	Duty			Gen	VAT	P	AL	Ce	ess	Surcharge on Customs	SSCL	S
HS Hdg	HS Code		Description	Unit	ICL/ SLSI	AP AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty	VAT	Gen	SG	GEN	SG	Duty	SSCL	C L
	2005.40.00		Peas <i>(Pisum sativum)</i>												2007				450/	2007			
	2005.40.00	-	reas (risuiti sativutti)	kg						Free					20% or Rs.150/-	18%	10.0%	6.0%	45% or Rs.450/=	28% or Rs.100/=		2.5%	
				5											per kg				per kg	per kg			
	2005.51.00		Beans <i>(Vigna spp., Phaseolus spp.)</i> : Beans, shelled												20% or				45% or	28% or			
				kg						Free					Rs.110/-	18%	10.0%	6.0%	Rs.290/=	Rs.100/=		2.5%	
	2005.59.00		Other												per kg 20% or				per kg 45% or	per kg 28% or			
	2003.39.00		other	kg						Free					Rs.110/-	18%	10.0%	6.0%	Rs.290/=	Rs.100/=		2.5%	
	2005 60.00		A												per kg				per kg	per kg			
	2005.60.00	-	Asparagus	kg						Free					20% or Rs.110/-	18%	10.0%	6.0%	45% or Rs.290/=	28% or Rs.100/=		2.5%	
				Ng											per kg	2070	101070		per kg	per kg		210 / 0	
	2005.70.00	-	Olives	ka						Free					20% or Rs.140/-	18%	10.0%	6.0%	45% or Rs.290/=	28% or		2.5%	
				kg						Fiee					per kg	10%	10.0%	0.0%	per kg	Rs.100/= per kg		2.3%	
	2005.80.00	-	Sweet corn <i>(Zea mays var. saccharata)</i>												20% or				45% or	28% or			
				kg						Free					Rs. 70/- per kg	18%	10.0%	6.0%	Rs.290/= per kg	Rs.100/= per kg		2.5%	
			Other vegetables and mixtures of vegetables :												PC: 19				P	P N9			
	2005.91.00		Bamboo shoots	_								7.5% or			20% or				45% or	28% or			
				kg								Rs.20/- per kg	Rs.14/- per kg		Rs. 60/- per kg	18%	10.0%	6.0%	Rs.290/= per kg	Rs.100/= per kg		2.5%	
	2005.99.00		Other									pering	pering		20% or				45% or	pering			
	2000199100			kg											Rs.120/-	18%	10.0%		Rs.290/=			2.5%	
															per kg				per kg				
20.06			Vegetables, fruit, nuts, fruit-peel and other																				
			parts of plants, preserved by sugar (drained, glace or crystallised) :																				
	2006.00.10		Processed fruits										22.00/		2004				450/				
	2000100120		Canned Pineapple	kg									23.8% or Rs. 49/-		20% or Rs.100/-	18%	10.0%		45% or Rs.290/=			2.5%	
				5	S								per kg		per kg				per kg				
	2006.00.90		Other	ka											20% or	1.00/	10.0%		45% or			2.5%	
			Canned Pineapple	kg	S										Rs.150/- per ka	1070	10.0%		Rs.290/= per ka			2.5%	
20.07			Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added																				
			sugar or other sweetening matter.																				
	2007.10.00	_	Homogenised preparations												2024				1001				$\left - \right $
				kg											20% or Rs.280/-	18%	10.0%	6.0%	10% or Rs.130/=	Free		2.5%	
			Jams, Jellies, Marmalades & preserves	6.1	S										per kg				per kg			,	
	2007.04.00	-	Other :				1	İ	 														口
	2007.91.00		Citrus fruit	l.e									23.8% or		20% or	100/	F		45% or				
			Jame Jolline Marmaladas 9 autoria	kg									Rs. 286/- per kg		Rs.480/- per kg	18%	Ex		Rs.290/= per kg			2.5%	
	2007.99.00		<i>Jams, Jellies, Marmalades & preserves</i> Other		S								23.8%or		20% or				45% or				+
				kg									Rs. 120/-		Rs.210/-	18%	10.0%		45% or Rs.360/=			2.5%	
			Jams, Jellies, Marmalades & preserves		S								per kg		per kg				per kg				
20.08			Fruit, nuts and other edible parts of plants,																				
			otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.																				

S Hdg	HS Code	Description	Unit	ICL/ SLSI					PI	referer	itial [Juty			Gen	VAT	P	AL	Cess		Surcharge on Customs	SSCL
..				SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty		Gen	SG	GEN	SG	Duty	
		- Nuts, ground-nuts and other seeds, whether or																				
		not mixed together :																				
	2008.11.00	Ground-nuts	l ca												20% or	18%	10.00/		45% or			2.5%
			kg												Rs.200/- per kg	10%0	10.0%		Rs.360/= per kg			2.3%
	2008.19	Other, including mixtures :													perkg				pering			
	2008.19.10	Cashew nuts													20% or				45% or			
			kg							Free					Rs.160/-	18%	10.0%		Rs.260/=			2.5%
	2000 10 20														per kg				per kg			
	2008.19.20	Liquid coconut milk	ka							Free					20% or Rs.250/-	18%	Ex		35% or Rs.350/=			2.5%
			kg							TIEE					per kg	10 /0			per kg			2.570
	2008.19.30	Coconut milk powder													20% or				35% or			
			kg							Free					Rs.250/-	18%	Ex		Rs.350/=			2.5%
															per kg				per kg			
	2008.19.40	Coconut cream								F					20% or	1.00/	-		35% or			2 50/
			kg							Free					Rs.250/- per kg	18%	Ex		Rs.350/= per kg			2.5%
	2008.19.90 ·	Other													20% or				45% or			
			kg							Free					Rs.260/-	18%	10.0%		Rs.360/=			2.5%
			_												per kg				per kg			
	2008.20.00	- Pineapples																				
															20% or				45% or			
		Canned Pineapple	kg		-					Free					Rs.30/-	18%	10.0%		Rs.250/=			2.5%
				S											per kg				per kg			
	2008.30 ·	- Citrus fruit :																				
	2008.30.10	Citrus (bitter orange) pulp in bulk packaging of								-			23.8% or		20% or	1.00/	10.00/		10% or			
		210 kg or more	kg							Free			Rs. 72/- per kg		Rs. 140/- per ka	18%	10.0%		Rs.60/= per ka			2.5%
	2008.30.90 ·	Other											23.8% or		20% or				45% or			
			kg							Free			Rs. 32/-		Rs.60/-	18%	10.0%		Rs.270/=			2.5%
	2000 40 00	Decus											per kg		per ka				per ka	200/		
	2008.40.00	- Pears	kg										23.8% or Rs. 33/-		20% or Rs.60/-	18%	10.0%	6.0%	45% or Rs.270/=	28% or Rs.100/=		2.5%
			Ng										per kg		per kg	1070	101070	01070	per kg	per kg		210 /0
	2008.50	- Apricots :											22.00/		2001				100/			
	2008.50.10	Apricots pulp in bulk packaging of 220 kg or more	kg							Free			23.8% or Rs. 34/-	20%	20% or Rs.60/-	18%	Ex		10% or Rs.30/= per	Free		2.5%
			Ng							TTEE			per kg	2070	per ka	1070	LA		ka	Thee		2.570
	2008.50.90	Other	_										23.8% or		20% or				45% or	28% or		
			kg							Free			Rs. 39/-	20%	Rs.70/-	18%	10.0%	6.0%	Rs.270/=	Rs.100/=		2.5%
	2008.60.00 ·	- Cherries											<u>per kg</u> 23.8% or		per kg 20% or				per kg 45% or	per kg 28% or		
			kg							Free			Rs. 48/-	20%	Rs.100/-	18%	10.0%	6.0%	Rs.290/=	Rs.100/=		2.5%
													per ka		per ka				per ka	per ka		
	2008.70.00	- Peaches, including nectarines	kg							Free			23.8% or Rs. 55/-	20%	20% or Rs.100/-	18%	10.0%	6.0%	45% or Rs.290/=	28% or Rs.100/=		2.5%
			Ng							TTEE			per kg	2070	per ka	1070	10.070	0.070	per kg	per ka		2.570
	2008.80.00	- Strawberries			Γ					_			23.8% or		20% or				45% or			
			kg							Free			Rs. 166/-		Rs.280/-	18%	10.0%		Rs.400/=			2.5%
		- Other, including mixtures other than those of						ļ					per kg		per kg				per kg		+	
		subheading 2008.19 :																				
Ī	2008.91.00	Palm hearts	.								Ī				20% or				45% or			
			kg							Free					Rs.110/-	18%	Ex		Rs.290/=			2.5%
	2008.93.00	Cranberries (<i>Vaccinium macrocarpon, Vaccinium</i>													per kg 20% or				per kg 45% or	28% or		
		oxycoccos); lingonberries (Vaccinium vitis-idaea)	kg											20%	Rs. 110/-	18%	Ex		Rs.290/=	Rs.100/=		2.5%
					<u> </u>										per kg				per ka	per ka		
	2008.97.00 ·	Mixtures	I												20% or	100/	10.00/		45% or			<u>Э го</u> /
			kg												Rs.160/- per kg	18%	10.0%		Rs.320/= per kg			2.5%
	2008.99	Other :																			+	
	2008.99.10 ·	Mangoes pulp in bulk packaging of 3 kg or more	1	1	1										20% or				45% or			
			kg												Rs.100/-	18%	10.0%		Rs.290/=			2.5%
-			1	1	1	1									per kg	I			per kg			

$\begin{array}{c c c c c c c c c c c c c c c c c c c $	SF SD SG Duty VAT Image: Serie of Duty I	Gen SG GEN $^{-}$ $^{-}$ $^{-}$ $^{-}$ $^{\prime}$ $^{10.0\%}$ $^{45\%$ or Rs.290/= per kg $^{-}$	SG Customs Duty SSCL I I I I I <td< th=""></td<>
20.09 Fuit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added sugar or other sweetening matter. Image: Control of the sweetening m	Rs.120/- per kg 18% Image: State of the state of th	% 10.0% Rs.290/= per kg Image: state	
200.09 Full or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added sugar or other sweetening matter. Image: Comparison of the sweetening matter is the sweetening matter. 200.911 - Orange juice : - </td <td>Rs.120/- per kg 18% Image: State of the state of th</td> <td>% 10.0% Rs.290/= per kg Image: state /td> <td></td>	Rs.120/- per kg 18% Image: State of the state of th	% 10.0% Rs.290/= per kg Image: state	
Image: Canned Margo S Image: Canned Margo S Image: Canned Margo 0.09 Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added sugar or other sweetening matter. Image: Canned Margo Image: Canned Margo Image: Canned Margo 2009.11		per kg Image: per kg	
0.09 Image: spirit	Rs.140/- per kg 18% 20% or Rs.140/- 18%	% 10.0% Rs.100/= per kg 45% or	2.5%
and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. a	Rs.140/- per kg 18% 20% or Rs.140/- 18%	% 10.0% Rs.100/= per kg 45% or	2.5%
and coconut water) and vegetable juices, unformented and not containing added sugar or other sweetening matter. a	Rs.140/- per kg 18% 20% or Rs.140/- 18%	% 10.0% Rs.100/= per kg 45% or	2.5%
2009.11.00	Rs.140/- per kg 18% 20% or Rs.140/- 18%	% 10.0% Rs.100/= per kg 45% or	2.5%
sugar or other sweetening matter. Image: Sugar of the sweetening matter. Image: Sugar of the sweetening matter. - - Orance julice : -	Rs.140/- per kg 18% 20% or Rs.140/- 18%	% 10.0% Rs.100/= per kg 45% or	2.5%
Image: constraint of the second se	Rs.140/- per kg 18% 20% or Rs.140/- 18%	% 10.0% Rs.100/= per kg 45% or	2.5%
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2009.11.10 Of a Brix value of 60 or more, in bulk packaging of 270 kg or more kg kg s Free Free 2009.11.10 Other kg s s s Free Free 2009.11.90 Other Other kg s s s Free Free 2009.12.00 Other Other kg s <td>Rs.140/- per kg 18% 20% or Rs.140/- 18%</td> <td>% 10.0% Rs.100/= per kg 45% or</td> <td>2.5%</td>	Rs.140/- per kg 18% 20% or Rs.140/- 18%	% 10.0% Rs.100/= per kg 45% or	2.5%
$ \begin{array}{c c c c c c c c } \hline Fruit Cordial Concentrates, Fruit Squash Concentrates, Fruit Syrup Concentrates \\ \hline Fruit Cordial Concentrates, Fruit Syrup Concentrates \\ \hline Fruit Cordial Concentrates, Fruit Squash Concentrates, Fruit Juice Concentrated and Fruit Juice Nectars \\ \hline 2009.12.00 \\ - \end{array} \\ \begin{array}{c} \hline Pruit Cordial Concentrates, Fruit Squash Concentrates, Fruit Juice Nectars \\ \hline Fruit Juice Concentrates, Fruit Squash Concentr$	Rs.140/- per kg 18% 20% or Rs.140/- 18%	% 10.0% Rs.100/= per kg 45% or	2.5%
Fruit Cordial Concentrates, Fruit Squash Concentrates, Fruit Syrup Concentrates S <td< td=""><td>20% or Rs.140/- 18%</td><td>per kg 45% or</td><td>2.5%</td></td<>	20% or Rs.140/- 18%	per kg 45% or	2.5%
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$ \begin{array}{c c c c c c c c c } \hline & & & & & & & & & & & & & & & & & & $	Rs.140/- 18%		
2009.12.00 Not frozen, of a Brix value not exceeding 20 s	Rs.140/- 18%		
2009.12.00 Not frozen, of a Brix value not exceeding 20 s	Rs.140/- 18%		
$\left[\begin{array}{c c c c c c c } \hline Concentrates, Fruit Syrup Concentrates} & S & S & S & S & S & S & S & S & S & $	per kg		2.5%
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $		per kg	
$\left[\begin{array}{c c c c c c c } \hline Fruit Juice Concentrated and Fruit Juice Nectars \\ \hline Fruit Juice Concentrated and Fruit Juice Nectars \\ \hline Fruit Juice Concentrated and Fruit Juice Nectars \\ \hline Fruit Cordial Concentrates, Fruit Squash Concentrates, Fruit Squash Concentrates, Fruit Squash Concentrates, Fruit Syrup Concentrates / Fruit Squash Concentrates, Fruit Syrup Concentrates / Fruit Squash Concentrates, Fruit Syrup Concentrates / Fruit Squash Concentrates, Fruit Squash Concentrates / Fruit Cordials \\ \hline Fruit Juice Concentrated and Fruit Juice Nectars \\ \hline Fruit Juice Concentrated and Fruit Juice Nectars \\ \hline Fruit Juice Concentrated and Fruit Juice Nectars \\ \hline Fruit Juice Concentrated and Fruit Juice Nectars \\ \hline Fruit Juice Concentrated and Fruit Juice Nectars \\ \hline Fruit Juice Concentrated and Fruit Juice Nectars \\ \hline Fruit Juice Concentrated and Fruit Juice Nectars \\ \hline Fruit Juice Concentrated and Fruit Juice Nectars \\ \hline Fruit Juice Concentrated and Fruit Juice Nectars \\ \hline Fruit Juice Concentrated and Fruit Juice Nectars \\ \hline Fruit Juice Concentrated and Fruit Juice Nectars \\ \hline Fruit Juice Concentrated and Fruit Juice Nectars \\ \hline Fruit Juice Concentrated and Fruit Juice Nectars \\ \hline Fruit Juice Concentrated and Fruit Juice Nectars \\ \hline Fruit Juice Nectars \\ \hline Fruit Juice Concentrated and Fruit Juice Nectars \\ \hline Fruit Juice Nectars \\ \hline Fruit Juice Concentrated and Fruit Juice Nectars \\ \hline Fruit State S$			
2009.19.00 Other S			
2009.19.00 Other S	20% or	45% or	
$ \begin{array}{ c c c c c c } \hline \begin{tabular}{ c c c c } \hline \end{tabular} \\	Rs.140/- 18%		2.5%
Image: style styl	per kg	per kg	
Image: style styl			
Pruit Cordial Concentrates, Fruit Squash Concentrates, Fruit Syrup Concentrates / Fruit Squashes, Fruit Syrups, Fruit Cordials S </td <td></td> <td></td> <td></td>			
Pruit Cordial Concentrates, Fruit Squash Concentrates, Fruit Syrup Concentrates / Fruit Squashes, Fruit Syrups, Fruit Cordials S </td <td>20% or</td> <td>45% or</td> <td>2.5%</td>	20% or	45% or	2.5%
Image: sector of the sector	Rs.140/- 18% per kg	% 10.0% Rs.250/= per kg	2.5%
$\frac{1}{2009.21.00} - \frac{1}{1000} \frac{1}{10000000000000000000000000000000000$			
2009.21.00 Of a Brix value not exceeding 20 kg kg Free			
kg kg Free Free Fruit Juice Concentrated and Fruit Juice Nectars S S Free Free 2009.29.00 Other I I I I I			
Fruit Juice Concentrated and Fruit Juice Nectars S I I 2009.29.00 Other I </td <td>% or 5% or 20% or 5%.36/- Rs.36/- Rs.140/- 18%</td> <td>45% or 8.250/=</td> <td>2.5%</td>	% or 5% or 20% or 5%.36/- Rs.36/- Rs.140/- 18%	45% or 8.250/=	2.5%
2009.29.00 Other 0 0 </td <td>er kg per /td> <td>per kg</td> <td>2.3%</td>	er kg per	per kg	2.3%
	20% or	45% or	
Fruit Cordial Concentrates, Fruit Squash	Rs.140/- 18%		2.5%
Concentrates, Fruit Syrup Concentrates/ Fruit S	per kg	per kg	
Squashes, Fruit Syrups, Fruit Cordials			
- Juice of any other single citrus fruit :			
2009.31.00 Of a Brix value not exceeding 20	% or 5% or 20% or	45% or	
kg Free R	s.32/- Rs.32/- Rs.130/- 18%	% Ex Rs.250/=	2.5%
Fruit Juice Concentrated and Fruit Juice Nectars S Fruit S <td< td=""><td>er kg per kg per kg</td><td>per kg</td><td></td></td<>	er kg per kg per kg	per kg	
2009.39.00 Other			
		45% or	
Fruit Cardial Concentrates Fruit Caugeb kg	2004 or	% 10.0% Rs.250/=	2.5%
Fruit Cordial Concentrates, Fruit Squash Ng Intel Concentrates, Fruit Syrup Concentrates / Fruit S Intel	20% or Rs. 130/- 18%	per kg	
Squashes, Fruit Syrups, Fruit Cordials			
- Pineapple juice :	Rs. 130/- 18%		
2009.41.00 Of a Brix value not exceeding 20	Rs. 130/- 18%		
	Rs. 130/- per kg	450/ ~*	2.5%
Fruit Juice Concentrated and Fruit Juice Nectars S	Rs. 130/- per kg 18% % or 5% or	45% or % 10.0% Rs.230/=	

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	,		-	-	P	refere	ntial	Duty			Gen	VAT	P	AL	C	ess	Surcharge on Customs	SSCL	S C
ns nug	ns coue	Description	Onic	SLS		AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty	VAI	Gen	SG	GEN	SG	Duty	SSCE	
	2009.49.00	Other																					
	2005115100																						
		Fruit Cordial Concentrates, Fruit Squash	kg		_					Free		5% or Rs.21/-	5% or Rs.21/-		20% or Rs.100/-	18%	Ex		45% or Rs.290/=			2.5%	
		Concentrates, Fruit Syrup Concentrates / Fruit		S								per kg	per kg		per kg	10,0	LA		per kg			210 /0	
		Squashes, Fruit Syrups, Fruit Cordials																					
	2009.50.00	- Tomato juice																					
			ka												20% or Rs.60/-	18%	10.0%		45% or Rs.225/=			2.5%	
		Fruit Cordial Concentrates,Fruit Squash Concentrates, Fruit Syrup Concentrates /	kg												per kg	1070	10.0%		per kg			2.570	
		Fruit Juice Concentrated and Fruit Juice Nectars /		S																			
		Fruit Squashes, Fruit Syrups, Fruit Cordials		_																			
	- 2009.61.00	Grape juice (including grape must) : Of a Brix value not exceeding 30																					
	2005.01.00	of a blix value for exceeding 50										5% or	5% or Rs.		20% or				45% or	28% or			
		Fruit Juice Concentrated and Fruit Juice Nectars /	kg							Free		Rs. 15/-		20%	Rs.60/-	18%	10.0%	6.0%	Rs.225/=	Rs.88/= per		2.5%	
		Fruit Squashes, Fruit Syrups, Fruit Cordials		S								per kg	kg		per kg				per kg	kg			
	2000 (0.00			_																			
	2009.69.00	Other																					
										_				2007	20% or	1.00/	10.00/	C 00/	45% or	28% or		2 50/	
		Fruit Cordial Concentrates, Fruit Squash	– kg							Free				20%	Rs.140/- per kg	18%	10.0%	6.0%	Rs.320/= per kg	Rs.88/= per kg		2.5%	
		<i>Concentrates, Fruit Syrup Concentrates / Fruit Squashes, Fruit Syrups, Fruit Cordials</i>		S											p or rig				per rig				
	-	Apple juice :																					-
	2009.71.00	Of a Brix value not exceeding 20																					
			kg							Free		5% or Rs.15/-	5% or Rs.15/-	20%	20% or Rs.60/-	18%	10.0%	6.0%	45% or Rs.230/=	28% or Rs.88/= per		2.5%	
		Fruit Juice Concentrated and Fruit Juice Nectars	Ng	S								per kg	per kg	2070	per kg	10 /0	10.0 /0	0.070	per kg	kg		2.570	
	2000 70 00	Other		5																			+
	2009.79.00	Other										5% or	F 0/ or		20% or				45% or	28% or			
			kg							Free		5% Or Rs.29/-	5% or Rs.29/-	20%	Rs.120/-	18%	10.0%	6.0%	45% or Rs.230/=	Rs.88/= per		2.5%	
		Fruit Cordial Concentrates,Fruit Squash Concentrates, Fruit Syrup Concentrates/ Fruit		S								per kg	per kg		per kg				per kg	kg			
		Squashes, Fruit Syrups, Fruit Cordials																					
	-	Juice of any other single fruit, nut or vegetable :																					
	2009.81.00 -	Cranberry (Vaccinium macrocarpon, Vaccinium																					
		oxycoccos) juice; lingonberry (Vaccinium vitis-																					
		<i>idaea</i>) juice. Fruit Cordial Concentrates,Fruit Squash	-											20%	20% or	18%	Ev		45% or	28% or		2.5%	
		Concentrates, Fruit Syrup Concentrates /	kg											20%	Rs.130/- per kg	10%	Ex		Rs.320/= per kg	Rs.88/= per kg		2.5%	
		Fruit Juice Concentrated and Fruit Juice Nectars / Fruit Squashes, Fruit Syrups, Fruit Cordials	/	S																			
	2000.00				_																		\square
	2009.89 2009.89.10 -	- Other : Passion		+	+			<u> </u>															+
			4		_										2004				450/				
		Fruit Cordial Concentrates,Fruit Squash Concentrates, Fruit Syrup Concentrates /	kg												20% or Rs.300/-	18%	Ex		45% or Rs.225/=			2.5%	
		Fruit Juice Concentrated and Fruit Juice Nectars /		S											per kg	1070	2/		per kg			210 /0	
		Fruit Squashes, Fruit Syrups, Fruit Cordials																					
	2009.89.90 -	Other		+	+																		+
			4		4										20% or				45% or				
		Fruit Cordial Concentrates,Fruit Squash Concentrates, Fruit Syrup Concentrates /	kg												Rs.80/-	18%	10.0%		Rs.225/=			2.5%	
		Fruit Juice Concentrated and Fruit Juice Nectars		S											per kg				per kg				
	2000.00.00	Mixturos of inices									 												
	2009.90.00	- Mixtures of juices																					
		Fruit Cordial Concentrates, Fruit Squash	-		-										20% or				45% or				
		Concentrates, Fruit Syrup Concentrates /	kg												Rs.130/-	18%	10.0%		Rs.320/=			2.5%	
		Fruit Juice Concentrated and Fruit Juice Nectars/		S											per kg				per kg				
		Fruit Squashes, Fruit Syrups, Fruit Cordials																					