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CA FINAL (Nov 2024)
GROUP II – PAPER 6
INDIRECT TAX LAWS
(Series 4)

Time Allowed: - 3 Hours

Maximum Marks: 100

This question paper comprises two parts, Part I and Part II.
Part I comprises MCQ & Part II comprises questions which require descriptive answers.

PART – I (MCQs)
All MCQs are compulsory

Question no. 1-15 carry 2 marks each

This Case Scenario contains MCQ 1-5

Mrs. Phoolan Devi, a registered supplier of Jaipur (Rajasthan), has made the following supplies in the month of January, 2023:

Supply of a Mobile cover along with the Mobile to a customer of Mumbai for ₹ 55,000 (exclusive of GST).

Supply of 10,000 kits (at ₹ 50 each) amounting to ₹ 5,00,000 (exclusive of GST) to Kanha Gift Store in Ajmer (Rajasthan). Each kit consists of 1 Photo Frame, 1 Frame Glass Cleaner and 1 Frame Adjuster.

100 kits are given as free gift to Jaipur customers on the occasion of Mrs. Phoolan Devi's 5th anniversary. Each kit consists of 1 Photo Frame and 1 Frame Glass Cleaner. Cost of each kit is ₹ 35, but the open market value of such kit of goods and of goods of like kind and quality is not available. Input tax credit has not been taken on the goods contained in the kit.

Event management services provided free of cost for brother's son marriage function in Bhopal (Madhya Pradesh). Cost of providing said services is ₹ 80,000, but the open market value of such services and of services of like kind and quality is not available.

1,400 tables and 100 carpets hired out to Function Garden, Ajmer (Rajasthan) for ₹ 3,30,000 (exclusive of GST) including cost of transporting the tables and carpets [₹ 20 (exclusive of GST) for each chair and each cooler] from Mrs. Phoolan Devi's godown at Jaipur to the Function Garden, Ajmer. The cost of transportation of tables and carpets is paid by Mrs. Phoolan Devi to an unregistered Goods Transport Agency (GTA).

Interest of ₹ 6,400 (inclusive of GST) was collected in January by Mrs. Phoolan Devi from Kanha Gift Store, Ajmer for the payment received with a delay of 30 days.

Assume rates of GST to be as under:

S. No.	Particulars	Rate of CGST (%)	Rate of SGST (%)	Rate of IGST (%)
1.	Mobile	9	9	18

2.	Mobile cover	14	14	28
3.	Photo Frame	9	9	18
4.	Frame Glass Cleaner	14	14	28
5.	Frame Adjuster	6	6	12
6.	Event management service	2.5	2.5	5
7.	Service of renting of tables and carpets	5	5	10
8.	Transportation service	2.5	2.5	5

1. Value of Supply of kits to Kanha Gift Store

- a) 5,00,000
- b) 5,05,000
- c) 5,06,400
- d) None of the above

2. Value of Supply of Event management services provided for brother's son marriage [Brother is not dependent on her]

- a) 80,000
- b) 3,30,000
- c) 3,00,000
- d) None of the above

3. Tables and carpets hired out to Function Garden will be taxable at which rate

- a) Tables & Carpets - IGST 10% ; Transportation – IGST 5%
- b) Tables & Carpets & its Transportation - CGST & SGST 5%
- c) Tables & Carpets & its Transportation – IGST 10%
- d) Tables & Carpets - CGST & SGST 5% ; Transportation – CGST & SGST 2.5%

4. Supply of Mobile cover with Mobile is

- a) Mixed & Intra-State
- b) Mixed & Inter-State
- c) Composite & Intra-State
- d) Composite & Inter -State

5. Compute the GST liability (CGST and SGST and/or IGST, as the case may be) of Mrs. Phoolan Devi for the month of January, 2023.

- a) CGST & SGST – 87,950 ; IGST – 9,900
- b) CGST & SGST – 91,250 ; IGST – 9,900
- c) CGST & SGST – 87,950 ; IGST – 7,900
- d) CGST & SGST – 85,000 ; IGST – 9,500

This Case Scenario contains MCQ 6-10

Mr. Aman, a registered dealer, is doing building material business in the State of Assam. He availed architect services for his business from his friend in London free of cost. He also availed designing services from his brother in London for ₹ 5 Lakhs for his personal purposes.

He availed services which are liable to tax under reverse charge for which date of invoice was

01.09.20XX, payment date as per his books of account and as per his bank account was 15.11.20XX and 18.11.20XX respectively.

His turnover for the current financial year is as follows:

Taxable supply of goods – ₹ 55 Lakhs

Exempt supply of goods – ₹ 16 Lakhs

Inward supply liable to tax under reverse charge – ₹ 8 Lakh

He intends to start providing services also from the next financial year and also to avail composition scheme. He also wishes to make supplies to the Government.

Based on the information given above, choose the most appropriate answer for the following questions:

6. In respect of services imported by Mr. Aman, which of the following is a correct statement?

- i. Architect services for his business from his friend in London free of cost is considered as a supply**
- ii. Designing services from his brother in London for ₹ 5 Lakh for his personal purposes is considered as a supply.**
- iii. Architect services for his business from his friend in London free of cost is not considered as a supply**
- iv. Designing services from his brother in London for ₹ 5 Lakh for his personal purposes is not considered as a supply.**

- (a) i & ii
- (b) i & iv
- (c) ii & iii
- (d) iii & iv

7. The time of supply of services, received by him and taxable under reverse charge, is

- (a) 01.09.20XX
- (b) 01.11.20XX
- (c) 15.11.20XX
- (d) 18.11.20XX

8. Aggregate turnover of Mr. Aman for the given financial year will be,

- (a) ₹ 63 Lakhs
- (b) ₹ 79 Lakhs
- (c) ₹ 71 Lakhs
- (d) ₹ 47 Lakhs

9. Mr. Aman will be eligible for composition scheme in the next financial year, but he can supply services only upto:

- (a) ₹ 5.00 Lakhs
- (b) ₹ 6.3 Lakhs
- (c) ₹ 7.90 Lakhs
- (d) ₹ 7.10 Lakhs

10. In case he supplies services to State Government by way of any activity in relation to any function entrusted to a Municipality under Article 243W of the Constitution, in the next financial year, which of the following will be exempt?

- i. Pure Services
 - ii. Composite supply of goods and services in which value of supply of goods constitutes not more than 25% of value of said composite supply
 - iii. Composite supply of goods and services in which value of supply of service constitutes not more than 25% of value of said composite supply
- (a) i & iii
 - (b) ii & iii
 - (c) i, ii & iii
 - (d) i & ii

11. Fury Ltd. has received an order for supply of services amounting to \$ 5,00,000 from a US based client. Fury Ltd. is unable to supply the entire services from India and asks Neik Inc., Mexico (who is not an establishment of Fury Ltd.) to supply a part of the services, i.e. 40% of the total contract value to the US client. Fury Ltd. raised the invoice for entire value of \$ 5,00,000 but the US client paid \$ 3,00,000 to Fury Ltd. and \$ 2,00,000 directly to Neik Inc., Mexico which is approved by a special order of RBI. Fury Ltd. also paid IGST @ 18% on the services imported from Neik Inc. Mexico. Assuming all the conditions of section 2(6) of the IGST Act, 2017 are fulfilled, determine the value of export of services:

- (a) \$ 3,00,000
- (b) \$ 5,00,000
- (c) \$ 3,90,000
- (d) \$ 5,90,000

12. Mr. Khiladi Kumar, is the Managing Director of Khiladi Equipments (P) Ltd. The Company has offices and factories in Mumbai and is registered under GST. Mr. Khiladi Kumar, has decided to send food grains and other relief materials worth ₹ 50,00,000 and ₹ 20,00,000 respectively through railway and airways to the cyclone hit victims in Kerala in the month of November, 20XX. The Company has contacted Super Airlines and Indian Railways to transport the materials from Mumbai to Kerala and price for the same has been determined as ₹ 10,00,000 by air and ₹ 50,000 by railways, excluding taxes. Mr. Khiladi Kumar, seeks your help to determine what amount of GST is to be paid to Super Airlines and Indian Railways if applicable GST rate is 18%.

- (a) Super Airlines: ₹ 1,80,000; Indian Railways: NIL
- (b) Super Airlines: ₹ 1,80,000; Indian Railways: ₹ 9,000
- (c) Super Airlines: Nil; Indian Railways: ₹ 9,000
- (d) Super Airlines: Nil; Indian Railways: Nil

13. ABC Ltd. located in India and holding 65% shares of ANDERSON LTD. of USA. ANDERSON Ltd. provides Business Auxiliary Services to former company ABC Ltd. The other relevant details are given in the following table:

Agreed Consideration	\$ 5,00,000
Date on which services are provided by ANDERSON LTD.	20-08-2023
Date on which invoice is sent by ANDERSON LTD.	25-08-2023
Date on which invoice is received and recorded by ABC Ltd.	30-08-2023
Date on which payment is made by ABC Ltd.	15-09-2023

Determine time of supply for ABC Ltd.

- (a) 20-08-2023 (b) 25-08-2023
(c) 30-08-2023 (d) 15-09-2023

14. Which of the following statements is not correct for pilfered goods under section 13 of the Customs Act, 1962?

- (a) The importer is not required to pay duty on imported goods which are pilfered after unloading but before being cleared for home consumption.
(b) The importer is not required to pay duty on warehoused goods which are pilfered before being cleared for home consumption.
(c) The onus to prove the pilferage does not lie on the importer.
(d) If pilfered goods are restored to the importer, he becomes liable to pay duty.

15. Mr. Manubhai and Mr. Anubhai are two brothers running a business of supplying lubricants located in the State of Gujarat in their company, M/s. Ambani Lubricants (P) Ltd. On death of their respected father, the two brothers have divided their business. However, they have signed an agreement that Mr. Anubhai will not enter into business of supplying lubricants similar to business done by M/s. Ambani Lubricants (P) Ltd. run by Mr. Manubhai, for which Mr. Manubhai will pay him ₹ 2.5 crores as a lump sum payment. State whether transaction entered through the above agreement constitutes supply under CGST Act, 2017 or not.

- (a) Yes, supply of goods by Mr. Manubhai.
(b) Yes, supply of goods by Mr. Anubhai.
(c) Yes, supply of services by Mr. Manubhai
(d) Yes, supply of services by Mr. Anubhai

PART - II (Descriptive Answers)

This part comprises 6 questions. Question No. 1 is compulsory. Attempt any 4 questions out of the remaining 5 questions.

- 1 14
- Skylark Pvt. Ltd., Noida (Uttar Pradesh) is engaged in various kinds of commercial activities. It manufactures taxable goods as also provides certain services. The company has branch office in New Delhi. The Head office at Noida and the branch office in New Delhi are registered under GST. The branch office at New Delhi is eligible for full input tax credit.
- The company has reported a total turnover of ₹ 256 crore (exclusive of GST) for the month of August 20XX. The following information is provided by the company in relation to such turnover:
- (i) The turnover includes ₹ 45 crore from sale of securities which were purchased for ₹ 30 crore in the month of January last year.
 - (ii) The company supplied goods worth ₹ 50 crore to ABC Ltd. in UK under a letter of undertaking (LUT). The total export proceeds are received in the month of August 20XX itself; ₹ 30 crore in foreign currency and balance ₹ 20 crore in Indian rupees.
 - (iii) The company provided consulting services to Sherpa & Sons in Nepal for ₹ 30 crore under a LUT. The entire consideration is received in Indian rupees in the month of August 20XX itself, with the permission of RBI.
 - (iv) The turnover includes supply of goods worth ₹ 10 crore to Shanghai Jianguo Trading Company Ltd., a company based in China. As per the sale contract, the goods were to be assembled at Shanghai Jianguo Trading Company Ltd.'s office in Gurugram, Haryana. The payment of the goods is received in convertible foreign exchange in the month of August 20XX itself.
 - (v) Goods worth ₹ 20 crore are supplied under a LUT to DEF Pvt. Ltd. located in a SEZ in the State of Uttar Pradesh.
 - (vi) Goods worth ₹ 40 lakh were being procured from a vendor in Japan. While the goods were in transit, the company secured an order for the said goods for ₹ 50 lakh from a buyer in Thailand. Thus, the goods were directly sent to Thailand without entering India.
 - (vii) The company owns three immovable properties in Noida. The first building is let out for running a printing press at ₹ 10 lakh per month. The second building is let out for residential purpose to an unregistered person at ₹ 5 lakh per month. The third building is let out to a Cold Storage operator at ₹ 5 lakh per month. The cold storage operator sub-lets the building as a warehouse to store potatoes.
 - (viii) The remaining turnover comprised of taxable goods sold within the State and outside the State in the ratio of 3:2.
- Total turnover of ₹ 256 crore includes the turnover referred to in points (i) to (vii) above. In addition to above –
- (i) the company transferred its stock (taxable goods) from Noida to Delhi branch without any consideration; the value declared in the invoice is ₹ 4.5 crore (exclusive of GST). The cost of production of such goods is ₹ 10 crore.

Such stock is sold to independent buyers at ₹ 15 crore (exclusive of GST).

- (ii) the company had sent goods worth ₹ 12 crore (exclusive of GST) to M/s Sharma Traders in Haryana on approval basis on 15th January, 20XX, 15th February 20XX & 15th March 20XX (₹ 4 crore each month). Goods sent during all the three months are approved in the month of September 20XX.

Compute the GST liability [CGST & SGST or IGST, as the case may be] of Skylark Pvt. Ltd., Noida for the month of August 20XX. Make suitable assumptions wherever required.

Assume the rates of taxes to be as under:

	CGST	SGST	IGST
Goods	6%	6%	12%
Services	9%	9%	18%

- 2 (a) Vividh Pvt. Ltd. is a supplier of goods and services at Bangalore, registered in the State of Karnataka, having turnover of ₹ 200 lakh in the last financial year. It has furnished the following information for the month of June.

9

Particulars	Amount (₹) excluding GST
Services provided by way of a labour contract for repairing a single residential unit otherwise than as a part of residential complex	13,00,000
Fee received from students of a competitive exam training academy run by Vividh Pvt. Ltd.	5,40,000
4 buses each with a seating capacity of 72 passengers given on hire to State Transport Undertaking	6,00,000
Rent paid to Local Municipal Corporation for premises taken on rent for competitive exam training academy	2,50,000
Goods transport services received from GTA, tax is payable on such services @ 12% as opted by GTA	1,80,000

Compute gross GST liability (ignoring ITC provisions) of Vividh Pvt. Ltd. for the month of June assuming that the above amounts are exclusive of GST and rate of GST, wherever applicable, is 18% unless otherwise mentioned

- 2 (b) Jolly overseas Ltd. of Hyderabad has imported a machine from U.K (England) through the sea route by a vessel. The details of the import transaction are as follows:

5

S. No.	Particulars	Amount in U.K. (£)
(i)	Cost of the machine at the factory of the exporter	20,000
(ii)	Transport charges from the factory of exporter to the port for shipment	600
(iii)	Handling charges paid for loading the machine on the ship at the port of exportation	500

(iv)	License fee relating to the imported goods payable by the importer as a condition of sale	900
(v)	Actual Freight charges from the port of export to the port of import are not ascertainable	-
(vi)	Actual insurance charges paid	200
(vii)	Landing charges paid at the place of importation are not ascertainable	-
(viii)	Handling charges associated with the delivery of the imported goods at the place of importation	₹ 15,000
1	Bill of entry:	Dated 21.01.2021
		<u>Exchange rate on that day:</u>
		(a) Notified by CBEC 1 UK £ = ₹ 101
		(b) prescribed by RBI 1 UK £ = ₹ 100
2	Entry inward:	Dated 26.01.2021
		<u>Exchange rate on that day:</u>
		(a) Notified by CBEC 1 UK £ = ₹ 102
		(b) prescribed by RBI 1 UK £ = ₹ 103

Compute the assessable value of the machine (in rupees) for the purpose of levy of Customs Duty.

3 (a) M/s Global Travels is providing money changer and air travel agent services to various clients. From the information provided below, you are required to calculate the value of taxable supply for the month of March 20XX: **5**

- (i) It had converted US\$ 6,000 into Singapore dollar 9,000. RBI reference rate at that time was ₹ 72 per US\$ and for Singapore dollar, it was ₹ 52.
- (ii) It had booked domestic ticket value of ₹ 7,00,000 and international ticket value of ₹ 15,00,000.

Additional information:

The concern has not opted to value the money change under rule 32(2)(b) of the CGST Rules, 2017. Basic air fare component under both domestic and international ticket value is 70% and 60% respectively.

3 (b) Mr. Yash, doing business in the State of Kerala, commenced his business in the month of April 20XX and provides the following further information. **4**

- (i) His intra-State turnover for the first two quarters was as follows:
April, 20XX - June, 20XX – ₹ 20 lakh
July, 20XX - September, 20XX – ₹ 100 lakh
- (ii) In each of the quarters, exempt supply made by him was 25% of the total turnover for the said quarter.
- (iii) Since the product supplied by him was eligible for composition scheme, he

opted for registration under composition scheme with effect from 1st July, 20XX.

You are required to compute the tax payable by Mr. Yash under GST laws from the above information:

- (i) If he is a manufacturer
- (ii) If he is a trader

- 3 (c)** Mr. Samuel, a US resident aged 35 years, has come to India on a tourist visa for a month-long vacation. He carries with him, as part of baggage, the following: **5**

Particulars	Value in ₹
Travel souvenirs	85,000
Other articles carried on in person	1,50,000
80 sticks of cigarettes of ₹ 100 each	8,000
30 cartridges of fire arms valuing ₹ 500 each	15,000
One litre wine	15,000

With reference to the Baggage Rules, 2016, determine whether Mr. Samuel will be required to pay any customs duty?

- 4 (a)** Wye Ltd. provides the following details of September 20XX for computation of refund claim under rule 89(4) of the CGST Rules, 2017. Compute the eligible claim under the said rule assuming that other conditions are fulfilled. **5**

Particulars	Amount (₹)
Opening balance of ITC	5,00,000
ITC availed during the period, which includes the claim for refund made of ₹ 5,00,000 eligible under rule 89(4A)/89(4B) of the CGST Rules, 2007	25,00,000
Zero rated supply of goods made during the period without payment of tax under bond/ LUT, which include the supply of ₹ 1,00,00,000 for which refund claim is made under rule 89(4A)/89(4B) of the CGST Rules, 2017	6,00,00,000
Supply of goods other than zero rated supply	3,00,00,000

- 4 (b)** Checkernot has self-assessed tax liability under IGST Act, 2017, as ₹ 80,000. He fails to pay the tax within 30 days from the due date of payment of such tax. **4**

Determine the interest and penalty payable by him explaining the provisions of law, with the following particulars available from his records:

Date of collection of tax 18th September, 20XX

Date of payment of tax 26th November, 20XX

No Show Cause Notice (SCN) has been issued to him so far, while he intends to discharge his liability, even before it is issued to him, on the assumption that no penalty is leviable on him as payment is made before issue of SCN.

- 4 (c)** M/s. HIL imports copper concentrate from different suppliers. At the time of import, the seller issues a provisional invoice and the goods are provisionally assessed under section 18 of the Customs Act, 1962 based on the invoice. When the final invoice is raised, based on the price prevalent in the London Metal Exchange on a predetermined date as agreed in the contract between the buyer and seller, the assessments are finalized on the basis of the price in such invoices. **5**
- M/s HIL has filed a refund claim arising out of the finalization of the bill of entry by the authorities. The Department, however, has rejected the refund claim on the grounds of unjust enrichment. Discuss whether the action of the department is correct in law?
- 5 (a)** On scrutiny of returns filed by Chandan & Co., the Department found some discrepancy in ITC claimed by the company and consequently a Departmental audit was conducted under section 65 of the CGST Act. On conclusion of the audit in February, the Department issued a Show Cause Notice (SCN) alleging that the company had wrongly and deliberately claimed ITC in the returns without actual receipt of goods for the month of January. The Joint Commissioner of Central Tax, not being satisfied by the reply given by the company to the SCN, passed a written order on 28th April which was received by the company on 1st May. The order confirmed the tax demand of ₹ 30,00,000 (i.e., CGST ₹ 15,00,000 and SGST ₹ 15,00,000) and imposed a penalty of equal amount under section 74. **5**
- Aggrieved by the order, Chandan & Co. decides to contest the order of adjudication in its entirety. It seeks advice on the following issues -
- (i) To whom should it make an appeal? Can it directly approach the High Court?
 - (ii) What is the time limit for filing the appeal in the given case?
 - (iii) Is there any requirement of pre-deposit of any amount and if so, what would be the amount?
- Provide your legal and reasoned advice to Chandan & Co.
- 5 (b)** From the following information of independent cases, your expert advice, with appropriate reasoning, is sought on the applicability of TDS/TCS provisions of the CGST Act, 2017. You shall also quantify the amount of TDS/TCS, as the case be, if the same is applicable. **4**
- (i) Top Fashions, a designer cloth dealer and registered in the State of West Bengal, effected supply through 'QUICK DEAL', an electronic commerce operator. Net value of taxable intra-State supplies effected for the month of October 2019 was ₹ 1,50,000.
 - (ii) M/s Super Builders, a registered supplier in Tamil Nadu, was awarded a works contract by Government of Tamil Nadu amounting to ₹ 4,30,000. Of this, value of exempt supply was ₹ 1,00,000.
 - (iii) Tasty Caterers, a registered supplier of Kerala, provided catering services in

Kochi, Kerala to Government of Andhra Pradesh for its annual training camp held for its staff. Value of said services was ₹ 4,50,000.

- 5 (c)** Elaborate the provisions relating to the owner's right to deal with warehoused goods under section 64 of the Customs Act, 1962. **5**
- 6 (a)** Mangeshwar, registered under the CGST Act, 2017 has made a breach in payment of tax amounting to ₹ 6,100. Assessing Authority has imposed a penalty as per law applicable to the breach. Invoking the provisions of section 126, Mangeshwar argues that it is a minor breach and therefore, no penalty is imposable. **5**
- In another instance, Mangeshwar has omitted certain details in documentation that is not easily rectifiable. This has occurred due to the gross negligence of his accountant and he makes a plea that he was unaware of it and therefore, no penalty should be levied.
- Mangeshwar voluntarily writes accepting a major procedural lapse from his side and requests the officer to condone the lapse as the loss caused to the revenue was not significant.
- Also a lapse on the part of Mangeshwar has no specific penalty provision under the CGST Act, 2017. He is very confident that no penalty should be levied without a specific provision under the Act.
- Discuss what action may be taken by the Assessing Authority under law for each of the above breaches.
- 6 (b)** Enumerate any five matters on which the GST Council may make recommendations under Article 279A of the Constitution of India. **4**
- 6 (c)** Your client manufactures Almond Milk which is an almond based drink. The manufacturing process of almond milk is as follows: **5**
- Selection of high quality California almonds;
 - Blanching of almonds, roasting, and grinding into a paste
 - Almond paste is blended with other ingredients like RO water, salt, vitamins and minerals.
 - Sterilization of mixture by ultra-high temperature processing
 - Homogenization
 - Packaging in a septic package
- As per the Rate Notification for goods issued under GST, following entries are relevant:
- Rate: 12%**
- Entry 41 - 2009 - Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter

Entry 48 – 2202 9920 – Fruit pulp or fruit juice based drinks

Entry 50 – 2202 9930 – Beverages containing milk

Rate: 18%

Entry 24A – 2202 9100 or 2202 99 90 - Other non-alcoholic beverages other than tender coconut water

Your client is confused with the correct classification of Almond Milk under GST. He has approached you for your opinion so as to enable him to discharge the tax correctly.

Following additional information may be relevant:

As per First Schedule to the Customs Tariff Act, 1975, the following entries of Chapter 20, 22 and 8 are relevant:

Chapter 20 - Preparations of vegetables, fruit, nuts or other parts of plants

Tariff Item	Description of goods
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter
2009 8100	Juice of any other single fruit or vegetable: Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium</i> , <i>Oxycoccus</i> , <i>Vaccinium vitis-idaea</i>) juice
2009 89	Other
2009 89 10	Mango
2009 89 90	Other
2009 90 00	Mixtures of juices

Chapter 22 - Beverages, spirits and vinegar

Tariff Item	Description of goods
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, section-iv 172 chapter-22 and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009
2202 10 10	Aerated Waters
2202 10 20	Lemonade
2202 10 90	Other
	Other
2202 91 00	Other Non-alcoholic Beer
2202 99	Other
2202 99 10	Soya milk drinks, whether or not sweetened or flavored
2202 99 20	Fruit pulp or fruit juice based drink
2202 99 30	Beverages containing milk
2202 99 90	Other

Chapter 8 - Edible fruit and nuts; peel of citrus fruit or melons

Tariff Item	Description of goods
0802	Other nuts, fresh or dried, whether or not shelled or peeled

	Almonds:
0802 11 00	In Shell
0802 12 00	Shelled

Further, explanatory notes to Chapter 20 specify that:

The fruit and vegetable juices of this heading are generally obtained by pressing fresh, healthy and ripe fruit or vegetables. This may be done (as in the case of citrus fruits) by means of "mechanical extractors" operating on the same principle as the household lemon-squeezer, or by pressing which may or may not be preceded either by crushing or grinding (for apples in particular) or by treatment with cold or hot water or with steam (e.g., tomatoes, black currants and certain vegetables such as carrots and celery).