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Central Excise Tariff (Amendment) Act, 2004

Chapter VIII - Edible Fruit and Nuts; Peel of Citrus Fruit or Melons

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CHAPTER 8

EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS

NOTES

1. This Chapter does not cover inedible nuts or fruits.

2. Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.

3. Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes:

   (a) for additional preservation or stabilisation (e.g., by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate);

   (b) to improve or maintain their appearance (e.g., by the addition of vegetable oil or small quantities of glucose syrup), provided that they retain the character of dried fruit or dried nuts.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0801	COCONUTS, BRAZIL NUTS AND CASHEW NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED		
	- Coconuts:		
0801 11 00	-- Desiccated	kg.	Nil
0801 19	-- Other:		
0801 19 10	--- Fresh	kg.	Nil
0801 19 20	-- --Dried	kg.	Nil
0801 19 90	-- --Other	kg.	Nil
	- Brazil nuts:		
0801 21 00	- -In shell	kg.	Nil
0801 22 00	-- Shelled	kg.	Nil
	- Cashew nuts:		
0801 31 00	- -In shell	kg.	Nil
0801 32	-- Shelled:		
0801 32 10	-- --Cashew kernel, broken	kg.	Nil
0801 32 20	-- --Cashew kernel, whole	kg.	Nil
0801 32 90	-- --Other	kg.	Nil
0802	OTHER NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED - Almonds:		
0802 11 00	- -In shell	kg.	Nil
0802 12 00	-- Shelled	kg.	Nil
	- Hazelnuts or filberts (Corylus spp.):		
0802 21 00	- -In shell	kg.	Nil
0802 22 00	-- Shelled	kg.	Nil
	- Walnuts:		
0802 31 00	- -In shell	kg.	Nil
0802 32 00	-- Shelled	kg.	Nil

0802 40 00	- Chestnuts (Castanea spp.)	kg.	Nil
0802 50 00	- Pistachios	kg.	Nil
0802 90	- Other:		
	--- Betel nuts:		
0802 90 11	--- -Whole	kg.	Nil
0802 90 12	--- Split	kg.	Nil
0802 9013	-- Ground	kg.	Nil
0802 9019	-- Other	kg.	Nil
0802 9090	-- -Other	kg.	Nil
0803 00 00	BANANAS, INCLUDING PLAINTAINS, FRESH OR DRIED	kg.	Nil
0804	DATES, FIGS, PINEAPPLES, AVOCADOS, GUAVAS, MANGOES, AND MANGOSTEENS, FRESH OR DRIED		
0804 10	- Dates:		
0804 10 10	--- Fresh (excluding wet dates)	kg.	Nil
0804 10 20	--- Soft (khayzur or wet dates)	kg.	Nil
0804 10 30	-- --Hard (chhohara or kharek)	kg.	Nil
0804 10 90	-- --Other	kg.	Nil
0804 20	- Figs:		
0804 20 10	-- --Fresh	kg.	Nil
0804 20 90	-- --Other	kg.	Nil
0804 30 00	- Pineapples	kg.	Nil
0804 40 00	- Avocados	kg.	Nil
0804 50	- Guavas, mangoes and mangosteens:		
0804 50 10	-- --Guavas, fresh or dried	kg.	Nil
0804 50 20	--- Mangoes, fresh	kg.	Nil
0804 50 30	--- Mangoes, sliced dried	kg.	Nil
0804 50 40	--- Mango pulp	kg.	Nil
0804 50 90	-- --Other	kg.	Nil
0805	CITRUS FRUIT, FRESH OR DRIED		
0805 10 00	- Oranges	kg.	Nil
0805 20 00	- Mandarins (including tangerines and satsumas);clementines, wilkings and similar citrus hybrids	kg.	Nil
0805 40 00	- Grape fruit	kg.	Nil
0805 50 00	- Lemon (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)	kg.	Nil
0805 90 00	- Other	kg.	Nil
0806	GRAPES, FRESH OR DRIED		
0806 10 00	- Fresh	kg.	Nil
0806 20	- Dried:		
0806 20 10	-- --Raisins	kg.	Nil
0806 20 90	-- --Other	kg.	Nil
0807	MELONS (INCLUDING WATERMELONS) AND PAPAWS (PAPAYAS), FRESH		

	- Melons (including watermelons):		
0807 11 00	-- Water melons	kg.	Nil
0807 19 00	-- Other	kg.	Nil
0807 20 00	- Papaws (papayas)	kg.	Nil
0808	APPLES, PEARS AND QUINCES, FRESH		
0808 10 00	- Apples	kg.	Nil
0808 20 00	- Pears and quinces	kg.	Nil
0809	APRICOTS, CHERRIES, PEACHES (INCLUDING NECTARINES), PLUMS AND SOLES, FRESH		
0809 10 00	- Apricots	kg.	Nil
0809 20 00	- Cherries	kg.	Nil
0809 30 00	- Peaches, including nectarine	kg.	Nil
0809 40 00	- Plums and sloes	kg.	Nil
0810	OTHER FRUIT, FRESH		
0810 10 00	- Strawberries	kg.	Nil
0810 20 00	- Raspberries, blackberries, mulberries and loganberries	kg.	Nil
0810 30 00	- Black, white or red currants and gooseberries	kg.	Nil
0810 40 00	- Cranberries, bilberries and other fruits of the genus Vaccinium	kg.	Nil
0810 50 00	- Kiwi fruit	kg.	Nil
0810 60 00	- Durians	kg.	Nil
0810 90	- Other:		
0810 90 10	--- Pomegranates	kg.	Nil
0810 90 20	-- --Tamarind, fresh	kg.	Nil
0810 90 30	-- -Sapota (chico)	kg.	Nil
0810 90 40	-- -Custard-apple (Ata)	kg.	Nil
0810 90 50	-- -Bore	kg.	Nil
0810 90 60	-- -Lichi	kg.	Nil
0810 90 90	-- -Other	kg.	Nil
0811	FRUIT AND NUTS, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER		
0811 10	- Strawberries:		
0811 10 10	--- Containing added sugar	kg.	Nil
0811 10 20	--- Not containing added sugar	kg.	Nil
0811 10 90	-- --Other	kg.	Nil
0811 20	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries:		
0811 20 10	-- --Containing added sugar	kg.	Nil
0811 20 20	--- Not containing added sugar	kg.	Nil
0811 20 90	-- --Other	kg.	Nil
0811 90	- Other:		
0811 90 10	-- --Containing added sugar	kg.	Nil
0811 90 90	-- --Other	kg.	Nil
	FRUIT AND NUTS PROVISIONALLY		

0812	PRESERVED (FOR EXAMPLE, BY SULPHUR DIOXIDE GAS, IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS), BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION		
0812 10 00	- Cherries	kg.	Nil
0812 90	- Other:		
0812 90 10	-- --Mango slices in brine	kg.	Nil
0812 90 90	-- --Other	kg.	Nil
0813	FRUIT, DRIED, OTHER THAN THAT OF HEADINGS 0801 TO 0806; MIXTURES OF NUTS OR DRIED FRUITS OF THIS CHAPTER		
0813 10 00	- Apricots	kg.	Nil
0813 20 00	- Prunes	kg.	Nil
0813 30 00	- Apples	kg.	Nil
0813 40	- Other fruit:		
0813 40 10	-- --Tamarind, dried	kg.	Nil
0813 40 20	--- Singoda whole (water nut)	kg.	Nil
0813 40 90	-- --Other	kg.	Nil
0813 50	- Mixtures of nuts or dried fruits of this Chapter:		
0813 50 10	-- --Mixtures of nuts	kg.	Nil
0813 50 20	--- Mixtures of dried fruits	kg.	Nil
0814 00 00	PEEL OF CITRUS FRUIT OR MELONS (INCLUDING WATERMELONS), FRESH, FROZEN, DRIED OR PROVISIONALLY PRESERVED IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS	kg.	Nil