



**सीमाशुल्क अग्रिम विनिर्णय प्राधिकरण**  
**Customs Authority for Advance Rulings**  
**नवीन सीमाशुल्क भवन, बेलार्ड इस्टेट, मुंबई - ४०० ००१**  
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F.No. CAAR/CUS/APPL/70/2025 - O/o Commr-CAAR-Mumbai

दिनांक/Date : 10.10.2025

Ruling No. & date	CAAR/Mum/ARC/92 /2025-26 dated 10.10.2025
Issued by	Shri Prabhat K. Rameshwaram, Customs Authority for Advance Rulings, Mumbai
Name and address of the applicant	M/s. Alka Enterprises 208, Jafferbhoy Industrial Estate, Marol Naka, Andheri East, Mumbai – 400 059 Email- <a href="mailto:sanjay@ezeeproduct.com">sanjay@ezeeproduct.com</a> ; <a href="mailto:anuj@ezeeproduct.com">anuj@ezeeproduct.com</a> ; <a href="mailto:aditya@ezeeproduct.com">aditya@ezeeproduct.com</a>
Concerned Commissionerate	The Pr. Commissioner of Customs, NS-I, JNCH, Nhava Sheva, Tal: Uran Distt: Raigad Maharashtra-400707. Email: <a href="mailto:commr-ns1@gov.in">commr-ns1@gov.in</a>

**ध्यान दीजिए/ N.B.:**

- सीमा शुल्क अधिनियम, 1962 की धारा 28I की उप-धारा (2) के तहत किए गए इस आदेश की एक प्रति संबंधित को निःशुल्क प्रदान की जाती है।  
A copy of this order made under sub-section (2) of Section 28I of the Customs Act, 1962 is granted to the concerned free of charge.
- बोर्ड द्वारा प्राधिकृत कोई भी अधिकारी, अधिसूचना द्वारा या आवेदक प्राधिकरण द्वारा पारित किसी भी निर्णय या आदेश के खिलाफ ऐसे निर्णय वा आदेश के संचार की तारीख से 60 दिनों के भीतर क्षेत्राधिकार उच्च न्यायालय में अपील दायर कर सकता है।  
Any officer authorised by the Board, by notification or the applicant may file an appeal before the Jurisdictional High Court of **concerned jurisdiction** against any ruling or order passed by the Authority, within 60 days from the date of the communication of such ruling or order.
- प्रधान आयुक्त या आयुक्त धारा 28KA की उप-धारा (1) के संदर्भ में अग्रिम निर्णय के खिलाफ अपील दायर करने के लिए अधिकृत होंगे।  
The Principal Commissioner or Commissioner shall be authorised to file appeal against the advance ruling in terms of sub-section (1) of section 28KA.
- धारा 28-I के तहत प्राधिकरण द्वारा सुनाया गया अग्रिम विनिर्णय तीन साल तक या कानून या तथ्यों में बदलाव होने तक, जिसके आधार पर अग्रिम विनिर्णय सुनाया गया है, वैध रहेगा, जो भी पहले हो।  
The advance ruling pronounced by the Authority under Section 28 - I shall remain valid for three years or till there is a change in law or facts on the basis of which the advance ruling has been pronounced, whichever is earlier.
- जहां प्राधिकरण को पता चलता है कि आवेदक द्वारा अग्रिम विनिर्णय धोखाधड़ी या तथ्यों की गलत बयानी द्वारा प्राप्त किया गया था, उसे शुरू से ही अमान्य घोषित कर दिया जाएगा।  
Where the Authority finds that the advance ruling was obtained by the applicant by fraud or misrepresentation of facts, the same shall be declared void *ab initio*.



## अग्रिम विनिर्णय / Advance Ruling

1. M/s. Alka Enterprises (IEC No. AFBPR1122E) (hereinafter referred as "The Applicant") filed an application for advance ruling in the Office of Secretary, Customs Authority for Advance Ruling, Mumbai. The said application was received in the secretariat of the CAAR, Mumbai on 07.04.2025, along with its enclosures in terms of Section 28H (I) of the Customs Act, 1962 (hereinafter referred to as the 'Act'). The applicant is seeking advance ruling regarding classification of the various paper products of Bamboo Origin and items made up of wood.

### **2. Submission by the Applicant:**

2.1 The Applicant submitted that they have been importing following paper products and items made of wood from China classifying them under the respective HSN. They are not sure of the declared HSN for the products. The List of products for which classification is sought is as under:

Sr. No.	Description of Paper Product	HSN Declared	HSN Declared in the Overseas Invoice
1.	Bamboo Pulp Facial Tissue	48182000	--
2.	Bamboo Pulp Toilet Paper	48182000	48030010
3.	Bamboo Pulp Toilet Paper N Folder Paper Towel -1 Ply 36GSM	48182000	48182000
4.	Bamboo Pulp Toilet Paper Mother Roll – Unbleached – 2 Ply and 3 Ply	48030000	48030000
5.	Bamboo Pulp Pocket Tissue	48182000	--
6.	Kitchen Towel Jumbo Roll – White	48030010	48030010
7.	Bamboo Pulp Kitchen Paper – Mother Roll – Unbleached	48030010	48030010
8.	Bamboo Toothpicks	46021100	46021100
9.	Bamboo Skewer	46021100	46021100
10.	Bamboo Fruit Fork	46021100	46021100
11.	Wooden Spoon Blanks – Unsorted	44199000	44199000
12.	Wooden Fork Blanks - Unsorted	44199000	44199000

### **3. Applicants Interpretation of Law/Facts:**

3.1 The applicant submitted that for classification, Explanatory Notes are the most important guiding literature and therefore, the excerpts of the same are as under:

*"It should also be noted that headings 48.03 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres, which are:*

*(1) in strips or rolls of a width exceeding 36 cm; or*

*(2) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.*

**48.03 - Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface decorated or printed, in rolls or sheets.**

*This heading covers two categories of goods :*





(1) Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes. However, such paper in rolls of a width not exceeding 36 cm or cut to any size or shape other than that mentioned in Note 8 to this Chapter, and other household or sanitary articles made from this kind of paper fall in heading 48.18.

(2) Cellulose wadding and webs of cellulose fibres. However, such products in rolls of a width not exceeding 36 cm or cut to any size or shape other than that mentioned in Note 8 to this Chapter, and other articles of cellulose wadding or webs of cellulose fibres, fall in heading 48.18, 48.19 or 48.23.

Cellulose wadding consists of a creped web of cellulose fibres of open formation, with a crepe ratio of more than 35% comprising one or more plies, with each ply having a grammage (basis weight) that may reach 20 g/m<sup>2</sup> before creping.

Webs of cellulose fibres (tissues) consist of a creped web of cellulose fibres of closed formation, with a maximum crepe ratio of 35 %, comprising one or more plies, with each ply having a grammage (basis weight) that may reach 20 g/m before creping.

It should be noted that in addition to being subjected to the processes specified in Note 3 to this Chapter, the products of this heading may be creped, crinkled, embossed, perforated, surface coloured, surface-decorated or printed.

The heading also excludes :

(a) Cellulose wadding impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes (heading 30.05).

(b) Paper and cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01), or with polishes, creams or similar preparations (heading 34.05).

(c) Blotting paper (heading 48.05)

**48.18 - Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.**

4818.10 - Toilet paper

4818.20 - Handkerchiefs, cleansing or facial tissues and towels

4818.30 - Tablecloths and serviettes

4818.50 - Articles of apparel and clothing accessories

4818.90 - Other

This heading covers toilet paper and similar paper, cellulose wadding and webs of cellulose fibres, of a kind used for household or sanitary purposes :

(1) in strips or rolls of a width not exceeding 36 cm;

(2) in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state;

(3) cut to shape other than rectangular (including square).



*It also covers household, sanitary or hospital articles, as well as articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres. The goods of this heading are often made from the materials of heading 48.03.*

*The heading excludes :*

*(a) Cellulose wadding impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes (heading 30.05).*

*(b) Perfumed papers and papers impregnated or coated with cosmetics (Chapter 33).*

*(c) Paper and cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01), or with polishes, creams or similar preparations (heading 34.05).*

*(d) Articles of Chapter 64.*

*(e) Headgear and parts thereof of Chapter 65.*

*(f) Sanitary towels (pads) and tampons, napkins (diapers) and napkin liners and similar articles of heading 96.19.*

**44.19- Tableware and kitchenware, of wood.**

**- Of bamboo:**

**4419.11 -- Bread boards, chopping boards and similar boards**

**4419.12 -- Chopsticks**

**4419.19 -- Other**

**4419.20 - Of tropical wood**

**4419.90 -Other**

*This heading covers only household articles of wood, whether or not turned, or of wood marquetry or inlaid wood, which are of the nature of tableware or kitchenware. It does not however, cover goods which are primarily ornamental in character, nor furniture.*

*The articles of this heading may be made of ordinary wood or of particle board or similar board, fibreboard, laminated wood or densified wood (see Note 3 to this Chapter).*

*The heading includes : spoons, forks, salad-servers: platters and serving-dishes: jars, cups and saucers: common spice-boxes and other kitchen containers: crumb-scoops, not incorporating brushes: napkin rings: rolling pins: pastry moulds: butter patters: pestles: nutcrackers: trays; bowls: bread boards: chopping boards: plate racks: capacity measures for use in the kitchen.*

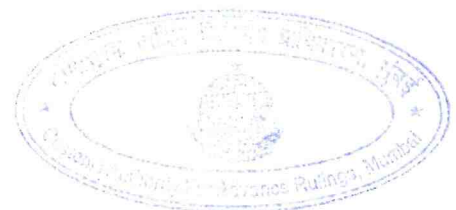
*The heading does not cover :*

*(a) Coopers' products (heading 44.16).*

*(b) Wooden parts of tableware or kitchenware (heading 44.21).*

*(c) Brushes and brooms (heading 96.03).*

*(d) Hand sieves (heading 96.04).*





#### **4. Port of Import and reply from Jurisdictional Commissionerate**

4.1 The applicant in their CAAR-1 indicated that they intend to import the subject goods i.e. Paper products of Bamboo at the jurisdiction of office of the Pr. Commissioner of Customs, NS-I, JNCH, Nhava Sheva, Tal: Uran Distt: Raigad, Maharashtra-400707. In terms of Provisions of the Section 28-I(1) of the Customs Act, 1962 read with the Sub-regulation No. (7) of the Regulation No. 8 of the Customs Authority for Advance Rulings Regulations, 2021, the application was forwarded to the office of the Principal Commissioner of Customs, NS-I, JNCH, Nhava Sheva, Tal: Uran Distt: Raigad, Maharashtra-400707 on 09.04.2025 as indicated by the applicant at Sr. No. 13 of their CAAR-1 Forms calling upon them to furnish the relevant records with comments, if any, in respect of the said application. Further reminders were also sent on 28.04.2025, 09.06.2025 and 08.08.2025 to the concerned jurisdictional Commissionerate. However, no reply till date has been received.

#### **5. Records of Personal Hearing**

5.1 A personal hearing was held on 07.07.2025 at 01:00 PM in the office of the CAAR, Mumbai. Shri Shubhendu Patnaik, Advocate (Authorized Representative) appeared for the personal hearing on behalf of the applicant through Online Mode. He reiterated the submissions made in the application regarding classification of the subject goods. He contended that the subject goods are paper products viz. facial tissues, Toilet Paper, Unbleached Mother Roll, Kitchen and Toilet Paper, Pocket Tissue, Tooth Pick, Skewer, Fruit-fork, wooden spoon and fork and merit classification under classification under the HSN declared in the corresponding third column of the table in which the subject goods are mentioned. (Page 4 and 5 of the application). It was asked to provide the literature of the goods and samples to examine and arrive at the logical conclusion. They asked for some time to produce the same, which was permitted.

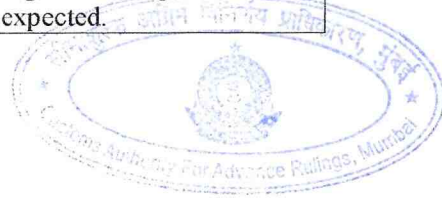
Nobody appeared for the hearing from the departments side to represent the case.

#### **6. Additional Submissions**

6.1 The applicant vide their later dated 17.07.2025 submitted samples of the subject goods along with copies of Bills of Entry. On going through the samples submitted, I find that these are not representative samples as these samples do not correspond to the width mentioned in the applicant's submission. I further notice that one product listed at Sr. No 6 in the table given, is Kitchen Towel Jumbo Rolls- White, contains needle punched non-woven character.

6.2 The applicant vide their email dated 07.08.2025 in response to query raised by this office submitted that exact manufacturing process of the product before importation is not known. The specific queries raised by this office and the reply made by them against the each product is as under:

Query NO	Query	Reply
1	Width of the product if product in in form of a roll or strips	In case of rolls, as defined under CTH 48030010, width size is exceeding 36 cms.
2	size of the product if it is cut to shape (rectangular or square or any other shape)	width size NOT is exceeding 36 cms. Goods declared under 4818 are mostly ready to use.
3	Processing status of the product, whether it is a finished product or would be further used to create finished product	In case of role, they are cut to size and traded.
4	List all the processes carried out on the product before importation.	Exact process before importation is not known. But normal manufacturing process in paper manufacturing and cutting to tradable (required) size is expected.



5	In case of Wooden Blanks (fork and Spoon) - unsorted, what is their specification, the processing status and what further processing would be undertaken after import.	The blanks are pressed with pressing machine to achieve required shape of the product.
6	In furtherance to previous mail, please also explain whether the products i.e. Bamboo Toothpicks, Bamboo Skewers and Bamboo Fruit Fork are made up of plaiting material or not. The definition of plaiting material is mentioned in chapter Note 1 to Chapter 46.	Since all these items are made up of Bamboo and Bamboo is covered under the definition of plaiting material, it can be concluded that the items are made up of plaiting material.

6.3 The applicant vide their email dated 22.08.2025 in response to query raised by this office submitted the following specifications:

Sl. No	Item Name	Whether in the form of Roll or Cut-to-Shape	If Roll, then width of the roll, not length	If Cut to Shape, then dimensions of both sides	Finished product or Stock product used for further cutting / manufacturing	Processes carried out before importation	Processes carried after importation
1	BAMBOO PULP FACIAL TISSUE	Cut-to-Shape	NA	175x175 mm	Finished Product	Exact process is Not known	Sorting and Packaging.
2	BAMBOO PULP TOILET PAPER	Cut-to-Shape	NA	Width 98mm 160-220pulls	Finished Product	Exact process is Not known	Embossing, perforation, re-winding slitting and Packaging.
3	BAMBOO PULP TOILET PAPER N FOLDED PAPER TOWEL- 1 PLY 36GSM	Cut-to-Shape	NA	197x230mm	Finished Product	Exact process is Not known	Sorting and Packaging.
4	BAMBOO PULP TOILET PAPER MOTHER ROLL- UNBLEACHED- 2PLY AND 3PLY		1400 mm	NA	Stock product used for further cutting	Exact process is Not known	Embossing, perforation, re-winding slitting and Packaging
5	BAMBOO PULP POCKET TISSUE	Cut-to-Shape	NA	210X205mm	Finished Product	Exact process is Not known	Sorting and Packaging.
6	KITCHEN TOWEL JUMBO ROLL-WHITE		20 mm	NA	Stock product used for further cutting	Exact process is Not known	Embossing, perforation, re-winding slitting and Packaging.





7	BAMBOO PULP KITCHENPAPE R-MOTHER ROLL- UNBLEACHED		1400 mm	NA	Stock product used for further cutting	Exact process is Not known	Embossing, perforation, re-winding slitting and Packaging.
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## 7. **Discussions and Findings**

7.1 I have considered all the materials placed before me in respect of the classification of subject goods. I have gone through the submissions made by the applicant during the personal hearing and the additional submission filed. Therefore, I proceed to pronounce a ruling on the basis of information available on record as well as existing legal framework.

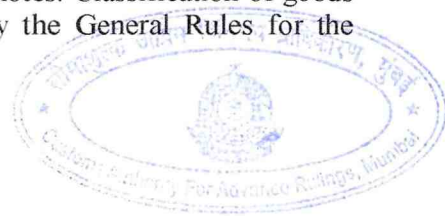
7.2 The applicant has sought advance ruling in respect of the classification of the paper products made of Bamboo and wooden tableware and kitchenware products.

7.3 At the outset, I find that the issue raised at the Sr. No. 08 in the CAAR-1 form is squarely covered under Section 28H(2) of the Customs Act, 1962 being a matter related to the classification of goods. Further, I find that Section 28E (c) defines the 'Applicant' as any person holding a valid Importer-exporter Code Number granted under section 7 of the Foreign Trade (Development and Regulation) Act, 1992; or exporting any goods to India; or with a justifiable cause to the satisfaction of the Authority, who makes an application for advance ruling under Section 28H. In this matter, the applicant holds a valid Importer-exporter Code Number, thereby satisfies one of the criterions mentioned under the definition of the Applicant under Section 28E and therefore, is a valid applicant for filing application under Section 28H of the Customs Act, 1962.

7.4 The applicant is seeking an advance ruling for the classification of the paper products made of Bamboo and wooden products as listed below in table. From the list, I gather that the products listed from Sr. 1 to 7 are paper products made from wood pulp, products listed from Sr. No. 8 to 10 are Tableware made of Bamboo and product listed at Sr. No. 11 and 12 are wooden tableware blanks.

Sr. No.	Description of Paper Product
1.	Bamboo Pulp Facial Tissue
2.	Bamboo Pulp Toilet Paper
3.	Bamboo Pulp Toilet Paper N Folder Paper Towel -1 Ply 36GSM
4.	Bamboo Pulp Toilet Paper Mother Roll – Unbleached – 2 Ply and 3 Ply
5.	Bamboo Pulp Pocket Tissue
6.	Kitchen Towel Jumbo Roll – White
7.	Bamboo Pulp Kitchen Paper – Mother Roll – Unbleached
8.	Bamboo Toothpicks
9.	Bamboo Skewer
10.	Bamboo Fruit Fork
11.	Wooden Spoon Blanks – Unsorted
12.	Wooden Fork Blanks - Unsorted

7.5 Before deciding on the issue, let me deliberate on the legal framework prescribed in Customs Tariff Act, 1975, Chapter/Section notes along with HSN explanatory notes. Classification of goods in the Harmonized System of Nomenclature (HSN) is governed by the General Rules for the



interpretations. Rule 1 of the General Rules for the Interpretation of the Import Tariff to the Customs Tariff Act, 1975 stipulate that for legal purposes, the classification of the import item shall be determined according to the terms of the headings and any relative Section or Chapter Notes.

### **Paper Products, Made Up of Bamboo Pulp**

7.6 First, I will take up the issue of classification of paper products, made up of bamboo pulp i.e. the paper products listed at Sr. No. 1 to 7 in the table above. These are paper products used for household and sanitary purposes as seen from their names. Articles of Paper, Paper Pulp or Paper Board generally falls under Chapter 48. However, the products here under consideration are made up of Bamboo Pulp, so the first question before me to deliberate on is whether products made from Bamboo Pulp would also merit classification under Chapter 48 or not. In this regard, I find that the HSN Explanatory notes while defining the Scope of the chapter 48, mentions as under:

*“For the purposes of headings 48.12, 48.18, 48.22 and 48.23 and of the relevant Explanatory Notes, the term “Paper Pulp” means all the products of headings 47.01 to 47.06, that is to say pulp of wood or of other fibrous cellulosic material.”*

7.7 From the above, I observe that the word “Paper Pulp” includes all the products of heading 47.01 to 47.06. I further find that Heading 47.06 covers Bamboo Pulp. The relevant text of Heading 4706 is as under:

<b>Tariff Item</b>	<b>Description</b>
4706	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material
...	...
4706 30 00	- Other, of bamboo
...	...

7.8 From the above, I find that Bamboo Pulp is mentioned in Heading 4706, and therefore, paper products made from Bamboo Pulp can be classified under Chapter 48 as the term Paper Pulp used in the chapter also includes Bamboo Pulp. I further find that there are two headings i.e. 4803 and 4818, where these products listed at Sr. No. 1 to 7 in the table above can be classified. Heading text of both the Heading is as under:

<b>Tariff Item</b>	<b>Description</b>
4803	Toilet or Facial Tissue Stock, Towel or Napkin Stock and Similar Paper of a Kind Used for Household or Sanitary Purposes, Cellulose Wadding and Webs of Cellulose Fibres, Whether or Not Creped, Crinkled, Embossed, Perforated, Surface-Coloured, Surface Decorated or Printed, In Rolls or Sheets
4818	Toilet Paper and Similar Paper, Cellulose Wadding or Webs of Cellulose Fibres, of A Kind Used For Household or Sanitary Purposes, In Rolls of A Width Not Exceeding 36 Cm, or Cut to Size or Shape; Handkerchiefs, Cleansing Tissues, Towels, Table Cloths, Serviettes, Bed Sheets And Similar Household, Sanitary or Hospital Articles, Articles of Apparel and Clothing Accessories, of Paper Pulp, Paper, Cellulose Wadding or Webs of Cellulose Fibres

7.9 From the Heading text for both the Headings i.e. 4803 and 4818, it is found rational that although both the headings cover paper products generally used for household or sanitary purposes, Heading 4818 restricts the width to 36 cm for a roll and also includes products cut to size or shape; whereas, Heading 4803 refers to stocks of paper products and there is no limit on size or width. To shed more light onto this, I have gone through the relevant Chapter Notes and HSN Explanatory Notes to understand the difference between these headings. The Relevant Chapter Notes are as under:





3. Subject to the provisions of Note 7, headings 4801 to 4805 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 4803 otherwise requires, these headings do not apply to paper, paperboard, which have been otherwise processed.

...

8. Headings 4803 to 4809, apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:

(a) in strips or rolls of a width exceeding 36 cm; or

(b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.

7.10 The relevant HSN Explanatory Notes for Heading 4803 are as under:

***“48.03 - Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface decorated or printed, in rolls or sheets.***

*This heading covers two categories of goods:*

(1) Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes. However, such paper in rolls of a width not exceeding 36 cm or cut to any size or shape other than that mentioned in Note 8 to this Chapter, and other household or sanitary articles made from this kind of paper fall in heading 48.18.

(2) Cellulose wadding and webs of cellulose fibres. However, such products in rolls of a width not exceeding 36 cm or cut to any size or shape other than that mentioned in Note 8 to this Chapter, and other articles of cellulose wadding or webs of cellulose fibres, fall in heading 48.18, 48.19 or 48.23.

*Cellulose wadding consists of a creped web of cellulose fibres of open formation, with a crepe ratio of more than 35% comprising one or more plies, with each ply having a grammage (basis weight) that may reach 20 g/m<sup>2</sup> before creping.*

*Webs of cellulose fibres (tissues) consist of a creped web of cellulose fibres of closed formation, with a maximum crepe ratio of 35 %, comprising one or more plies, with each ply having a grammage (basis weight) that may reach 20 g/m before creping.*

*It should be noted that in addition to being subjected to the processes specified in Note 3 to this Chapter, the products of this heading may be creped, crinkled, embossed, perforated, surface coloured, surface-decorated or printed.*

*The heading also excludes :*

(a) Cellulose wadding impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes (heading 30.05).

(b) Paper and cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01), or with polishes, creams or similar preparations (heading 34.05).



*(c) Blotting paper (heading 48.05)''*

7.11 From the Chapter Note 3, I gather that Heading 4803 primarily covers raw uncoated paper products which would later be converted into final products to be used for household and sanitary purposes. Further, Chapter Note 8 imposes size and width restrictions for the products under Heading 4803 i.e. to be able to classify under Heading 4803, the product width should be exceeding 36 cm if in strips or roll form or the products' one side should exceed 36 cm and the other side should exceed 15 cm if in the form of sheets (rectangular or square).

7.12 From the above, it appears that to be able to be classified under Heading 4803, following two conditions should be met:

- i. stock paper (whether or not creped, embossed, perforated or printed) as allowed by EN 4803 (not in finished form)
- ii. width should be exceeding 36 cm if in strips or roll form or the products' one side should exceed 36 cm and the other side should exceed 15 cm if in the form of sheets (rectangular or square).

7.13 Further, HSN Explanatory Notes makes it abundantly clear that such papers and paper products for use in household or sanitary purpose which do not meet the size criteria merits classification under Heading 4818.

7.14 The relevant HSN Explanatory Notes for Heading 4818 are as under:

***“48.18 - Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.***

*4818.10 - Toilet paper*

*4818.20 - Handkerchiefs, cleansing or facial tissues and towels*

*4818.30 - Tablecloths and serviettes*

*4818.50 - Articles of apparel and clothing accessories*

*4818.90 - Other*

*This heading covers toilet paper and similar paper, cellulose wadding and webs of cellulose fibres, of a kind used for household or sanitary purposes :*

- (1) in strips or rolls of a width not exceeding 36 cm;*
- (2) in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state;*
- (3) cut to shape other than rectangular (including square).*

*It also covers household, sanitary or hospital articles, as well as articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres. The goods of this heading are often made from the materials of heading 48.03.*

*The heading excludes :*





(a) Cellulose wadding impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes (heading 30.05).

(b) Perfumed papers and papers impregnated or coated with cosmetics (Chapter 33).

(c) Paper and cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01), or with polishes, creams or similar preparations (heading 34.05).

(d) Articles of Chapter 64.

(e) Headgear and parts thereof of Chapter 65.

(f) Sanitary towels (pads) and tampons, napkins (diapers) and napkin liners and similar articles of heading 96.19."

7.15 From the HSN Explanatory Notes, I find that the heading 4818 covers toilet paper and similar paper, cellulose wadding and webs of cellulose fibres, of a kind used for household or sanitary purposes if it is in strips or rolls of a width not exceeding 36 cm; or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state; or is cut to shape other than rectangular (including square). Further, I find that Heading 4818 covers following two categories of products:

- i. Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape
- ii. handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres

From the above, I find that the size restriction is only in respect of first category of products and there is no size restriction in respect of the second category product i.e. handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar articles for use in household, sanitary or hospital made up of paper pulp which also includes Bamboo Pulp (as per the General HSN Explanatory Notes defining the scope of the chapter) or paper or cellulose wadding or webs of cellulose fibres would merit classification under this heading irrespective of their size.

7.16 In summary, the legal framework establishes a clear, dispositive rule based on dimensions and processing status for classification between these two heading i.e. 4803 and 4818. Therefore, in accordance with Chapter Note 8 to Chapter 48, paper and paper products for household or sanitary use are classified under **Heading 4803** only if they are supplied in rolls of a width exceeding 36 cm or in large rectangular sheets where one side exceeds 36 cm and the other exceeds 15 cm and are not finished product. All other formats, including rolls of a width of 36 cm or less and sheets cut to smaller sizes or shapes, are definitively classified under **Heading 4818**. Further, the terms "stock" (in 4803) and finished articles (in 4818) describe the typical nature of the goods in these headings. Further, the HSN Explanatory Notes to Headings 4803 and 4818 corroborate this position, emphasizing that Heading 4803 applies to raw materials and Heading 4818 to finished consumer articles. Therefore, the classification of each product must be based on its size, format, and degree of processing. Accordingly, the classification approach may be summarized as follows:

- Products in roll or sheet form with width exceeding 36 cm and intended for further processing (not final consumer use) shall be classified under Heading 4803.
- Products cut to size or in rolls not exceeding 36 cm width, or in the nature of finished articles (e.g., tissues, napkins), shall be classified under Heading 4818.



Based on the submissions provided by the applicant vide their email dated 22.08.2025, the classification of the products have been arrived at as under:

Sr. No.	Description of Paper Product	HSN
1.	Bamboo Pulp Facial Tissue	48182000
2.	Bamboo Pulp Toilet Paper	48181000
3.	Bamboo Pulp Toilet Paper N Folder Paper Towel -1 Ply 36GSM	48182000
4.	Bamboo Pulp Toilet Paper Mother Roll – Unbleached – 2 Ply and 3 Ply	48181000
5.	Bamboo Pulp Pocket Tissue	48182000
6.	Kitchen Towel Jumbo Roll – White	---
7.	Bamboo Pulp Kitchen Paper – Mother Roll – Unbleached	48030010

### **Bamboo Toothpicks, Bamboo Skewers and Bamboo Fruit Forks**

7.17 Next, I take up the issue of classification of Bamboo Toothpicks, Bamboo Skewers and Bamboo Fruit Forks which are listed at Sr. No. 8 to 10 of the table. The applicant has classified these products under Heading 4602 “Basketwork, Wickerwork and Other Articles, Made Directly to Shape from Plaiting Materials or Made Up from Goods of Heading 46 01; Articles of Loofah”. Further, HSN Explanatory Notes for Heading 4602 states as under:

*“Subject to the exclusions specified in the General Explanatory Note to this chapter, the heading covers:*

- (i) *articles made directly to shape from plaiting materials;*
- (ii) *articles made up from the already assembled products of heading 46.01, i.e., from plaits or similar products, or from the products bound together in parallel strands or woven in sheet form.*

*The heading does not, however, cover finished articles of heading 46.01, that is, plaiting materials, plaits and similar products of plaiting materials, which have acquired the character of finished articles by reason of being bound together in parallel strands or woven, in sheet form (for example, mats, matting or screens): see the Explanatory Note to heading 46.01, paragraph (B) (2); and*

- (iii) *articles of loofah (gloves, pads, etc.) lined or not.*

*Such articles include:*

- (1) *Baskets, panniers, hampers and basketware containers of all kinds, whether or not fitted with rollers or castors, including fish baskets, creels and fruit baskets.*
- (2) *Similar baskets or boxes of interlaced chipwood. But chipbaskets of non-interlaced chipwood are excluded (heading 44.15).*
- (3) *Travelling-bags and suitcases.*
- (4) *Handbags, shopping-bags and the like.*
- (5) *Lobster pots and similar articles; birdcages and beehives.*
- (6) *Trays, bottleholders, carpet-beaters, tableware, kitchenware and other household articles.*
- (7) *Millinery motifs and other fancy articles, other than those of heading 67.02.*
- (8) *Straw envelopes for bottles. These articles are mostly in the form of hollow cones of coarse straw or similar materials roughly laid parallel and bound together with yarn or cord.*





*(9) Mats made by assembling long plaits into squares, circles, etc., and binding them together with twine."*

7.18 Further, to understand whether the subject goods can be classified under Heading 4602 or otherwise, I find it important to understand the term "Plaiting Material". Chapter Note 1 to Chapter 46 defines the term "Plaiting Material" as under:

*"1. In this Chapter, the expression "plaiting materials" means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rattan, rushes, reeds, strips of wood, strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves), unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or non-wovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54."*

7.19 Further, Exclusions provided in the General Explanatory Notes to the Chapter 46 are as under:

*"For the purposes of this Chapter, the following are not considered to be plaiting materials and articles or products made therefrom are excluded from the Chapter :*

- (i) Horsehair (heading 05.11 or Section XI).*
- (ii) Monofilament of which no cross-sectional dimension exceeds 1 mm, or strip or flattened tubes (including strip and flattened tubes folded along the length), whether or not compressed or twisted (artificial straw and the like), of man-made textile materials, provided that the apparent width (i.e., in the folded, flattened, compressed or twisted state) does not exceed 5 mm (Section XI).*
- (iii) Textile ravings (except when wholly covered with plastics as described in paragraph (5) above) (Section XI).*
- (iv) Textile yarn impregnated, coated, covered or sheathed with plastics (Section XI).*
- (v) Strips of leather or composition leather (generally Chapter 41 or 42) or of felt or nonwovens (Section XI) or human hair (Chapter 5, 59, 65 or 67).*

*In addition the Chapter does not cover :*

*(a) Saddlery and harness (heading 42.01).*

***(b) Products or articles of bamboo, of Chapter 44.***

*(c) Wall coverings of heading 48.14.*

*(d) Twine, cordage, rope or cables, even if plaited or of unspun fibres (heading 56.07).*

*(e) Narrow fabrics consisting of warp without weft assembled by means of an adhesive (boltducs) (heading 58.06).*

*(f) Footwear or parts thereof of Chapter 64.*

*(g) Headgear or parts of headgear, including hat-shapes, of Chapter 65.*

*(h) whips (heading 66.02)*

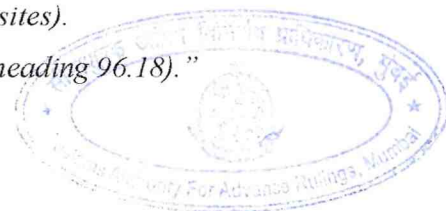
*(ij) Artificial flowers (heading 67.02).*

*(k) Vehicles, or bodies for vehicles of basketware (Chapter 87).*

*(l) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings).*

*(m) Articles of Chapter 95 (for example, toys, games, sports requisites).*

*(n) Brooms or brushes (heading 96.03) or tailors' dummies, etc. (heading 96.18)."*



7.20 From the above, I observe that for a product to be able to be classified under this chapter, it needs to either plaiting material i.e. in a form or state suitable for plaiting, interlacing or similar processes; or made from plaiting material i.e. made by the process of plaiting, interlacing or similar processes. From the samples provided by the applicant for the subject goods mentioned at Sr. No. 8 to 10, I noticed that these are neither plaiting material nor made using plaiting material by plaiting, interlacing or similar process; but these goods are finished goods made from bamboo having the shape of the products generally covered under Chapter 44 *"Wood and articles of wood; wood charcoal"*. Therefore, I find it prudent to discuss the relevant Section Notes, Chapter Notes and HSN Explanatory Notes of Chapter 44. The relevant Chapter Notes are as under:

*"6.- Subject to Note 1 above and except where the context otherwise requires, any reference to "wood" in a heading of this Chapter applies also to bamboos and other materials of a woody nature."*

7.21 Further, the relevant HSN explanatory notes elaborating on Note 6 to Chapter 44 are as under:

*"Certain materials of a woody nature, e.g., bamboo and osier, are used mainly in making articles of basketware. In the unmanufactured state such materials are classified in heading 14.01, and in the form of articles of basketware in Chapter 46. However, products such as bamboo in chips or particles (used for the manufacture of particle board, fibreboard or cellulose pulp) and articles of bamboo or other woody materials, other than basketware, furniture or other articles specifically included in other Chapters, are classified in this Chapter with the corresponding products or articles of true wood, except where the context otherwise requires (e.g., in the case of headings 44.1 0 and 44.11) (see Note 6 to this Chapter)."*

7.22 Since in the instant case, the goods are not basketware or furniture but resemble the products or articles of true wood, the subject goods mentioned at Sr. No. 8 to 10 appears classifiable here. Further, I find that the Heading CTH 4419 *"Tableware and kitchenware, of wood"* appears more suitable for the classification of the subject goods. The relevant HSN explanatory notes of Heading 4419 are as under:

*"44.19- Tableware and kitchenware, of wood.*

*- Of bamboo:*

*4419.11 -- Bread boards, chopping boards and similar boards*

*4419.12 -- Chopsticks*

*4419.19 -- Other*

*4419.20 - Of tropical wood*

*4419.90 -Other*

*This heading covers only household articles of wood, whether or not turned, or of wood marquetry or inlaid wood, which are of the nature of tableware or kitchenware. It does not however, cover goods which are primarily ornamental in character, nor furniture.*

*The articles of this heading may be made of ordinary wood or of particle board or similar board, fibreboard, laminated wood or densified wood (see Note 3 to this Chapter).*

*The heading includes : spoons, forks, salad-servers; platters and serving-dishes; jars, cups and saucers; common spice-boxes and other kitchen containers; crumb-scoops, not incorporating brushes; napkin rings; rolling pins; pastry moulds; butter patters; pestles; nutcrackers; trays; bowls; bread boards; chopping boards; plate racks; capacity measures for use in the kitchen.*





*The heading does not cover :*

*(a) Coopers' products (heading 44.16).*

*(b) Wooden parts of tableware or kitchenware (heading 44.21).*

*(c) Brushes and brooms (heading 96.03).*

*(d) Hand sieves (heading 96.04)."*

7.23 From the above, it is very evident that tableware and kitchenware made from Bamboo are appropriately classifiable under the Heading 4419. Since the subject goods listed at Sr. No. 8 to 10 i.e. Bamboo Toothpicks, Bamboo Skewers and Bamboo Fruit Forks are nothing but tableware and kitchenware made from Bamboo, these merit classification under Heading 4419, and more precisely under Tariff Item 4419 19 00.

#### **Wooden Spoon Blanks – Unsorted and Wooden Forks Blanks – Unsorted**

7.24 Next, I take up the issue of classification of Wooden Spoon Blanks – Unsorted and Wooden Forks Blanks – Unsorted which are listed at Sr. No. 11 and 12 of the table. From the samples provided by the applicant, I observed that these goods have the shape of the final article, however, these are not finished article. In such a scenario, Rule 2 (a) states as under"

*"Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this rule), presented unassembled or disassembled."*

7.25 Further, the HSN Explanatory Notes in explanation to Note 2(a) in regards to blanks states as under:

*"The provisions of this Rule also apply to blanks unless these are specified in a particular heading. The term "blank" means an article, not ready for direct use, having the approximate shape or outline of the finished article or part, and which can only be used, other than in exceptional cases, for completion into the finished article or part (e.g. bottle preforms of plastics being intermediate products having tubular shape, with one closed end and one open end threaded to secure a screw type closure, the portion below the threaded end being intended to be expanded to a desired size and shape)."*

7.26 The Explanatory Notes concerning Blanks make it evidently clear that if the goods have the approximate shape or outline of the finished article or part, they should be classified as the finished article. Therefore, I am of the considered opinion that the subject goods i.e. Wooden Spoons Blanks – Unsorted and Wooden Forks Blanks – Unsorted wood merit classification as Wooden Spoons and Wooden Forks, which are nothing but tableware made of wood. As already discussed above, wooden spoons and wooden forks would merit classification under Heading 4419. However, the applicant did not specify the wood from which these goods are made, therefore, an eight-digit classification of the product cannot be ascertained in absence of the relevant data.

8. In light of the above facts, discussions and observations, and the samples provided by the applicant, the classification of the products, as per the submissions made by the applicant in regards to the width of the subject goods, has been arrived at as follows:

Sr. No.	Description of Paper Product	Width (as submitted by the applicant) or Dimensions	HSN
1.	Bamboo Pulp Facial Tissue	175x175 mm	48182000
2.	Bamboo Pulp Toilet Paper	Width 98mm	48181000



		160-220pulls	
3.	Bamboo Pulp Toilet Paper N Folder Paper Towel -1 Ply 36GSM	197x230mm	48182000
4.	Bamboo Pulp Toilet Paper Mother Roll – Unbleached – 2 Ply and 3 Ply	1400 mm	48030010
5.	Bamboo Pulp Pocket Tissue	210X205mm	48182000
6.	Kitchen Towel Jumbo Roll – White		Classification could not be ascertained due to want of proper literature/ technical specification
7.	Bamboo Pulp Kitchen Paper – Mother Roll – Unbleached	1400 mm	48030010
8.	Bamboo Toothpicks	--	44191900
9.	Bamboo Skewer	--	44191900
10.	Bamboo Fruit Fork	--	44191900
11.	Wooden Spoon Blanks – Unsorted	--	4419*
12.	Wooden Fork Blanks - Unsorted	--	4419*

\* The applicant did not specify the wood from which these goods are made, therefore, an eight-digit classification of the product could not be ascertained.

9. I rule accordingly.

*Prabhat K. Rameshwaram*  
10/10/15

**(Prabhat K. Rameshwaram)**  
Customs Authority for Advance Rulings, Mumbai





**F. No. CAAR/CUS/APPL/70/2025-O/o Commr-CAAR-Mumbai**

**Dated:10-10-2025**

This copy is certified to be a true copy of the ruling and is sent to:

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