Central Excise Tariff (Amendment) Act, 2004

Chapter IX - Coffee, Tea, Mate and Spices

CHAPTER 9

COFFEE, TEA, MATE AND SPICES

NOTES

1. Mixtures of the products of headings 0904 to 0910 are to be classified as follows:

(a) mixtures of two or more of the products of the same heading are to be classified in that heading;

(b) mixtures of two or more of the products of different headings are to be classified in heading 0910.

The addition of other substances to the products of headings 0904 to 0910 [or to the mixtures referred to in paragraph (a) or (b) above] shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading 2103.

2. This Chapter does not cover Cubeb pepper (Piper cubeba) or other products of heading 1211.

3. In heading 0901, "Coffee" means the seed of the coffee tree (cofea), but does not include the seed while still attached to the tree. This heading includes coffee in powder form.

4. 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.

SUPPLEMENTARY

NOTES

(1) Heading 0901 includes coffee in powder form.

(2) "Spice" means a group of vegetable products (including seeds, etc.), rich in essential oils and aromatic principles, and which, because of their characteristic taste, are mainly used as condiments. These products may be whole or in crushed or powdered form.

(3) The addition of other substances to spices shall not affect their inclusion in spices provided the resulting mixtures retain the essential character of spices and spices also include products commonly known as "masalas".

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0901	COFFEE, WHETHER OR NOT ROASTED OR DECAFFEINATED; COFFEE HUSKS AND SKINS; COFFEE SUBSTITUTES CONTAINING COFFEE IN ANY PROPORTION		
	- Coffee, not roasted:		
0901 11	-- -Not decaffeinated:		
	-- --Arabica plantation:		
0901 11 11	--- -A Grade	kg.	Nil
0901 11 12	--- -B Grade	kg.	Nil
0901 11 13	--- C Grade	kg.	Nil
0901 11 19	--- Other	kg.	Nil
	-- --Arabica cherry:		
0901 11 21	-- AB Grade	kg.	Nil
0901 11 22	--PB Grade	kg.	Nil
0901 11 23	-----C Grade	kg.	Nil
0901 11 24	-- B/B/B Grade	kg.	Nil
0901 11 29	-----Other	kg.	Nil
	-- --Rob Parchment:		
0901 11 31	-----AB Grade	kg.	Nil
0901 11 32	-----PB Grade	kg.	Nil
0901 11 33	-----C Grade	kg.	Nil
0901 11 39	-----Other	kg.	Nil
	-- --Rob cherry:		
0901 11 41	-----AB Grade	kg.	Nil
0901 11 42	---- PB Grade	kg.	Nil
0901 11 43	--- -C Grade	kg.	Nil
0901 11 44	-- B/B/B Grade	kg.	Nil
0901 11 45	--- Bulk	kg.	Nil
0901 11 49	--- -Other	kg.	Nil
0901 11 90	-- --Other	kg.	Nil
0901 12 00	-- -Decaffeinated	kg.	Nil
	- Coffee, roasted:		
0901 21	-- -Not decaffeinated:		
0901 21 10	-- --In bulk packing	kg.	Nil
0901 21 90	-- --Other	kg.	Nil
0901 22	-- -Decaffeinated:		
0901 22 10	-- --In bulk packing	kg.	Nil
0901 22 90	-- --Other	kg.	Nil
0901 90	- Other:		
0901 90 10	-- --Coffee husks and skins	kg.	Nil

0901 90 20	-- --Coffee substitutes containing coffee	kg.	Nil
0901 90 90	-- --Other	kg.	Nil
0902	TEA, WHETHER OR NOT FLAVOURED		
0902 10	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg:		
0902 10 10	-- --Content not exceeding 25 g .	kg.	Re.1 per kg.
0902 10 20	-- --Content exceeding 25 g. but not exceeding 1 kg.	kg.	Re.1 per kg.
0902 10 30	-- --Content exceeding 1 kg. but not exceeding 3 kg.	kg.	Re. 1 per kg.
0902 10 90	-- --Other	kg.	Re. 1 per kg.
0902 20	- Other green tea (not fermented):		
0902 20 10	-- --Green tea in packets with contents exceeding 3 kg but not exceeding 20 Kg.	kg.	Re. 1 per kg.
0902 20 20	-- --Green tea in bulk	kg.	Re. 1 per kg.
0902 20 30	-- --Green tea agglomerated in forms such as ball, brick and tablets	kg.	Re.1 per kg.
0902 20 40	-- --Green tea waste	kg.	Re.1 per kg.
0902 20 90	-- --Other	kg.	Re. 1 per kg.
0902 30	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg.:		
0902 30 10	-- --Content not exceeding 25 g.	kg.	Re. 1 per kg.
0902 30 20	-- --Content exceeding 25 g. but not exceeding 1 kg.	kg.	Re. 1 per kg.
0902 30 30	-- --Content exceeding 1 kg. but not exceeding 3 kg.	kg.	Re.1 per kg.
0902 30 90	-- --Other	kg.	Re. 1 per kg.
0902 40	- Other black tea (fermented) and other partly fermented tea:		
0902 40 10	-- --Content exceeding 3 kg. but not exceeding 20 kg.	kg.	Re. 1 per kg.

0902 40 20	-- --Black tea, leaf in bulk	kg.	Re. 1 per kg.
0902 40 30	-- --Black tea, dust in bulk	kg.	Re. 1 per kg.
0902 40 40	-- --Tea bags	kg.	Re. 1 per kg.
09024050	-- -Black tea, agglomerated in forms such as	kg.	Re. 1 per kg.
	ball, brick and tablets		
0902 40 60	-- --Black tea, waste	kg.	Re. 1 per kg.
0902 40 90	-- --Other	kg.	Re. 1 per kg.
0903 00 00	MATE	kg.	
0904	PEPPER OF THE GENUS PIPER; DRIED OR CRUSHED OR GROUND FRUITS OF THE GENUS CAPSICUM OR OF THE GENUS PIMENTA		
	- Pepper:		
0904 11	-- -Neither crushed nor ground:		
0904 11 10	-- --Pepper, long	kg.	Nil
0904 11 20	-- --Light black pepper	kg.	Nil
0904 11 30	-- --Black pepper, garbled	kg.	Nil
0904 11 40	-- --Black pepper ungarbled	kg.	Nil
0904 11 50	-- --Green pepper, dehydrated	kg.	Nil
0904 11 60	-- --Pepper pinheads	kg.	Nil
0904 11 70	-- --Green pepper, frozen or dried	kg.	Nil
0904 11 80	Pepper other than green, frozen	kg.	Nil
0904 11 90	-- --Other	kg.	Nil
0904 12 00	-- -Crushed or ground	kg.	Nil
0904 20	- Fruits of the genus capsicum or of the genus pimenta, dried or crushed or ground:		
0904 20 10	-- --Chilly	kg.	Nil
0904 20 20	-- --Chilly powder	kg.	Nil
0904 20 30	-- --Fruits of the genus capsicum	kg.	Nil
0904 20 40	-- --Chilly seed	kg.	Nil
0904 20 50	-- --Jamaica pepper	kg.	Nil
0904 20 90	-- --Other	kg.	Nil
0905	VANILLA		
0905 00	- Vanilla:		
0905 00 10	-- --Bean	kg.	Nil

0905 00 20	-- --Powder	kg.	Nil
0905 00 90	-- --Other	kg.	Nil
0906	CINNAMON AND CINNAMON-TREE FLOWERS		
0906 10	- Neither crushed nor ground:		
0906 10 10	-- --Cassia	kg.	Nil
0906 10 20	-- --Cinnamon bark	kg.	Nil
0906 10 30	-- --Cinnamon tree flowers	kg.	Nil
0906 10 90	-- --Other	kg.	Nil
0906 20 00	- Crushed or ground	kg.	Nil
0907	CLOVES (WHOLE FRUIT, CLOVES AND STEMS)		
	- Cloves (whole fruit, cloves and stems):		
0907 00 10	-- --Extracted	kg.	Nil
0907 00 20	-- --Not extracted (other than stem)	kg.	Nil
0907 00 30	-- --Stems	kg.	Nil
0907 00 90	-- --Other	kg.	Nil
0908	NUTMEG, MACE AND CARDAMOMS		
0908 10	- Nutmeg:		
0908 10 10	-- --In shell	kg.	Nil
0908 10 20	-- --Shelled	kg.	Nil
0908 20 00	- Mace	kg.	Nil
0908 30	- Cardamoms:		
0908 30 10	-- --Large (amomum)	kg.	Nil
0908 30 20	-- --Small (elettaria), alleppey green	kg.	Nil
0908 30 30	-- --Small, coorg green	kg.	Nil
0908 30 40	-- --Small, bleached, half-bleached or bleachable	kg.	Nil
0908 30 50	-- --Small, seeds	kg.	Nil
0908 30 60	-- --Small (mixed)	kg.	Nil
0908 30 70	-- --Powder	kg.	Nil
0908 30 90	-- --Other	kg.	Nil
0909	SEEDS OF ANISE, BADIAN, FENNEL, CORIANDER, CUMIN OR CARAWAY; JUNIPER BERRIES		
0909 10	- Seeds of anise or badian:		
	-- --Seeds of anise:		
0909 10 11	-- -Of seed quality	kg.	Nil
0909 10 19	--- -Other	kg.	Nil

	-- --Seeds of badian:		
0909 10 21	-- -Of seed quality	kg.	Nil
0909 10 29	--- -Other	kg.	Nil
0909 20	- Seeds of coriander:		
0909 20 10	-- --Of seed quality	kg.	Nil
0909 20 90	-- --Other	kg.	Nil
0909 30	- Seeds of cumin:		
	-- --Cumin, black:		
0909 30 11	-- -Of seed quality	kg.	Nil
0909 30 19	--- -Other	kg.	Nil
	-- --Cumin, other than black:		
0909 30 21	-- -Of seed quality	kg.	Nil
0909 30 29	--- -Other	kg.	Nil
0909 40	- Seeds of caraway:		
0909 40 10	-- --Of seed quality	kg.	Nil
0909 40 90	-- --Other	kg.	Nil
0909 50	- Seeds of fennel; juniper berries:		
	-- --Fennel seeds:		
0909 50 11	-- -Of seed quality	kg.	Nil
0909 50 19	--- -Other	kg.	Nil
	-- --Juniper berries:		
0909 50 21	-- -Of seed quality	kg.	Nil
0909 50 29	--- -Other	kg.	Nil
0910	GINGER, SAFFRON, TURMERIC (CURCUMA), THYME, BAY LEAVES, CURRY AND OTHER SPICES		
0910 10	- Ginger:		
0910 10 10	-- --Fresh	kg.	Nil
0910 10 20	-- --Dried, unbleached	kg.	Nil
0910 10 30	-- --Dried, bleached	kg.	Nil
0910 10 40	-- --Powder	kg.	Nil
0910 10 90	-- --Other	kg.	Nil
0910 20	- Saffron:		
0910 20 10	-- --Saffron stigma	kg.	Nil
0910 20 20	-- --Saffron stamen	kg.	Nil
0910 20 90	-- --Other	kg.	Nil
0910 30	- Turmeric (Curcuma):		
0910 30 10	-- --Fresh	kg.	Nil
0910 30 20	-- --Dried	kg.	Nil
0910 30 30	-- --Powder	kg.	Nil
0910 30 90	-- --Other	kg.	Nil
0910 40	- Thyme; bay leaves:		

0910 40 10	-- --Tejpat (leaves of cassia lignea)	kg.	Nil
0910 40 20	-- --Thymes, not elsewhere specified or included	kg.	Nil
0910 40 30	-- --Bay leaves, not elsewhere specified or included	kg.	Nil
0910 50 00	- Curry	kg.	Nil
	- Other spices:		
0910 91 00	-- -Mixtures referred to in Note 1(b) to this Chapter	kg.	Nil
0910 99	-- Other:		
	-- --Seed:		
0910 99 11	---- Celery	kg.	Nil
0910 99 12	---- Fenugreek	kg.	Nil
0910 99 13	--- Dill	kg.	Nil
0910 99 14	---- Ajwain	kg.	Nil
0910 99 15	-- Cassia torea	kg.	Nil
0910 99 19	--- -Other	kg.	Nil
	-- --Powder:		
0910 99 21	-- Cassia	kg.	Nil
0910 99 22	---- Cumin	kg.	Nil
0910 99 23	-- Celery	kg.	Nil
0910 99 24	-- Fenugreek	kg.	Nil
0910 99 25	-- Dill	kg.	Nil
0910 99 26	-- Poppy	kg.	Nil
0910 99 27	-- Mustard	kg.	Nil
0910 99 29	-- Other	kg.	Nil
	- Husk:		
0910 99 31	---- Cardamom	kg.	Nil
0910 99 39	--- -Other	kg.	Nil
0910 99 90	-- --Other	kg.	Nil

For effective rates of Cess on the specified goods of this Chapter please see Appendix IV.

Additional Duty of Excise (Tea & Tea Waste)
[See sections 157(1) of Finance Act 2003]

Item No.	Description of goods	Rate of duty
(1)	(2)	(3)
1.	Tea and tea waste	Rupee one per kg.

Note: (1) In the case of goods specified in the Fourth Schedule, being goods manufactured in India, there shall be levied and collected for the purposes of the Union, by surcharge, an additional duty of excise, at the rate specified in the said Schedule.

(2) The additional duty of excise referred to in sub-section (1), shall be in addition to any other duties of excise chargeable on such goods under the Central Excise Act or any other law for the time being in force.

(3) The provisions of the Central Excise Act and the rules made thereunder, including those relating to refunds and exemptions from duties and imposition of penalty, shall, as far as may be, apply in relation to the levy and collection of the additional duty of excise leviable under this section in respect of the goods specified in the Fourth Schedule as they apply in relation to the levy and collection of the duties of excise on such goods under that Act or those rules, as the case may be.

EXEMPTION NOTIFICATIONS

Exemption to tea & tea waste from whole of the Additional duty of excise leviable under sub-section (1) of Section 157 of the Finance Act, 2003.

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944) read with sub-section (3) of section 157 of the Finance Act, 2003 (32 of 2003), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts tea and tea waste from the whole of the additional duty of excise leviable under sub-section (1) of section 157 of the said Finance Act.

[Notfn No. 7/05-CE, dated 1.3.2005]