

Central Excise Tariff (Amendment) Act, 2004

Chapter X - Cereals

CHAPTER 10

CEREALS

NOTES

1. (a) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.

 (b) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 1006.
2. Heading 1005 does not cover sweet corn (Chapter 7).

SUB-HEADING

NOTE

The term "Durum wheat" means wheat of the *Triticum durum* species and the hybrids derived from the inter-specific crossing of *Triticum durum* which have the same number (28) of chromosomes as that species.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
1001	WHEAT AND MESLIN		
1001 10	- Durum wheat:		
1001 10 10	-- --Of seed quality	kg.	
1001 10 90	-- --Other	kg.	
1001 90	- Other:		
1001 90 10	--- Wheat of seed quality	kg.	
1001 90 20	--- Other wheat	kg.	
	-- Meslin:		
1001 90 31	---- Of seed quality	kg.	
1001 90 39	--- -Other	kg.	
1002	RYE		
1002 00	- Rye:		
1002 00 10	-- --Of seed quality	kg.	
1002 00 90	-- --Other	kg.	
1003	BARLEY		
1003 00	- Barley:		

1003 00 10	--- Of seed quality	kg.	
1003 00 90	-- --Other	kg.	
1004	OATS		
1004 00	- Oats:		
1004 00 10	-- --Of seed quality	kg.	
1004 00 90	-- --Other	kg.	
1005	MAIZE (CORN)		
1005 10 00	- Seed	kg.	
1005 90 00	- Other	kg.	
1006	RICE		
1006 10	- Rice in the husk (paddy or rough):		
1006 10 10	--- Of seed quality	kg.	
1006 10 90	-- --Other	kg.	
1006 20 00	- Husked (brown) rice	kg.	
1006 30	- Semi-milled or wholly-milled rice, whether or not polished or glazed:		
1006 30 10	-- --Rice, parboiled	kg.	
1006 30 20	--- Basmati rice	kg.	
1006 30 90	-- --Other	kg.	
1006 40 00 10	- Broken rice GRAIN SORGHUM	kg.	
1007 00	- Grain sorghum:		
1007 00 10	--- Of seed quality	kg.	
1007 00 90	-- --Other	kg.	
1008	BUCKWHEAT, MILLET AND CANARY SEED; OTHER CEREALS		
1008 10	- Buckwheat:		
1008 10 10	--- Of seed quality	kg.	
1008 10 90	-- --Other	kg.	
1008 20	- Millet:		
	--- Jawar:		
1008 20 11	---- Of seed quality	kg.	
1008 20 19	--- -Other	kg.	
	--- Bajra:		
1008 20 21	---- Of seed quality	kg.	
1008 20 29	--- -Other	kg.	
	--- Ragi (finger millet):		
1008 20 31	---- Of seed quality	kg.	
1008 20 39	--- -Other	kg.	
1008 30	- Canary seed:		
1008 30 10	--- Of seed quality	kg.	
1008 30 90	-- --Other	kg.	
1008 90	- Other cereals:		

1008 90 10	--- Of seed quality	kg.	
1008 90 90	-- --Other	kg.	

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