

Chapter 14

**Vegetable plaiting materials; vegetable products
not elsewhere specified or included**

Notes.

- 1.- This Chapter does not cover the following products which are to be classified in Section XI :
vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
- 2.- Heading 14.01 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 44.04).
- 3.- Heading 14.04 does not apply to wood wool (heading 44.05) and prepared knots or tufts for broom or brush making (heading 96.03).

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				
14.01		Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).																				
	1401.10	- Bamboos	kg					Free	Free		Free	Free	Free	Free	Free	18%	10%	6%				2.5%
	1401.20	- Rattans	kg					Free	Free		Free	Free	Free	Free	Free	18%	10%	6%				2.5%
	1401.90	- Other	kg					Free	Free		Free	Free	Free	Free	Free	18%	10%	6%				2.5%
[14.02]																						
[14.03]																						
14.04		Vegetable products not elsewhere specified or included.																				
	1404.20	- Cotton linters	kg				Free		Free			Free	Free	Free	Free	18%	10%	6%				2.5%
		- Other :																				
	1404.90.10	--- Beedi leaves	kg											20% or Rs.1500/= per kg	18%	10%		10% or Rs.3500/= per kg				2.5%
	1404.90.20	--- Betel leaves	kg											20%	18%	Ex						2.5%
	1404.90.30	--- Coconut shell pieces	kg											15%	18%	Ex						2.5%
	1404.90.40	--- Coconut shell powder	kg											15%	18%	Ex						2.5%
	1404.90.50	--- Coconut husk chips	kg											15%	18%	Ex						2.5%
	1404.90.60	--- Coconut ekels	kg							Free				20%	18%	Ex						2.5%
	1404.90.70	--- Raw vegetable materials of a kind used primarily in dyeing or tanning	kg							Free			Free	Free	18%	10%	6%					2.5%
	1404.90.80	--- Kapok and vegetable hair	kg							Free				20%	18%	10%	6%					2.5%
		--- Other :																				
	1404.90.91	--- Vegetable materials of a kind used primarily as stuffing or as padding (for example, eel-grass), whether or not put up as a layer with or without supporting material	kg							Free			10.0%	15%	18%	Ex						2.5%

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
	1404.90.92	----Vegetable materials of a kind used primarily in brooms or in brushes (for example, broom-corn, piassava, couch-grass and istle), whether or not in hanks or bundles	kg								Free				20.0%	20%	18%	Ex			2.5%	
	1404.90.93	----Coconut coir pith (compressed or not)	kg											10.0%	20%	Ex	Ex				2.5%	
	1404.90.99	----Other	kg											10.0%	15%	Ex	10%	6%			2.5%	