

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

(3) The addition of other substances to spices shall not affect their inclusion in spices provided the resulting mixtures retain the essential character of spices and spices also include products commonly known as "masalas".

| Tariff Item | Description of goods | Unit | Rate of duty | |
|-------------|---|------|--------------|----------------------------|
| | | | Standard | Preferential Areas |
| (1) | (2) | (3) | (4) | (5) |
| 0901 | COFFEE, WHETHER OR NOT ROASTED OR DCAFFEINATED; COFFEE HUSKS AND SKINS; COFFEE SUBSTITUTES CONTAINING COFFEE IN ANY PROPORTION | | | |
| | - <i>Coffee, not roasted :</i> | | | |
| 0901 11 | -- <i>Not decaffeinated :</i> | | | |
| | --- <i>Arabica plantation :</i> | | | |
| 0901 11 11 | ---- A Grade | kg. | 100% | 100% less 13 paise per kg. |
| 0901 11 12 | ---- B Grade | kg. | 100% | 100% less 13 paise per kg. |

| (1) | (2) | (3) | (4) | (5) |
|------------|-------------------------------|-----|------|----------------------------|
| 0901 11 13 | ---- C Grade | kg. | 100% | 100% less 13 paise per kg. |
| 0901 11 19 | ---- Other | kg. | 100% | 100% less 13 paise per kg. |
| | --- <i>Arabica cherry</i> : | | | |
| 0901 11 21 | ---- AB Grade | kg. | 100% | 100% less 13 paise per kg. |
| 0901 11 22 | ---- PB Grade | kg. | 100% | 100% less 13 paise per kg. |
| 0901 11 23 | ---- C Grade | kg. | 100% | 100% less 13 paise per kg. |
| 0901 11 24 | ---- B/B/B Grade | kg. | 100% | 100% less 13 paise per kg. |
| 0901 11 29 | ---- Other | kg. | 100% | 100% less 13 paise per kg. |
| | --- <i>Rob Parchment</i> : | | | |
| 0901 11 31 | ---- AB Grade | kg. | 100% | 100% less 13 paise per kg. |
| 0901 11 32 | ---- PB Grade | kg. | 100% | 100% less 13 paise per kg. |
| 0901 11 33 | ---- C Grade | kg. | 100% | 100% less 13 paise per kg. |
| 0901 11 39 | ---- Other | kg. | 100% | 100% less 13 paise per kg. |
| | --- <i>Rob cherry</i> : | | | |
| 0901 11 41 | ---- AB Grade | kg. | 100% | 100% less 13 paise per kg. |
| 0901 11 42 | ---- PB Grade | kg. | 100% | 100% less 13 paise per kg. |
| 0901 11 43 | ---- C Grade | kg. | 100% | 100% less 13 paise per kg. |
| 0901 11 44 | ---- B/B/B Grade | kg. | 100% | 100% less 13 paise per kg. |
| 0901 11 45 | ---- Bulk | kg. | 100% | 100% less 13 paise per kg. |
| 0901 11 49 | ---- Other | kg. | 100% | 100% less 13 paise per kg. |
| 0901 11 90 | --- Other | kg. | 100% | 100% less 13 paise per kg. |
| 0901 12 00 | -- Decaffeinated | kg. | 100% | 100% less 13 paise per kg. |
| | - <i>Coffee, roasted</i> : | | | |
| 0901 21 | -- <i>Not decaffeinated</i> : | | | |
| 0901 21 10 | --- In bulk packing | kg. | 100% | 100% less 13 paise per kg. |

| (1) | (2) | (3) | (4) | (5) |
|-------------|---|-----|------|----------------------------|
| 0901 21 90 | --- Other | kg. | 100% | 100% less 13 paise per kg. |
| 0901 22 | -- <i>Decaffeinated :</i> | | | |
| 0901 22 10 | --- In bulk packing | kg. | 100% | 100% less 13 paise per kg. |
| 0901 22 90 | --- Other | kg. | 100% | 100% less 13 paise per kg. |
| 0901 90 | - <i>Other:</i> | | | |
| 0901 90 10 | --- Coffee husks and skins | kg. | 100% | 100% less 13 paise per kg. |
| 0901 90 20 | --- Coffee substitutes containing coffee | kg. | 100% | 100% less 13 paise per kg. |
| 0901 90 90 | --- Other | kg. | 100% | 100% less 13 paise per kg. |
| 0902 | TEA, WHETHER OR NOT FLAVOURED | | | |
| 0902 10 | - <i>Green tea (not fermented) in immediate packings of a content not exceeding 3 kg :</i> | | | |
| 0902 10 10 | --- Content not exceeding 25 g . | kg. | 100% | 100% less 26 paise per kg. |
| 0902 10 20 | --- Content exceeding 25 g. but not exceeding 1 kg. | kg. | 100% | 100% less 26 paise per kg. |
| 0902 10 30 | --- Content exceeding 1 kg. but not exceeding 3 kg. | kg. | 100% | 100% less 26 paise per kg. |
| 0902 10 90 | --- Other | kg. | 100% | 100% less 26 paise per kg. |
| 0902 20 | - <i>Other green tea (not fermented):</i> | | | |
| 0902 20 10 | --- Green tea in packets with contents exceeding 3 kg. but not exceeding 20 kg. | kg. | 100% | 100% less 26 paise per kg. |
| 0902 20 20 | --- Green tea in bulk | kg. | 100% | 100% less 26 paise per kg. |
| 0902 20 30 | --- Green tea agglomerated in forms such as ball, brick and tablets | kg. | 100% | 100% less 26 paise per kg. |
| 0902 20 40 | --- Green tea waste | kg. | 100% | 100% less 26 paise per kg. |
| 0902 20 90 | --- Other | kg. | 100% | 100% less 26 paise per kg. |
| 0902 30 | - <i>Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg. :</i> | | | |
| 0902 30 10 | --- Content not exceeding 25 g. | kg. | 100% | 100% less 26 paise per kg. |
| 0902 30 20 | --- Content exceeding 25 g. but not exceeding 1 kg. | kg. | 100% | 100% less 26 paise per kg. |
| 0902 30 30 | --- Content exceeding 1 kg. but not exceeding 3 kg. | kg. | 100% | 100% less 26 paise per kg. |

| (1) | (2) | (3) | (4) | (5) |
|-------------------|---|-----|------|----------------------------|
| 0902 30 90 | --- Other | kg. | 100% | 100% less 26 paise per kg. |
| 0902 40 | - <i>Other black tea (fermented) and other partly fermented tea :</i> | | | |
| 0902 40 10 | --- Content exceeding 3 kg. but not exceeding 20 kg. | kg. | 100% | 100% less 26 paise per kg. |
| 0902 40 20 | --- Black tea, leaf in bulk | kg. | 100% | 100% less 26 paise per kg. |
| 0902 40 30 | --- Black tea, dust in bulk | kg. | 100% | 100% less 26 paise per kg. |
| 0902 40 40 | --- Tea bags | kg. | 100% | 100% less 26 paise per kg. |
| 0902 40 50 | --- Black tea, agglomerated in forms such as ball, brick and tablets | kg. | 100% | 100% less 26 paise per kg. |
| 0902 40 60 | --- Black tea, waste | kg. | 100% | 100% less 26 paise per kg. |
| 0902 40 90 | --- Other | kg. | 100% | 100% less 26 paise per kg. |
| 0903 00 00 | MATE | kg. | 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 | | | |
| | - <i>Pepper :</i> | | | |
| 0904 11 | -- <i>Neither crushed nor ground:</i> | | | |
| 0904 11 10 | --- Pepper, long | kg. | 70% | 62.5% |
| 0904 11 20 | --- Light black pepper | kg. | 70% | 62.5% |
| 0904 11 30 | --- Black pepper, garbled | kg. | 70% | 62.5% |
| 0904 11 40 | --- Black pepper ungarbled | kg. | 70% | 62.5% |
| 0904 11 50 | --- Green pepper, dehydrated | kg. | 70% | 62.5% |
| 0904 11 60 | --- Pepper pinheads | kg. | 70% | 62.5% |
| 0904 11 70 | --- Green pepper, frozen or dried | kg. | 70% | 62.5% |
| 0904 11 80 | --- Pepper other than green, frozen | kg. | 70% | 62.5% |
| 0904 11 90 | --- Other | kg. | 70% | 62.5% |
| 0904 12 00 | -- Crushed or ground | kg. | 70% | 62.5% |
| | - <i>Fruits of the genus Capsicum or of the genus Pimenta:</i> | | | |
| 0904 21 | -- Dried, neither crushed nor ground: | | | |
| 0904 21 10 | --- Of genus Capsicum | kg. | 70% | - |
| 0904 21 20 | --- Of genus Pimenta | kg. | 70% | - |
| 0904 22 | -- Crushed or ground : | kg. | 70% | - |
| | --- Of genus Capsicum : | | | |
| 0904 22 11 | ---- Chilly Power | kg. | 70% | - |
| 0904 22 12 | ---- Chilly Seeds | kg. | 70% | - |

| (1) | (2) | (3) | (4) | (5) |
|-------------|---|-----|-----|-------|
| 0904 22 19 | ---- Other | kg. | 70% | - |
| | --- Of genus Pimenta : | | | |
| 0904 22 21 | ---- Powder | kg. | 70% | - |
| 0904 22 29 | ---- Other | kg. | 70% | - |
| 0905 | VANILLA | | | |
| 0905 10 00 | - Neither crushed nor ground | kg. | 30% | - |
| 0905 20 00 | - Crushed or ground | kg. | 30% | - |
| 0906 | CINNAMON AND CINNAMON-TREE FLOWERS | | | |
| | - Neither crushed nor ground: | | | |
| 0906 11 | -- Cinnamon (Cinnamomum Zeylanicum Blume) | kg. | 30% | 22.5% |
| 0906 11 10 | --- Cinnamon bark | kg. | 30% | 22.5% |
| 0906 11 20 | --- Cinnamon tree flowers | kg. | 30% | 22.5% |
| 0906 11 90 | --- Other | kg. | 30% | 22.5% |
| 0906 19 | - Other: | | | |
| 0906 19 10 | - cassia | kg. | 30% | 22.5% |
| 0906 19 90 | - other | kg. | 30% | 22.5% |
| 0906 20 00 | - Crushed or ground | kg. | 30% | 22.5% |
| 0907 | CLOVES (WHOLE FRUIT, CLOVES AND STEMS) | | | |
| 0907 10 | - Neither crushed nor ground : | | | |
| 0907 10 10 | --- Extracted | kg. | 70% | 62.5% |
| 0907 10 20 | --- Not Extracted (other than stem) | kg. | 70% | 62.5% |
| 0907 10 30 | --- Stem | kg. | 70% | 62.5% |
| 0907 10 90 | --- Other | kg. | 70% | 62.5% |
| 0907 20 00 | - Crushed or ground | kg. | 70% | 62.5% |
| 0908 | NUTMEG, MACE AND CARDAMOMS | | | |
| | - Nutmeg : | | | |
| 0908 11 | -- Neither crushed nor ground : | | | |
| 0908 11 10 | --- In shell | kg. | 30% | 22.5% |
| 0908 11 20 | --- Shelled | kg. | 30% | 22.5% |
| 0908 12 00 | -- Crushed or ground | kg. | 30% | 22.5% |
| | - Mace : | | | |
| 0908 21 00 | -- Neither crushed nor ground | kg. | 30% | - |
| 0908 22 00 | -- Crushed or ground | kg. | 30% | - |
| | - Cardamoms : | | | |
| 0908 31 | -- Neither crushed nor ground : | | | |
| 0908 31 10 | --- Large (amonum) | kg. | 70% | 62.5% |
| 0908 31 20 | --- Small (ellettaria), alleppey green | kg. | 70% | 62.5% |
| 0908 31 30 | --- Small, coorge green | kg. | 70% | 62.5% |

| (1) | (2) | (3) | (4) | (5) |
|-------------|---|-----|-----|-------|
| 0908 31 40 | --- Small, bleached, half bleached or bleachable | kg. | 70% | 62.5% |
| 0908 31 50 | --- Small, mixed | kg. | 70% | 62.5% |
| 0908 31 90 | --- Other | kg. | 70% | 62.5% |
| 0908 32 | -- Crushed or ground : | | | |
| 0908 32 10 | --- Powder | kg. | 70% | 62.5% |
| 0908 32 20 | --- Small cardamom seeds | kg. | 70% | 62.5% |
| 0908 32 30 | --- Cardamom husk | | | |
| 0908 32 90 | --- Other | kg. | 70% | 62.5% |
| 0909 | SEEDS OF ANISE, BADIAN, FENNEL, CORIANDER, CUMIN OR CARAWAY; JUNIPER BERRIES | | | |
| | - Seeds of coriander : | | | |
| 0909 21 | -- <i>Neither crushed nor ground :</i> | | | |
| 0909 21 10 | --- Of seed quality | kg. | 30% | - |
| 0909 21 90 | --- Other | kg. | 30% | - |
| 0909 22 00 | -- Crushed or ground | kg. | 30% | - |
| | - <i>Seeds of cumin :</i> | | | |
| 0909 31 | -- Neither crushed nor ground : | | | |
| | --- Cumin, black : | | | |
| 0909 31 11 | ---- Of seed quality | kg. | 30% | - |
| 0909 31 19 | ---- Other | kg. | 30% | - |
| | --- Cumin, other than black : | | | |
| 0909 31 21 | ---- Of seed quality | kg. | 30% | - |
| 0909 31 29 | ---- Other | kg. | 30% | - |
| 0909 32 00 | -- Crushed or ground | kg. | 30% | - |
| | - <i>Seeds of anise, badian, caraway or fennel; juniper berries :</i> | | | |
| 0909 61 | -- <i>Neither crushed nor ground :</i> | | | |
| | --- Seeds of anise : | | | |
| 0909 61 11 | ---- Of seed quality | kg. | 30% | - |
| 0909 61 19 | ---- Other | kg. | 30% | - |
| | --- Seeds of badian : | | | |
| 0909 61 21 | ---- Of seed quality | kg. | 30% | - |
| 0909 61 29 | ---- Other | kg. | 30% | - |
| | --- <i>Seeds of caraway or fennel :</i> | | | |
| 0909 61 31 | ---- Of seed quality | kg. | 30% | - |
| 0909 61 39 | ---- Other | kg. | 30% | - |
| | --- <i>Juniper berries :</i> | | | |
| 0909 61 41 | ---- Of seed quality | kg. | 30% | - |
| 0909 61 49 | ---- Other | kg. | 30% | - |
| 0909 62 | -- <i>Crushed or ground :</i> | | | |
| 0909 62 10 | --- Anise | kg. | 30% | - |
| 0909 62 20 | --- Badian | kg. | 30% | - |
| 0909 62 30 | --- Caraway or fennel | kg. | 30% | - |

| (1) | (2) | (3) | (4) | (5) |
|-------------|---|-----|-----|-----|
| 0909 62 40 | --- Juniper berries | kg. | 30% | - |
| 0910 | GINGER, SAFFRON, TURMERIC (CURCUMA), THYME, BAY LEAVES, CURRY AND OTHER SPICES | | | |
| | - GINGER: | | | |
| 0910 11 | -- Neither crushed nor ground: | | | |
| 0910 11 10 | --- Fresh | | | |
| 0910 11 20 | --- Dried, unbleached | kg. | 30% | - |
| 0910 11 30 | --- Dried, bleached | kg. | 30% | - |
| 0910 11 90 | --- Other | kg. | 30% | - |
| 0910 12 | -- <i>Crushed or ground:</i> | | | |
| 0910 12 10 | --- Powder | kg. | 30% | - |
| 0910 12 90 | --- Other | kg. | 30% | - |
| 0910 20 | - <i>Saffron :</i> | | | |
| 0910 20 10 | --- Saffron stigma | kg. | 30% | - |
| 0910 20 20 | --- Saffron stamen | kg. | 30% | - |
| 0910 20 90 | --- Other | kg. | 30% | - |
| 0910 30 | - <i>Turmeric (Curcuma):</i> | | | |
| 0910 30 10 | --- Fresh | kg. | 30% | - |
| 0910 30 20 | --- Dried | kg. | 30% | - |
| 0910 30 30 | --- Powder | kg. | 30% | - |
| 0910 30 90 | --- Other | kg. | 30% | - |
| | - <i>Other spices :</i> | | | |
| 0910 91 00 | -- Mixtures referred to in Note 1(b) to this Chapter | kg. | 30% | - |
| 0910 99 | -- <i>Other :</i> | | | |
| | --- <i>Seed :</i> | | | |
| 0910 99 11 | ---- Celery | kg. | 30% | - |
| 0910 99 12 | ---- Fenugreek | kg. | 30% | - |
| 0910 99 13 | ---- Dill | kg. | 30% | - |
| 0910 99 14 | ---- Ajwain | kg. | 30% | - |
| 0910 99 15 | ---- Cassia torea | kg. | 30% | - |
| 0910 99 19 | ---- Other | kg. | 30% | - |
| | --- <i>Powder :</i> | | | |
| 0910 99 21 | ---- Cassia | kg. | 30% | - |
| 0910 99 23 | ---- Celery | kg. | 30% | - |
| 0910 99 24 | ---- Fenugreek | kg. | 30% | - |
| 0910 99 25 | ---- Dill | kg. | 30% | - |
| 0910 99 26 | ---- Poppy | kg. | 30% | - |
| 0910 99 27 | ---- Mustard | kg. | 30% | - |
| 0910 99 29 | ---- Other | kg. | 30% | - |
| | --- <i>Husk :</i> | | | |
| 0910 99 39 | ---- Other | kg. | 30% | - |
| 0910 99 90 | --- Other | kg. | 30% | - |

EXEMPTION NOTIFICATIONS**[Notfn. No.76/03-Cus. dt. 13.5.2003].**

For exemption to specified goods of chapter 9 when imported from the transitional Islamic State of Afghanistan *see* Notfn. No. 76/03 - Cus. dt. 13.5.2003

1 Imposed (w.e.f. 1.3.2003) vide s. 128 read with Fourth Schedule to the Finance Act, 2003 (32 of 2003).

2 Vide Section 128 of the Finance Act, 2003 (32 of 2003).

ADDITIONAL DUTY OF CUSTOMS (TEA & TEA WASTE)¹

(See section 121(1) and 149(1)
of Finance Bill 2003)

| Item No. | Description of goods | Rate of duty |
|----------|----------------------|-------------------|
| (1) | (2) | (3) |
| 1. | Tea and tea waste | Rupee one per Kg. |

Note 1: In the case of goods specified in the Fourth Schedule to the Finance Act, 2003, being goods imported into India, there shall be levied and collected for the purposes of the Union, by surcharge, an additional duty of customs, at the rate specified in the said Schedule.²

Note 2: The additional duty of customs chargeable under section 128(1) of the Finance Act, 2003 shall be in addition to any other duties of customs chargeable on such goods under the Customs Act or any other law for the time being in force.²

Note 3: The provisions of the Customs Act and the rules and regulation made thereunder, including those relating to refunds and exemptions from duties and imposition of penalty, shall, as far as may be, apply in relation to the levy and collection of the additional duty of customs leviable under this section in respect of the goods specified in the Fourth Schedule as they apply in relation to the levy and collection of the duties of customs on such goods under that Act or those rules and regulation, as the case may be.²

Exemption to tea and tea waste from additional duty of customs.**[Notfn. No. 78/03-Cus.,dt. 14.5.2003]**

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts tea and tea waste, when imported into India, from so much of the additional duty leviable thereon under sub section (1) of section 3 of the Customs Tariff Act, 1975 (51 of 1975) as is equivalent additional duty of excise leviable thereon under section 157 of the Finance Act, 2003 (32 of 2003).

Exemption to Green Tea from Additional duty of Customs.**[Notfn. No. 79/03-Cus., dt. 14.5.2003]**

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts green tea, when imported into India, from the whole of the additional duty of customs leviable thereon under section 128 of the Finance Act, 2003(32 of 2003).
