

Central Excise Tariff (Amendment) Act, 2004

Chapter XXI - 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) flavoured 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, labelling or relabelling of containers and 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.

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 non-alcoholic sweetened beverage or syrup containing not less than 10% fruit juice or flavoured with non-fruit flavours, 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 flavoured or coloured syrup, syrup flavoured with an added concentrated extract, syrup flavoured 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) flavouring 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 flavoured or coloured syrups, syrup flavoured with an added concentrated extract, syrup flavoured 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	Unit	Rate of duty
(1)	(2)	(3)	(4)
2101	EXTRACTS, ESSENCES AND CONCENTRATES, OF COFFEE, TEA OR MATE AND PREPARATIONS WITH A BASIS OF THESE PRODUCTS OR WITH A BASIS OF COFFEE, TEA OR MATE; ROASTED CHICORY AND OTHER ROASTED COFFEE SUBSTITUTES, AND EXTRACTS, ESSENCES AND CONCENTRATES THEREOF Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:		
210111	-- -Extracts, essences and concentrates:		
21011110	-- --Instant coffee, flavoured	kg.	16%
21011120	-- --Instant coffee, not flavoured	kg.	16%
21011130	-- --Coffee aroma	kg.	16%
21011190	-- --Other	kg.	16%
2101 1200	- -Preparations with basis of extracts, essences, concentrates or with a basis of coffee	kg.	16%
210120	Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate:		
21012010	-- -Instant tea	kg.	16%
21012020	-- -Quick brewing black tea	kg.	16%
21012030	-- -Tea aroma	kg.	16%
21012090	-- -Other	kg.	16%

210130	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:		
21013010	-- -Roasted chicory	kg.	Nil
21013020	-- -Roasted coffee substitutes	kg.	Nil
21013090	-- -Other	kg.	Nil
2102	YEASTS (ACTIVE OR INACTIVE); OTHER SINGLE CELL MICRO-ORGANISMS, DEAD (BUT NOT INCLUDING VACCINES OF HEADING 3002); PREPARED BAKING POWDERS		
2102 10	- Active yeasts:		
21021010	-- -Culture yeast	kg.	16%
21021020	-- -Baker's yeast	kg.	16%
21021090	-- -Other	kg.	16%
21022000	- Inactive yeasts, other single-cell micro-organisms, dead	kg.	16%
2102 3000	Prepared baking powders	kg.	16%
2103	SAUCES AND PREPARATIONS THEREFOR, MIXED CONDIMENTS AND MIXED SEASONINGS; MUSTARD FLOUR AND MEAL AND PREPARED MUSTARD		
2103 1000	Soya sauce	kg.	16%
2103 2000	- Tomato ketchup and other tomato sauces	kg.	16%
2103 3000	- Mustard flour and meal and prepared mustard	kg.	16%
2103 90	- Other:		
2103 9010	-- -Curry paste	kg.	16%
2103 9020	-- -Chilli sauce	kg.	16%
2103 9030	-- -Mayonnaise and salad dressings	kg.	16%
2103 9040	-- -Mixed, condiments and mixed seasoning	kg.	16%
2103 9090	-- -Other	kg.	16%

2104	SOUPS AND BROTHS AND PREPARATIONS THEREFOR; HOMOGENISED COMPOSITE FOOD PREPARATIONS		
210410	Soups and broths and preparations therefore:		
21041010	-- -Dried	kg.	16%
21041090	-- -Other	kg.	16%
21042000	- Homogenised composite food preparations	kg.	16%
2105 00 00	ICE CREAM AND OTHER EDIBLE ICE, WHETHER OR NOT CONTAINING COCOA	kg.	16%
2106	FOOD PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED		
21061000	Protein concentrates and textured protein substances	kg.	16%
210690	- Other:		
	-- Soft drink concentrates:		
21069011	-- Sharbat	kg.	16%
21069019	-- Other	kg.	16%
21069020	-- -Pan masala	kg.	16%
21069030	-- -Betel nut product known as "Supari"	kg.	16%
21069040	-- -Sugar-syrups containing added flavouring or colouring matter, not elsewhere specified or included; lactose syrup; glucose syrup and malto dextrine syrup	kg.	16%
21069050	-- -Compound preparations for making non-alcoholic beverages	kg.	16%
21069060	-- -Food flavouring material	kg.	16%
21069070	-- -Churna for pan	kg.	16%
21069080	-- -Custard powder	kg.	16%
	-- Other:		
21069091	-- Diabetic foods	kg.	16%

21069092	-- Sterilized or pasteurized miltone	kg.	Nil
21069099	-- Other	kg.	16%

For rates of special duty of excise and notification(s) giving effective rates of special duty of excise on specified goods of this Chapter -please see the second Schedule to this tariff.

For rates of National Calamity Contingent duty on specified goods of this Chapter - please see Appendix III.

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

* The specified goods falling under this Chapter are assessable to duty w.r.t. Maximum Retail Price. For percentage of abatement -please see Appendix V.

Tariff values for Pan Masala in retail packages:

In exercise of the powers conferred by sub-section (2) of section 3 of the Central Excise Act, 1944 (1 of 1944) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 5/97-Central Excise (N.T), dated the 1 st March, 1997, the Central Government, hereby fixes tariff value in respect of the goods, specified in column (1) of the Table hereto annexed, and falling under subheading No. 2106.00 of the Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), equivalent to the amount specified in the corresponding entry in column (2) of the said Table.

TABLE

Description of goods	Amount
(1)	(2)
Pan masala, in retail packages -	
(i) containing not exceeding two grams per pack	Re. 1.00 per unit pack
(ii) containing more than 2 grams but not exceeding 4 grams per pack	Rs. 2.00 per unit pack
(iii) containing more than 4 grams but less than 10 grams per pack	Rs. 6.00 per unit pack

2. This notification shall not be applicable to goods containing not more than 15% betel nut by weight and not containing tobacco in any proportion.

Explanation. - For the purpose of this notification, "retail package" means a package containing pan masala which is produced, distributed, displayed, delivered or stored for sale through retail sales agencies or other instrumentalities for consumption by an individual or a group of individuals.

[Notfn. No. 16/98-CE(NT), dated 2.6.1998 as amended by Notfn. No. 38/99-CE (NT), dt. 8.6.1999 and No. 9/2002-CE (NT), dt. 1.3.2002].

EXEMPTION NOTIFICATIONS

Effective rate of duty for pan masala upto 4 grams packs:

In exercise of the powers conferred by sub-section (1) of section 5 A of the Central Excises Act, 1944 (1 of 1944), the Central Government, being satisfied that it is necessary in the public interest so to do,

hereby exempts goods of the description specified in the Annexure below and falling within sub-heading No. 2106.00 of the Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), from so much of the duty of excise leviable thereon under the said Schedule, as is in excess of the amount of duty calculated on the value equivalent to fifty per cent of the maximum retail price declared on the package in which such goods are sold in retail.

2. This notification shall not be applicable to goods containing not more than 15% betel nut by weight and not containing tobacco in any proportion.

ANNEXURE

Description of goods

Pan masala, in retail packages -

(i) containing not exceeding 2 grams per pack and maximum retail price does not exceed Rs.1.25 per pack; or

(ii) containing more than 2 grams but not exceeding 4 grams per pack and maximum retail price does not exceed Rs. 2.00 per pack.

Explanation - For the purpose of this notification, the expression "maximum retail price" shall have the meaning as assigned to it in clause (r) of rule 2 of Standards of Weights and Measures (Packaged Commodities) Rules, 1977.

[Notfn. No. 27/97-CE dt. 7.5.97 as amended by Notfn. No. 28/99 and 11/02]

For exemption from National Calamity Contingent duty to specified goods of this Chapter please see Notfn. No. 26/2001 under Chapter 24.

Effective rate of National Calamity Contingent duty on Pan Masala, produced in North-Eastern States by units availing exemption under Notfn. Nos. 32/99-CE & 33/99-CE both dt. 8.7.1999.

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 136 of the Finance Act, 2001 (14 of 2001) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 13/2001-Central Excise, dated the 1st March, 2001, published in the Gazette of India, Extraordinary, vide number G.S.R. 13 8 (E) dated the 1st March, 2001, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts 'Pan Masala' falling under heading No. 21.06 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) and cleared under the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 32/99-Central Excise [G.S.R. 508(E)], or No. 33/99-Central Excise [G.S.R. 509(E)], both dated 8th July, 1999, as the case may be, from so much of the National Calamity Contingent duty leviable thereon under subsection(1) of section 136 of the said Finance Act as is equivalent to the amount of duty paid by the manufacturer of goods other than the amount of duty paid by utilisation of CENVAT credit under the CENVAT Credit Rules, 2001.

2. This exemption shall be given effect to in the same manner as the exemption contained in either of the said notifications under which the goods are cleared.

[Notfn. No. 27/01-CE dt.11.5.2001 as amended by Notfn. No. 35/01].
