



सीमाशुल्क अग्रिम विनिर्णय प्राधिकरण

CUSTOMS AUTHORITY FOR ADVANCE RULINGS

नवीन सीमाशुल्क भवन, बेलाई इस्टेट, मुंबई - ४०० ००१

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F. No. CAAR/CUS/APPL/157/2025-O/o Commr-CAAR-Mumbai दिनांक/Date: 12.12.2025

Order No. & date	CAAR/Mum/ARC/ 29 /2025-26 dated 12.12.2025
Issued by	Prabhat K. Rameshwaram, Customs Authority for Advance Rulings, Mumbai
Name and address of the applicant	M/s. R. R. Exports, 4/28 F-1, Harbour Bye Pass Road Tuticorin – 628 006 Tamil Nadu Email: rrexportstut@gmail.com
Concerned Commissionerate	The Commissioner of Customs, Office of the Commissioner of Customs, Customs House, Tuticorin – 628 004 Tamil Nadu

ध्यान दीजिए/ N.B.:

1. 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 28-I of the Customs Act, 1962 is granted to the concerned free of charge.

2. इस अग्रिम विनिर्णय आदेश के खिलाफ कोई भी अपील ऐसे निर्णय या आदेश के संचार की तारीख से 60 दिनों के भीतर संबंधित क्षेत्राधिकार के उच्च न्यायालय के समक्ष की जाएगी।

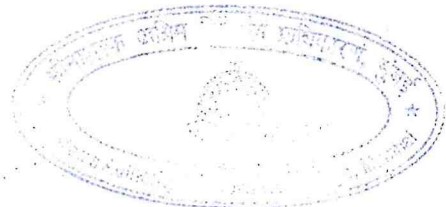
Any appeal against this Advance Ruling order shall lie before the **High Court of concerned jurisdiction**, within 60 days from the date of the communication of such ruling or order.

3. 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.

4. 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

M/s. R. R. Exports (IEC No. 3209016941) (hereinafter referred to as 'the applicant') filed an application (CAAR-1) for advance ruling before the Customs Authority for Advance Rulings, Mumbai (CAAR in short). The said application was received in the secretariat of the CAAR, Mumbai on 03.09.2025 along with its enclosures in terms of Section 28H (1) of the Customs Act, 1962 (hereinafter referred to as the 'Act' also). The Applicant is seeking advance ruling on following questions; -

- (i) Whether the goods sought to be imported, namely, Roasted Betelnut/Areca Nut(whole/cut) are classifiable under the HS Code 20081991 as per Schedule-I of the Customs Tariff Act, 1975?
- (ii) Whether subjecting the betelnut/areca nut to the processes detailed infra would qualify the products to be described as Roasted Betelnut/Areca nut in order to classify the same under the HS Code 20081991 of the Customs Tariff Act, 1975 or any other chapter heading?

2. Submission by Applicant-

The applicant is a firm in the name and style of M/s. R. R. Exports having IE No. 3209016941. Further, the applicant intends to import "Roasted Areca Nut (whole)/ and Roasted Areca Nuts Cut" from Burma, Indonesia and Sri Lanka. As per the present scheme of Classification of commodities under the Customs Tariff Act, 1975 (as amended vide Finance Bill, 2025) reproduced below, Fruits, Nuts and other edible parts of plants are classified under the Chapter Heading 2008, while other roasted nuts are particularly and specifically classified under the Tariff Item 20081991:

2008 *Fruit, Nuts and other edible parts of plants, otherwise prepared or preserved whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included*

— *Nuts, ground-nuts and other seeds, whether or not mixed together:*

20081100 -- *Ground-nuts*

2008 19 -- *Other, including mixtures:*

2008 19 10 --- *Cashew nut, roasted, salted or roasted and salted*

--- *Makhana:*

2008 19 21 ---- *Popped*

2008 19 22 ---- *Flour and Powder*

2008 19 29 ---- *Other*

--- *Other*

2008 19 91 ---- ***Other Roasted Nuts and Seeds***

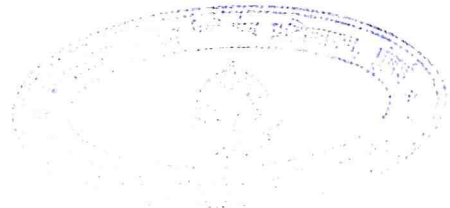
20081992 ---- *Other Nuts, otherwise prepared or preserved*

2008 19 93 ---- *Other roasted and fried vegetable products*

2008 19 99 ---- *Other*

2008 20 00 -- *Pineapples*

2008 30 -- *Citrus fruit:*



2.1 The Applicant further submitted that the process of 'roasting' is not defined in the Customs Tariff nor in the HSN Explanatory Note nor in any of the Sections/Chapters. In the absence of such a definition, recourse is sought to the dictionary and other literature meaning of the word 'roasting' that is defined as follows:

Merriam-Webster:

a.: to cook by exposing to dry heat (as in an oven or before a fire) or by surrounding with hot embers, sand, or stones

b: to dry and parch by exposure to heat.

Britannica:

Roasting, cooking, primarily of meats but also of corn ears, potatoes, or other vegetables thus prepared, by exposure to dry radiant heat either over an open fire, within a reflecting-surface oven, or in some cases within surrounding hot embers, sand, or stones.

2.2 With this background information about the process of roasting, the process involved in the proposed import items is detailed as follows:

The roasting of seeds of fresh areca nuts wholly or cut into two pieces are roasted by the following steps: -

A. *De-husking the raw betel/areca nut and drying the same before being fed into the roasting oven;*

B. *Feeding the fresh areca nuts into a seed roasting oven, heating at the temperature of more than 150 deg. C;*

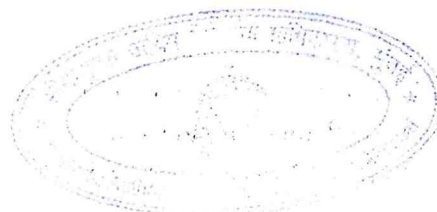
C. *Taking the areca nuts out of the oven, cooling at room temperature and feeding back into the oven, heating and roasting again, and performing this cycle until the moisture content of the areca nuts is less than 6 percent; and*

Further, the applicant has submitted that, by virtue of the 'roasting' carried out through the processes detailed hereinabove, the betel nut/areca nut proposed to be imported by the applicant would merit classification under HS Code 2008 19 91 as "Other Roasted Nuts and Seeds." The present Application is therefore filed before this Hon'ble Authority to seek a benign and authoritative ruling on the said classification issue.

3. Applicants' interpretation of Law/Facts: -

3.1 The appellant submitted that the classification of items is governed by the scheme of classification under the Customs Tariff Act, 1975 read with the "The General Rules for The Interpretation of Import Tariff". As per the statutory scheme of 1975 Act, 'roasted nuts' are specifically classifiable under the 'HS Code 20081991'.

Further, in terms of Rule.1 of "The General Rules for The Interpretation of Import Tariff" reproduced below, classification of the item shall be determined according to the terms of the heading and any relative section or chapter notes:



1. *The titles of Sections, Chapters and sub-chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions.*

Therefore, both by the statutory provisions of the Act as well as Rules for classification, the item proposed to be imported, namely, 'roasted areca nut' are appropriately classifiable under the HS Code 20081991 only.

3.2 The Applicant further submitted that the Harmonized Commodity Description and Coding System generally referred to as the "Harmonized System" or simply "HS" is a multipurpose international product nomenclature developed by the World Customs Organization (WCO). The system is used by more than 200 member countries and economies as a basis for their Customs tariffs and for the collection of international trade statistics. The official interpretation of the HS is given in the Explanatory Notes published by the WCO and offers a safe guide to interpret and classify the commodity under consideration.

As per the HSN Explanatory Notes to the Chapter Heading 2008 given below, 'Dry Roasted Areca (or Betel) Nuts' are specifically covered under the Chapter Heading 2008:

This heading covers fruit, nuts and other edible parts of plants, whether whole, in pieces or crushed, including mixtures thereof, prepared or preserved otherwise than by any of the processes specified in other Chapters or in the preceding headings of this Chapter.

It includes, inter alia:

(1) Almonds, ground-nuts, areca (or betel) nuts and other nuts, dry-roasted, oil-roasted or fat-roasted, whether or not containing or coated with vegetable oil, salt, flavours, spices or other additives.

3.3 Hence from the above, the Applicant submitted that the proposed item to be imported, 'roasted betelnut/ areca nut (whole/cut) are classifiable under the HS Code 2008 1991 by virtue of mere roasting as clearly given in the HSN Explanatory Note by the product name. Although the aspect of classification of 'roasted betelnut/ areca nut' is unambiguously clear by the scheme of classification as well as HSN Explanatory Note to the relevant Chapter Heading, the Applicant craves to submit the following case law citations wherein the Hon'ble Supreme Court has decided and reiterated that the HSN Explanatory Note is the safe and dependable guide in the matters of classification of items:

- i. L.M.L. Ltd. Versus Commissioner of Customs Reported in 2010 (258) E.L.T 321 (S.C)
- ii. Holostick India Ltd. Versus Commissioner of Central Excise, Noida Reported in 2015 (318) E.L.T 529 (S.C)
- iii. Collector of Central Excise, Shillong Versus Wood Craft Products Ltd Reported in 1995 (77) E.L.T 23 (S.C)

Accordingly, the Applicant humbly submits that by the very description of the item as 'Roasted Betelnut/areca nut' the item clearly falls under the HS Code 2008 1991 in terms of Rule 1 of the GIR strongly supported by the relevant HSN EN.

3.4 The Applicant submitted that both as per the Scheme of Classification under the Customs Tariff Act, 1975 for the Chapter Heading 2008 and the HSN Explanatory Notes reproduced above, the items classifiable under the Chapter Heading 2008 should not be elsewhere specified or included nor prepared or preserved otherwise than by any of the processes specified in other Chapters or in the preceding headings of this Chapter. Examined in this context, the competing entries for the item namely, 'betel nut/ areca nut' are the HS Code 08029000 and 20081991. For proper appreciation of facts, relevant entries, Chapter Notes and HSN Explanatory Notes of these Chapters are juxtaposed and examined as below:

A. UNDER THE HS CODE 08029000: While Chapter 8 of the Customs Tariff Act, 1975 deals with 'edible fruits and nuts', that include areca/betel nut, Chapter 21 deals with 'miscellaneous edible preparations. A closer reading of the Chapter Note and the General Explanatory Note to the Chapter 08 reproduced below would convey that only 'nuts' that are processed for preservation and as the manner prescribed therein are classified under the Chapter 08.

Chapter 8

Edible fruit and nuts; peel of citrus fruit or melons

Notes.

1.- This Chapter does not cover inedible nuts or fruits.

2.- Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.

3.- Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes:

(a) For additional preservation or stabilisation (for example, by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbet),

(b) To improve or maintain their appearance (for example, by the addition of vegetable oil or small quantities of glucose syrup),

Provided that they retain the character of dried fruit or dried nuts.

From the above, it is clear that the nuts classifiable under this Chapter should be treated only for the purpose of additional preservation or stabilisation or to improve or maintain their appearance. In effect, any treatment that is aimed at other than or beyond preservation/stabilisation or improve/maintain appearance automatically makes the product ineligible for classification under the Chapter 08 itself. This has been legibly brought out in the HSN General Explanatory Note to the Chapter 08 reproduced below:

GENERAL:

This Chapter covers fruit, nuts and peel of citrus fruit or melons (including watermelons), generally intended for human consumption (whether as presented or after processing). They may be fresh (including chilled), frozen (whether or not previously cooked by steaming or boiling in water or containing added sweetening matter) or dried (including



dehydrated, evaporated, or freeze-dried); provided they are unsuitable for immediate consumption in that state, they may be provisionally preserved (e.g., by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions).

The term "chilled" means that the temperature of a product has been reduced, generally to around 0°C, without the product being frozen. However, some products, such as melons and certain citrus fruit, may be considered to be chilled when their temperature has been reduced to and maintained at +10°C. The expression "frozen" means that the product has been cooled to below the product's freezing point until it is frozen throughout. Fruit and nuts of this Chapter may be whole, sliced, chopped, shredded, stoned, pulped, grated, peeled or shelled.

It should be noted that homogenisation, by itself, does not qualify a product of this Chapter for classification as a preparation of Chapter 20.

The addition of small quantities of sugar does not affect the classification of fruit in this Chapter. The Chapter also includes dried fruit (e.g., dates and prunes), the exterior of which may be covered with a deposit of dried natural sugar thus giving the fruit an appearance somewhat similar to that of the crystallised fruit of heading 2006.

However, this Chapter does not cover fruit preserved by osmotic dehydration. The expression "osmotic dehydration" refers to a process whereby pieces of fruit are subjected to prolonged soaking in concentrated sugar syrup so that much of the water and the natural sugar of the fruit is replaced by sugar from the syrup. The fruit may subsequently be air-dried to further reduce the moisture content. Such fruit is classified in Chapter 20 (heading 20.08).

From the above, it is amply clear that none of the processes referred above is employed in the product proposed to be imported. Further, the fruits air-dried to reduce moisture itself excludes it from the purview of Chapter 08 and places the same under the Chapter 20. Therefore, the processes involved in the proposed import item, 'Roasted Areca Nut (Whole/split)' is completely different from the preservative processes for the products falling under the Chapter Heading 0802 and hence would not fall under the said Chapter.

3.5 The Applicant further submitted that the vital question as to whether the roasted nuts would fall under the Chapter Heading 0802 or Chapter Heading 2008 was affirmatively answered in favour of the later (CTH 2008) by the Hon'ble Supreme Court in the case of Commissioner of Customs & Central Excise, Goa Vs Phil Corporation Ltd reported in 2008 (223) E.L.T 9 (S.C). Similarly, while answering whether 'roasted peanut' would fall under Chapter 21 or under Chapter 20, the Apex Court in the case of M/s. Amrit Agro Industries Ltd Vs Commissioner of Central Excise, Ghaziabad reported in 2007 (210) E.L.T 183 (S.C) held that roasted nuts are classifiable under the Chapter 20. In both the cases, the Department vehemently argued in favour of classifying the 'roasted nuts' under Chapter 20 and the same was upheld. Hence, the settled position of law is that nuts falling under Chapter 08 would be classified under Chapter 20, if the same is subjected to the process of roasting.

3.6 The applicant also submitted that the issue on hand has been unequivocally dealt with by the Hon'ble High Court of Madras in its order in the case of Commissioner Of Customs, Chennai-II Versus Shahnaz Commodities International Pvt. Ltd reported in 2023 (386) E.L.T 214 (Mad), wherein the classification of roasted betelnut has been held to be classifiable under the HS Code 2008 1920 as per the then scheme of classification under the Customs Tariff Act, 1975. The said order of the Hon'ble High Court has been accepted by the government and thus attained finality. Despite this settled position of law regarding classification of roasted betelnut under the Chapter Heading 2008, filing of this application is necessitated due to the change in the Tariff Item pertaining to other roasted nuts and seeds as the same is now brought under the new entry, 2008 1991 as per the Finance Bill, 2025 given below:

(3) in Chapter 20,

(i) after Sub-heading Notes, the following Supplementary Note shall be inserted, namely:

Supplementary Note:

1 For the purposes of Tariff items 2008 19 21 and 2008 19 29, the term makhana means the seed of plant Euryale ferox

Salish. and also, commonly known as gorgon nut or fox nut.' ;

(ii) in heading 2008, for tariff items 2008 19 20 to 2008 19 90 and the entries relating thereto, the following shall be substituted, namely: -

---Makhana:

2008 19 21 ---- Popped

2008 19 22 ---- Flour and Powder

2008 19 29 ---- Other

--- Other:

2008 19 91 ---- Other Roasted Nuts and Seeds

2008 19 92 ---- Other Nuts, otherwise prepared or preserved

2008 19 93 ---- Other roasted and fried vegetable products

2008 19 99 ---- Other

2008 20 00 - Pineapples

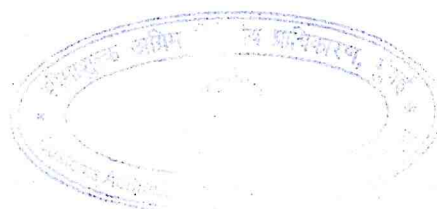
2008 30 - Citrus fruit:

200830 10 - Orange

200830 90 - Other

It is submitted that the introduction of new entry, 2008 1920 has not altered the settled fact that the roasted betelnut is classifiable under the HS Code 2008 1991, except there is a change in the tariff rate 150% instead of 30% that was in vogue prior to the Finance Bill 2025.

3.7 The applicant also submitted that by virtue of classification under the HS Code 2008 1991, the roasted betelnut is eligible for concessional rate of duty under Sl. No. 172 of the



Notification of Customs No. 46/2011 dated 01.06.2011 as amended by the Notification No. 41/2019 dated 31.12.2019, the relevant entry of the same is given below:

Sl. No.	Chapter Heading, Sub-heading & Tariff Item	Description	Rate (%)
172	200710 to 200820	All goods	0%

Therefore, the item proposed to be imported is eligible for the benefit of duty under Sl. No. 172 of the Notification of Customs No. 41/2019 dated 31.12.2019 subject to fulfilment of conditions prescribed therein.

3.8 Further, applicant submitted that the First Bench of the Hon'ble High Court of Madras in W.A. Nos. 3647 & 3648 of 2024 in the case of Universal Impex, held that the betelnut products having moisture content below 10% shall be regarded as roasted provided that the moisture limit complies with the moisture content given in the Advance Ruling Application.

Accordingly, the Applicant undertakes to brought roasted betelnuts having moisture below 7% thereby making sure that only roasted betelnut is imported.

Hence, the applicant has claimed their eligibility on all relevant aspects, and the rationale for classifying the roasted betel nuts under CTH 2008, along with their eligibility for the benefit of duty exemption under Sl. No. 172 of Customs Notification No. 41/2019-Cus., dated 31.12.2019.

Further, they have requested that this Hon'ble Authority, after due consideration of the facts and legal provisions placed on record, may be pleased to rule in favour of the applicant by determining the classification of roasted betel nut/areca nut (whole/cut) under HS Code 2008 19 91 and by confirming the item's eligibility for the benefit under Notification No. 41/2019-Cus., as prayed for; or to pass any other ruling as this Hon'ble Authority may deem fit in the interest of justice.

4. Applicants 'additional submission':

Further, during the course of the hearing, the learned Advocate for M/s. R.R. Exports, Tuticorin, submitted an additional written submission dated 12.11.2025.

4.1 Vide the additional submission the applicant has submitted that an advance ruling was earlier issued in the case of RR Exports [Ruling No CAAR/Mum/ARC/77/2024 dated 16/05/2024] wherein the subject goods, namely roasted areca nuts, were classified under CTH 2008 1920 as 'Other roasted nuts and seeds'. Subsequently, the Finance Act, 2025 has omitted CTH 2008 1920 and replaced it with CTH 2008 1991 bearing the same description of 'Other roasted nuts and seeds'. Accordingly, the earlier ruling requires modification/clarification in light of this statutory amendment, since tariff item 2008 1920 is no longer available for practical application at the time of import; accordingly, the application is filed in vague of omission of tariff item 2008 1920 by Finance Act, 2025.



4.2 Further, it was informed that in the case of Shahnaz Commodities International Pvt. Ltd., the CAAR (Ruling No. CAAR/Mum/ARC/85,86/2025-26 dated 30.09.2025) refrained from issuing a ruling by invoking the proviso to Section 28-I (2) of the Customs Act, 1962, on the ground that the Hon'ble High Court of Madras had already held roasted areca nuts classifiable under CTH 2008 1920.

Further, it is submitted that this reasoning is flawed. The High Court's ruling was tied to the now-repealed tariff item 2008 1920. Once Parliament has omitted that entry, reliance on it for current imports is not possible. The present question concerns classification under 2008 1991, which was never decided by the Court. Hence, it is submitted that the bar under proviso to Section 28-I (2) may not apply.

4.3 Section 28-J(2) of the Customs Act, 1962 provides that an advance ruling remains binding unless there is a change in law or facts. The Customs Tariff Act, 1975, including its First Schedule, is itself statutory law enacted by Parliament. Any amendment to tariff entries by the Finance Act, including omission, renumbering or substitution, constitutes a 'change in law'.

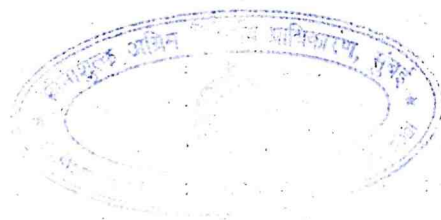
Accordingly, the omission of CTH 2008 1920 and insertion of CTH 2008 1991 is a legislative change, even if Section Notes of Chapter 20 remain unaltered. By operation of Section 28-J(2), the earlier advance ruling cannot be enforced literally. A fresh ruling is required under the new tariff entry.

4.4 While the operative portion of the Madras High Court judgment applied to CTH 2008 1920, its ratio decidendi—that roasting is distinct from drying/boiling and moves areca nuts from Chapter 8 to Chapter 20—remains valid. This interpretive principle must now be applied to the successor entry 2008 1991. The High Court has not adjudicated 2008 1991, and therefore Section 28-I (2) does not bar this Authority from issuing a ruling.

From a practical standpoint, classification under tariff item 2008 1920 cannot be used any longer since that entry does not exist in the current Customs Tariff. Customs officers at the port cannot assess Bills of Entry under a repealed heading. Importers require certainty under the prevailing tariff item 2008 1991. It is submitted that refusing to rule leaves a legal vacuum, defeating the very purpose of the advance ruling scheme.

4.5 Moreover, if the Authority were to hold that omission of 2008 1920 does not amount to a change in law, then by virtue of Section 28-J (2), the earlier ruling must still be binding. This would mean that a ruling based on a repealed entry (2008 1920) continues to operate, which is impossible in practice and contrary to Section 28-J (2). An advance ruling cannot survive in respect of a tariff item that no longer exists. Such an interpretation would render Section 28-J (2) nugatory. Therefore, the correct interpretation is that the omission and substitution of the tariff entry by the Finance Act, 2025 is a change in law, necessitating a fresh ruling.

4.6 Further, they submitted that in M/s Soham Impex (CAAR/Mumbai, Ruling Nos. CAAR/Mum/ARC/49-54/2025-26 dated 23.07.2025), & M/s. Kings Snacks (CAAR/Mumbai, Ruling No CAAR/Mum/ARC/87/2025-26 dated 06.10.2025 the Authority examined



classification of roasted cashew, almond, pista and areca nuts under the amended tariff. The ruling specifically recognized tariff item 2008 19 91 ("Other roasted nuts and seeds") as the successor entry to 2008 1920.

- The Authority reaffirmed that roasting is distinct from drying/boiling and that roasted areca nuts, when genuinely roasted (moisture below 7% as per Madras High Court in Universal Impex), fall under Chapter 20 and not Chapter 8.

- While the application was partly rejected because the applicant itself admitted moisture of 10–15% (placing its goods back in Chapter 8), the principle remains that properly roasted areca nuts are classifiable under 2008 19 91.

Thus, even after the Finance Act, 2025 amendments, the Authority has recognized 2008 19 91 as the operative heading for roasted nuts, including areca nut, whenever the factual test of roasting is satisfied.

4.7 This ruling demonstrates continuity of legal reasoning from earlier rulings / HC judgments under 2008 1920, and confirms that the correct approach is to apply the same ratio to the substituted entry 2008 19 91.

Further, they submitted that classification cannot be frozen under repealed or residuary entries where a specific substituted entry exists. The correct course is to apply the ratio to the new entry. Hence, while the ratio of the Madras High Court continues to apply, a fresh ruling must be given under 2008 1991.

4.8 In view of the above submissions, the applicant has requested for...

- a) Issuing a fresh ruling confirming classification of roasted areca nuts under CTH 2008 1991; OR
- b) In the alternative, Clarify that the earlier ruling issued to RR Exports under CTH 2008 1920 shall now be read as applicable to CTH 2008 1991
- c) or pass any Ruling as deemed fit in the interest of justice

5. Port of Import and reply from jurisdictional Commissionerate: The applicant in their CAAR-1 indicated that they intend to import the subject goods from the jurisdiction of Office of the Commissioner of Customs, Office of the Commissioner of Customs, Customs House, Tuticorin – 628 004 Tamil Nadu. The application was forwarded to the Office of the Commissioner of Customs, Office of the Commissioner of Customs, Customs House, Tuticorin – 628 004 Tamil Nadu for their comments on 05.09.2025.

Further, vide reply letter dated 09.10.2025, they have submitted as under:

They have referred relevant portion of sub-section (2) of Section 28-I of the Customs Act, 1962, which provides as follows:

“(2) The Authority may, after examining the application and the records called for, by order, either allow or reject the application:

Provided that the Authority shall not allow the application where the question raised in the application is—

(a) already pending in the applicant's case before any officer of customs, the Appellate

Tribunal or any Court;

(b) the same as in a matter already decided by the Appellate Tribunal or any Court."

In the present case, it is observed that an identical issue has already been decided by the Hon'ble High Court of Madras in *CMA No. 600/2023, CMA No. 1206/2023 and CMA No. 1750/2023*, dated 01.08.2023. The Hon'ble Court examined the relevant aspects of tariff classification relating to betel/areca nuts and held inter alia that:

- (a) Roasting constitutes a process distinct from boiling or drying, which is material for determining classification under the Customs Tariff.
- (b) Roasted betel/areca nuts merit classification under CTH 2008 19 20, in accordance with the settled rule that a specific entry prevails over a general entry.
- (c) The HSN Explanatory Notes serve as a reliable guide for determining classification, and roasted betel/areca nut is specifically covered under HSN heading 2008 19 20.
- (d) Where a specific tariff entry exists, the common-parlance test is irrelevant.
- (e) Classification must, as far as possible, be in consonance with the scheme of the HSN.

The above legal position has subsequently been affirmed and relied upon by the Hon'ble High Court of Madras in *M/s Universal Impex and M/s Neena Enterprises*, vide Order dated 23.04.2024 (2025)27CENTAX2(Mad.).

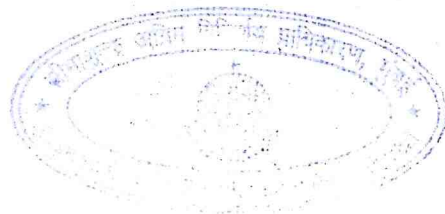
Further, though the Third Schedule to the Finance Act, 2025 substituted the earlier tariff lines CTH 2008 19 20 to 2008 19 90 with new entries CTH 2008 19 21 to 2008 19 99, the *substantive basis, scope, and merit classification principles* remain unchanged. Accordingly, there has been no alteration in the grounds, facts, or legal reasoning on which the earlier judicial determination was rendered.

6. Details of Personal Hearing: - A personal hearing in the matter was conducted on 12.11.2025 at 03PM. *Shri Murugan, Advocate*, appeared on behalf of the applicant. During the hearing, he reiterated the submissions made in the application and emphasized that the imported goods are roasted areca nut/roasted betel nut, which are distinct in character and processing from raw betel/areca nut falling under CTH 0802. He contended that the goods merit classification under the revised tariff entry 2008 19 91, under the category "other roasted nuts and seeds."

He further submitted that the applicant has relied upon the HSN Explanatory Notes to Chapter Heading 2008, which specifically include roasted areca/betel nuts within its ambit. In support of the classification, he also placed reliance on judicial decisions, inter alia, the judgments of the Hon'ble Madras High Court in the case of *M/s Shahnaz Commodities and Others*, as well as the recent decision of the Hon'ble High Court in *W.A. Nos. 3647 and 3648 of 2024* in the matter of *M/s Universal Impex*.

He further submitted that the moisture content of the subject roasted areca nuts is below 7%, consistent with the technical characteristics of roasted product. He also seeks benefit of exemption under Sr. No. 172 of Notification No. 41/2019-Cus., dated 31.12.2019.

No representative from the Department appeared for the personal hearing.



7. I have considered all the material placed before me in respect of the classification of the subject goods. I have carefully examined the application, the submissions made during the personal hearing, the additional written submissions and, most importantly, the categorical objection raised by the Jurisdictional Commissioner of Customs, Tuticorin, vide his letter dated 09.10.2025. Accordingly, I proceed to take up the matter on the basis of the information available on record and the existing legal framework.

7.1 The Applicant seeks an advance ruling on

- (i) the classification of "Roasted Betelnut/Arcca Nut(whole/cut)" under the First Schedule to the Customs Tariff Act, 1975, and
- (ii) the applicability of exemption under Sl. No. 172 of Notification No. 41/2019-Custom, dated 31.12.2019, as amended.

7.2 At the outset, I find that the issue raised in the application falls within the scope of Section 28H(2) of the Customs Act, 1962, as it pertains to classification of goods and interpretation of an exemption notification. The applicant is also a holder of a valid Importer Exporter Code (IEC) and therefore qualifies as an "applicant" under Section 28E(c) of the Customs Act, 1962.

7.3 Before addressing the merits of classification, it is necessary to refer to Section 28-I of the Customs Act, 1962. The statutory bar in the proviso to Section 28-I(2) is reproduced below:

(2) "The Authority may, after examining the application and the records called for, by order, either allow or reject the application:

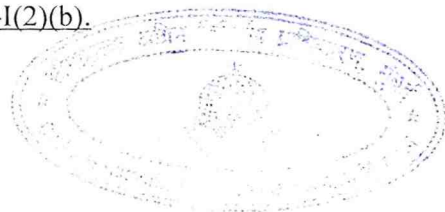
Provided that the Authority shall not allow the application where the question raised in the application is—

(a) already pending in the applicant's case before any officer of customs, the Appellate Tribunal or any Court;

(b) the same as in a matter already decided by the Appellate Tribunal or any Court"

7.4 Proviso (b) to Section 28-I(2) clearly precludes this Authority from entertaining an application where the question raised has already been adjudicated by a Court. In the present case, there is no doubt that the precise question of classification of roasted areca/betel nuts has already been decided by the Hon'ble High Court of Madras.

7.5 The Jurisdictional Commissioner of Customs, Tuticorin, in his objection dated 09.10.2025, has categorically stated that the classification of roasted areca/betelnuts has been finally adjudicated by the Hon'ble High Court of Madras in CMA No. 600/2023, CMA No. 1206/2023, and CMA No. 1750/2023 (Order dated 01.08.2023), and reaffirmed subsequently in *Universal Impex and Neena Enterprises* (Order dated 23.04.2024; (2025) 27 CENTAX 2 (Mad.); that roasting is a manufacturing process distinct from drying, and the High Court has already ruled that roasted areca nuts fall under Heading 20.08; that the substitution of tariff item 2008 19 20 with 2008 19 91 under the Finance Act, 2025 is only a numerical restructuring, not a substantive change in law; that therefore, the question raised is identical to one already decided by a Court, attracting the statutory bar under Section 28-I(2)(b).



7.6 The Jurisdictional Authority has expressly concluded that the application is not maintainable and that the Authority is barred from examining the issue afresh. These assertions go to the root of maintainability and must be given due weight.

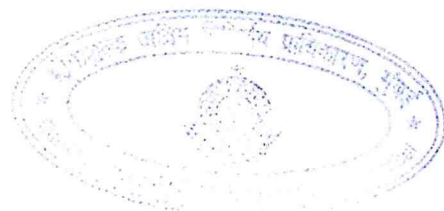
7.7 The applicant contends that the amendments introduced through the Finance Act, 2025 constitute a “change in law,” thereby giving rise to a new classification question. To assess this contention, a comparison of the pre-amendment and post-amendment tariff entries is necessary. A comparative analysis of the amended tariff schedule vis-a-vis the old tariff schedule will give a clear understanding on the issue. The same is made as under:

	Old Tariff Item	New Tariff Item
Heading	2008	2008
Heading Text	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included
Single Dash Entry	- Nuts, ground-nuts and other seeds, whether or not mixed together	Nuts, ground-nuts and other seeds, whether or not mixed together
Sub – Heading	200819	200819
Sub – Heading Text	--Other, including mixtures:	--Other, including mixtures:
Triple Dash	---	Other
Tariff Item	2008 19 20	2008 19 91
Tariff Item text	---Other roasted nuts and seeds	----Other roasted nuts and seeds

7.8 From the above, it is evident that the amendment merely renumbers the tariff item at the eight-digit level. The four-digit heading, six-digit sub-heading, and Chapter/Section Notes remain unchanged. There is thus no alteration in the classification framework.

7.9 The applicant itself acknowledges that “the introduction of new entry 2008 19 91 has not altered the settled fact that roasted betelnut is classifiable under HS Code 2008 19 91.” This admission further confirms that no fresh legal question arises.

7.10 Therefore, I conclude that the Finance Act, 2025 has not created any new legal basis. From the background of the case, reasoning put forth, HSN explanatory notes and the basis upon which the Hon’ble High Court of Madras upheld the ruling in the case of M/s Shahnaz Commodities & others remains unchanged, hence no intervention is warranted to revisit the said classification.



7.11 As regards the applicability of exemption under Sl. No. 172 of Notification No. 41/2019-Custom, dated 31.12.2019 (as amended), the preferential Basic Customs Duty benefit is contingent upon the importer establishing to the satisfaction of the Deputy Commissioner or Assistant Commissioner of Customs that the goods are of ASEAN origin in accordance with:

- the Customs Tariff (Determination of Origin of Goods under the ASEAN-India PTA) Rules, 2009 (Notification 189/2009-Cus (NT) dated 31.12.2009), and
- the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020 (CAROTAR).

7.12 Accordingly, if the goods satisfy the prescribed origin criteria and documentary requirements, the benefit under Sl. No. 172 of Notification No. 41/2019-Custom, dated 31.12.2019 will be available. This assessment is to be undertaken by the proper officer at the time of importation.

8. In view of the statutory bar contained in the proviso to Section 28-I(2)(b) of the Customs Act, 1962, and the binding judgments of the Hon'ble High Court of Madras, this Authority is constrained to refrain from issuing any ruling on the question of classification of roasted areca nuts in this fresh application filed by the applicant.

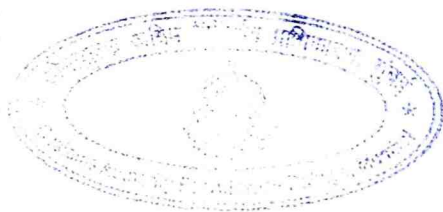
9. The question raised is the same as one already decided by the Hon'ble High Court of Madras, and the amendments brought in by the Finance Act, 2025 do not give rise to any new legal issue.

10. Regarding the exemption under Notification No. 41/2019-Custom, dated 31.12.2019, the same is contingent upon proof of origin to the satisfaction of the jurisdictional Deputy/Assistant Commissioner of Customs in terms of the applicable rules.

Order

In view of the facts and circumstances of the case, legal provisions, observations and discussions made in the above paras, I refrain from passing any fresh ruling in regards to the classification of the subject goods i.e. Roasted Betelnut/ Areca Nuts.

The application is disposed of accordingly.

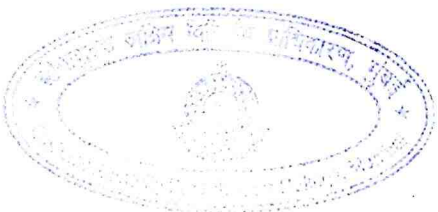


Prabhat K. Rameshwaram
12/12/25

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

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

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(Vivek Dwivedi)

Deputy Commissioner & Secretary
Customs Authority for Advance Rulings,
Mumbai

