

**Chapter 7**

**Edible vegetables and certain roots and tubers**

**Notes.**

- 1.- This Chapter does not cover forage products of heading 12.14.
- 2.- In headings 07.09, 07.10, 07.11 and 07.12 the word "vegetables" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays var. saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).
- 3.- Heading 07.12 covers all dried vegetables of the kinds falling in headings 07.01 to 07.11, other than :
  - (a) dried leguminous vegetables, shelled (heading 07.13);
  - (b) sweet corn in the forms specified in headings 11.02 to 11.04;
  - (c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 11.05);
  - (d) flour, meal and powder of the dried leguminous vegetables of heading 07.13 (heading 11.06).
- 4.- However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading 09.04).
- 5.- Heading 07.11 applies to vegetables which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state.

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L			
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	Gen	SG						
<b>07.01</b>		<b>Potatoes, fresh or chilled (+).</b>																								
	0701.10	- Seed	kg							Free				Free	Free	Ex	10%	6%						2.5%		
	0701.90	- Other	kg											Rs.20/= per kg	18%	Ex								2.5%	*	
<b>07.02</b>	0702.00	<b>Tomatoes, fresh or chilled.</b>	kg											20%	18%	Ex			40% or Rs.270/= per kg				2.5%			
<b>07.03</b>		<b>Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.</b>																								
		- Onions and shallots :																								
	0703.10.10	--- Red onions	kg											Rs.30/= per kg	18%	Ex								2.5%	*	
	0703.10.20	--- B' onions	kg											20% or Rs.30/= per kg	18%	Ex			10% or Rs.20/= per kg					2.5%	*	
	0703.10.30	--- Other onions	kg											Rs.15/= per kg	18%	Ex								2.5%		
	0703.10.90	--- Other	kg											Rs.30/= per kg	18%	10%								2.5%		
	0703.20	- Garlic	kg					Free	Free					15%	18%	Ex			0%				2.5%	*		
	0703.90	- Leeks and other alliaceous vegetables	kg											20%	18%	Ex			40% or Rs.140/= per kg					2.5%		
<b>07.04</b>		<b>Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.</b>																								

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	Gen	SG				
	0704.10	- Cauliflowers and broccoli	kg												20%	18%	Ex		40% or Rs.180/= per kg			2.5%		
	0704.20	- Brussels sprouts	kg												20%	18%	Ex		40% or Rs.180/= per kg			2.5%		
	0704.90	- Other	kg												20%	18%	Ex		40% or Rs.180/= per kg			2.5%		
<b>07.05</b>		<b>Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.</b>																						
		- Lettuce :																						
	0705.11	-- Cabbage lettuce (head lettuce)	kg												20%	18%	Ex		40% or Rs.180/= per kg			2.5%		
	0705.19	-- Other	kg												20%	18%	Ex		40% or Rs.180/= per kg			2.5%		
		- Chicory :																						
	0705.21	-- Witloof chicory ( <i>Cichorium intybus var. foliosum</i> )	kg							Free					20%	18%	Ex		40% or Rs.180/= per kg			2.5%		
	0705.29	-- Other	kg							Free					20%	18%	Ex		40% or Rs.180/= per kg			2.5%		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L		
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	Gen	SG					
<b>07.06</b>		<b>Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.</b>																							
	0706.10	- Carrots and turnips	kg												20%	18%	Ex		40% or Rs.180/= per kg					2.5%	
	0706.90	- Other	kg												20%	18%	Ex		40% or Rs.180/= per kg					2.5%	
<b>07.07</b>		<b>Cucumbers and gherkins, fresh or chilled</b>																							
	0707.00.10	--- Cucumbers	kg												20%	18%	Ex		40% or Rs.180/= per kg					2.5%	
	0707.00.20	--- Gherkins	kg												20%	18%	Ex		40% or Rs.180/= per kg					2.5%	
<b>07.08</b>		<b>Leguminous vegetables, shelled or unshelled, fresh or chilled.</b>																							
	0708.10.00	- Peas ( <i>Pisum sativum</i> )	kg							Free					20%	18%	Ex		40% or Rs.180/= per kg					2.5%	
	0708.20.00	- Beans ( <i>Vigna spp., Phaseolus spp.</i> )	kg												20%	18%	Ex		40% or Rs.180/= per kg					2.5%	
	0708.90.00	- Other leguminous vegetables	kg												20%	18%	Ex		40% or Rs.180/= per kg					2.5%	
<b>07.09</b>		<b>Other vegetables, fresh or chilled.</b>																							
	0709.20.00	- Asparagus	kg												20%	18%	Ex		40% or Rs.180/= per kg					2.5%	
	0709.30.00	- Aubergines (egg-plants)	kg												20%	18%	Ex		40% or Rs.180/= per kg					2.5%	
	0709.40.00	- Celery other than celeriac	kg												20%	18%	Ex		40% or Rs.180/= per kg					2.5%	
	0709.51.00	-- Mushrooms and truffles : Mushrooms of the genus <i>Agaricus</i>	kg												20%	18%	Ex		40% or Rs.180/= per kg					2.5%	

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L		
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	Gen	SG					
	0709.52	-- Mushrooms of the genus <i>Boletus</i>	kg								Free		5%	5%		20%	18%	Ex		40% or Rs.180/= per kg			2.5%		
	0709.53	-- Mushrooms of the genus <i>Cantharellus</i>	kg								Free		5%	5%		20%	18%	Ex		40% or Rs.180/= per kg			2.5%		
	0709.54	-- Shiitake ( <i>Lentinus edodes</i> )	kg								Free		5%	5%		20%	18%	Ex		40% or Rs.180/= per kg			2.5%		
	0709.55	-- Matsutake ( <i>Tricholoma matsutake</i> , <i>Tricholoma magnivelare</i> , <i>Tricholoma anatolicum</i> , <i>Tricholoma dulciolens</i> , <i>Tricholoma caligatum</i> )	kg								Free		5%	5%		20%	18%	Ex		40% or Rs.180/= per kg			2.5%		
	0709.56	-- Truffles ( <i>Tuber spp.</i> )	kg								Free		5%	5%		20%	18%	Ex		40% or Rs.180/= per kg			2.5%		
	0709.59	-- Other :	kg								Free		5%	5%		20%	18%	Ex		40% or Rs.180/= per kg			2.5%		
	0709.60	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	kg													20%	18%	Ex		40% or Rs.180/= per kg			2.5%		
	0709.70	- Spinach, New Zealand spinach and orache spinach (garden spinach)	kg													20%	18%	Ex		40% or Rs.180/= per kg			2.5%		
		- Other :																							
	0709.91	-- Globe artichokes	kg								Free					20%	18%	Ex		40% or Rs.180/= per kg			2.5%		
	0709.92	-- Olives	kg													20%	18%	10%	6%	40% or Rs.180/= per kg	24% or Rs.88/= per kg		2.5%		
	0709.93	-- Pumpkins, squash and gourds ( <i>Cucurbita spp.</i> )	kg													20%	18%	Ex		40% or Rs.180/= per kg			2.5%		
		-- Other :																					2.5%		
		--- Sweet corn ( <i>Zea mays var.sacharata</i> ), whether or not on the cob :																							
	0709.99.11	---- Sweet corn certified for sowing and rendered inedible by chemical treatment												Free	Free	18%	Ex								
	0709.99.12	---- Other	kg													20%	18%	Ex		40% or Rs.180/= per kg			2.5%		
	0709.99.20	---- Other	kg													20%	18%	Ex		40% or Rs.180/= per kg			2.5%		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L		
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	Gen	SG					
<b>07.10</b>		<b>Vegetables (uncooked or cooked by steaming or boiling in water), frozen.</b>																							
	0710.10	- Potatoes :																							
	0710.10.10	--- Uncooked	kg												Rs.60/= per kg	18%	Ex						25% or Rs.180/= per kg		2.5%
	0710.10.20	--- Cooked	kg												Rs.60/= per kg	18%	Ex						25% or Rs.180/= per kg		2.5%
		- Leguminous vegetables, shelled or unshelled :																							
		-- Peas ( <i>Pisum sativum</i> ) :																							
	0710.21.10	--- Uncooked	kg							Free						20%	18%	10%					40% or Rs.270/= per kg		2.5%
	0710.21.20	--- Cooked	kg							Free						20%	18%	Ex					40% or Rs.270/= per kg		2.5%
		-- Beans ( <i>Vigna spp., Phaseolus spp.</i> ) :																							
	0710.22.10	--- Uncooked	kg													20%	18%	Ex					40% or Rs.270/= per kg		2.5%
	0710.22.20	--- Cooked	kg													20%	18%	Ex					40% or Rs.270/= per kg		2.5%
		-- Other :																							
	0710.29.10	--- Uncooked	kg													20%	18%	Ex					40% or Rs.270/= per kg		2.5%
	0710.29.20	--- Cooked	kg													20%	18%	Ex					40% or Rs.270/= per kg		2.5%
		- Spinach, New Zealand spinach and orache spinach (garden spinach) :																							
	0710.30.10	--- Uncooked	kg													20%	18%	Ex					40% or Rs.270/= per kg		2.5%
	0710.30.20	--- Cooked	kg													20%	18%	Ex					40% or Rs.270/= per kg		2.5%
		- Sweet corn :																							
	0710.40.10	--- Uncooked	kg							Free						20%	18%	10%					40% or Rs.270/= per kg		2.5%

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	Gen	SG				
	0710.40.20	--- Cooked	kg								Free					20%	18%	10%		40% or Rs.270/= per kg		2.5%		
		- Other Vegetables :																						
	0710.80.10	--- Uncooked	kg													20%	18%	Ex		40% or Rs.270/= per kg		2.5%		
	0710.80.20	--- Cooked	kg													20%	18%	Ex		40% or Rs.270/= per kg		2.5%		
		- Mixtures of vegetables :																						
	0710.90.10	--- Uncooked	kg													20%	18%	Ex		40% or Rs.270/= per kg		2.5%		
	0710.90.20	--- Cooked	kg													20%	18%	Ex		40% or Rs.270/= per kg		2.5%		
<b>07.11</b>		<b>Vegetables provisionally preserved, but unsuitable in that state for immediate consumption.</b>																						
	0711.20	- Olives	kg								Free		5%			20%	18%	10%		40% or Rs.270/= per kg		2.5%		
		- Cucumbers and gherkins :																						
	0711.40.10	--- Cucumbers	kg													20%	18%	Ex		40% or Rs.270/= per kg		2.5%		
	0711.40.90	--- Gherkins	kg													20%	18%	Ex		40% or Rs.270/= per kg		2.5%		
		- Mushrooms and truffles :																						
	0711.51	-- Mushrooms of the genus <i>Agaricus</i>	kg								Free		5%	5%		20%	18%	Ex		40% or Rs.360/= per kg		2.5%		
	0711.59	-- Other	kg								Free		5%	5%		20%	18%	Ex		40% or Rs.360/= per kg		2.5%		
		- Other vegetables; mixtures of vegetables :																						

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	Gen	SG				
	0711.90.10	--- Garlic	kg												15% or Rs.110 /= per Kg	18%	Ex		40% or Rs.270/= per kg			2.5%		
	0711.90.20	--- Onion	kg												Rs.50/= per kg	18%	Ex		25% or Rs.180/= per kg			2.5%		
	0711.90.30	--- Capers	kg							Free					20%	18%	Ex		40% or Rs.270/= per kg			2.5%		
	0711.90.90	--- Other	kg												20%	18%	10%		40% or Rs.270/= per kg			2.5%		
<b>07.12</b>		<b>Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.</b>																						
	0712.20.00	- Onions	kg							Free					Rs.60/= per kg	18%	5%		Rs.150/= per kg			2.5%		
		- Mushrooms, wood ears ( <i>Auricularia spp.</i> ), jelly fungi ( <i>Tremella spp.</i> ) and truffles :																						
	0712.31	-- Mushrooms of the genus <i>Agaricus</i>	kg							Free		5%	5%		20%	18%	10%		40% or Rs.360/= per kg			2.5%		
	0712.32	-- Wood ears ( <i>Auricularia spp.</i> )	kg							Free		5%	5%		20%	18%	Ex		40% or Rs.360/= per kg			2.5%		
	0712.33	-- Jelly fungi ( <i>Tremella spp.</i> )	kg							Free		5%	5%		20%	18%	Ex		40% or Rs.360/= per kg			2.5%		
	0712.34	-- Shiitake ( <i>Lentinus edodes</i> )	kg							Free		5%	5%		20%	18%	Ex		40% or Rs.360/= per kg			2.5%		
	0712.39	-- Other	kg							Free		5%	5%		20%	18%	Ex		40% or Rs.360/= per kg			2.5%		
		- Other vegetables; mixtures of vegetables :																						
	0712.90.10	--- Garlic	kg												15% or Rs 110/= per Kg	18%	5%		40% or Rs.270/= per kg			2.5%		
	0712.90.90	--- Other	kg												20%	18%	10%		Rs.450/= per kg			2.5%		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L			
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	Gen	SG						
07.13		<b>Dried leguminous vegetables, shelled, whether or not skinned or split (+).</b>																								
		- Peas ( <i>Pisum sativum</i> ) :																								
	0713.10.10	--- Whole	kg												20%	18%	Ex		10%					2.5%	*	
	0713.10.20	--- Split	kg												20%	18%	Ex		10%					2.5%	*	
		- Chickpeas (garbanzos) :																								
	0713.20.10	--- Whole	kg							Free					15%	18%	Ex		0%					2.5%	*	
	0713.20.20	--- Split	kg							Free					15%	18%	Ex		0%					2.5%	*	
		- Beans ( <i>Vigna spp., Phaseolus spp.</i> ) :																								
		-- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek :																								
		--- Green gram (moong):																								
	0713.31.11	--- Beans certified for sowing and rendered inedible by chemical treatment	kg											Free	Free	18%	Ex							2.5%		
	0713.31.19	--- Other	kg												Rs.70/= per kg	18%	Ex							2.5%	*	
		--- Black gram :																								
	0713.31.21	--- Beans certified for sowing and rendered inedible by chemical treatment	kg											Free	Free	18%	Ex							2.5%		
	0713.31.22	--- Skinned, whether or not split	kg												15%	18%	Ex		0%					2.5%	*	
	0713.31.29	--- Other	kg												15%	18%	Ex		0%					2.5%	*	
	0713.31.90	--- Other	kg												20%	18%	Ex		10%					2.5%		
		-- Small red (Adzuki) beans ( <i>Phaseolus</i> or <i>Vigna angularis</i> ) :																								
	0713.32.10	--- Beans certified for sowing and rendered inedible by chemical treatment	kg										Free	Free	Free	18%	Ex							2.5%		
	0713.32.90	--- Other	kg										Free		20%	18%	10%		10%					2.5%		
		-- Kidney beans, including white pea beans ( <i>Phaseolus vulgaris</i> ):																								
	0713.33.10	--- Beans certified for sowing and rendered inedible by chemical treatment	kg											Free	Free	Free	Ex	Ex						2.5%		
	0713.33.90	--- Other	kg											Free		20%	18%	10%		10%				2.5%		
		-- Bambara beans ( <i>Vigna subterranea</i> or <i>Voandzeia subterranea</i> ) :																								
	0713.34.10	--- Beans certified for sowing and rendered inedible by chemical treatment	kg											Free	Free	18%	Ex							2.5%		
	0713.34.90	--- Other	kg												20%	18%	Ex		10%					2.5%		
		-- Cow peas ( <i>Vigna unguiculata</i> ) :																								
	0713.35.10	--- Beans certified for sowing and rendered inedible by chemical treatment	kg											Free	Free	18%	Ex							2.5%		
	0713.35.90	--- Other	kg												Rs.70/= per kg	18%	Ex							2.5%	*	
		-- Other :																								
	0713.39.10	--- Beans certified for sowing and rendered inedible by chemical treatment	kg											Free	Free	18%	Ex							2.5%		
	0713.39.90	--- Other	kg												20%	18%	10%		10%					2.5%		
		- Lentils :																								
		--- Massor dhal (red lentils) whole or split :																								
	0713.40.11	--- Whole	kg											Free	Free	18%	Ex							2.5%	*	
	0713.40.12	--- Split	kg											Free	Free	18%	Ex							2.5%	*	
		--- Split Red Lentils		S																						
		--- Whole or split yellow lentils :																								
	0713.40.21	--- Whole	kg											Free	Free	18%	Ex							2.5%	*	
	0713.40.22	--- Split	kg											Free	Free	18%	Ex							2.5%	*	
	0713.40.90	--- Other	kg												22.4%	20%	18%	Ex		10%				2.5%		



HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	Gen	SG				
	0713.50	- Broad beans ( <i>Vicia faba</i> var. <i>major</i> ) and horse beans ( <i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i> )	kg								Free					20%	18%	10%		10%			2.5%	
	0713.60.10	--- Pigeon peas ( <i>Cajanus cajan</i> ) : Toor Dhal	kg													Rs.45/= per kg	18%	10%	6%				2.5%	
	0713.60.90	--- Other	kg													20%	18%	10%		10%			2.5%	
	0713.90	- Other	kg													20%	18%	10%		10%			2.5%	
<b>07.14</b>		<b>Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.</b>																						
	0714.10	- Manioc (cassava)	kg													20%	18%	Ex		25% or Rs.180/= per kg			2.5%	
	0714.20	- Sweet potatoes	kg													20%	18%	Ex		25% or Rs.180/= per kg			2.5%	
	0714.30	- Yams ( <i>Dioscorea</i> spp.)	kg													20%	18%	Ex		25% or Rs.180/= per kg			2.5%	
	0714.40	- Taro ( <i>Colocasia</i> spp.)	kg													20%	18%	Ex		25% or Rs.180/= per kg			2.5%	
	0714.50	- Yautia ( <i>Xanthosoma</i> spp.)	kg													20%	18%	Ex		25% or Rs.180/= per kg			2.5%	
	0714.90	- Other	kg								Free					20%	18%	Ex		25% or Rs.180/= per kg			2.5%	