

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 “homogenized composite food preparations” means preparations consisting of a finely homogenized 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.

Supplementary Notes:

1. In this Chapter, “Pan Masala” means any preparation containing betel nuts and 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, menthol.
2. In this Chapter “Betel nut powder 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, menthol.
3. For the purpose of sub-heading 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. Sub-heading 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 2106 90 20 & 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 or 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. Sub-heading 2106 90 99 includes sweet meats commonly known as 'msthans' or 'mithai' or by any other name. They also include products commonly known as 'namkeens', 'mixtures', 'bhujia', 'chabena' or by any other name. Such products remain classified in these sub-headings irrespective of the nature of their ingredients.

TARIFF ITEM	DESCRIPTION OF GOODS	UNITS	CUSTOMS DUTY	
			STD.	PREF.
1	2	3	4	5
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 & other roasted coffee substitutes, and extracts, essences and concentrates thereof			
	- <i>Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:</i>			
<i>2101 11</i>	-- <i>Extracts, essences and concentrates:</i>			
2101 11 10	--- Instant coffee, flavoured	-	30%	-
2101 11 20	--- Instant coffee, not flavoured	-	30%	-
2101 11 30	--- Coffee aroma	-	30%	-
2101 11 90	--- Other	-	30%	-
2101 12 00	-- Preparations with basis of extracts, essences,	-	30%	-

	concentrates or with a basis of coffee			
2101 20	- <i>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:</i>			
2101 20 10	--- Instant tea	-	30%	-
2101 20 20	--- Quick brewing black tea	-	30%	-
2101 20 30	--- Tea aroma	-	30%	-
2101 20 90	--- Other	-	30%	-
2101 30	- <i>Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:</i>			
2101 30 10	--- Roasted chicory	-	30%	-
2101 30 20	--- Roasted coffee substitutes	-	30%	-
2101 30 90	--- Other	-	30%	-
2102	Yeasts (active or inactive); other single cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders			
2102 10 00	- Active yeasts	-	30%	-
2102 10 10	--- Culture yeast	-	30%	-
2102 10 20	--- Baker's yeast	-	30%	-
2102 10 90	--- Other	-	30%	-
2102 20 00	- Inactive yeasts; other single cell micro-organisms, dead	-	30%	-
2102 30 00	- Prepared baking powders	-	30%	-
2103	Sauces and preparations thereof; mixed condiments and mixed seasonings; mustard			

	flour and meal and prepared mustard			
2103 10 00	- Soya sauce	-	30%	-
2103 20 00	- Tomato ketchup and other tomato sauce	-	30%	-
2103 30 00	- Mustard flour and meal and prepared mustard	-	30%	-
2103 90	- <i>Other:</i>			
2103 90 10	--- Curry paste	-	30%	-
2103 90 20	--- Chilli sauce	-	30%	-
2103 90 30	--- Majonnaise and salad dressings	-	30%	-
2103 90 40	--- Mixed, condiments and mixed reasoning	-	30%	-
2103 90 90	--- Other	-	30%	-
2104	Soups and broths and preparations thereof; homogenized composite food preparations			
	- Soups and broths and preparations therefor	-	30%	-
2404 10 10	--- Dried	-	30%	-
2404 10 90	--- Other	-	30%	-
2104 20 00	- Homogenised composite food preparations	-	30%	-
2105 00 00	Ice-cream and other edible ice, whether or not containing cocoa	-	30%	-
2106	Food preparations, not elsewhere specified or included			
2106 10 00	- Protein concentrates and textured protein substances	-	30%	-
2106 90	- <i>Other:</i>			
	--- <i>Soft drink concentrates:</i>			
2106 90 11	---- Sharbat	-	160%	-
2106 90 19	---- Other	-	160%	-
2106 90 20	--- Pan-masala	-	160%	-

2106 90 30	--- Betel-nut powder known as Supari	-	160%	-
2106 90 40	--- Sugar-syrups containing added flavouring or colouring matter, not elsewhere specified or included, Lactore syrup, Glucose syrup and malto dextrine syrup	-	160%	-
2106 90 50	--- Compound preparations for making non-alcoholic beverages	-	160%	-
2106 90 60	--- Food flavouring material	-	160%	-
2106 90 70	--- Churna for pan	-	160%	-
2106 90 80	--- Custard powder	-	160%	-
	--- <i>Other :</i>			
2106 90 91	---- Diabetic Foods	-	160%	-
2106 90 92	---- Sterilized or pasteurized Millstone	-	160%	-
2106 90 99	---- Other	-	160%	-