

HS Hdg.	HS Code	Description	Rate of Cess
I	II	III	IV
16.01	1601.00	Sausages or similar products of meat, meat offal or blood ; for preparations based on these products	15% or Rs. 15 per Kg.
16.02		Other prepared or preserved meat, meat offal or blood	
	1602.32	- Of fowls of the species <i>gallus domesticus</i>	15% or Rs. 15 per Kg.
	1602.50	- Of bovine animals	15% or Rs. 15 per Kg.
	1602.90	- Other, including preparations of blood of any animal	15% or Rs. 15 per Kg.
16.03	1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	15% or Rs. 15 per Kg.
18.06		Chocolate and other food preparations containing cocoa	
	1806.10	- Cocoa powder, containing added sugar of other sweetening matter	15% or Rs. 15 per Kg.
	1806.31	Filled	15% or Rs. 15 per Kg.
	1806.32	Not filled	15% or Rs. 15 per Kg.
	1806.90	Other	15% or Rs. 15 per Kg.
19.02		Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, needles, lasagne, gnocchi, ravioli, cannelloni, couscous, whether or not prepared	
		- Uncooked pasta, not stuffed or otherwise prepared :	
	1902.11	- Containing eggs	10% or Rs. 10 per Kg.
	1902.19	- Other	10% or Rs. 10 per Kg.
	1902.20	- Stuffed pasta, whether or not cooked or otherwise prepared	10% or Rs. 10 per Kg.
	1902.30	- Other pasta	10% or Rs. 10 per Kg.
	1902.40	- Couscous	10% or Rs. 10 per Kg.
19.04		Prepared foods obtained by the swelling or roasting of cereal or creal products (for example, corn flakes) ; cereals (other than maize (corn) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included	
	1904.10	- Prepared foods obtained by the swelling or roasting of cereal or creal products	10% or Rs. 10 per Kg.
	1904.20	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted creal flakes or swelled creals	10% or Rs. 10 per Kg.
	1904.30	- Bulgur wheat	10% or Rs. 10 per Kg.
	1904.90	- Other	10% or Rs. 10 per Kg.
19.05		Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa, communion wafers, empty cachets of a kind suitable for pharmaceutical use sealing wafers, rice paper and similar products	
	1905.31	- Sweet biscuits	10% or Rs. 10 per Kg.
	1905.32	- Waffles and wafers	10% or Rs. 10 per Kg.
	1905.40	- Rusks, toasted bread and similar toasted products	10% or Rs. 10 per Kg.
	1905.90	- Other :	
	1905.90.01	--- Bread	10% or Rs. 10 per Kg.
	1905.90.09	--- Other	10% or Rs. 10 per Kg.

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20.01		Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	
	2001.10	- Cucumbers and gherkins :	
	2001.10.01	---- Cucumbers	20% or Rs. 15 per Kg.
	2001.10.02	---- Gherkins	20% or Rs. 15 per Kg.
	2001.90	- Other	20% or Rs. 15 per Kg.
20.02		Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.	
	2002.10	- Tomatoes, whole or in pieces	20% or Rs. 15 per Kg.
	2002.90	- Other	20% or Rs. 15 per Kg.
20.03		Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.	
	2003.10	- Mushrooms of the genus <i>Agaricus</i>	20% or Rs. 15 per Kg.
	2003.20	- Truffles	20% or Rs. 15 per Kg.
	2003.90	- Other	20% or Rs. 15 per Kg.
20.04		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06	
	2004.10	- Potatoes	20% or Rs. 15 per Kg.
	2002.90	- Other vegetables and mixtures of vegetables	20% or Rs. 15 per Kg.
20.05		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06	
	2005.20	- Potatoes	20% or Rs. 15 per Kg.
	2005.40	- Peas (<i>Pisum sativum</i>)	20% or Rs. 15 per Kg.
		- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	
	2005.51	-- Beans, shelled	20% or Rs. 15 per Kg.
	2005.59	-- Other	20% or Rs. 15 per Kg.
	2005.60	- Asparagus	20% or Rs. 15 per Kg.
	2005.70	- Olives	20% or Rs. 15 per Kg.
	2005.80	-- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	20% or Rs. 15 per Kg.
	2005.90	-- Other vegetables and mixtures of vegetables	20% or Rs. 15 per Kg.
20.06	2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallised) :	
	2006.00.02	---- Processed fruits	20% or Rs. 15 per Kg.
	2006.00.09	---- Other	20% or Rs. 15 per Kg.
20.07		Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.	
		- Other :	
	2007.91	-- Citrus fruit	20% or Rs. 15 per Kg.
	2007.99	-- Other	20% or Rs. 15 per Kg.

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20.08		Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	
	-	Nuts, ground-nuts and other seeds, whether or not mixed together :	
	2008.11	Ground-nuts	20% or Rs. 15 per Kg.
	2008.19	Other, including mixtures	
	2008.19.01	Cashew-nuts	20% or Rs. 15 per Kg.
	2008.19.09	Other	20% or Rs. 15 per Kg.
	2008.20	Pineapples	20% or Rs. 15 per Kg.
	2008.30	Citrus fruit	20% or Rs. 15 per Kg.
	2008.40	Pears	20% or Rs. 15 per Kg.
	2008.50	Apircots	20% or Rs. 15 per Kg.
	2008.60	Cherries	20% or Rs. 15 per Kg.
	2008.70	Peaches, including nectarines	20% or Rs. 15 per Kg.
	2008.80	Strawberries	20% or Rs. 15 per Kg.
	-	Other, including mixtures other than those of sub-heading 2008.19 :	
	2008.91	Palm hearts	20% or Rs. 15 per Kg.
	2008.92	Mixtures	20% or Rs. 15 per Kg.
	2008.99	Other :	
	2008.99.01	Mangoes	20% or Rs. 15 per Kg.
	2008.99.09	Other	20% or Rs. 15 per Kg.
20.09		Fruit juices, (including grape must) and vegetables juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	
	-	Orange juice :	
	2009.11	Frozen	20% or Rs. 15 per Kg.
	2009.12	Not frozen, of a Brix value not exceeding 20	20% or Rs. 15 per Kg.
	2009.19	Other	20% or Rs. 15 per Kg.
	-	Grape fruit juice :	
	2009.21	Of a Brix value not exceeding 20	20% or Rs. 15 per Kg.
	2009.29	Other	20% or Rs. 15 per Kg.
	-	Juice of any other single citrus fruit :	
	2009.31	Of a Brix value not exceeding 20	20% or Rs. 15 per Kg.
	2009.39	Other	20% or Rs. 15 per Kg.
	-	Pineapple juice :	
	2009.41	Of a Brix value not exceeding 20	20% or Rs. 15 per Kg.
	2009.49	Other	20% or Rs. 15 per Kg.
	2009.50	Tomato juice	20% or Rs. 15 per Kg.
	-	Grape juice (incuding grape must) :	
	2009.61	Of a Brix value not exceeding 30	20% or Rs. 15 per Kg.
	2009.69	Other	20% or Rs. 15 per Kg.
	-	Apple juice :	
	2009.71	Of a Brix value not exceeding 20	20% or Rs. 15 per Kg.
	2009.79	Other	20% or Rs. 15 per Kg.
	2009.80	Juice of any other single fruit or vegetable :	
	2009.80.01	Passion	20% or Rs. 15 per Kg.
	2009.80.02	Coconut (Cream)	20% or Rs. 15 per Kg.
	2009.90	Mixtures of juices	20% or Rs. 15 per Kg.

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21.03		Sauces and preparations therefor ; mixed condiments and mixed seasonings ; mustard flour and meal and prepared mustard.	
	2103.10	- Soya sauce	10% or Rs. 15 per Kg.
	2103.20	- Tomato ketchup and other tomato sauces	10% or Rs. 15 per Kg.
	2103.30	- Mustard flour and meal and prepared mustard	10% or Rs. 15 per Kg.
	2103.90	- Other	10% or Rs. 15 per Kg.
21.04		Soups and broths and preparations therefor ; homogenised composite food preparations.	
	2104.10	- Soups and broths and preparations therefor	10% or Rs. 15 per Kg.
	2104.20	- Homogenised composite food preparations	10% or Rs. 15 per Kg.
21.05	2105.00	Ice cream and other edible ice, whether or not containing cocoa.	15% or Rs. 25 per Kg.
21.06		Food preparations not elsewhere specified or included.	
	2106.90.09	--- Other	15% or Rs. 25 per Kg.
22.01		Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured ; ice and snow.	
	2201.10	- Mineral waters and aerated waters :	
	2201.10.01	--- Mineral waters	15% or Rs. 10 per Litre
	2201.10.09	--- Other	15% or Rs. 10 per Litre
	2201.90	- Other :	
	2201.90.01	--- Water	15% or Rs. 10 per Litre
	2201.90.09	--- Other	15% or Rs. 10 per Litre
22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured ; and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.	
	2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matters or flavoured	15% or Rs. 10 per Litre
	2202.90	- Other	15% or Rs. 10 per Litre
22.09	2209.00	Vinegar and substitutes for vinegar obtained from acetic acid	15% or Rs. 10 per Litre
25.01	2501.00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents ; sea water	20% or Rs. 05 per Kg.
33.03	3303.00	Perfumes and toilet waters	20% or Rs. 25 per Kg.
33.04		Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations ; manicure or pedicure preparations.	
	3304.10	- Lip make-up preparations	20% or Rs. 25 per Kg.
	3304.20	- Eyemake-up preparations	20% or Rs. 25 per Kg.
	3304.30	- Manicure or pedicure preparations	20% or Rs. 25 per Kg.
	-	- Other :	
	3304.91	--- Powders, whether or not compressed	20% or Rs. 25 per Kg.
	3304.99	--- Other :	20% or Rs. 25 per Kg.