**Circular No. - 51/2001-Customs**
25th September, 2001.

**F.No.528/71/2001-CUS (TU)**
Government of India
Ministry of Finance
Department of Revenue
(Tariff Unit)

**Subject : Classification of pepper seeds imported for sowing purposes. - Reg.**

I am directed to refer to the subject mentioned above and to say that it has been brought to the notice of the Board that some Custom Houses are assessing pepper seeds imported for sowing purposes under heading 12.09 of the Customs Tariff as vegetable seeds instead of heading 09.04, under which they fall.

2. The matter has been examined. Chapter Note 3 to Chapter 12 states that goods classifiable under heading 12.09 as vegetable seed, will be considered as for sowing only. However, sub-note 3 (b) to Chapter 12 states that seeds of spices even if imported for sowing will be classified as spices under Chapter 9 (heading 09.04). Hence, even if it is claimed that the pepper seeds imported have been specially treated for sowing purposes, they will be classified as spices under Chapter 9. This classification will however not apply to cubeb pepper classifiable under heading 12.11, as per Note 2 to Chapter 9. Custom Houses may, therefore, kindly review the practice of assessment of such products. If such products (other than cubeb pepper) have been assessed under chapter 12 as vegetable seeds, appropriate demands will have to be issued.

3. Difficulties, if any faced in implementing the above instructions may be brought to the notice of the Board.

4. Please acknowledge receipt of this circular.

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