

F. No. 106/03/2013-CX.3
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs

New Delhi, dated the 21st July, 2016

To

The Chief Commissioners/Principal Commissioners of Central Excise (All)
The Chief Commissioners/ Principal Commissioners of Central Excise & Service Tax
(All)

Madam/ Sir,

Sub: Classification of Micronutrients, Multi-micronutrients, Plant Growth Regulators and Fertilizers-clarification regarding classification of Glyphosates-reg.

Kind attention is invited to Board Circular No. 1022/10/2016-CX dated 06.04.2016 on the above subject. Representations have been received from the members of the trade requesting clarification regarding Glyphosate Isopropyl amine (Glyphosate 360 Acid) which was placed under the category of Plant Growth Retardant in the annexure to the circular at Table 1 in the opinion received from IARI.

2. To bring clarity on the issue, opinion was again sought from Indian Agricultural Research Institute (IARI). The relevant portion of the opinion received is produced below:

"....Glyphosate is a broad-spectrum non-selective, systemic herbicide. Glyphosate is registered as herbicide in more than 160 countries including India, with more than 1.4 billion pounds applied every year on many food and non-food field crops as well as non-crop areas where total vegetation control is desired. Major use of Glyphosate has been exclusively grouped under Herbicide category by CIBRC, Ministry of Agriculture, Govt. of India.

Glyphosate is among the most widely used herbicide by volume. Worldwide, more than 8,00,000 tonnes of glyphosate products are used, value of which is perhaps more than the value of all other herbicides combined. The herbicide is used to kill weeds by inhibiting a plant enzyme involved in the synthesis of three aromatic amino acids: tyrosine, tryptophan, and phenylalanine.

*When applied at lower rates, glyphosate acts as **plant growth regulator** similar to 2, 4-D, a synthetic form of auxin. Latter like glyphosate is one of the oldest and most widely available herbicides in the world, commercially available worldwide since 1945..."*

3. In view of the above, it is directed that the classification of Glyphosate may be done in accordance with the aforesaid clarification provided by IARI i.e. depending upon its usage. Difficulty faced, if any, in implementing the circular should be brought to the notice of the Board. Hindi version will follow.



(ROHAN)

Under Secretary to the Govt. of India