

**Central Excise Tariff Act, 1985****Chapter 20 - Preparations of Vegetables, Fruit, Nuts or Other Parts of Plants****CHAPTER 20****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) 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); <sup>1</sup> [\*\*\*]

<sup>2</sup> [(c) bakers' wares and other products of heading 1905; or

(d) homogenized composite food preparations of heading 2104.]

2. Headings 2007 and 2008 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 1704) or chocolate confectionery (heading 1806).

3. Headings 2001, 2004 and 2005 cover, as the case may be, only those products of Chapter 7 or of heading 1105 or 1106 (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 2002.

5. For the purposes of heading 2007, 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 2009, 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% volume.

7. In relation to products of this Chapter, <sup>5</sup>[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'.

8. In this Chapter, "brand name" means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.

**SUB-HEADING NOTES**

1. For the purposes of sub-heading 2005 10, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as infant food 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. Sub-heading 2005 10 takes precedence over all other sub-headings of heading 2005.

2. For the purposes of sub-heading 2007 10, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as infant food 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. Sub-heading 2007 10 takes precedence over all other sub-headings of heading 2007.

3. For the purposes of sub-headings 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 20C or corrected for 20C if the reading is made at a different temperature.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2001	VEGETABLES, FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS, PREPARED OR PRESERVED BY VINEGAR OR		

		ACETIC ACID		
2001 10 00	-	Cucumbers and gherkins	kg.	16%
2001 90 00	-	Other	kg.	16%
2002	-	TOMATOES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID		
2002 10 00	-	Tomatoes, whole or in pieces	kg.	16%
2002 90 00	-	Other	kg.	16%
2003		MUSHROOMS AND TRUFFLES, PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID		
2003 10 00	-	Mushrooms of the genus Agaricus	kg.	16%
2003 20 00	-	Truffles	kg.	16%
2003 90 00	-	Other	kg.	16%
2004		OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, FROZEN, OTHER THAN PRODUCTS OF HEADING 2006		
2004 10 00	-	Potatoes	kg.	16%
2004 90 00	-	Other vegetables and mixtures of vegetables	kg.	16%
2005		OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, NOT FROZEN, OTHER THAN PRODUCTS OF HEADING 2006		
2005 10 00	-	Homogenised vegetables	kg.	16%
2005 20 00	-	Potatoes	kg.	16%
2005 40 00	-	Peas (pisum, sativum)	kg.	16%
	-	Beans (Vigna spp., Phaseolus spp.):		
2005 51 00	--	Beans, shelled	kg.	16%
2005 59 00	--	Other	kg.	16%
2005 60 00	-	Asparagus	kg.	16%
2005 70 00	-	Olives	kg.	16%
2005 80 00	-	Sweet corn (Zea mays var. saccharata)	kg.	16%
	3[-	Other vegetables and mixtures of vegetables :		
2005 91 00	--	Bamboo shoots	kg.	16%
2005 99 00	--	Other	kg.	16%]
2006 00 00		VEGETABLES, FRUITS, NUTS, FRUIT-PEEL AND OTHER PARTS OF PLANTS, PRESERVED BY SUGAR (DRAINED, GLACE OR CRYSTALLISED)	kg.	16%
		JAMS, FRUIT JELLIES, MARMALADES, FRUIT OR NUT		

2007		PUREE AND FRUIT OR NUT PASTES, OBTAINED BY COOKING, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER		
2007 10 00	-	Homogenised preparations	kg.	16%
	-	Other :		
2007 91 00	--	Citrus fruit	kg.	16%
2007 99	--	Other:		
2007 99 10	---	Mango	kg.	16%
2007 99 20	---	Guava	kg.	16%
2007 99 30	---	Pine apple	kg.	16%
2007 99 40	---	Apple	kg.	16%
2007 99 90	---	Other	kg.	16%
2008		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		
	-	Nuts, ground-nuts and other seeds, whether or not mixed together :		
2008 11 00	--	Ground-nuts	kg.	16%
2008 19	--	Other, including mixtures:		
2008 19 10	---	Cashew nut, roasted, salted or roasted and salted	kg.	16%
2008 19 20	---	Other roasted nuts and seeds	kg.	16%
2008 19 30	---	Other nuts, otherwise prepared or preserved	kg.	16%
2008 19 40	---	Other roasted and fried vegetable products	kg.	16%
2008 19 90	---	Other	kg.	16%
2008 20 00	-	Pineapples	kg.	16%
2008 30	-	Citrus fruit:		
2008 30 10	---	Orange	kg.	16%
2008 30 90	---	Other	kg.	16%
2008 40 00	-	Pears	kg.	16%
2008 50 00	-	Apricots	kg.	16%
2008 60 00	-	Cherries	kg.	16%
2008 70 00	-	Peaches, including nectarines	kg.	16%
2008 80 00	-	Strawberries	kg.	16%
	-	Other, including mixtures other than those of sub-heading 2008 19 :		
2008 91 00	--	Palm hearts	kg.	16%
2008 92 00	--	Mixtures	kg.	16%
2008 99	--	Other:		
		Squash :		
2008 99 11	----	Mango	kg.	16%
2008 99 12	----	Lemon	kg.	16%
2008 99 13	----	Orange	kg.	16%
2008 99 14	----	Pineapple	kg.	16%
2008 99 19	----	Other	kg.	16%
	---	Other :		
2008 99 91	----	Fruit cocktail	kg.	16%
2008 99 92	----	Grapes	kg.	16%
2008 99 93	----	Apples	kg.	16%
2008 99 94	----	Guava	kg.	16%

2008 99 99	----	Other	kg.	16%
2009		FRUIT JUICES (INCLUDING GRAPE MUST) AND VEGETABLE JUICES, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER		
	-	Orange juice :		
2009 11 00	--	Frozen	kg.	16%
2009 12 00	--	Not frozen, of a Brix value not exceeding 20	kg.	16%
2009 19 00	--	Other	kg.	16%
	<sup>4</sup> [-	Grapefruit (including pomelo) juice ]		
2009 21 00	--	Of a Brix value not exceeding 20	kg.	16%
2009 29 00	--	Other	kg.	16%
	-	Juice of any other single citrus fruit:		
2009 31 00	--	Of a Brix value not exceeding 20	kg.	16%
2009 39 00	--	Other	kg.	16%
	-	Pineapple juice:		
2009 41 00	--	Of a Brix value not exceeding 20	kg.	16%
2009 49 00	--	Other	kg.	16%
2009 50 00	-	Tomato juice	kg.	16%
	-	Grape juice (including grape must):		
2009 61 00	--	Of a Brix value not exceeding 30	kg.	16%
2009 69 00	--	Other	kg.	16%
	-	Apple juice:		
2009 71 00	--	Of a Brix value not exceeding 20	kg.	16%
2009 79 00	--	Other	kg.	16%
2009 80	-	Juice of any other single fruit or vegetable:		
2009 80 10	---	Mango juice	kg.	16%
2009 80 90	---	Other	kg.	16%
2009 90 00	-	Mixtures of juices	kg.	16%

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

2. Substituted the following by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007:

" (c) homogenised composite food preparations of heading 2104."

3. Substituted the following under heading 2005 by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007:

"2005 90 00	-	Other vegetables and mixtures of vegetables	kg.	16%"
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4. The words "-Grapefruit juice" substituted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007.

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