

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 or fruit, 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.
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Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
2101			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	
			- <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>	
	210111		-- Extracts, essences and concentrates:	
		21011110	--- Instant coffee, flavoured	kg.
		21011120	--- Instant coffee, not flavoured	kg.
		21011130	--- Coffee aroma	kg.
		21011190	--- Other	kg.
		21011200	-- Preparations with basis of extracts, essences, concentrates or with a basis of coffee	kg.
	210120		- Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate :	
		21012010	--- Instant tea	kg.
		21012020	--- Quick brewing black tea	kg.
		21012030	--- Tea aroma	kg.
		21012090	--- Other	kg.
	210130		- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof :	
		21013010	--- Roasted chicory	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
		21013020	--- Roasted coffee substitutes	kg.
		21013090	--- Other	kg.
2102			YEASTS (ACTIVE OR INACTIVE); OTHER SINGLE CELL MICRO-ORGANISMS, DEAD (BUT NOT INCLUDING VACCINES OF HEADING 3002); PREPARED BAKING POWDERS	
	210210		- Active yeasts :	
		21021010	--- Culture yeast	kg.
		21021020	--- Baker's yeast	kg.
		21021090	--- Other	kg.
		21022000	- Inactive yeasts, other single-cell micro-organisms, dead	kg.
		21023000	- Prepared baking powders	kg.
2103			SAUCES AND PREPARATIONS THERE FOR, MIXED CONDIMENTS AND MIXED SEASONINGS; MUSTARD FLOUR AND MEAL AND PREPARED MUSTARD	
		21031000	- Soya sauce	kg.
		21032000	- Tomato ketchup and other tomato sauces	kg.
		21033000	- Mustard flour and meal and prepared mustard	kg.
	210390		- Other:	
		21039010	--- Curry paste	kg.
		21039020	--- Chilli sauce	kg.
		21039030	--- Majonnaise and salad dressings	kg.
		21039040	--- Mixed, condiments and mixed seasoning	kg.
		21039090	--- Other	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
2104			SOUPS AND BROTHS AND PREPARATIONS THERE FOR; HOMOGENISED COMPOSITE FOOD PREPARATIONS	
	210410		- Soups and broths and preparations there for:	
		21041010	--- Dried	kg.
		21041090	--- Other	kg.
		21042000	- Homogenised composite food preparations	kg.
		21050000	ICECREAM AND OTHER EDIBLE ICE, WHETHER OR NOT CONTAINING COCOA	kg.
2106			FOOD PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED	
		21061000	- Protein concentrates and textured protein substances	kg.
	210690		- Other:	
			--- <i>Soft drink concentrates :</i>	
		21069011	--- Sharbat	kg.
		21069019	--- Other	kg.
		21069020	--- Pan masala	kg.
		21069030	--- Betel nut product known as "Supari"	kg.
		21069040	--- Sugar-syrups containing added flavouring or colouring matter, not elsewhere specified or included; lactose syrup; glucose syrup and malto dextrine syrup	kg.
		21069050	--- Compound preparations for making non-alcoholic beverages	kg.
		21069060	--- Food flavouring material	kg.
		21069070	--- Churna for pan	kg.
		21069080	--- Custard powder	kg.

Heading No.	HS Code	ITC(HS) Code	Description	Unit of Quantity
			--- <i>Other</i> :	
		21069091	--- Diabetic foods	kg.
		21069092	--- Sterilized or pasteurized millstone	kg.
		21069099	--- Other	kg.