S.MURUGAPPAN

ADVOCATE, HIGH COURT

ASSISTED BY: K.NANCY B.COM, B.L. (HONS.), VINUPRIYA MUTHURAMALINGAM, B.A., L.L.B. (HONS.) GST, CUSTOMS, FOREIGN TRADE LAWS, FOREIGN EXCHANGE MANAGEMENT ACT.

BY E-MAIL/COURIER

File No.189/2020-Opinion

29.09.2020

M/s.Menorah Vineyards, No.110/05, Old Thimma Reddy Building, NTR Layout, Marathahalli, Bangalore - 560 037.

Attn.: Mr.Martin Thomas

E-Mail Id.: <martinjenthomas@gmail.com>

Sir,

Sub.: *Clarifications relating to Import of Grape Juice - Reg.

1. With regard to import of grape juice, you have made available a copy of the Laboratory Analysis Report and also the product label describing the product as "Sweet Red Grape Juice". From the information produced, it is seen that it is a natural red grape juice. No additives are mentioned in the Analysis Report. The product label describes the product in the following manner.

"Proudly Made with Natural grapes 100% from Holy land Mountains of Galilee. Producing with care and Blessing of The Holly soil of the land".

and provides further information as follows.

"Energy 82 cal Cholesterol: 0 Sodium: 0 mg Alcohol: 0% Protein: 0.2"

- 2. On the basis of the information provided, we would like to inform you that the correct classification of the product for the purpose of import will be under Heading 2009 6100 of the First Schedule to the Customs Tariff Act, 1975, if it is of a brix value not exceeding 30. Otherwise, it will be under Heading 2009 6900 and the Basic Customs Duty applicable will be 50% (both headings).
- 3. At the time of import, apart from the Basic Customs Duty, the IGST will be leviable @ 12% under the same Chapter Heading 2009 6100 / 2009 6900. In addition to the Social Welfare Cess of 10% will be applicable on the Basic Customs Duty.

- 4. As far as the Import Policy for importing this product is concerned, it may be noted the grape juice is freely importable under Heading 2009 6100 / 2009 6900. At the same time, it is to be noted that the item being an edible product, the provisions contained under Food Safety & Standards Act will apply to these goods with regard to quality, packaging, labeling as well as shelf life. At the time of importation, the product should have a valid shelf life not less than 60% of the original shelf life.
- 5. Under the Food Standards, various limits have been prescribed with regard to presence of Contaminants, Toxins, Residues, Insecticide / Pesticide Residues, Microbiological Contaminants etc. The complete details with regard to the limits for such Contaminants, Residues etc., will be available in the website of Food Safety and Standards Authority of India <www.fssai.gov.in>. In the same website, you also can check the packaging and labelling regulations depending upon the package / bottle size. For your immediate reference, we are enclosing a copy of the Chapter-3 of the Food Standards available in the above website.
- 6. Hope the above clarifies. If you require any further clarification in this regard, please feel free to contact us.

Yours faithfully,

S.MURUGAPPAN

Encl.: As above

Sm/er

Disclaimer:- The above opinion is provided based on the information and documents made available to us by the queriest and further based on the laws and rules prevalent as on date and the understanding of such provisions by the author and is meant for the private use of the person to whom it is provided without assuming any liability for any consequential action taken based on the views expressed here.