

Central Excise Tariff Act, 1985**Chapter 11 - Products of the Milling Industry; Malt; Starches; Inulin; Wheat Gluten****CHAPTER 11****PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN****NOTES**

1404 This Chapter does not cover :

- (a) roasted malt put up as coffee substitutes (heading 0901 or 2101);
- (b) prepared fours, groats, meals or starches of heading 1901;
- (c) corn flakes or other products of heading 1904;
- (d) vegetables, prepared or preserved, of heading 2001, 2004 or 2005;
- (e) pharmaceutical products (Chapter 30); or
- (f) starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).

1404 (A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product :

1404 a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in column (2); and

(b) an ash content (after deduction of any added minerals) not exceeding that indicated in column (3).

Otherwise, they fall in heading 2302. However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading 1104.

(B) Products falling in this Chapter under the above provisions shall be classified in heading 1101 or 1102 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in column (4) or (5) is not less, by weight, than that shown against the cereal concerned.

Otherwise, they fall in heading 1103 or 1104.

Cereal	Starch content	Ash content	Rate of passage through a sieve with an aperture of	
			315 micrometres (microns)	500 micrometres (microns)
(1)	(2)	(3)	(4)	(5)
Wheat and rye	45%	2.5%	80%	-
Barley	45%	3%	80%	-
Oats	45%	5%	80%	-
Maize and grain sorghum (corn)	45%	2%	-	90%
Rice	45%	1.6%	80%	
Buckwheat	45%	4%	80%	

1404 For the purposes of heading 1103, the terms "groats" and "meal" mean products obtained by the fragmentation of cereal grains, of which :

- (a) in the case of maize (corn) products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm;
- (b) in the case of other cereal products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 1.25 mm.

SUB-HEADING NOTE

In relation to the products of sub-heading 1108 11 or 1108 12 or 1108 13 or 1108 14 or 1108 19, ²[labelling or relabelling of containers or repacking] from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

Tariff			Unit	Rate	of
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Item		Description of goods		duty
(1)		(2)	(3)	(4)
1101 00	00	WHEAT OR MESLIN FLOUR	kg.	Nil
1102		CEREAL FLOURS OTHER THAN THAT OF WHEAT OR MESLIN		
1102 00	10 -	Ryeflour	kg.	Nil
1102 00	20 -	Maize (corn)flour	kg.	Nil
1	[***]			
1102 00	90 -	Other	kg.	Nil
1103		CEREAL GROATS, MEAL AND PELLETS		
	-	Groats and meal :		
1103 11	--	Of wheat:		
1103 10	11 ---	Groat	kg.	Nil
1103 20	11 ---	Meal	kg.	Nil
1103 00	13 --	Of maize (corn)	kg.	Nil
1103 00	19 --	Of other cereals	kg.	Nil
1103 00	20 -	Pellets	kg.	
1104		CEREAL GRAINS OTHERWISE WORKED (FOR EXAMPLE, HULLED, ROLLED, FLAKED, PEARLED, SLICED, OR KIBBLED), EXCEPT RICE OF HEADING 1006; GERM OF CEREALS, WHOLE, ROLLED, FLAKED OR GROUND		
	-	Rolled orflaked grains :		
1104 00	12 --	Of oats	kg.	Nil
1104 00	19 --	Of other cereals	kg.	Nil
	-	Other worked grains (for example, hulled, pearled, sliced or kibbled) :		
1104 00	22 --	Of oats	kg.	Nil
1104 00	23 --	Of maize (corn)	kg.	Nil
1104 00	29 --	Of other cereals	kg.	Nil
1104 00	30 -	Germ of cereals, whole, rolled,flaked or ground	kg.	Nil
1105		FLOUR, MEAL, POWDER, FLAKES, GRANULES AND PELLETS OF POTATOES		
1105 00	10 -	Flour, meal and powder	kg.	Nil
1105 00	20 -	Flakes, granules and pellets	kg.	Nil
1106		FLOUR, MEAL AND POWDER OF THE DRIED LEGUMINOUS VEGETABLES OF HEADING 0713, OF SAGO OR OF ROOTS OR TUBERS OF HEADING 0714 OR OF THE PRODUCTS OF CHAPTER 8		
1106 00	10 -	Of the dried leguminous vegetables of heading 0713	kg.	Nil
1106 20	-	Of sago or of roots or tubers of heading 0714:		
1106 10	20 ---	Of sago	kg.	Nil
1106 20	20 ---	Of manioc (cassava)	kg.	Nil
1106 90	20 ---	Of other roots and tubers	kg.	Nil
1106 30	-	Of the products of Chapter 8:		

1106 10	30	---	Of tamarind	kg.	Nil
1106 20	30	---	Of singoda	kg.	Nil
1106 30	30	---	Mangoflour	kg.	Nil
1106 90	30	---	Other	kg.	Nil
1107			MALT, WHETHER OR NOT ROASTED		
1107 00	10	-	Not roasted	kg.	16%
1107 00	20	-	Roasted	Kg.	16%
1108			STARCHES; INULIN		
		-	Starches :		
1108 00	11	--	Wheat starch	Kg.	16%
1108 00	12	--	Maize (corn) starch	Kg.	16%
1108 00	13	--	Potato starch	Kg.	16%
1108 00	14	--	Manioc (cassava) starch	Kg.	16%
1108 10	19	---	Other :		
1108 90	19	---	Sago	Kg.	16%
1108 00	20	-	Inulin	Kg.	Nil
1109 00	00		WHEAT GLUTEN, WHETHER OR NOT DRIED	Kg.	Nil

1. Omitted the following by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007.

" 1102 00	30	-	Riceflour	kg.	Nil"
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2. Substituted by Notification No : .11/2008 dated 01.03.08 for the words labelling or relabelling of containers and repacking.