

CHAPTER 7

Edible vegetables and certain roots and tubers

NOTES :

1. This Chapter does not cover forage products of heading 1214.

2. In headings 0709, 0710, 0711 and 0712, the word “vegetables” includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays var. saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).

3. Heading 0712 covers all dried vegetables of the kinds falling in headings 0701 to 0711, other than :

(a) dried leguminous vegetables, shelled (heading 0713);

(b) sweet corn in the forms specified in headings 1102 to 1104;

(c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 1105);

(d) flour, meal and powder of the dried leguminous vegetables of heading 0713 (heading 1106).

4. However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading 0904).

*5. Heading 0711 applies to vegetables which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state.

**Supplementary Note:

(1) (a) For the purposes of this Chapter, “Rose Onion” refers to a variety of onion defined and recognised by the Geographical Indication (GI) Registry against the GI no. 212 under the Geographical Indication of Goods (Registration and Protection) Act, 1999 (48 of 1999).

(b) Produced/cultivated by a person certified/recognised and mentioned as a user in the Geographical Indication Registry against the said GI no.212”;

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
0701	POTATOES, FRESH OR CHILLED			
0701 10 00	- Seed	kg.	30%	20%
0701 90 00	- Other	kg.	30%	20%
0702 00 00	TOMATOES, FRESH OR CHILLED	kg.	30%	20%
0703	ONIONS, SHALLOTS, GARLIC, LEEKS AND OTHER ALLIACEOUS VEGETABLES, FRESH OR CHILLED			
0703 10	- Onions and shallots:			

0709 30 00	- Aubergines (<i>egg-plants</i>)	kg.	30%	20%
0709 40 00	- Celery other than celeriac	kg.	30%	20%
	- <i>Mushrooms and truffles:</i>			
0709 51 00	-- Mushrooms of the genus <i>agaricus</i>	kg.	30%	20%
*0709 52 00	-- Mushrooms of the genus <i>Boletus</i>	kg.	30%	20%
*0709 53 00	-- Mushrooms of the genus <i>Cantharellus</i>	kg.	30%	20%
*0709 54 00	-- Shiitake (<i>Lentinus edodes</i>)	kg.	30%	20%
*0709 55 00	-- Matsutake (<i>Tricholoma matsutake</i> , <i>Tricholoma magnivelare</i> , <i>Tricholoma anatolicum</i> , <i>Tricholoma dulciolens</i> , <i>Tricholoma caligatum</i>)	kg.	30%	20%
*0709 56 00	-- Truffles (<i>Tuber spp.</i>)	kg.	30%	20%
0709 59 00	-- Other	kg.	30%	20%
0709 60	- <i>Fruits of the genus Capsicum or of the genus Pimenta :</i>			
0709 60 10	--- Green chilly	kg.	30%	20%
0709 60 90	--- Other	kg.	30%	20%
0709 70 00	- Spinach, New Zealand spinach and orache spinach (<i>garden spinach</i>)	kg.	30%	20%
	- <i>Other :</i>			
0709 91 00	-- Glove artichokes	kg.	30%	20%
0709 92 00	-- Olives	kg.	30%	20%
0709 93	-- Pumpkins, squash and gourds (<i>Cucurbita spp.</i>):			
0709 93 10	--- Pumpkins	kg.	30%	20%
0709 93 20	--- Squash	kg.	30%	20%
0709 93 30	--- Bitter gourd	kg.	30%	20%
0709 93 40	--- Bottle gourd	kg.	30%	20%
0709 93 50	--- Snake gourd	kg.	30%	20%
0709 93 60	--- Coccinia (<i>Kundru</i>)	kg.	30%	20%
0709 93 90	--- Other	kg.	30%	20%
0709 99	-- Other :			
0709 99 10	--- Green Pepper	kg.	30%	20%
0709 99 30	--- Okra/lady finger (<i>Bhindi</i>)	kg.	30%	20%
0709 99 90	--- Other	kg.	30%	20%

0710	VEGETABLES (UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER), FROZEN			
0710 10 00	- Potatoes	kg.	30%	20%
	- <i>Leguminous vegetables, shelled or unshelled:</i>			
0710 21 00	-- Peas (<i>Pisum sativum</i>)	kg.	30%	20%
0710 22 00	-- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	kg.	30%	20%
0710 29 00	-- Other	kg.	30%	20%
0710 30 00	- Spinach, New Zealand spinach and orache spinach (<i>garden spinach</i>)	kg.	30%	20%
0710 40 00	- Sweet corn	kg.	30%	20%
0710 80	- <i>Other vegetables:</i>			
0710 80 10	--- Terragon	kg.	30%	20%
0710 80 90	--- Other	kg.	30%	20%
0710 90 00	- Mixtures of vegetables	kg.	30%	20%

0711	*VEGETABLES PROVISIONALLY PRESERVED, BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION			
0711 20 00	- Olives	kg.	30%	20%
0711 40 00	- Cucumbers and gherkins	kg.	30%	20%
	- <i>Mushrooms and truffles:</i>			
0711 51 00	-- Mushrooms of the genus <i>agaricus</i>	kg.	30%	20%
0711 59 00	-- Other	kg.	30%	20%
0711 90	- <i>Other vegetables; mixtures of vegetables:</i>			
0711 90 10	--- Green pepper in brine	kg.	30%	20%
0711 90 20	--- Assorted canned vegetables	kg.	30%	20%
0711 90 90	--- Other	kg.	30%	20%

0712	DRIED VEGETABLES, WHOLE, CUT, SLICED, BROKEN OR IN POWDER, BUT NOT FURTHER PREPARED			
0712 20 00	- Onions	kg.	30%	20%
	- <i>Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles:</i>			
0712 31 00	-- Mushrooms of the genus <i>lgaricus</i>	kg.	30%	20%
0712 32 00	-- Wood ears (<i>Auricularia spp.</i>)	kg.	30%	20%
0712 33 00	-- Jelly fungi (<i>Tremella spp.</i>)	kg.	30%	20%
*0712 34 00	-- Shiitake (<i>Lentinus edodes</i>)	kg.	30%	20%
0712 39 00	-- Other	kg.	30%	20%
0712 90	- <i>Other vegetables; mixtures of vegetables:</i>			
0712 90 10	--- Asparagus	kg.	30%	20%
0712 90 20	--- Dehydrated garlic powder	kg.	30%	20%
0712 90 30	--- Dehydrated garlic flakes	kg.	30%	20%
0712 90 40	--- Dried garlic	kg.	30%	20%
0712 90 50	--- Marjoram, Oregano	kg.	30%	20%
0712 90 60	--- Potatoes	kg.	30%	20%
0712 90 90	--- Other	kg.	30%	20%

0713	DRIED LEGUMINOUS VEGETABLES, SHELLED, WHETHER OR NOT SKINNED OR SPLIT			
0713 10	- Peas (<i>Pisum sativum</i>):			
0713 10 10	--- Yellow peas	kg.	50%	40%
0713 10 20	--- Green peas	kg.	50%	40%
0713 10 90	--- Other	kg.	50%	40%
0713 20	- Chickpeas (<i>garbanzos</i>):			
0713 20 10	---	Kabuli chana	kg.	70 %
		20 %		
0713 20 20	---	Bengal gram (desi chana)	kg.	70 %
		20 %		
0713 20 90	---	Other	kg.	70 %
		20 %		
0713 31	-- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek			

0713 31 10	---	Beans of the species <i>Vigna mungo</i> (L.) Hepper	kg.	30%	20%
0713 31 90	---	Beans of the species <i>Vigna radiata</i> (L.) Wilczek	kg.	30%	20%
			20%		
0713 32 00	--	Small red (Adzuki) beans (<i>Phaseolus or Vigna angularis</i>)	kg.	30%	20%
0713 33 00	--	Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)	kg.	30%	20%
0713 34 00	--	Bambara beans (<i>Vigna subterranea or Voandzeia subterranea</i>)	kg.	20%	4
0713 35 00	--	Cow peas (<i>Vigna unguiculata</i>)	kg.	30%	20%
0713 39	--	Other :			
0713 39 10	---	Guar seeds	kg.	30%	20%
0713 39 90	---	Other	kg.	30%	20%
0713 40 00	-	Lentils	kg.	50%	20%
0713 50 00	-	Broad beans (<i>Vicia faba var major</i>) and horse beans (<i>Vicia faba var equina, Vicia faba var minor</i>)	kg.	30%	20%
0713 60 00	-	Pigeon peas (<i>Cajanus cajan</i>)	kg.	30%	20%
0713 90	-	Other :			
0713 90 10	---	Split	kg.	30%	20%
0713 90 90	---	Other	kg.	30%	20%

0714

MANIOC, ARROWROOT, SALEP, JERUSALEM ARTICHOKES, SWEET POTATOES AND SIMILAR ROOTS AND TUBERS WITH HIGH STARCH OR INULIN CONTENT, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT SLICED OR IN THE FORM OF PELLETS; SAGO PITH

0714 10 00	-	Manioc (cassava)	kg.	30%	20%
0714 20 00	-	Sweet potatoes	kg.	30%	20%
0714 30 00	-	Yams (<i>Dioscorea spp.</i>)	kg.	30%	20%
0714 40 00	-	Taro (<i>Colocasia spp.</i>)	kg.	30%	20%
0714 50 00	-	Yautia (<i>Xanthosoma spp.</i>)	kg.	30%	20%
0714 90	-	Other:			
0714 90 10	---	Sago pith	kg.	30%	20%
0714 90 90	---	Other	kg.	30%	20%

Fresh garlic falling under tariff item 0703 20 00 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) when imported by the National Consumer Co-operative Federation and the Madhya Pradesh State Co-operative marketing Federation under an import licence issued by the Central Government and cleared after the 15th day of January, 2003 is exempted from so much of the duty of Customs as is in excess of thirty per cent. ad valorem.

[vide sec. 56 read with Third Schedule to the Finance Act, 2011 (8 of 2011)]

[Notifn. No.40/2020-Cus., dt.28.10.20]

As rescinded by 04/01.02.2022

Exemption to goods specified in Col. (3) of the Table:

[Notifn. No. 11/21-Cus., dt.1.2.21 as amended by 18/21, 26/21, 38/21, 42/21, 27/22, 53/22, 60/22,

42/23, 45/23, 51/23, 05/24, 11/24]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) read with section 124 of the Finance Act, 2021 (13 of 2021), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts goods of the description specified in column (3) of the Table below and falling within the Chapter, heading or sub-heading or tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as specified in column (2) of the said Table, from so much of the Agriculture Infrastructure and Development Cess leviable thereon under the said section of the Finance Act, 2021 (13 of 2021), as is in excess of the amount calculated at the rate specified in column (4) of the said Table.

Table

S.No.	Chapter or heading or subheading or tariff item of the First Schedule	Description of goods	Rate
—	(1) (2)	(3)	(4)
1.	0713 10	All goods	40%
2.	0713 20 10	All goods	30%
3.	0713 20 20	All goods	¹ [Nil]
4.	0713 20 90	Chick Peas (Garbanzos)	50%
5.	0713 40 00	Lentil (Mosur)	10%
6.	0808 10 00	All goods	35%
7.	1511 10 00**	Crude Palm Oil	² 5%
8.	1507 10 00, 1512 11 10	All goods	³ 5%
9.	2204, 2205, 2206, 2208*	All goods	100%
⁴ [9.	2204, 2205, 2206, 2208 (other than tariff item 2208 30 11 and 2208 30 91)	All goods (other than bourbon whiskey)	100%]
⁵ [9A.	2515 11 00, 2515 12	All goods	20%
9B.	2516 11 00, 2516 12 00	All goods	20%]
⁶ [9C.	2208 30 11, 2208 30 91	Bourbon whiskey	50%]
10.	2701, 2702, 2703	All goods	Nil

¹ Substituted by Notification No. 20/2025 – Customs, dated 27.03.2025 w.e.f. 01.04.2025.

² Substituted by Notification No. 43/2024, dated 12.09.2024.

³ Substituted by Notification No. 43/2024, dated 12.09.2024.

⁴ Inserted by Notification No. 14/2025 - Customs, dated 13.02.2025.

⁵ Inserted by Notification No. 06/2025 - Customs, dated 01.02.2025 w.e.f. 02.02.2025.

⁶ Inserted by Notification No. 14/2025 - Customs, dated 13.02.2025.

10A		Omitted	
10AA	2711 12 00 2711 13 00	Liquified Propane Liquified Butane	Nil
10B	27111910, 27111920, 27111990	All goods	Nil
11.	3102 10 10, 3102 10 90, 3102 30 00	All goods	5%
12.	31	Muriate of potash, for use as manure or for the production of complex fertilisers	5%
13.	3105 30 00	Diammonium phosphate, for use as manure or for the production of complex fertilisers	5%
13A.	4011 30 00	All goods covered under S. No. 280A of the of the Table in Notification No. 50/2017-Customs dated the 30th June, 2017, published in the Gazette of India vide number G.S.R. 785(E) dated the 30th June, 2017	0.5%
⁷ [13AA.	3406	Candles, tapers and the like	7.5%
14.	5201 (other than 5201 00 25)	All goods (Other than goods of staple length exceeding 32.0 mm)	5%
⁸ [14A.	6401, 6402, 6403, 6404 or 6405	All goods	18.5%
14B.	6802 10 00, 6802 21 10, 6802 21 20, 6802 21 90, 6802 91 00 or 6802 92 00	Marble slab	20%]
15.	omitted		
15A.	7110 (a) Platinum and Palladium for use in the manufacture of: -	Goods, other than the following: - (i) all goods, including Noble Metal Compounds and Noble Metal Solutions, falling under heading 2843; (ii) all goods falling under sub-heading 3815 12; (iii) catalytic convertors falling under tariff item 8421 32 00; Provided that, the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022; (b) Rhodium	⁹ 1.4%
15B.	71	The following goods, namely: -	¹⁰ 0.35%

7 Inserted by Notification No. 06/2025 - Customs, dated 01.02.2025 w.e.f. 02.02.2025.

8 Inserted by Notification No. 06/2025 - Customs, dated 01.02.2025 w.e.f. 02.02.2025.

9 Substituted by Notification No. 32/2024, Dated- 23.0702024.

10 Substituted by Notification No. 32/2024, Dated- 23.0702024.

- (a) Silver dore bar, having silver content not exceeding 95%
- (b) Gold dore bar, having gold content not exceeding 95%

Provided that the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022:

Provided further that

- (a) the goods are directly shipped from the country in which they were produced and each bar has a weight of 5 kg. or above;
- (b) the goods are imported in accordance with the packing list issued by the mining company by whom they were produced;
- (c) the importer produces before the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, an assay certificate issued by the mining company or the laboratory attached to it, giving detailed precious metal content in the dore bar;
- (d) the gold dore bars are imported by the actual user for the purpose of refining and manufacture of standard gold bars of purity 99.5% and above; and
- (e) the silver dore bars are imported by the actual user for the purpose of refining and manufacture of silver bars of purity 99.9% and above.

15C.	71(except 7106, 7108)	All goods covered under S. Nos.356 and 357 of the notification No. 50/2017-Customs, dated the 30th June, 2017, published in the Gazette of India vide number G.S.R. 785(E), dated the 30th June, 2017.	¹¹ 0.35%
15D.	7106, 7108, 98	The following goods (other than those mentioned at Sl. Nos. 15B and 15C), namely: - (a) Silver (b) Gold	¹² 1%
15E.	7112	Spent catalyst or ash containing precious metals	¹³ 0.35%

¹¹ Substituted by Notification No. 32/2024, Dated- 23.0702024.

¹² Substituted by Notification No. 32/2024, Dated- 23.0702024.

¹³ Substituted by Notification No. 32/2024, Dated- 23.0702024.

¹⁴ [15F.	7113	i) Gold findings; ii) Silver findings; iii) Platinum findings.	¹⁵ 1% 1% 1.4%
		Explanation. - For the purposes of this entry, gold, silver or platinum findings mean a small component such as hook, clasp, clamp, pin, catch, screw back used to hold the whole or a part of a piece of jewellery in place.]	
15G.	7118	Coins of precious metals	¹⁶ 1%
16.	7108 or 98	Gold, including gold dore	2.5%
16A.	8802 20 00, 8802 30 00, 8802 40 00	All goods covered under S. No. 543A of the Table in Notification No. 50/2017-Customs dated the 30th June, 2017, published in the Gazette of India vide no G.S.R. 785(E) dated the 30th June, 2017.	0.5%
¹⁷ [16AA.	8541 42 00	All goods other than goods on which exemption from basic customs duty is claimed and allowed under S. No. 38A of the notification No. 24/2005- Customs, dated the 1st March, 2005, published in the Gazette of India	7.5%
¹⁸ [16B.	8903	All goods	7.5%
16C.	9028 30 10	All goods other than goods covered under S. No. 581A of the Notification No. 50/2017-Customs, dated the 30th June, 2017, published in the Gazette of India vide number G.S.R. 785(E), dated the 30th June, 2017	7.5%
16D.	9401, 9403, 9404, 9405	All goods	5%
16E.	9503 00 91	All goods covered under S. No. 591 of the Table in notification No. 50/2017-Customs dated the 30th June, 2017 published in the Gazette of India vide number GSR 785(E) dated the 30th June, 2017	7.5%
16F.	9503 00 91	All goods other than goods covered under S. No. 591 of the Table in notification No. 50/2017-Customs dated the 30th June, 2017 published in the Gazette of India vide number GSR 785(E) dated the 30th June, 2017	20%
16G.	9802 00 00	All goods other than goods covered under S. No. 606 A of the Notification No. 50/2017-Customs, dated the 30th June, 2017, published in the Gazette of India vide number G.S.R. 785(E), dated the 30th June, 2017]	70%
17.	Any Chapter	All goods other than goods mentioned against serial numbers 1 to ¹⁹ [16G] above.	Nil

¹⁴ Inserted by Notification No. 06/2025 - Customs, dated 01.02.2025 w.e.f. 02.02.2025.

¹⁵ Substituted by Notification No. 32/2024, Dated- 23.0702024.

¹⁶ Substituted by Notification No. 32/2024, Dated- 23.0702024.

¹⁷ Inserted by Notification No. 06/2025 - Customs, dated 01.02.2025 w.e.f. 02.02.2025.

¹⁸ Inserted by Notification No. 06/2025 - Customs, dated 01.02.2025 w.e.f. 02.02.2025.

¹⁹ Substituted by Notification No. 06/2025 - Customs, dated 01.02.2025 w.e.f. 02.02.2025.

20[17A. Any Chapter	<p>All goods imported under Sl. Nos. 9A, 9B, 13AA, 13AB, 14A,14B, 15F, 16AA, 16AB, 16AC, 16AD, 16AE, 16AF, 16AG, 16AH, 16AI, 16B, 16C, 16D, 16E, 16F or 16G, on which exemption from basic customs duty is claimed and allowed under the following notifications published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), below:-</p> <ol style="list-style-type: none"> i. notification No. 28/1995-customs, dated the 16th March, 1995 vide number G.S.R. 157(E), dated the 16th March, 1995; ii. notification No. 85/1998-Customs, dated the 05th November, 1998 vide number G.S.R. 656(E), dated the 05th November, 1998; iii. notification No. 4/1999 -Customs, dated the 08th January, 1999 vide number G.S.R. 11(E), dated the 08th January, 1999; iv. notification No. 76/2003-Customs, dated the 13th May, 2003 vide number G.S.R. 394(E), dated the 13th May, 2003; v. notification No. 85/2004-Customs, dated 31st August, 2004 vide number G.S.R. 560(E), dated the 31st August, 2004; vi. notification No. 73/2005-Customs, dated the 22nd July, 2005 vide number G.S.R. 498(E), dated the 22nd July, 2005; vii. notification No. 75/2005-Customs, dated the 22nd July, 2005 vide number G.S.R. 500(E), dated the 22nd July, 2005; viii. notification No. 151/2009-Customs, dated the 31st December, 2009 vide number G.S.R. 944(E), dated the 31st December, 2009; ix. notification No. 68/2012-Customs, dated the 31st December, 2012 vide number G.S.R. 953(E), dated the 31st December, 2012; x. notification No. 25/2021-Customs, dated the 31st March, 2021 vide number G.S.R. 241(E), dated the 31st March, 2021; xi. notification No. 62/2022-Customs, dated the 26th December, 2022 vide number G.S.R. 904(E), dated the 26th December, 2022;] 	Nil
18. Any Chapter	<p>All goods on which exemption from basic customs duty is claimed and allowed under the advance authorisation.</p>	Nil
19. Any Chapter	<p>All goods on which exemption from basic customs duty is claimed and allowed under the notifications, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), mentioned in the ANNEXURE.</p>	Nil

ANNEXURE

No.	Details of Notifications	S.
(1)	(2)	
1.	Notification No. 74/2005-Customs, dated the 22nd July, 2005 vide number G.S.R.499(E), dated the 22nd July, 2005.	
2.	Notification No. 10/2008-Customs, dated the 15th January, 2008 vide number G.S.R.33(E), dated the 15th January,	2008.
3.	Notification No. 152/2009-Customs, dated the 31st December, 2009 vide number G.S.R. 943(E), dated the 31st	December
4.	Notification No. 46/2011-Customs, dated the 1st June, 2011 vide number G.S.R.423(E), dated the 1st June, 2011.	
5.	Notification No. 53/2011-Customs, dated the 1st July, 2011 vide number G.S.R.499(E), dated the 1st July, 2011.	
6.	Notification No. 69/2011-Customs, dated the 29th July, 2011 vide number G.S.R.593(E), dated the 29th July, 2011.	
7.	Notification No. 52/2003-Customs, dated the 31st March, 2003 vide number G.S.R.274(E), dated the 31st March,	2003.
8.	Notification No. 3/57-Customs, dated the 8th January, 1957 vide number G.S.R.98 (E), dated the 08th January, 1957.	
9**.	Notification No. 99/2011-Customs, dated the 9th November, 2011 vide number G.S.R.801(E), dated the 9th November, 2011.	
10.	Notification No. 56/2000-Customs, dated the 5 th May, 2000 vide number G.S.R. 399 (E), dated the 5th May, 2000.	
11.	Notification No. 57/2000-Customs, dated the 8th May, 2000 vide number G.S.R. 413 (E), dated the 8th May, 2000.	
²¹ [12.	Notification No. 33/1935-Customs, dated the 22nd June,1935	
13.	Notification No. 174/1966-Customs, dated the 24th September, 1966 vide number G.S.R.1476(E), dated the 24th 1966	
14.	Notification No. 80/1970-Customs, dated the 29th August, 1970 vide number G.S.R.1246(E), dated the 29th August, 1970	
15.	Notification No. 84/1971-Customs, dated the 11th September, 1971 vide number G.S.R.1334(E), dated the 11th September, 1971	
16.	Notification No. 46/1974-Customs, dated the 25th May, 1974 vide number G.S.R.503(E), dated the 25th May, 1974	
17.	Notification No. 296/1976-Customs, dated the 02nd August,1976 vide number G.S.R.665(E), dated the 22nd June,1935	
18.	Notification No. 241/1982-Customs, dated the 04th November, 1982 vide number G.S.R.661(E), dated the 04th November, 1982	
19.	Notification No. 326/1983-Customs, dated the 23rd December, 1983 vide number G.S.R.912(E), dated the 23rd December, 1983	
20.	Notification No. 207/1989-Customs, dated the 17th July, 1989 vide number G.S.R.702(E), dated the 17th July, 1989	
21.	Notification No. 157/1990-Customs, dated the 28th March, 1990 vide number G.S.R.405(E), dated the 28th March, 1990	
22.	Notification No. 160/92-Customs, dated the 20th April, 1992 vide number G.S.R.423(E), dated the 20th April, 1992	
23.	Notification No. 203/92-Customs, dated the 19th May, 1992 vide number G.S.R.536(E), dated the 19th May, 1992	
24.	Notification No. 204/92-Customs, dated the 19th May, 1992 vide number G.S.R.537(E), dated the 19th May, 1992	
25.	Notification No. 299/92-Customs, dated the 30th November, 1992 vide number G.S.R.900(E), dated the 30th November, 1992	
26.	Notification No. 307/92-Customs, dated the 28th December, 1992 vide number G.S.R.946(E), dated the 28th December, 1992	
27.	Notification No. 101/93-Customs, dated the 16th March, 1993 vide number G.S.R.284(E), dated the 16th March, 1993	
28.	Notification No. 104/93-Customs, dated the 16th March, 1993 vide number G.S.R.287(E), dated the 16th March, 1993	
29.	Notification No. 122/1993-Customs, dated the 14th May, 1993 vide number G.S.R.417(E), dated the 14th May, 1993	
30.	Notification No. 153/93-Customs, dated the 13th August, 1993 vide number G.S.R. 554(E), dated the 13th August, 1993	
31.	Notification No. 05/1994-Customs, dated the 18th January, 1994 vide number G.S.R.28(E), dated the 18th January, 1994	

21 Inserted by Notification No. 06/2025- Customs, dated 01.02.2025 w.e.f. 02.02.2025.

32. Notification No. 104/1994-Customs, dated the 16th March, 1994 vide number G.S.R.319(E), dated the 16th March, 1994
33. Notification No. 128/1994-Customs, dated the 10th June, 1994 vide number G.S.R.506(E), dated the 10th June, 1994
34. Notification No. 134/1994-Customs, dated the 22nd June, 1994 vide number G.S.R.525(E), dated the 22nd June, 1994
35. Notification No. 146/1994-Customs, dated the 13th July, 1994 vide number G.S.R.575(E), dated the 13th July, 1994
36. Notification No. 147/94-Customs, dated the 13th July, 1994 vide number G.S.R.576(E), dated the 13th July, 1994
37. Notification No. 152/1994-Customs, dated the 13th July, 1994 vide number G.S.R.581(E), dated the 13th July, 1994
38. Notification No. 153/1994-Customs, dated the 13th July, 1994 vide number G.S.R.582(E), dated the 13th July, 1994
39. Notification No. 154/1994-Customs, dated the 13th July, 1994 vide number G.S.R.583(E), dated the 13th July, 1994
40. Notification No. 79/1995-Customs, dated the 31st March, 1995 vide number G.S.R.308(E), dated the 31st March, 1995
41. Notification No. 80/1995-Customs, dated the 31st March, 1995 vide number G.S.R.309(E), dated the 31st March, 1995
42. Notification No. 104/95-Customs, dated the 30th May, 1995 vide number G.S.R.458(E), dated the 30th May, 1995
43. Notification No. 106/95-Customs, dated the 02nd June, 1995 vide number G.S.R.475(E), dated the 02nd June, 1995
44. Notification No. 107/95-Customs, dated the 02nd June, 1995 vide number G.S.R.476(E), dated the 02nd June, 1995
45. Notification No. 110/95-Customs, dated the 05th June, 1995 vide number G.S.R.480(E), dated the 05th June, 1995
46. Notification No. 111/95-Customs, dated the 05th June, 1995 vide number G.S.R.481(E), dated the 05th June, 1995
47. Notification No. 130/95-Customs, dated the 28th August, 1995 vide number G.S.R.598(E), dated the 28th August, 1995
48. Notification No. 148/95-Customs, dated the 19th September, 1995 vide number G.S.R.657(E), dated the 19th September, 1995
49. Notification No. 149/95-Customs, dated the 19th September, 1995 vide number G.S.R.658(E), dated the 19th September, 1995
50. Notification No. 158/1995-Customs, dated the 14th November, 1995 vide number G.S.R.744(E), dated the 14th November, 1995
51. Notification No. 39/1996-Customs, dated the 23rd July, 1996 vide number G.S.R.291(E), dated the 23rd July, 1996
52. Notification No. 43/1996-Customs, dated the 23rd July, 1996 vide number G.S.R.295(E), dated the 23rd July, 1996
53. Notification No. 50/1996-Customs, dated the 23rd July, 1996 vide number G.S.R.302(E), dated the 23rd July, 1996
54. Notification No. 51/1996-Customs, dated the 23rd July, 1996 vide number G.S.R.303(E), dated the 23rd July, 1996
55. Notification No. 28/1997-Customs, dated the 01st April, 1997 vide number G.S.R.184(E), dated the 01st April, 1997
56. Notification No. 29/97-Customs, dated the 01st April, 1997 vide number G.S.R.185(E), dated the 01st April, 1997
57. Notification No. 30/97-Customs, dated the 01st April, 1997 vide number G.S.R.186(E), dated the 01st April, 1997
58. Notification No. 31/97-Customs, dated the 01st April, 1997 vide number G.S.R.187(E), dated the 01st April, 1997
59. Notification No. 32/1997-Customs, dated the 01st April, 1997 vide number G.S.R.188(E), dated the 01st April, 1997
60. Notification No. 34/97-Customs, dated the 07th April, 1997 vide number G.S.R.197(E), dated the 07th April, 1997
61. Notification No. 36/97-Customs, dated the 11th April, 1997 vide number G.S.R.216(E), dated the 11th April, 1997
62. Notification No. 84/1997-Customs, dated the 11th November, 1997 vide number G.S.R.645(E), dated the 11th November, 1997
63. Notification No. 25/1998-Customs, dated the 02nd June, 1998 vide number G.S.R.290(E), dated the 02nd June, 1998
64. Notification No. 77/1998-Customs, dated the 16th October, 1998 vide number G.S.R.623(E), dated the 16th October, 1998
65. Notification No. 25/1999-Customs, dated the 28th February, 1999 vide number G.S.R.161(E), dated the 28th February, 1999
66. Notification No. 41/1999-Customs, dated the 28th April, 1999 vide number G.S.R.289(E), dated the 28th April, 1999
67. Notification No. 42/1999-Customs, dated the 28th April, 1999 vide number G.S.R.290(E), dated the 28th April, 1999
68. Notification No. 48/1999-Customs, dated the 29th April, 1999 vide number G.S.R.299(E), dated the 29th April, 1999
69. Notification No. 48/2000-Customs, dated the 25th April, 2000 vide number G.S.R.349(E), dated the 25th April, 2000
70. Notification No. 49/2000-Customs, dated the 27th April, 2000 vide number G.S.R.365(E), dated the 27th April, 2000
71. Notification No. 50/2000-Customs, dated the 27th April, 2000 vide number G.S.R.366(E), dated the 27th April, 2000
72. Notification No. 51/2000-Customs, dated the 27th April, 2000 vide number G.S.R.367(E), dated the 27th April, 2000
73. Notification No. 56/2000-Customs, dated the 5th May, 2000 vide number G.S.R.399(E), dated the 5th May, 2000
74. Notification No. 57/2000-Customs, dated the 8th May, 2000 vide number G.S.R.413(E), dated the 8th May, 2000
75. Notification No. 25/2002-Customs, dated the 01st March, 2002 vide number G.S.R.122(E), dated the 01st March, 2002
76. Notification No. 43/2002-Customs, dated the 19th April, 2002 vide number G.S.R.292(E), dated the 19th April, 2002
77. Notification No. 44/2002-Customs, dated the 19th April, 2002 vide number G.S.R.293(E), dated the 19th April, 2002
78. Notification No. 45/2002-Customs, dated the 22nd April, 2002 vide number G.S.R.298(E), dated the 22nd April, 2002
79. Notification No. 46/2002-Customs, dated the 22nd April, 2002 vide number G.S.R.299(E), dated the 22nd April, 2002
80. Notification No. 47/2002-Customs, dated the 22nd April, 2002 vide number G.S.R.300(E), dated the 22nd April, 2002
81. Notification No. 60/2002-Customs, dated the 07th June, 2002 vide number G.S.R.416(E), dated the 07th June, 2002
82. Notification No. 52/2003-Customs, dated the 31st March, 2003 vide number G.S.R.274(E), dated the 31st March, 2003
83. Notification No. 53/2003-Customs, dated the 01st April, 2003 vide number G.S.R.277(E), dated the 01st April, 2003

84. Notification No. 54/2003-Customs, dated the 01st April, 2003 vide number G.S.R.278(E), dated the 01st April, 2003
85. Notification No. 55/2003-Customs, dated the 1st April, 2003 vide number G.S.R.279(E), dated the 1st April, 2003
86. Notification No. 56/2003-Customs, dated the 1st April, 2003 vide number G.S.R.280(E), dated the 1st April, 2003
87. Notification No. 121/2003-Customs, dated the 01st August, 2003 vide number G.S.R.623(E), dated the 01st August, 2003
88. Notification No. 90/2004-Customs, dated the 10th September, 2004 vide number G.S.R.603(E), dated the 10th September, 2004
89. Notification No. 91/2004-Customs, dated the 10th September, 2004 vide number G.S.R.604(E), dated the 10th September, 2004
90. Notification No. 92/2004-Customs, dated the 10th September, 2004 vide number G.S.R.605(E), dated the 10th September, 2004
91. Notification No. 93/2004-Customs, dated the 10th September, 2004 vide number G.S.R.606(E), dated the 10th September, 2004
92. Notification No. 94/2004-Customs, dated the 10th September, 2004 vide number G.S.R.607(E), dated the 10th September, 2004
93. Notification No. 97/2004-Customs, dated the 17th September, 2004 vide number G.S.R.620(E), dated the 17th September, 2004
94. Notification No. 24/2005-Customs, dated the 01st March, 2005 vide number G.S.R.122(E), dated the 01st March, 2005
95. Notification No. 25/2005-Customs, dated the 01st March, 2005 vide number G.S.R.123(E), dated the 01st March, 2005
96. Notification No. 32/2005-Customs, dated the 08th April, 2005 vide number G.S.R.222(E), dated the 08th April, 2005
97. Notification No. 41/2005-Customs, dated the 09th May, 2005 vide number G.S.R.282(E), dated the 09th May, 2005
98. Notification No. 81/2005-Customs, dated the 08th September, 2005 vide number G.S.R.569(E), dated the 08th September, 2005
99. Notification No. 89/2005-Customs, dated the 04th October, 2005 vide number G.S.R.324(E), dated the 04th October, 2005
100. Notification No. 40/2006-Customs, dated the 01st May, 2006 vide number G.S.R.260(E), dated the 01st May, 2006
101. Notification No. 73/2006-Customs, dated the 10th July, 2006 vide number G.S.R.408(E), dated the 10th July, 2006
102. Notification No. 90/2006-Customs, dated the 01st September, 2006 vide number G.S.R.528(E), dated the 01st September, 2006
103. Notification No. 91/2006-Customs, dated the 01st September, 2006 vide number G.S.R.529(E), dated the 01st September, 2006
104. Notification No. 53/2008-Customs, dated the 23rd April, 2008 vide number G.S.R.302(E), dated the 23rd April, 2008
105. Notification No. 64/2008-Customs, dated the 09th May, 2008 vide number G.S.R.349(E), dated the 09th May, 2008
106. Notification No. 136/2008-Customs, dated the 24th December, 2008 vide number G.S.R.878(E), dated the 24th December, 2008
107. Notification No. 14/2009-Customs, dated the 19th February, 2009 vide number G.S.R.103(E), dated the 19th February, 2009
108. Notification No. 90/2009-Customs, dated the 07th September, 2009 vide number G.S.R.644(E), dated the 07th September, 2009
109. Notification No. 91/2009-Customs, dated the 11th September, 2009 vide number G.S.R.657(E), dated the 11th September, 2009
110. Notification No. 92/2009-Customs, dated the 11th September, 2009 vide number G.S.R.658(E), dated the 11th September, 2009
111. Notification No. 93/2009-Customs, dated the 11th September, 2009 vide number G.S.R.659(E), dated the 11th September, 2009
112. Notification No. 94/2009-Customs, dated the 11th September, 2009 vide number G.S.R.660(E), dated the 11th September, 2009
113. Notification No. 95/2009-Customs, dated the 11th September, 2009 vide number G.S.R.661(E), dated the 11th September, 2009
114. Notification No. 96/2009-Customs, dated the 11th September, 2009 vide number G.S.R.662(E), dated the 11th September, 2009
115. Notification No. 97/2009-Customs, dated the 11th September, 2009 vide number G.S.R.663(E), dated the 11th September, 2009
116. Notification No. 98/2009-Customs, dated the 11th September, 2009 vide number G.S.R.664(E), dated the 11th September, 2009
117. Notification No. 99/2009-Customs, dated the 11th September, 2009 vide number G.S.R.665(E), dated the 11th September, 2009
118. Notification No. 100/2009-Customs, dated the 11th September, 2009 vide number G.S.R.666(E), dated the 11th September, 2009
119. Notification No. 101/2009-Customs, dated the 11th September, 2009 vide number G.S.R.667(E), dated the 11th September, 2009
120. Notification No. 102/2009-Customs, dated the 11th September, 2009 vide number G.S.R.668(E), dated the 11th September, 2009

- September, 2009
121. Notification No. 103/2009-Customs, dated the 11th September, 2009 vide number G.S.R.669(E), dated the 11th September, 2009
 122. Notification No. 104/2009-Customs, dated the 11th September, 2009 vide number G.S.R.670(E), dated the 11th September, 2009
 123. Notification No. 112/2009-Customs, dated the 29th September, 2009 vide number G.S.R.710(E), dated the 29th September, 2009
 124. Notification No. 130/2010-Customs, dated the 23rd December, 2010 vide number G.S.R.1008(E), dated the 23rd December, 2010
 125. Notification No. 26/2011-Customs, dated the 01st March, 2011 vide number G.S.R.152(E), dated the 01st March, 2011
 126. Notification No. 09/2012-Customs, dated the 09th March, 2012 vide number G.S.R.129(E), dated the 09th March, 2012
 127. Notification No. 05/2013-Customs, dated the 18th February, 2013 vide number G.S.R.99(E), dated the 18th February, 2013
 128. Notification No. 6/2013-Customs, dated the 18th February, 2013 vide number G.S.R.100(E), dated the 18th February, 2013
 129. Notification No. 22/2013-Customs, dated the 18th April, 2013 vide number G.S.R.248(E), dated the 18th April, 2013
 130. Notification No. 23/2013-Customs, dated the 18th April, 2013 vide number G.S.R.249(E), dated the 18th April, 2013
 131. Notification No. 01/2014-Customs, dated the 17th January, 2014 vide number G.S.R.28(E), dated the 17th January, 2014
 132. Notification No. 10/2014-Customs, dated the 12th May, 2014 vide number G.S.R.335(E), dated the 12th May, 2014
 133. Notification No. 16/2015-Customs, dated the 01st April, 2015 vide number G.S.R.252(E), dated the 01st April, 2015
 134. Notification No. 17/2015-Customs, dated the 01st April, 2015 vide number G.S.R.253(E), dated the 01st April, 2015
 135. Notification No. 18/2015-Customs, dated the 01st April, 2015 vide number G.S.R.254(E), dated the 01st April, 2015
 136. Notification No. 19/2015-Customs, dated the 01st April, 2015 vide number G.S.R.255(E), dated the 01st April, 2015
 137. Notification No. 20/2015-Customs, dated the 01st April, 2015 vide number G.S.R.256(E), dated the 01st April, 2015
 138. Notification No. 21/2015-Customs, dated the 01st April, 2015 vide number G.S.R.257(E), dated the 01st April, 2015
 139. Notification No. 22/2015-Customs, dated the 01st April, 2015 vide number G.S.R.258(E), dated the 01st April, 2015
 140. Notification No. 24/2015-Customs, dated the 01st April, 2015 vide number G.S.R.269(E), dated the 01st April, 2015
 141. Notification No. 25/2015-Customs, dated the 01st April, 2015 vide number G.S.R.270(E), dated the 01st April, 2015
 142. Notification No. 40/2015-Customs, dated the 21st July, 2015 vide number G.S.R.568(E), dated the 21st July, 2015
 143. Notification No. 08/2016-Customs, dated the 05th February, 2016 vide number G.S.R.147(E), dated the 05th February, 2016
 144. Notification No. 45/2016-Customs, dated the 13th August, 2016 vide number G.S.R.795(E), dated the 13th August, 2016
 145. Notification No. 05/2017-Customs, dated the 02nd February, 2017 vide number G.S.R.89(E), dated the 02nd February, 2017
 146. Notification No. 16/2017-Customs, dated the 20th April, 2017 vide number G.S.R.394(E), dated the 20th April, 2017
 147. Notification No. 17/2017-Customs, dated the 21st April, 2017 vide number G.S.R.400(E), dated the 21st April, 2017
 148. Notification No. 29/2017-Customs, dated the 30th June, 2017 vide number G.S.R.764(E), dated the 30th June, 2017
 149. Notification No. 30/2017-Customs, dated the 30th June, 2017 vide number G.S.R.765(E), dated the 30th June, 2017
 150. Notification No. 31/2017-Customs, dated the 30th June, 2017 vide number G.S.R.766(E), dated the 30th June, 2017
 151. Notification No. 32/2017-Customs, dated the 30th June, 2017 vide number G.S.R.767(E), dated the 30th June, 2017
 152. Notification No. 33/2017-Customs, dated the 30th June, 2017 vide number G.S.R.768(E), dated the 30th June, 2017
 153. Notification No. 35/2017-Customs, dated the 30th June,2017 vide number G.S.R.770(E), dated the 30th June,2017
 154. Notification No. 36/2017-Customs, dated the 30th June,2017 vide number G.S.R.771(E), dated the 30th June,2017
 155. Notification No. 37/2017-Customs, dated the 30th June,2017 vide number G.S.R.772(E), dated the 30th June,2017
 156. Notification No. 38/2017-Customs, dated the 30th June,2017 vide number G.S.R.773(E), dated the 30th June,2017
 157. Notification No. 41/2017-Customs, dated the 30th June,2017 vide number G.S.R.776(E), dated the 30th June,2017
 158. Notification No. 45/2017-Customs, dated the 30th June,2017 vide number G.S.R.780(E), dated the 30th June,2017
 159. Notification No. 46/2017-Customs, dated the 30th June,2017 vide number G.S.R.781(E), dated the 30th June,2017
 160. Notification No. 47/2017-Customs, dated the 30th June,2017 vide number G.S.R.782(E), dated the 30th June,2017
 161. Notification No. 52/2017-Customs, dated the 30th June,2017 vide number G.S.R.787(E), dated the 30th June,2017
 162. Notification No. 57/2017-Customs, dated the 30th June,2017 vide number G.S.R.798(E), dated the 30th June,2017
 163. Notification No. 86/2017-Customs, dated the 14th November, 2017 vide number G.S.R.1404(E), dated the 14th November, 2017
 164. Notification No. 04/2018-Customs, dated the 18th January, 2018 vide number G.S.R.42(E), dated the 18th January, 2018
 165. Notification No. 19/2019-Customs, dated the 06th July, 2019 vide number G.S.R.476(E), dated the 06th July, 2019
 166. Notification No. 13/2020-Customs, dated the 14th February, 2020 vide number G.S.R.119(E), dated the 14th February, 2020
 167. Notification No. 38/2020-Customs, dated the 21st October, 2020 vide number G.S.R.657(E), dated the 21st October, 2020

168. Notification No. 11/2022-Customs, dated the 01st February, 2022 vide number G.S.R.85(E), dated the 01st February, 2022
169. Notification No. 12/2022-Customs, dated the 01st February, 2022 vide number G.S.R.86(E), dated the 01st February, 2022
170. Notification No. 13/2022-Customs, dated the 01st February, 2022 vide number G.S.R.87(E), dated the 01st February, 2022
171. Notification No. 57/2022-Customs, dated the 17th November, 2022 vide number G.S.R.822(E), dated the 17th November, 2022
172. Notification No. 21/2023-Customs, dated the 01st April, 2023 vide number G.S.R.254(E), dated the 01st April, 2023
173. Notification No. 22/2023-Customs, dated the 01st April, 2023 vide number G.S.R.255(E), dated the 01st April, 2023
174. Notification No. 23/2023-Customs, dated the 01st April, 2023 vide number G.S.R.256(E), dated the 01st April, 2023
175. Notification No. 24/2023-Customs, dated the 01st April, 2023 vide number G.S.R.257(E), dated the 01st April, 2023
176. Notification No. 25/2023-Customs, dated the 01st April, 2023 vide number G.S.R.258(E), dated the 01st April, 2023
177. Notification No. 26/2023-Customs, dated the 01st April, 2023 vide number G.S.R.259(E), dated the 01st April, 2023
178. Notification No. 27/2023-Customs, dated the 01st April, 2023 vide number G.S.R.260(E), dated the 01st April, 2023].

2.This notification shall come into force on the 2nd February, 2021.

**Exemption to goods specified in Col. (3) of the Table:
[Notifn. No. 64/23-Cus., dt.07.12.2023, 12/24, 23/24, 24/24]**

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) read with section 124 of the Finance Act, 2021 (13 of 2021), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description specified in column (3) of the Table below, falling under the tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the ‘Customs Tariff Act’), specified in the corresponding entry in column (2) of the said Table, when imported into India, from the whole of the duty of customs leviable thereon under the First Schedule to the Customs Tariff Act and from the whole of the Agriculture Infrastructure and Development Cess “leviable thereon under the said section of the Finance Act, 2021 (13 of 2021), subject to the condition as specified in column (4) of the said Table, namely:-

Table

S.No.	Table	Description of goods	Condition
(1)	(2)	(3)	(4)
1.	0713 10 10	Yellow Peas	In respect of the said goods, the Bill of Lading is issued on or before ²² [31st day of March, 2026],
	(1)	(2) (3) (4)	
1.	0713 10	All goods	40%1. 07131010

²² Substituted by Notification No. 31/2025 – Customs, dated 30.05.2025.

Yellow Peas

2. This notification shall come into force with effect from the 8th day of December, 2023, and shall remain in force up to and inclusive of the 31st day of March, 2024.