

Central Excise Tariff Act, 1985**Chapter 19 - Preparations of Cereals, Four, Starch or Milk; Pastrycooks Products****CHAPTER 19****PREPARATIONS OF CEREALS, FOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS****NOTES**

1. This Chapter does not cover :

(a) except in the case of stuffed products of heading 1902, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

(b) biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 2309); or

(c) medicaments or other products of Chapter 30.

2. For the purposes of heading 1901:

(a) the term "groats" means cereal groats of Chapter 11;

(b) the terms "flour" and "meal" mean :

(1) cereal flour and meal of Chapter 11, and

(2) flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 0712), of potatoes (heading 1105) or of dried leguminous vegetables (heading 1106).

3. Heading 1904 does not cover preparations containing more than 6% by weight of cocoa calculated on a totally defatted basis or¹[completely coated] with chocolate or other food preparations containing cocoa of heading 1806 (heading 1806).

4. For the purposes of heading 1904, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of, or Notes to, Chapter 10 or 11.

5. In relation to products of this Chapter, ³[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 Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
1901		MALT EXTRACT; FOOD PREPARATIONS OF FLOUR, GROATS, MEAL, STARCH OR MALT EXTRACT, NOT CONTAINING COCOA OR CONTAINING LESS THAN 40% BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED; FOOD PREPARATIONS OF GOODS OF HEADINGS 0401 TO 0404, NOT CONTAINING COCOA OR CONTAINING LESS THAN 5% BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED		
1901 10	-	Preparations for infant use, put up for retail sale:		
1901 10 10	---	Malted milk (including powder)	kg.	Nil

1901 10 90	---	Other	kg.	Nil
1901 20 00	-	Mixes and doughs for the preparation of bakers' wares of heading 1905	kg.	16%
1901 90	-	Other:		
1901 90 10	---	Malt extract	Kg.	16%
1901 90 90	---	Other	Kg.	16%
1902		PASTA, WHETHER OR NOT COOKED OR STUFFED (WITH MEAT OR OTHER SUBSTANCES) OR OTHERWISE PREPARED, SUCH AS SPAGHETTI, MACARONI, NOODLES, LASAGNE, GNOCCHI, RAVIOLI, CANNELLONI; COUSCOUS, WHETHER OR NOT PREPARED		
	-	Uncooked pasta, not stuffed or otherwise prepared:		
1902 11 00	--	Containing eggs	Kg.	² [Nil]
1902 19 00	--	Other	Kg.	² [Nil]
1902 20	-	Stuffed pasta, whether or not cooked or otherwise prepared:		
1902 20 10	---	Cooked	Kg.	² [Nil]
1902 20 90	---	Other	Kg.	² [Nil]
1902 30	-	Other Pasta:		
1902 30 10	---	Dried	Kg.	² [Nil]
1902 30 90	---	Other	Kg.	² [Nil]
1902 40	-	Couscous:		
1902 40 10	---	Unprepared	Kg.	16%
1902 40 90	---	Other	Kg.	16%
1903 00 00		TAPIOCA AND SUBSTITUTES THEREFOR PREPARED FROM STARCH, IN THE FORM OF FLAKES, GRAINS, PEARLS, SIFTINGS OR IN SIMILAR FORMS	Kg.	Nil
1904		PREPARED FOODS OBTAINED BY THE SWELLING OR ROASTING OF CEREALS OR CEREAL PRODUCTS (FOR EXAMPLE, CORN FLAKES); CEREALS [OTHER THAN MAIZE (CORN)] IN GRAIN FORM OR IN THE FORM OF FLAKES OR		

		OTHER WORKED GRAINS (EXCEPT FLOUR, GROATS AND MEAL), PRE-COOKED OR OTHERWISE PREPARED, NOT ELSEWHERE SPECIFIED OR INCLUDED		
1904 10	-	Prepared foods obtained by the swelling or roasting of cereals or cereal products:		
1904 10 10	---	Corn flakes	kg.	16%
1904 10 20	---	Paws, Mudi and the like	kg.	16%
1904 10 30	---	Bulgur wheat	kg.	16%
1904 10 90	---	Other	kg.	16%
1904 20 00	-	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	kg.	16%
1904 30 00	-	Bulgur wheat	kg.	16%
1904 90 00	-	Other	kg.	16%
1905		BREAD, PASTRY, CAKES, BISCUITS AND OTHER BAKERS' WARES, WHETHER OR NOT CONTAINING COCOA; COMMUNION WAFERS, EMPTY CACHETS OF A KIND SUITABLE FOR PHARMACEUTICAL USE, SEALING WAFERS, RICE PAPER AND SIMILAR PRODUCTS		
1905 10 00	-	Crispbread	kg.	Nil
1905 20 00	-	Gingerbread and the like	kg.	Nil
	-	Sweet biscuits; waffles and wafers:		
1905 31 00	--	Sweet biscuits	kg.	² [8%]
1905 32	--	Waffles and wafers:		
	--	Communion wafers:		
1905 32 11	----	Coated with chocolate or containing chocolate	kg.	16%
1905 32 19	----	Other	kg.	² [8%]
1905 32 90	---	Other	kg.	16%
1905 40 00	-	Rusks, toasted bread and similar toasted products	kg.	Nil

1905 90	-	Other:		
1905 90 10	---	Pastries and cakes	kg.	2[8%]
1905 90 20	---	Biscuits not elsewhere specified or included	kg.	2[8%]
1905 90 30	---	Extruded or expanded products, savoury or salted	kg.	Nil
1905 90 40	---	Papad	kg.	Nil
1905 90 90	---	Other	kg.	Nil

1. The words "coated" substituted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007.

2. Substituted for "16%" by the sixth schedule of the Finance Act, 2006, w.e.f. 18.04.2006.

3. Substituted by Notification No : .11/2008 dated 01.03.08 for the words labelling or relabelling of containers and repacking.
