Central Excise Tariff Act, 1985

Chapter 21 - Miscellaneous Edible Preparations

CHAPTER 21

MISCELLANEOUS EDIBLE PREPARATIONS

NOTES

1. This Chapter does not cover:

(a) mixed vegetables of heading 0712;

(b) roasted coffee substitutes containing coffee in any proportion (heading 0901);

(c) fiavoured tea (heading 0902);

(d) spices or other products of headings 0904 to 0910;

(e) food preparations, other than the products described in heading 2103 or 2104, 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);

(f) yeast put up as a medicament or other products of heading 3003 or 3004; or

(g) prepared enzymes of heading 3507.

2. Extracts of the substitutes referred to in Note 1(b) above are to be classified in heading 2101.

3. For the purposes of heading 2104, the expression "homogenised composite food preparations" means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables or fruit, 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 be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

4. In relation to products of this Chapter, 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'.

5. 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.

3[6. In relation to product of tariff item 2106 90 30,, the process of adding or mixing cardamom, copra, menthol, spices, sweetening agents or any such ingredients other than lime, katha (catechu) or tobacco to betel nut, in any from, shall amount to "manufacture".]

SUPPLEMENTRY NOTES

1. In this Chapter, "Pan masala" means any preparation containing betel-nuts and any one or more of the following ingredients, namely:-

lime and katha (catechu), but not tobacco, whether or not containing any other ingredient, such as cardamom, copra or menthol.

2. In this Chapter, "betel-nut product known as Supari" means any preparation containing betel-nuts, but not containing any one or more of the following ingredients, namely:

lime, katha (catechu) and tobacco whether or not containing any other ingredients, such as cardamom, copra or menthol.

3. For the purposes of tariff item 2106 90 11, the expression "Sharbat" means any 68non-alcoholic sweetened beverage or syrup containing not less than 10% fruit juice or fiavoured with non-fruit fiavours, such as rose, Khus, Kevara, but not including aerated preparations.

4. Tariff item 2106 90 50, inter alia, includes preparations for lemonades or other beverages, consisting, for example, of fiavoured or coloured syrup, syrup fiavoured with an added concentrated extract, syrup fiavoured with fruit juice and intended for use in the manufacture of aerated water, such as in automatic vending machines.

5. Heading 2106 (except tariff items 2106 90 20 and 2106 90 30), inter alia, includes:

(a) protein concentrates and textured protein substances;

(b) preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk or other liquids), for human consumption;

(c) preparations consisting wholly or partly of foodstuffs, used in the making of beverages of food preparations for human consumption;

(d) powders for table creams, jellies, ice-creams and similar preparations, whether or not sweetened;

(e) fiavouring powders for making beverages, whether or not sweetened;

(f) preparations consisting of tea or coffee and milk powder, sugar and any other added ingredients;

(g) preparations (for example, tablets) consisting of saccharin and foodstuff, such as lactose, used for sweetening purposes;

(h) pre-cooked rice, cooked either fully or partially and their dehydrates; and

(i) preparations for lemonades or other beverages, consisting, for example, of fiavoured or coloured syrups, syrup fiavoured with an added concentrated extract, syrup fiavoured with fruit juices and concentrated fruit juice with added ingredients.

6. Tariff item 2106 90 99 includes sweet meats commonly known as "Misthans" or "Mithai" or called by any other name. They also include products commonly known as "Namkeens", "mixtures", "Bhujia", "Chabena" or called by any other name. Such products remain classified in these sub-headings irrespective of the nature of their ingredients.

Tariff Item		Description of goods
(1)		(2)
2101		EXTRACTS, ESSENCES AND CONCENTRATES, OF COFFEE, TEA OR WITH A BASIS OF THESE PRODUCTS OR WITH A BASIS OF COFFE CHICORY AND OTHER ROASTED COFFEE SUBSTITUTES, AND E CONCENTRATES THEREOF
	-	Extracts, essences and concentrates of coffee, and preparations with a basis concentrates or with a basis of coffee:
2101 11	--	Extracts, essences and concentrates:

2101 11 10	---	Instant coffee, fiavoured
2101 11 20	---	Instant coffee, not fiavoured
2101 11 30	---	Coffee aroma
2101 11 90	---	Other
2101 12 00	--	Preparations with basis of extracts, essences, concentrates or with a basis of coffee
2101 20	-	Extracts, essences and concentrates, of tea or mate, and preparations with a ba concentrates or with a basis of tea or mate:
2101 20 10	---	Instant tea
2101 20 20	---	Quick brewing black tea
2101 20 30	---	Tea aroma
2101 20 90	---	Other
2101 30	-	Roasted chicory and other roasted coffee substitutes, and extracts, essences and co
2101 30 10	---	Roasted chicory
2101 30 20	---	Roasted coffee substitutes
2101 30 90	---	Other
2102		YEASTS (ACTIVE OR INACTIVE); OTHER SINGLE CELL MICRO-OR INCLUDING VACCINES OF HEADING 3002); PREPARED BAKING POWDE
2102 10	-	Active yeasts:
2102 10 10	---	Culture yeast
2102 10 20	---	Baker's yeast
2102 10 90	---	Other
2102 20 00	-	Inactive yeasts, other single-cell micro-organisms, dead
2102 30 00	-	Prepared baking powders
2103		SAUCES AND PREPARATIONS THEREFOR, MIXED CONDIMENTS MUSTARD FLOUR AND MEAL AND PREPARED MUSTARD
2103 10 00	-	Soya sauce
2103 20 00	-	Tomato ketchup and other tomato sauces
2103 30 00	-	Mustard fiour and meal and prepared mustard
2103 90	-	Other:
2103 90 10	---	Curry paste
2103 90 20	---	Chilli sauce
2103 90 30	---	Mayonnaise and salad dressings
2103 90 40	---	Mixed, condiments and mixed seasoning
2103 90 90	---	Other
2104		SOUPS AND BROTHS AND PREPARATIONS THEREFOR; HOMOG PREPARATIONS
2104 10	-	Soups and broths and preparations therefor:
2104 10 10	---	Dried
2104 10 90	---	Other
2104 20 00	-	Homogenised composite food preparations
2105 00 00		ICECREAM AND OTHER EDIBLE ICE, WHETHER OR NOT CONTAINING C
2106		FOOD PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED

2106 10 00	-	Protein concentrates and textured protein substances
2106 90	-	Other:
	---	Soft drink concentrates:
2106 90 11	----	Sharbat
2106 90 19	----	Other
2106 90 20	---	Pan masala
2106 90 30	---	Betel nut product known as "Supari"
2106 90 40	---	Sugar-syrups containing added fiavouring or colouring matter, not elsewhere spe glucose syrup and malto dextrine syrup
2106 90 50	---	Compound preparations for making non-alcoholic beverages
2106 90 60	---	Food fiavouring material
2106 90 70	---	Churna for pan
2106 90 80	---	Custard powder
	---	Other :
2106 90 91	----	Diabetic foods
2106 90 92	----	Sterilized or pasteurized miltone
2106 90 99	----	Other

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

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

3. Inserted by the Finance (No. 2) Act, 2009.