

CHAPTER - 9

COFFEE, TEA, MATE AND SPICES

Notes.

1. Mixtures of the products of headings 0904 to 0910 are to be classified as follows:

(a) Mixtures of two or more of the products of the same heading are to be classified in that heading;

[b] Mixtures of two or more of the products of different headings are to be classified in heading.0910

The addition of other substances to the products of headings 0904 to 0910 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those heading. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading 2103.

2. This chapter does not cover Cubeb pepper (*Piper cubeba*) or other products of heading 1211.

Supplementary Notes:-

1) Heading 0901 includes coffee in powder form.

2) Spices means a group of vegetable products (including seeds, etc.), rich in essential oils and aromatic principles, and which, because of their taste, are mainly used as condiments. These products may be whole or in crushed or powdered form.

The addition of other substances to spices shall not affect their inclusion in spices provided the resulting mixtures retain the essential character of spices . The heading also includes products commonly known as “masalas”.

TARIFF ITEM	DESCRIPTION OF GOODS	UNITS	CUSTOMS DUTY	
			STD.	PREF.
1	4		5	6
0901	Coffee; whether or not roasted or dcaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.			
	- <i>Coffee, not roasted:</i>			
	-- <i>Not dcaffeinated:</i>			
	--- <i>Arabica plantation:</i>			
0901 11 11	---- A Grade	-	100%	100% less 13 paise per kg.
0901 11 12	---- B Grade	-	100%	100% less 13 paise per kg.
0901 11 13	---- C Grade	-	100%	100% less 13 paise per kg.
0901 11 19	---- Other	-	100%	100% less 13 paise per kg.
	--- <i>Arabica Cherry:</i>			
0901 11 21	---- AB Grade	-	100%	100% less 13 paise per kg.%
0901 11 22	---- PB Grade	-	100%	100% less 13 paise per kg.
0901 11 23	---- C Grade	-	100%	100% less 13 paise per kg.
0901 11 24	---- B/B/B Grade	-	100%	100% less 13 paise per kg.

0901 11 29	----	Other	-	100%	100% less 13 paise per kg.
0901 11 31	----	<i>Rob Parchment :</i> AB Grade	-	100%	100% less 13 paise per kg.
0901 11 32	----	PB Grade	-	100%	100% less 13 paise per kg.
0901 11 33	----	C Grade	-	100%	100% less 13 paise per kg.
0901 11 39	----	Other	-	100%	100% less 13 paise per kg.
0901 11 41	----	<i>Rob cherry:</i> AB Grade	-	100%	100% less 13 paise per kg.
0901 11 42	----	PB Grade	-	100%	100% less 13 paise per kg.
0901 11 43	----	C Grade	-	100%	100% less 13 paise per kg.
0901 11 44	----	B/B/B Grade	-	100%	100% less 13 paise per kg.
0901 11 45	----	Bulk	-	100%	100% less 13 paise per kg.
0901 11 49	----	Other	-	100%	100% less 13 paise per kg.
0901 12	--	<i>Decaffeinated:</i>			
	-	<i>Coffee, roasted:</i>			
0901 21	--	<i>Non-decaffeinated:</i>			
0901 21 10	---	In bulk packing	-	100%	100% less 13 paise per kg.
0901 21 90	---	Other	-	100%	100% less

					13 paise per kg.%
0901 22	-- Decaffeinated:				
0901 22 10	--- In bulk packing	-	100%	100% less	13 paise per kg.
0901 22 90	--- Other	-	100%	100% less	13 paise per kg.
0901 90	- Other:				
0901 90 10	--- Coffee husks and skins	-	100%	100% less	13 paise per kg.
0901 90 20	--- Coffee substitutes containing coffee	-	100%	100% less	13 paise per kg.
0901 90 90	--- Other	-	100%	100% less	13 paise per kg.
0902	Tea, whether or not flavoured				
0902 10	- Green Tea (not fermented) in immediate packing of a content not exceeding 3 kg :				
0902 10 10	--- Contents not exceeding 25 gms	-	100%	100% less	26 paise per kg.
0902 10 20	--- Contents exceeding 25 gms but not exceeding 1 kg	-	100%	100% less	26 paise per kg.
0902 10 30	--- Contents exceeding 1 kg but not exceeding 3 kg	-	100%	100% less	26 paise per kg.
0902 10 90	--- Other	-	100%	100% less	26 paise per kg.
0902 20	- Other green tea (not fermented)				
0902 20 10	--- Green Tea in packets with contents exceeding 3 kg	-	100%	100% less	26 paise

0902 20 20	---	but not exceeding 20 kg Green Tea in bulk	-	100%	per kg. 100% less 26 paise
0902 20 30	---	Green Tea agglomerated in the forms such as ball, brick and tablets	-	100%	per kg. 100% less 26 paise
0902 20 40	---	Green Tea waste	-	100%	per kg. 100% less 26 paise
0902 20 90	---	Other	-	100%	per kg. 100% less 26 paise
0902 30	-	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg:			
0902 30 10	---	Contents not exceeding 25 gms	-	100%	per kg. 100% less 26 paise
0902 30 20	---	Contents exceeding 25 gms but not exceeding 1 kg	-	100%	per kg. 100% less 26 paise
0902 30 30	---	Black Tea in packets with contents exceeding 1 kg but not exceeding 3 kg	-	100%	per kg. 100% less 26 paise
0902 30 90	---	Other	-	100%	per kg. 100% less 26 paise
0902 40	-	<i>Other black tea (fermented) and other partly fermented tea:</i>			
0902 40 10	---	Black Tea in packets exceeding content 3 kg. but not exceeding 20 kg	-	100%	per kg. 100% less 26 paise
0902 40 20	---	Black Tea, leaf, in bulk	-	100%	per kg. 100% less 26 paise
0902 40 30	---	Black Tea, dust, in bulk	-	100%	per kg. 100% less 26 paise

0902 40 40	---	Tea bags	-	100%	100% less 26 paise per kg.
0902 40 50	---	Black Tea, agglomerated in the form such as ball, brick and tablets	-	100%	100% less 26 paise per kg.
0902 40 60	---	Black Tea, waste	-	100%	100% less 26 paise per kg.
0902 40 90	---	Other	-	100%	100% less 26 paise per kg.
0903 00 00		Mate	-	30%	30% less 26 paise per kg.
0904		Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta.			
	-	Pepper :			
0904 11	--	<i>Neither crushed nor ground:</i>			
0904 11 10	---	Pepper, long	-	70%	62.5%
0904 11 20	---	Light black pepper	-	70%	62.5%
0904 11 30	---	Black pepper, garbled	-	70%	62.5%
0904 11 40	---	Black pepper ungarbled	-	70%	62.5%
0904 11 50	---	Green pepper, dehydrated	-	70%	62.5%
0904 11 60	---	Pepper pinheads	-	70%	62.5%
0904 11 70	---	Green pepper, frozen or dried	-	70%	62.5%
0904 11 80	---	Pepper , frozen	-	70%	62.5%
0904 11 90	---	Other	-	70%	62.5%
0904 12	--	Crushed or ground			
0904 20	-	<i>Fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground:</i>			
0904 20 10	---	Chilly	-	70%	-
0904 20 20	---	Chilly powder	-	70%	-

0904 20 30	---	Fruits of the genus capsicum	-	70%	-
0904 20 40	---	Chilly seed	-	70%	-
0904 20 50	---	Jamaica pepper (pimenta/all spices)	-	70%	-
0904 20 90	---	Other	-	70%	-
0905		Vanilla			
0905 00 10	---	Bean	-	30%	-
0905 00 20	---	Powder	-	30%	-
0905 00 90	---	Other	-	30%	-
0906		Cinnamon and Cinnamon-tree flowers			
0906 10	-	<i>Neither crushed nor ground:</i>			
0906 10 10	---	Cassia	-	30%	22.5%
0906 10 20	---	Cinnamon bark	-	30%	22.5%
0906 10 30	---	Cinnamon tree flowers	-	30%	22.5%
0906 10 90	---	Other	-	30%	22.5%
0906 20 00	-	Crushed or ground	-	30%	22.5%
0907		Cloves (whole fruit, cloves and stems)			
0907 00 10	---	Extracted	-	70%	62.5%
0907 00 20	---	Not extracted (other than stem)	-	70%	62.5%
0907 00 30	---	Stems	-	70%	62.5%
0907 00 90	---	Other	-	70%	62.5%
0908		Nutmeg, mace and cardamoms			
0908 10	-	<i>Nutmeg:</i>			
0908 10 10	---	In shell	-	30%	22.5%
0908 10 20	---	Shelled	-	30%	22.5%
0908 20 00	-	Mace	-	30%	-
0908 30	-	<i>Cardamoms:</i>			
0908 30 10	---	Large (amomum)	-	70%	62.5%
0908 30 20	---	Small (elettaria), alleppey green	-	70%	62.5%
0908 30 30	---	Small coorg green	-	70%	62.5%
0908 30 40	---	Small-bleached, half-	-	70%	62.5%

		bleached or bleachable			
0908 30 50	---	Small seeds	-	70%	62.5%
0908 30 60	---	Small (mixed)	-	70%	62.5%
0908 30 70	---	Powder	-	70%	62.5%
0908 30 90	---	Other	-	70%	62.5%
0909		Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper barries			
0909 10	-	<i>Seeds of anise or badian:</i>			
	---	<i>Aniseed:</i>			
0909 10 11	----	Of seed quality	-	30%	-
0909 10 19	----	Other	-	30%	-
	---	<i>Badian seed:</i>			
0909 10 21	----	Of seed quality	-	30%	-
0909 10 29	----	Other	-	30%	-
0909 20	-	<i>Seeds of coriander:</i>			
	---	<i>Coriander seeds:</i>			
0909 20 11	----	Of seed quality	-	30%	-
0909 20 19	----	Other	-	30%	-
0909 20 20	---	Coriander powder	-	30%	-
0909 30	-	<i>Seeds of cumin:</i>			
	---	<i>Cumin, black :</i>			
0909 30 11	----	Of seed quality	-	30%	-
0909 30 19	----	Other	-	30%	-
	---	<i>Cumin, other than black:</i>			
0909 30 21	----	Of seed quality	-	30%	-
0909 30 29	----	Others	-	30%	-
0909 40	-	<i>Seeds of caraway:</i>			
0909 40 10	---	Of seed quality	-	30%	-
0909 40 90	---	Other	-	30%	-
0909 50	-	<i>Seeds of fennel; juniper berries:</i>			
	---	<i>Fennel seeds:</i>			
0909 50 11	----	Of seed quality	-	30%	-
0909 50 19	----	Other	-	30%	-
0909 50 20	---	Fennel powder	-	30%	-
	---	<i>Juniper berries:</i>			
0909 50 31	----	Of seed quality	-	30%	-
0909 50 39	----	Other	-	30%	-

0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices			
0910 10	- <i>Ginger:</i>			
0910 10 10	--- Fresh	-	30%	-
0910 10 20	--- Dried, unbleached	-	30%	-
0910 10 30	--- Dried, bleached	-	30%	-
0910 10 40	--- Powder	-	30%	-
0910 20	- <i>Saffron:</i>			
0910 20 10	--- Saffron stigma	-	30%	-
0910 20 20	--- Saffron stamen	-	30%	-
0910 30	- <i>Turmeric (Curcuma):</i>			
0910 30 10	--- Fresh	-	30%	-
0910 30 20	--- Dried	-	30%	-
0910 30 30	--- Powder	-	30%	-
0910 30 90	--- Other	-	30%	-
0910 40	- <i>Thyme; bay leaves:</i>			
0910 40 10	--- Tejpat (leaves of cassia lignea)	-	30%	-
0910 40 20	--- Thymes, not elsewhere specified or included	-	30%	-
0910 40 30	--- Bay leaves, not elsewhere specified or included	-	30%	-
0910 50	- <i>Curry:</i>			
	- <i>Other spices:</i>			
0910 91 00	-- Mixtures referred to in Note 1(b) to this chapter	-	30%	-
0910 99	-- <i>Other:</i>			
	--- <i>Seed:</i>			
0910 99 11	---- Celery	-	30%	-
0910 99 12	---- Fenugreek	-	30%	-
0910 99 13	---- Dill	-	30%	-
0910 99 14	---- Ajwain	-	30%	-
0910 99 15	---- Cassia torea	-	30%	-
0910 99 19	---- Other	-	30%	-
	--- <i>Powder:</i>			
0910 99 21	---- Cassia	-	30%	-
0910 99 22	---- Cumin	-	30%	-

0910 99 23	----	Celery	-	30%	-
0910 99 24	----	Fenugreek	-	30%	-
0910 99 25	----	Dill	-	30%	-
0910 99 26	----	Poppy	-	30%	-
0910 99 27	----	Mustard	-	30%	-
0910 99 29	----	Other	-	30%	-
	---	Husk:			
0910 99 31	----	Cardamom	-	30%	-
0910 99 39	----	Other	-	30%	-
0910 99 90	---	Other	-	30%	-