

**ITC (HS), 2017**  
**SCHEDULE 1 – IMPORT POLICY**

*Section IV*

*Chapter-21*

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

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

Exim Code	Item Description	Policy	Policy Conditions
2101	<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 &amp; OTHER ROASTED COFFEE SUBSTITUTES, AND EXTRACTS, ESSENCES AND CONCENTRATES</b>		

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	<b>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>		
<b>2101 11</b>	<i>Extracts, essences and concentrates:</i>		
2101 11 10	Instant coffee, flavoured	Free	
2101 11 20	Instant coffee, not flavoured	Free	
2101 11 30	Coffee aroma	Free	
2101 11 90	Other	Free	
2101 12 00	Preparations with basis of extracts, essences, concentrates or with a basis of coffee	Free	
<b>2101 20</b>	<i>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:</i>		
2101 20 10	Instant tea	Free	
2101 20 20	Quick brewing black tea	Free	
2101 20 30	Tea aroma	Free	
2101 20 90	Other	Free	
<b>2101 30</b>	<i>Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:</i>		
2101 30 10	Roasted chicory	Free	
2101 30 20	Roasted coffee substitutes	Free	
2101 30 90	Other	Free	
<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>		
<b>2102 10</b>	<i>Active yeasts:</i>		
2102 10 10	Culture yeast	Free	
2102 10 20	Baker's yeast	Free	
2102 10 90	Other	Free	
2102 20 00	Inactive yeasts, other single cell micro-organisms, dead	Free	
2102 30 00	Prepared baking powders	Free	
<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	Free	

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2103 20 00	Tomato ketchup and other tomato sauces	Free	
2103 30 00	Mustard flour and meal and prepared mustard	Free	
<b>2103 90</b>	<b>Other:</b>		
2103 90 10	Curry paste	Free	
2103 90 20	Chilli sauce	Free	
2103 90 30	Majonnaise and salad dressings	Free	
2103 90 40	Mixed, condiments and mixed seasoning	Free	
2103 90 90	Other	Free	
<b>2104</b>	<b>SOUPS AND BROTHS AND PREPARATIONS THEREFOR; HOMOGENIZED COMPOSITE FOOD PREPARATIONS</b>		
<b>2104 10</b>	<b>Soups and broths and preparations therefor:</b>	Free	
2104 10 10	Dried	Free	
2104 10 90	Other	Free	
2104 20 00	Homogenised composite food preparations	Free	
2105 00 00	Ice-cream and other edible ice, whether or not containing cocoa	Free	
<b>2106</b>	<b>FOOD PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED</b>		
2106 10 00	Protein concentrates and textured protein substances	Free	
<b>2106 90</b>	<b>Other:</b>		
	<b>Soft drink concentrates:</b>		
2106 90 11	Sharbat	Free	
2106 90 19	Other	Free	
2106 90 20	Pan masala	Free	
2106 90 30	Betel nut product known as “Supari”	Free	
2106 90 40	Sugar-syrups containing added flavouring or colouring matter, not elsewhere specified or included; lactose syrup; glucose syrup and malto dextrine syrup	Free	
2106 90 50	Compound preparations for making non-alcoholic beverages	Free	
2106 90 60	Food flavouring material	Free	
2106 90 70	Churna for pan	Free	
2106 90 80	Custard powder	Free	

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<b><i>Other:</i></b>			
2106 90 91	Diabetic foods	Free	
2106 90 92	Sterilized or pasteurized millstone	Free	
2106 90 99	Other	Free	

**Policy Conditions of this Chapter:**

- (1). Prohibition on import of milk and milk products (including chocolates and chocolate products and candies/ confectionary/ food preparations with milk or milk solids as an ingredient) from China is extended until the capacity of all laboratories at ports of entry have been suitably upgraded for testing melamine.
- (2). Import of all live-stock products shall be subject to a sanitary import permit to be issued by Department of Animal Husbandry, Dairying & Fisheries, Government of India, as per Section 3A of Live-stock Importation Act, 1898, as incorporated by Live Stock Importation (Amendment) Act, 2001 (Act No. 28 of 2001, 29<sup>th</sup> August, 2001), or as amended from time to time.