

## 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 “homogenised composite food preparations” means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables, fruit or nuts, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250g . 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 ingredient, such as cardamom, copra or menthol.

2. In this Chapter “betel nut product 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 or menthol.

3. For the purposes of tariff item 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. Tariff item 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 tariff items 2106 90 20 and 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 of 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. Tariff item 2106 90 99 includes sweet meats commonly known as “Misthans” or “Mithai” or called by any other name. They also include products commonly known as “Namkeens”, “mixtures”, “Bhujia”, “Chabena” or called by any other name. Such products remain classified in these sub-headings irrespective of the nature of their ingredients.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
<b>2101</b>	<b>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 AND OTHER ROASTED COFFEE SUBSTITUTES, AND EXTRACTS, ESSENCES AND CONCENTRATES THEREOF</b>			
	- <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>			
2101 11	-- <i>Extracts, essences and concentrates:</i>			
2101 11 10	--- Instant coffee, flavoured	kg.	30%	-
2101 11 20	--- Instant coffee, not flavoured	kg.	30%	-
2101 11 30	--- Coffee aroma	kg.	30%	-
2101 11 90	--- Other	kg.	30%	-
2101 12 00	-- Preparations with basis of extracts, essences, concentrates or with a basis of coffee	kg.	30%	-
2101 20	- <i>Extracts, essences and concentrates, of tea or mate, and preparations with a basis of</i>			

(1)	(2)	(3)	(4)	(5)
	<i>these extracts, essences or concentrates or with a basis of tea or mate :</i>			
2101 20 10	--- Instant tea	kg.	30%	-
2101 20 20	--- Quick brewing black tea	kg.	30%	-
2101 20 30	--- Tea aroma	kg.	30%	-
2101 20 90	--- Other	kg.	30%	-
2101 30	- <i>Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof :</i>			
2101 30 10	--- Roasted chicory	kg.	30%	-
2101 30 20	--- Roasted coffee substitutes	kg.	30%	-
2101 30 90	--- Other	kg.	30%	-
<b>2102</b>	<b>YEASTS (ACTIVE OR INACTIVE); OTHER SINGLE CELL MICRO-ORGANISMS, DEAD (BUT NOT INCLUDING VACCINES OF HEADING 3002); PREPARED BAKING POWDERS</b>			
2102 10	- <i>Active yeasts :</i>			
2102 10 10	--- Culture yeast	kg.	30%	-
2102 10 20	--- Baker's yeast	kg.	30%	-
2102 10 90	--- Other	kg.	30%	-
2102 20 00	- Inactive yeasts, other single-cell micro-organisms, dead	kg.	30%	-
2102 30 00	- Prepared baking powders	kg.	30%	-
<b>2103</b>	<b>SAUCES AND PREPARATIONS THEREFOR, MIXED CONDIMENTS AND MIXED SEASONINGS; MUSTARD FLOUR AND MEAL AND PREPARED MUSTARD</b>			
2103 10 00	- Soya sauce	kg.	30%	-
2103 20 00	- Tomato ketchup and other tomato sauces	kg.	30%	-
2103 30 00	- Mustard flour and meal and prepared mustard	kg.	30%	-
2103 90	- <i>Other:</i>			
2103 90 10	--- Curry paste	kg.	30%	-
2103 90 20	--- Chilli sauce	kg.	30%	-
2103 90 30	--- Majonnaise and salad dressings	kg.	30%	-
2103 90 40	--- Mixed, condiments and mixed seasoning	kg.	30%	-
2103 90 90	--- Other	kg.	30%	-
<b>2104</b>	<b>SOUPS AND BROTHS AND PREPARATIONS THEREFOR; HOMOGENISED COMPOSITE FOOD PREPARATIONS</b>			
2104 10	- <i>Soups and broths and preparations therefor:</i>			
2104 10 10	--- Dried	kg.	30%	-
2104 10 90	--- Other	kg.	30%	-

(1)	(2)	(3)	(4)	(5)
2104 20 00	- Homogenised composite food preparations	kg.	30%	-
<b>2105 00 00</b>	<b>ICECREAM AND OTHER EDIBLE ICE, WHETHER OR NOT CONTAINING COCOA</b>	kg.	30%	-
<b>2106</b>	<b>FOOD PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED</b>			
2106 10 00	- Protein concentrates and textured protein substances	kg.	30%	-
2106 90	- <i>Other:</i>			
	--- <i>Soft drink concentrates :</i>			
2106 90 11	---- Sharbat	kg.	150%	-
2106 90 19	---- Other	kg.	150%	-
2106 90 20	--- Pan masala	kg.	150%	-
2106 90 30	--- Betel nut product known as "Supari"	kg.	150%	-
2106 90 40	--- Sugar-syrups containing added flavouring or colouring matter, not elsewhere specified or included; lactose syrup; glucose syrup and malto dextrine syrup	kg.	150%	-
2106 90 50	--- Compound preparations for making non-alcoholic beverages	kg.	150%	-
2106 90 60	--- Food flavouring material	kg.	150%	-
2106 90 70	--- Churna for pan	kg.	150%	-
2106 90 80	--- Custard powder	kg.	150%	-
	--- <i>Other :</i>			
2106 90 91	---- Diabetic foods	kg.	150%	-
2106 90 92	---- Sterilized or pasteurized millstone	kg.	150%	-
2106 90 99	---- Other	kg.	150%	-