

**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.

3. For the purpose of sub-heading 2106 90 11, the expression “Sharbat” means any nonalcoholic 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.

Heading No.	H.S. Code	ITC(HS) Code	Description	Unit
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 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>	
	2101 11		<i>Extracts, essences and concentrates:</i>	
		2101 11 10	Instant coffee, flavoured	KGS
		2101 11 20	Instant coffee, not flavoured	KGS
		2101 11 30	Coffee aroma	KGS
		2101 11 90	Other	KGS
		2101 12 00	Preparations with basis of extracts, essences, concentrates or with a basis of coffee	KGS
	2101 20		<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	KGS
		2101 20 20	Quick brewing black tea	KGS
		2101 20 30	Tea aroma	KGS
		2101 20 90	Other	KGS
	2101 30		<i>Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:</i>	
		2101 30 10	Roasted chicory	KGS
		2101 30 20	Roasted coffee substitutes	KGS
		2101 30 90	Other	KGS
2102			<b>YEASTS (ACTIVE OR INACTIVE); OTHER SINGLE CELL MICRO-ORGANISMS, DEAD (BUT NOT INCLUDING VACCINES OF HEADING 3002); PREPARED BAKING POWDERS</b>	
	2102 10		<i>Active yeasts:</i>	
		2102 10 10	Culture yeast	KGS

Heading No.	H.S. Code	ITC(HS) Code	Description	Unit
		2102 10 20	Baker's yeast	KGS
		2102 10 90	Other	KGS
		2102 20 00	Inactive yeasts, other single cell micro-organisms, dead	KGS
		2102 30 00	Prepared baking powders	KGS
<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	KGS
		2103 20 00	Tomato ketchup and other tomato sauces	KGS
		2103 30 00	Mustard flour and meal and prepared mustard	KGS
	<b>2103 90</b>		<b>Other:</b>	
		2103 90 10	Curry paste	KGS
		2103 90 20	Chilli sauce	KGS
		2103 90 30	Majonnaise and salad dressings	KGS
		2103 90 40	Mixed, condiments and mixed seasoning	KGS
		2103 90 90	Other	KGS
<b>2104</b>			<b>SOUPS AND BROTHS AND PREPARATIONS THEREFOR; HOMOGENIZED COMPOSITE FOOD PREPARATIONS</b>	
	<b>2104 10</b>		<b><i>Soups and broths and preparations therefor:</i></b>	
		2104 10 10	Dried	KGS
		2104 10 90	Other	KGS
		2104 20 00	Homogenised composite food preparations	KGS
		2105 00 00	Ice-cream and other edible ice, whether or not containing cocoa	KGS
<b>2106</b>			<b>FOOD PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED</b>	
		2106 10 00	Protein concentrates and textured protein Substances	KGS
	<b>2106 90</b>		<b>Other:</b>	
			<b><i>Soft drink concentrates:</i></b>	
		2106 90 11	Sharbat	KGS
		2106 90 19	Other	KGS
		2106 90 20	Pan masala	KGS

<b>Heading No.</b>	<b>H.S. Code</b>	<b>ITC(HS) Code</b>	<b>Description</b>	<b>Unit</b>
		2106 90 30	Betel nut product known as "Supari"	KGS
		2106 90 40	Sugar-syrups containing added flavouring or colouring matter, not elsewhere specified or included; lactose syrup; glucose syrup and malto dextrine syrup	KGS
		2106 90 50	Compound preparations for making non-alcoholic beverages	KGS
		2106 90 60	Food flavouring material	KGS
		2106 90 70	Churna for pan	KGS
		2106 90 80	Custard powder	KGS
			<b>Other:</b>	
		2106 90 91	Diabetic foods	KGS
		2106 90 92	Sterilized or pasteurized millstone	KGS
		2106 90 99	Other	KGS