

## CHAPTER 23

### *Residues and waste from the food industries; prepared animal fodder*

**NOTE :**

Heading 2309 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

**SUB-HEADING NOTE :**

For the purposes of sub-heading 2306 41, the expression “low erucic acid rape or colza seeds” means seeds as defined in sub-heading Note 1 to Chapter 12.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
<b>2301</b>	<b>FLOURS, MEALS AND PELLETS, OF MEAT OR MEAT OFFAL, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES, UNFIT FOR HUMAN CONSUMPTION; GREAVES</b>			
2301 10	- <i>Flours, meals and pellets, of meat or meat offal; greaves :</i>			
2301 10 10	--- Meat meals and pellets (including tankage)	kg.	*15%	-
2301 10 90	--- Other (including greaves)	kg.	*15%	-
2301 20	- <i>Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates :</i>			
	--- <i>Fish meal, unfit for human consumption:</i>			
2301 20 11	---- In powder form	kg.	*15%	-
2301 20 19	---- Other	kg.	*15%	-
2301 20 90	--- Other	kg.	*15%	-
-----				
<b>2302</b>	<b>BRAN, SHARPS AND OTHER RESIDUES, WHETHER OR NOT IN THE FORM OF PELLETS, DERIVED FROM THE SIFTING, MILLING OR OTHER WORKING OF CEREALS OR OF LEGUMINOUS PLANTS</b>			



2305 00 10	---	Oil-cake and oil-cake meal of ground-nut, expeller variety	kg.	*15%	-
2305 00 20	---	Oil-cake and oil-cake meal of ground-nut, solvent extracted variety (defatted)	kg.	*15%	-
2305 00 90	---	Other	kg.	*15%	-

---

**2306 OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF \*VEGETABLE OR MICROBIAL FATS OR OILS, OTHER THAN THOSE OF HEADING 2304 OR 2305**

2306 10	-	<i>Of cotton seeds :</i>			
2306 10 10	---	Oil-cake and oil-cake meal, decorticated expeller variety	kg.	*15%	-
2306 10 20	---	Oil-cake and oil-cake meal, decorticated, solvent extracted (defatted) variety	kg.	*15%	-
2306 10 30	---	Oil-cake and oil-cake meal, undecorticated, expeller variety	kg.	*15%	-
2306 10 40	---	Oil-cake and oil-cake meal, undecorticated, solvent extracted (defatted) variety	kg.	*15%	-
2306 10 90	---	Other	kg.	*15%	-
2306 20	-	<i>Of linseed :</i>			
2306 20 10	---	Oil-cake and oil-cake meal, expeller variety	kg.	*15%	-
2306 20 20	---	Oil-cake and oil-cake meal, solvent extracted (defatted) variety	kg.	*15%	-
2306 20 90	---	Other	kg.	*15%	-
2306 30	-	<i>Of sunflower seeds:</i>			
2306 30 10	---	Oil-cake and oil-cake meal, expeller variety	kg.	*15%	-
2306 30 20	---	Oil-cake and oil-cake meal, solvent extracted (defatted) variety	kg.	*15%	-
2306 30 90	---	Other	kg.	*15%	-
	-	<i>Of rape or colza seeds:</i>			
2306 41 00	--	Of low erucic acid rape or colza seeds	kg.	*15%	-
2306 49 00	--	Other	kg.	*15%	-
2306 50	-	<i>Of coconut or copra :</i>			
2306 50 10	---	Oil-cake and oil-cake meal, expeller variety	kg.	*15%	-
2306 50 20	---	Oil-cake and oil-cake meal, solvent extracted (defatted) variety	kg.	*15%	-

2306 50 90	--- Other	kg.	*15%	-
2306 60 00	- Of palm nuts or kernels	kg.	*15%	-
2306 90	- <i>Other:</i>			
	--- <i>Oil-cake and oil-cake meal, expeller variety :</i>			
2306 90 11	---- Of mowra seeds	kg.	*15%	-
2306 90 12	---- Of mustard seeds	kg.	*15%	-
2306 90 13	---- Of niger seeds	kg.	*15%	-
2306 90 14	---- Of sesamum seeds	kg.	*15%	-
2306 90 15	---- Of mango kernel	kg.	*15%	-
2306 90 16	---- Of sal (de-oiled)	kg.	*15%	-
2306 90 17	---- Of castor seeds	kg.	*15%	-
2306 90 18	---- Of neem seeds	kg.	*15%	-
2306 90 19	---- Of other seeds	kg.	*15%	-
	--- <i>Oil-cake and oil-cake meal, solvent extracted (defatted) variety :</i>			
2306 90 21	---- Of mustard seeds	kg.	*15%	-
2306 90 22	---- Of niger seeds	kg.	*15%	-
2306 90 23	---- Of cardi seeds	kg.	*15%	-
2306 90 24	---- Of sesamum seeds	kg.	*15%	-
2306 90 25	---- Of mango kernel	kg.	*15%	-
2306 90 26	---- Of sal (de-oiled)	kg.	*15%	-
2306 90 27	---- Of castor seeds	kg.	*15%	-
2306 90 28	---- Of neem seeds	kg.	*15%	-
2306 90 29	---- Of other seeds	kg.	*15%	-
2306 90 30	--- Residues babool seed extraction	kg.	*15%	-
2306 90 90	--- Other	kg.	*15%	-
<hr/>				
<b>2307 00 00</b>	<b>WINE LEES; ARGOL</b>	kg.	*15%	-
<hr/>				
<b>2308 00 00</b>	<b>VEGETABLE MATERIALS AND VEGETABLE WASTE, VEGETABLE RESIDUES AND BY-PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS, OF A KIND USED IN ANIMAL FEEDING, NOT ELSEWHERE SPECIFIED OR INCLUDED</b>	kg.	*15%	-
<hr/>				
<b>2309</b>	<b>PREPARATIONS OF A KIND USED IN ANIMAL FEEDING</b>			
2309 10 00	- Dog or cat food, put up for retail sale	kg.	*20%	-

2309 90	-	<i>Other :</i>			
2309 90 10	---	Compounded animal feed	kg.	*15%	-
2309 90 20	---	Concentrates for compound animal feed	kg.	*15%	-
		<i>Feeds for fish (prawn, etc.) :</i>			
2309 90 31	----	Prawn and shrimps feed	kg.	*15%	-
2309 90 32	----	Fish feed in powdered form	kg.	*15%	-
2309 90 39	----	Other	kg.	*15%	-
2309 90 90	---	Other	kg.	*15%	-

## EXEMPTION NOTIFICATIONS

### **Exemption to castor oil cake falling under item 23 06 9017.**

**[Notfn. No. 113/03-Cus dt. 22.7.2003 as amended by 129/03, 151/03, 169/03, 180/03,45/04, 50/04, 58/04, 87/04, 16/07, 118/07, 12/23, 07/24]**

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) read with sub-section (6) of section 3 of the Customs Tariff Act, 1975 (51 of 1975), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts castor oil cake falling under item 23 06 9027 of the First Schedule to the said Customs Tariff Act, when manufactured from indigenous castor oil seeds on indigenous plant and machinery by a unit in special economic zone, which was in existence prior to the 1st day of November, 2000 and brought to domestic tariff area in accordance with the provisions of the Special Economic Zones Act, 2005 (28 of 2005) and the Special Economic Zones Rules, 2006, from the whole of the duty of customs leviable thereon under the said First Schedule and the additional duty, if any, leviable thereon under section 3 of the said Customs Tariff Act,

“Provided that exemption contained in this notification shall not apply in the cases where castor oil cake falling under item 23069017 and castor de-oiled cake falling under item 230690 27 of the First Schedule to the said Customs Tariff Act are manufactured out of inputs on which duty drawback or benefit under Duty Entitlement Passbook (DEPB) schemes or any other export benefit as admissible under the Foreign Trade Policy has been availed of either by the unit in special economic zone or by the supplier of inputs, as the case may be.”

2. This notification shall come into force on and from the 11th day of May, 2004.

3. Nothing contained in this notification shall have effect after the <sup>1</sup>[31<sup>st</sup> March, 2026].

***Explanation-*** For the purposes of this notification 'Special Economic Zone' means Special Economic Zone as notified under section 4 of the Special Economic Zones Act, 2005 (28 of 2005).

**For Anti-dumping duty on vitamin AD<sub>3</sub>500/100 falling under Chapter 23 or 29 originating in or exported from the European Union and Singapore - see Notfn. No. 53/02-Cus. dt. 21.5.2002 under Chapter 29.**

**For Anti-dumping duty on choline chloride falling under sub-heading 2309.90 originating in or exported from People's Republic of China and the European Union - see Notfn. No. 5/02-Cus. dt.**

<sup>1</sup> Substituted by Notification No. 38/2024, dated 23.07.2024.

**14.1.2002 under Chapter 29.**