

CHAPTER 7

Edible vegetables and certain roots and tubers

NOTES :

1. This Chapter does not cover forage products of heading 1214.
2. In headings 0709, 0710, 0711 and 0712, 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 0712 covers all dried vegetables of the kinds falling in headings 0701 to 0711, other than :
 - (a) dried leguminous vegetables, shelled (heading 0713);
 - (b) sweet corn in the forms specified in headings 1102 to 1104;
 - (c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 1105);
 - (d) flour, meal and powder of the dried leguminous vegetables of heading 0713 (heading 1106).
4. However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading 0904).
- *5. Heading 0711 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.

**Supplementary Note:

(1) (a) For the purposes of this Chapter, “Rose Onion” refers to a variety of onion defined and recognised by the Geographical Indication (GI) Registry against the GI no. 212 under the Geographical Indication of Goods (Registration and Protection) Act, 1999 (48 of 1999).

(b) Produced/cultivated by a person certified/recognised and mentioned as a user in the Geographical Indication Registry against the said GI no.212”;

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
0701	POTATOES, FRESH OR CHILLED			
0701 10 00	- Seed	kg.	30%	20%
0701 90 00	- Other	kg.	30%	20%
0702 00 00	TOMATOES, FRESH OR CHILLED	kg.	30%	20%
0703	ONIONS, SHALLOTS, GARLIC, LEEKS AND OTHER ALLIACEOUS VEGETABLES, FRESH OR CHILLED			

(1)	(2)	(3)	(4)	(5)
0703 10	- Onions and shallots:			
	--- **Onions:			
**0703 10 11	---- Rose onion	kg.	30%	20%
**0703 10 19	---- Other	kg.	30%	20%
0703 10 20	--- Shallots	kg.	30%	20%
0703 20 00	- Garlic	kg.	100%	90%
0703 90 00	- Leeks and other alliaceous vegetables	kg.	30%	20%
0704	CABBAGES, CAULIFLOWERS, KOHLRABI, KALE AND SIMILAR EDIBLE BRASSICAS, FRESH OR CHILLED			
0704 10 00	- *Cauliflowers and broccoli	kg.	30%	20%
0704 20 00	- Brussels sprouts	kg.	30%	20%
0704 90 00	- Other	kg.	30%	20%
0705	LETTUCE (<i>LACTUCASATIVA</i>) AND CHICORY (<i>CICHORIUM SPP.</i>), FRESH OR CHILLED			
	- Lettuce:			
0705 11 00	-- Cabbage lettuce (head lettuce)	kg.	30%	20%
0705 19 00	-- Other	kg.	30%	20%
	- Chicory :			
0705 21 00	-- Witloof chicory (<i>Cichorium intybus var. foliosum</i>)	kg.	30%	20%
0705 29 00	-- Other	kg.	30%	20%
0706	CARROTS, TURNIPS, SALAD BEETROOT, SALSIFY, CELERIAC, RADISHES AND SIMILAR EDIBLE ROOTS, FRESH OR CHILLED			
0706 10 00	- Carrots and turnips	kg.	30%	20%
0706 90	- Other :			
0706 90 10	--- Horse radish	kg.	30%	20%
0706 90 20	--- Other Radish	kg.	30%	20%
0706 90 30	--- Salad beetroot	kg.	30%	20%
0706 90 90	--- Other	kg.	30%	20%
0707 00 00	CUCUMBERS OR GHERKINS, FRESH OR CHILLED	kg.	30%	20%
0708	LEGUMINOUS VEGETABLES, SHELLED OR UNSHELLED, FRESH OR CHILLED			
0708 10 00	- Peas (<i>Pisum sativum</i>)	kg.	30%	20%
0708 20 00	- Beans (<i>Vigna spp., Phaseolus spp.</i>)	kg.	30%	20%
0708 90 00	- Other leguminous vegetables	kg.	30%	20%
0709	OTHER VEGETABLES, FRESH OR CHILLED			

(1)	(2)	(3)	(4)	(5)
0709 20 00	- Asparagus	kg.	30%	20%
0709 30 00	- Aubergines (<i>egg-plants</i>)	kg.	30%	20%
0709 40 00	- Celery other than celeriac	kg.	30%	20%
	- <i>Mushrooms and truffles:</i>			
0709 51 00	-- Mushrooms of the genus agaricus	kg.	30%	20%
*0709 52 00	-- Mushrooms of the genus Boletus	kg.	30%	20%
*0709 53 00	-- Mushrooms of the genus Cantharellus	kg.	30%	20%
*0709 54 00	-- Shiitake (<i>Lentinus edodes</i>)	kg.	30%	20%
*0709 55 00	-- Matsutake (<i>Tricholoma matsutake</i> , <i>Tricholoma magnivelare</i> , <i>Tricholoma anatolicum</i> , <i>Tricholoma dulciolens</i> , <i>Tricholoma caligatum</i>)	kg.	30%	20%
*0709 56 00	-- Truffles (<i>Tuber spp.</i>)	kg.	30%	20%
0709 59 00	-- Other	kg.	30%	20%
0709 60	- <i>Fruits of the genus Capsicum or of the genus Pimenta :</i>			
0709 60 10	--- Green chilly	kg.	30%	20%
0709 60 90	--- Other	kg.	30%	20%
0709 70 00	- Spinach, New Zealand spinach and orache spinach (<i>garden spinach</i>)	kg.	30%	20%
	- <i>Other :</i>			
0709 91 00	-- Glove artichokes	kg.	30%	20%
0709 92 00	-- Olives	kg.	30%	20%
0709 93	-- Pumpkins, squash and gourds (<i>Cucurbita spp.</i>):			
0709 93 10	--- Pumpkins	kg.	30%	20%
0709 93 20	--- Squash	kg.	30%	20%
0709 93 30	--- Bitter gourd	kg.	30%	20%
0709 93 40	--- Bottle gourd	kg.	30%	20%
0709 93 50	--- Snake gourd	kg.	30%	20%
0709 93 60	--- Coccinia (<i>Kundru</i>)	kg.	30%	20%
0709 93 90	--- Other	kg.	30%	20%
0709 99	-- Other :			
0709 99 10	--- Green Pepper	kg.	30%	20%
0709 99 30	--- Okra/lady finger (<i>Bhindi</i>)	kg.	30%	20%
0709 99 90	--- Other	kg.	30%	20%
0710	VEGETABLES (UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER), FROZEN			
0710 10 00	- Potatoes	kg.	30%	20%
	- <i>Leguminous vegetables, shelled or unshelled:</i>			
0710 21 00	-- Peas (<i>Pisum sativum</i>)	kg.	30%	20%
0710 22 00	-- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	kg.	30%	20%
0710 29 00	-- Other	kg.	30%	20%
0710 30 00	- Spinach, New Zealand spinach and orache spinach (<i>garden spinach</i>)	kg.	30%	20%

(1)	(2)	(3)	(4)	(5)
0710 40 00	- Sweet corn	kg.	30%	20%
0710 80	- <i>Other vegetables:</i>			
0710 80 10	--- Terragon	kg.	30%	20%
0710 80 90	--- Other	kg.	30%	20%
0710 90 00	- Mixtures of vegetables	kg.	30%	20%
0711	*VEGETABLES PROVISIONALLY PRESERVED, BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION			
0711 20 00	- Olives	kg.	30%	20%
0711 40 00	- Cucumbers and gherkins	kg.	30%	20%
	- <i>Mushrooms and truffles:</i>			
0711 51 00	-- Mushrooms of the genus <i>agaricus</i>	kg.	30%	20%
0711 59 00	-- Other	kg.	30%	20%
0711 90	- <i>Other vegetables; mixtures of vegetables:</i>			
0711 90 10	--- Green pepper in brine	kg.	30%	20%
0711 90 20	--- Assorted canned vegetables	kg.	30%	20%
0711 90 90	--- Other	kg.	30%	20%
0712	DRIED VEGETABLES, WHOLE, CUT, SLICED, BROKEN OR IN POWDER, BUT NOT FURTHER PREPARED			
0712 20 00	- Onions	kg.	30%	20%
	- <i>Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles:</i>			
0712 31 00	-- Mushrooms of the genus <i>lgaricus</i>	kg.	30%	20%
0712 32 00	-- Wood ears (<i>Auricularia spp.</i>)	kg.	30%	20%
0712 33 00	-- Jelly fungi (<i>Tremella spp.</i>)	kg.	30%	20%
*0712 34 00	-- Shiitake (<i>Lentinus edodes</i>)	kg.	30%	20%
0712 39 00	-- Other	kg.	30%	20%
0712 90	- <i>Other vegetables; mixtures of vegetables:</i>			
0712 90 10	--- Asparagus	kg.	30%	20%
0712 90 20	--- Dehydrated garlic powder	kg.	30%	20%
0712 90 30	--- Dehydrated garlic flakes	kg.	30%	20%
0712 90 40	--- Dried garlic	kg.	30%	20%
0712 90 50	--- Marjoram, Oregano	kg.	30%	20%
0712 90 60	--- Potatoes	kg.	30%	20%
0712 90 90	--- Other	kg.	30%	20%
0713	DRIED LEGUMINOUS VEGETABLES, SHELLED, WHETHER OR NOT SKINNED OR SPLIT			
0713 10	- Peas (<i>Pisum sativum</i>):			
0713 10 10	--- Yellow peas	kg.	50%	40%
0713 10 20	--- Green peas	kg.	50%	40%
0713 10 90	--- Other	kg.	50%	40%

(1)	(2)	(3)	(4)	(5)
0713 20	- Chickpeas (<i>garbanzos</i>):			
0713 20 10	--- Kabuli chana	kg.	70 %	20 %
0713 20 20	--- Bengal gram (desi chana)	kg.	70 %	20 %
0713 20 90	--- Other	kg.	70 %	20 %
	<i>Beans (Vigna spp., Phaseolus spp.):</i>			
0713 31	-- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek			
0713 31 10	--- Beans of the species <i>Vigna mungo</i> (L.) Hepper	kg.	30%	20%
0713 31 90	--- Beans of the species <i>Vigna radiata</i> (L.) Wilczek	kg.	30%	20%
0713 32 00	-- Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)	kg.	30%	20%
0713 33 00	-- Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)	kg.	30%	20%
0713 34 00	-- Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia</i> <i>subterranea</i>)	kg.	40%	20%
0713 35 00	-- Cow peas (<i>Vigna unguiculata</i>)	kg.	30%	20%
0713 39	-- Other :			
0713 39 10	--- Guar seeds	kg.	30%	20%
0713 39 90	--- Other	kg.	30%	20%
0713 40 00	- Lentils	kg.	50%	20%
0713 50 00	- 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.	30%	20%
0713 60 00	- Pigeon peas (<i>Cajanus cajan</i>)	kg.	30%	20%
0713 90	- Other :			
0713 90 10	--- Split	kg.	30%	20%
0713 90 90	--- Other	kg.	30%	20%
0714	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			
0714 10 00	- Manioc (cassava)	kg.	30%	20%
0714 20 00	- Sweet potatoes	kg.	30%	20%
0714 30 00	- Yams (<i>Dioscorea</i> spp.)	kg.	30%	20%
0714 40 00	- Taro (<i>Colocasia</i> spp.)	kg.	30%	20%
0714 50 00	- Yautia (<i>Xanthosoma</i> spp.)	kg.	30%	20%
0714 90	- Other:			
0714 90 10	--- Sago pith	kg.	30%	20%
0714 90 90	--- Other	kg.	30%	20%

Fresh garlic falling under tariff item 0703 20 00 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) when imported by the National Consumer Co-operative Federation and the Madhya Pradesh State Co-operative marketing Federation under an

import licence issued by the Central Government and cleared after the 15th day of January, 2003 is exempted from so much of the duty of Customs as is in excess of thirty per cent. ad valorem.

[vide sec. 56 read with Third Schedule to the Finance Act, 2011 (8 of 2011)]

[Notifn. No.40/2020-Cus., dt.28.10.20]

As rescinded by 04/01.02.2022

Exemption to goods specified in Col. (3) of the Table:

[Notifn. No. 11/21-Cus., dt.1.2.21 as amended by 18/21, 26/21, 38/21, 42/21, 27/22]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) read with section 124 of the Finance Act, 2021 (13 of 2021), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts goods of the description specified in column (3) of the Table below and falling within the Chapter, heading or sub-heading or tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as specified in column (2) of the said Table, from so much of the Agriculture Infrastructure and Development Cess leviable thereon under the said section of the Finance Act, 2021 (13 of 2021), as is in excess of the amount calculated at the rate specified in column (4) of the said Table.

Table

S.No.	Chapter or heading or subheading or tariff item of the First Schedule	Description of goods	Rate
(1)	(2)	(3)	(4)
1.	0713 10	All goods	40%
2.	0713 20 10	All goods	30%
3.	0713 20 20	All goods	50%
4.	0713 20 90	Chick Peas (Garbanzos)	50%
5.	0713 40 00	Lentil (Mosur)	10%
6.	0808 10 00	All goods	35%
7.	1511 10 00**	Crude Palm Oil	20%
8.	1507 10 00, 1512 11 10	All goods	20%
9.	2204, 2205, 2206, 2208*	All goods	100%
10.	2701, 2702, 2703	All goods	1.5%
10A	2701	(a) Anthracite/Pulverized Coal Injection (PCI) coal (b) Coking coal	Nil
11.	3102 10 00, 3102 30 00	All goods	5%
12.	31	Muriate of potash, for use as manure or for the production of complex	5%

13.	3105 30 00	fertilisers Diammonium phosphate, for use as manure or for the production of complex fertilisers	5%
14.	5201	All goods	5%
15.	7106 or 98	Silver, including silver dore	2.5%
16.	7108 or 98	Gold, including gold dore	2.5%
17.	Any Chapter	All goods other than goods mentioned against serial numbers 1 to 16 above.	Nil
18.	Any Chapter	All goods on which exemption from basic customs duty is claimed and allowed under the advance authorisation.	Nil
19.	Any Chapter	All goods on which exemption from basic customs duty is claimed and allowed under the notifications, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), mentioned in the ANNEXURE.	Nil

ANNEXURE

S.No.	Details of Notifications
(1)	(2)
1.	Notification No. 74/2005-Customs, dated the 22nd July, 2005 vide number G.S.R.499(E), dated the 22nd July, 2005.
2.	Notification No. 10/2008-Customs, dated the 15th January, 2008 vide number G.S.R.33(E), dated the 15th January, 2008.
3.	Notification No. 152/2009-Customs, dated the 31st December, 2009 vide number G.S.R. 943(E), dated the 31st December, 2009.
4.	Notification No. 46/2011-Customs, dated the 1st June, 2011 vide number G.S.R.423(E), dated the 1st June, 2011.
5.	Notification No. 53/2011-Customs, dated the 1st July, 2011 vide number G.S.R.499(E), dated the 1st July, 2011.
6.	Notification No. 69/2011-Customs, dated the 29th July, 2011 vide number G.S.R.593(E), dated the 29th July, 2011.
7.	Notification No. 52/2003-Customs, dated the 31st March, 2003 vide number G.S.R.274(E), dated the 31st March, 2003.
8.	Notification No. 3/57-Customs, dated the 8th January, 1957 vide number G.S.R.98 (E), dated the 08th January, 1957.
9**.	Notification No. 99/2011-Customs, dated the 9th November, 2011 vide number G.S.R.801(E), dated the 9th November, 2011.
10.	Notification No. 56/2000-Customs, dated the 5 th May, 2000 vide number G.S.R. 399 (E), dated

* vide corrigendum dt. 05.02.2021

** w.e.f 11.09.2021

- the 5th May, 2000.
11. Notification No. 57/2000-Customs, dated the 8th May, 2000 vide number G.S.R. 413 (E), dated the 8th May, 2000.

2. This notification shall come into force on the 2nd February, 2021.

