



सीमाशुल्क अधिम विनिर्णय प्राधिकरण

Customs Authority for Advance Rulings

नवीन सीमाशुल्क भवन, बेलार्ड इस्टेट, मुंबई - ४०० ००९

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F.No. CAAR/CUS/APPL/151/2024-25 -O/o Commr-CAAR-Mumbai दिनांक/Date:23.01.2026

Ruling No. & date	CAAR/Mum/ARC/138/2025-26 dated
Issued by	Shri Prabhat K. Rameshwaram, Customs Authority for Advance Rulings, Mumbai
Name and address of the applicant	White Tiger Exim Private Limited. Gami Industrial Park, Office No. B39, 2nd Desk 0021, S. Central Road, Pawane, Navi Mumbai, Dist. Thane, Maharashtra – 400705.
Concerned Commissionerate	The Commissioner of Customs, Kandla Custom House, Near Balaji Temple, Kandla, Gujarat – 370210.

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 28-I of the Customs Act, 1962 is granted to the concerned free of charge.
- इस अधिम विनिर्णय आदेश के खिलाफ कोई भी अपील ऐसे निर्णय या आदेश के संचार की तारीख से 60 दिनों के भीतर संबंधित क्षेत्राधिकार उच्च न्यायालय के समक्ष की जाएगी।
Any appeal against this Advance Ruling order shall lie before the jurisdictional **High Court of concerned jurisdiction**, within 60 days from the date of the communication of such ruling or order.
- धारा 28-I के तहत प्राधिकरण द्वारा सुनाया गया अधिम विनिर्णय तीन साल तक या कानून या तथ्यों में बदलाव होने तक, जिसके आधार पर अधिम 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 अधिम विनिर्णय धोखाधड़ी या तथ्यों की गलत बयानी द्वारा प्राप्त किया गया था, उसे शुल्क 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

White Tiger Exim Private Limited (IEC No. AADCW1156D) (hereinafter referred to as 'the Applicant') filed an application (CAAR-1) for advance ruling in the Office of Secretary, Customs Authority for Advance Ruling (CAAR) Mumbai. The said application was received in the secretariat of the CAAR, Mumbai on 12.08.2025 along with its enclosures in terms of Section 28II(1) of the Customs Act, 1962(hereinafter referred to as the 'Act also'). The Applicant is seeking for an advance ruling to ask for an appropriate classification of Mukhwas (Mouth Freshener) under the Customs Tariff Act, 1975.

Applicant's Submissions:

2.1 Applicant is a Limited Company registered with the Maharashtra GST Authorities vide No. 27AADCW1156D1ZK. The applicant is presently engaged in the trading business, i.e., importing dry fruits and spices and selling in the local market. (A copy of the GST Registration Certificate is herewith annexed and marked as Appendix 'C').

2.2 Applicant holds a valid Importer-Exporter Code number AADCW1156D issued by the Additional Director General of Foreign Trade, Mumbai under section 7 of the Foreign Trade (Development and Regulation Act), 1922 (22 of 1922) .

2.3 Thus, the applicant is rightly covered under the definition of 'applicant' as provided under Section 28I(c)(i) of the Customs Act, 1962 for making an Advance Ruling Application.

2.4 The applicant intends to import the "Mukhwas (Mouth Freshener) containing the following ingredients such as Raw Betel Nuts pcs (12kg) (Diamond cut – each nut 8 pieces), Sugar Crystal (2 kg), Sugar Coated Fennel Seeds (25 kg), Dry Coconut pcs (1kg) and Mixed Seeds of Sunflower & Pumpkin (with/without skin) (10kg)". As per the present scheme of Classification of Commodities under the Customs Tariff Act, of 1975, "Mukhwas (Mouth Freshener)" is correctly classifiable under Customs Tariff Item 21069099.

2.5 Thus, relying on the above facts of the current case, the applicant submits that in this case of import of "Mukhwas (Mouth Freshener) containing the following ingredients such as Raw Betel Nuts pcs (12kg) (Diamond cut – each nut 8 pieces), Sugar Crystal (2 kg), Sugar Coated Fennel Seeds (25 kg), Dry Coconut pcs (1kg) and Mixed Seeds of Sunflower & Pumpkin (with/without skin) (10kg)" there is an issue of classification to be adopted under the Customs Tariff Act, of 1975 for the future import goods before the Authority of Advance Ruling. Hence, the application may kindly be accepted for hearing on merits by the Authority of Advance Ruling.

2.6 Applicant is presently engaged in the trading business, i.e., importing dry fruits and spices and selling in the local market.

3. The following is the question for which an advance ruling has been sought by the



Applicant:

Whether the goods sought to be imported, viz. "Mukhwas (Mouth Freshener) containing the following ingredients such as Raw Betel Nuts pcs (12kg) (Diamond cut – each nut 8 pieces), Sugar Crystal (2 kg), Sugar Coated Fennel Seeds (25 kg), Dry Coconut pcs (1kg) and Mixed Seeds of Sunflower & Pumpkin (with/without skin) (10kg)" in 50 kg bags will be classified under Customs Tariff Item (CTI) 21069099 of the First Schedule to the Customs Tariff Act, of 1975 (51 of 1975).

4. **Product Details:**

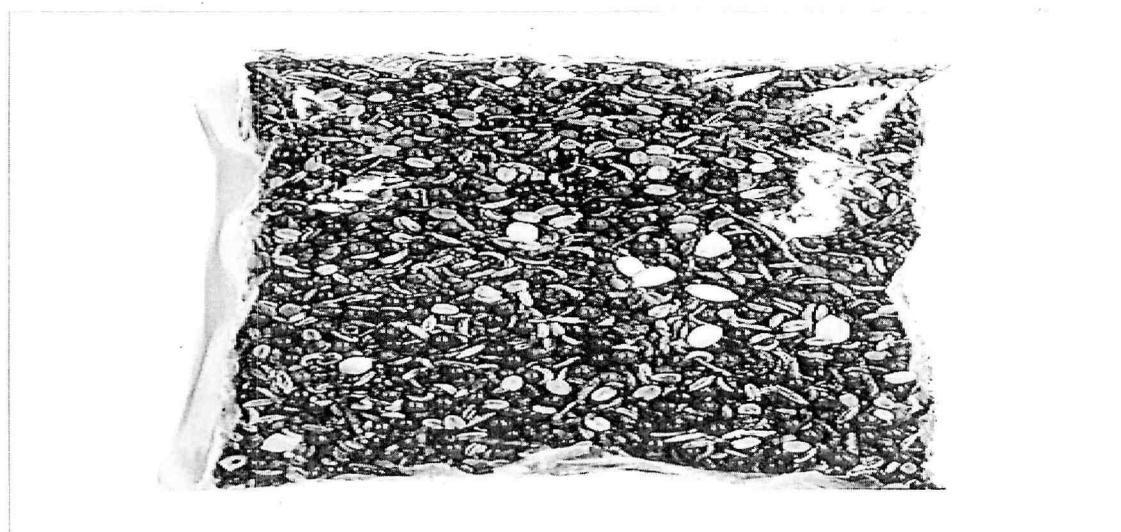
4.1 **What is a 'Mukhwas'**

In English, "mukhwas" translates to mouth freshener or after-meal snack. It's a traditional Indian mix of seeds, nuts, and spices, often served after meals to aid digestion and freshen the breath. The name itself comes from the Hindi words "mukh" (mouth) and "was" (smell). While "mouth freshener" is the most direct translation, the term "digestive aid" can also be used, as mukhwas is often believed to aid in digestion.

4.2 **According to the Wikipedia Website:**

Mukhwas is a colorful South Asian after-meal snack used as a breath freshener. It consists of various seeds and nuts, often fennel, anise, coconut, coriander, and sesame. They can be savory or sweet in flavor and are often aromatic due to the addition of various essential oils, including peppermint. Mukhwas are often coated in sugar and brightly colour.

4.3 **Photos of Sweet Red Mukhwas with Betel Nuts found on the Website are as below:**





4.4 Applicant submits that, their subject item 'Mukhwas' will be imported in 50 kg bags mainly from suppliers from Indonesia, Vietnam, Sudan, Brazil, Dubai, etc. Each bag of 'Mukhwas' will contain the following items: The details of the ingredients contained in each 50 kg bag, quantity, etc., are as per the details given below:

- i) Raw Betel Nuts (Diamond Cut) (1bet nut – 8 pcs) – 12 kg;
- ii) Sugar Coated Fennel Seeds – 25 kg;
- iii) Crystal Sugar – 2 kg;
- iv) Dry Coconut pcs – 1 kg;
- v) Mixed Seeds of Sunflower & Pumpkin (with/without skin) – 10 kg.

Applicant's interpretation of Law:

5.1 Important Points to be considered for the Classification of Goods:

Goods are classified by taking into consideration the scope of headings/ subheadings, related Section Notes, Chapter Notes, and the General Interpretative Rules (GIR). The GIR is a set of 6 rules for the classification of goods in the Tariff Schedule. These rules have to be applied sequentially.

5.2 Interpretative Rules play a very important role in the classification of the goods. Rule 1 of the GIR gives precedence to the Section notes/Chapter notes while classifying a product. Rule 2(a) applies to goods imported in assembled / unassembled condition. Such goods may be incomplete or finished form. Rule 2(b) is applicable to 'mixtures' and 'composite goods'. Goods which are not classifiable by application of Rule 2(b), will have to be classified by application of Rule 3. Rule 3 has three sub-rules. Rule 4 states that goods which cannot be classified by application of the preceding rules may be classified under the heading appropriate to the goods to which they are most akin. Rule 5 applies to packing materials/articles in which the goods are carried. Rule 6 provides the general guideline for the classification of goods under the appropriate subheading.

5.3 Any product for which there is no current classification can be listed under the other classification. This term encompasses all products described by the Header and Sub-header of a category.

The extract of the CTH 2106 for ease of reference is reproduced below:

2106 FOOD PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED

2106 10 00 - Protein concentrates and textured protein substances

2106 90 - Other:

--- Soft drink concentrates:

2106 90 11 ---- Sharbat

2106 90 19 ---- Other kg. 150% -

2106 90 20 --- Pan masala

2106 90 30 --- Betel nut product known as "Supari

2106 90 40 --- Sugar-syrups containing added flavouring of colouring matter, not elsewhere specified or included; lactose syrup; glucose syrup and malto dextrine syrup

2106 90 50 --- Compound preparations for making non-alcoholic beverages

2106 90 60 --- Food flavouring material

2106 90 70 --- Churna for pan

2106 90 80 --- Custard powder

--- Other :

2106 90 91 ---- Diabetic foods

2106 90 92 ---- Sterilized or pasteurized millstone

2106 90 99 ---- Other

5.4 The Note(A) of Customs Tariff Heading 21.06 of the Harmonized Commodity Description and Coding System Explanatory Notes (ENs), for ready reference, is reproduced below:

2106 FOOD PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED

Provided that they are not covered by any other heading of the Nomenclature, this heading covers: Note (A) – Preparations for use, either directly or after processing (such as cooking, dissolving, or boiling in water, milk, etc.), for human consumption.

5.5 The supplementary Notes (1) & (2) of Chapter 21 of the Harmonized Commodity Description and Coding System Explanatory Notes (ENs), for ready reference, are reproduced below:

SUPPLEMENTARY NOTES: (1) -

In this Chapter, -“Pan masala” means any preparation containing betel nuts and any one or more of the following ingredients, namely: lime, katha (catechu), and tobacco whether or not containing any other ingredient, such as cardamom, copra, or menthol.

SUPPLEMENTARY NOTES: (2) -



In this Chapter – “betel nut product known as Supari” means any preparation containing betel nuts, but not containing any one or more of the following ingredients, namely: lime, katha (catechu), and tobacco, whether or not containing any other ingredients, such as cardamom, copra, or menthol.

5.6 Applicant submits that, the goods to be imported is a ready-to-eat food mixture of the list of items such as Raw Betel Nuts (Diamond Cut)-12Kg, Sugar Crystal (2 kg), Sugar Coated Fennel Seeds (25 kg), Dry Coconut pes (1kg), and Mixed Seeds of Sunflower & Pumpkin (with/without skin) (10kg). It contains a mixture of more than one dried fruit (betel nut & coconut), extract of plants such as fennel seeds & sunflower seeds, derived from fruit, i.e., pumpkin seeds, processed ingredients such as sugar-coated fennel seeds, and crystal sugar. After mixing all the ingredients, the resultant product “Mukhwas (Mouth Freshener)” is prepared. The goods to be imported a ready-to-eat preparations to use directly for human consumption. It is an “After-meal snack” and not elsewhere specified or included in the Customs Tariff. Therefore, it is covered under the residual heading in Chapter 21. As per the explanatory Note(A), preparations for use, either directly or after processing (such as cooking, dissolving, or boiling in water, milk, etc.), for human consumption are covered under Customs Tariff Heading (CTH) 2106. Therefore, the subject goods are covered under CTH 2106.

5.7 Applicant submits that, as per the Supplementary Notes (1) of Chapter 21, any one or more of the following ingredients, namely lime, katha (catechu), and tobacco, is a compulsory requirement (condition) to classify the goods under CTI 2106 9020 - Pan Masala. Further, submits that, the subject goods are excluded from Customs Tariff Item (CTI) 2106 9020 – Pan Masala, as the subject goods do not contain any one or more of the following ingredients, namely lime, katha (catechu), and tobacco.

5.8 Applicant submits that, as per the Supplementary Notes (2) of Chapter 21, any preparation containing betel nuts, but not containing any one or more of the following ingredients, namely: lime, katha (catechu), and tobacco, whether or not containing any other ingredients, such as cardamom, copra, or menthol, will be covered under CTI 2106 9030 - Betel nut product known as “Supari”.

Further, submits that, the subject goods are not covered under Customs Tariff Item (CTI) 2106 9030 because apart from Raw Betel Nuts pes (12kg), it contains many other ingredients such as Sugar Crystal (2 kg), Sugar Coated Fennel Seeds (25 kg), Dry Coconut pes (1kg) and Mixed Seeds of Sunflower & Pumpkin (with/without skin) (10kg). The content of raw betel nuts is only 20%. It contains a mixture of more than one dried fruit (betel nut & coconut), extract of plants such as fennel seeds & sunflower seeds, derived from fruit, i.e., pumpkin seeds, processed ingredients such as sugar-coated fennel seeds, and crystal sugar. Secondly, in the trade parlance, it is also not known as ‘betel nut preparation’ because it contains a mixture of many other ingredients, and it itself is a different food product/preparation. Thus, in the trade parlance, it is known as “Mukhwas or Mouth Freshener” as “After-meal snack”. Therefore, the ‘Mukhwas’ will be excluded from CTI 2106 9030 and will be covered under ‘Others’ under CTI 2106 9099.



5.9 Applicant submits that, subject goods are not covered under the Customs Tariff Heading 2001- Vegetables, Fruits, Nuts and Other Edible Parts of Plants. Prepared or Preserved by Vinegar or Acetic Acid because the subject goods are not prepared or preserved by Vinegar or Acetic Acid.

5.10 Applicant submits that, the subject goods are not covered under Chapter 08 because apart from Raw Betel Nuts pcs (12kg), it contains many other ingredients such as Sugar Crystal (2 kg), Sugar Coated Fennel Seeds (25 kg), Dry Coconut pcs (1kg) and Mixed Seeds of Sunflower & Pumpkin (with/without skin) (10kg). The content of raw betel nuts is only 20%. It contains a mixture of one or more of dried fruits (betel nut & coconut), extract of plants such as fennel seeds & sunflower seeds, derived from fruit pumpkin seeds, processed ingredients such as sugar-coated fennel seeds, and crystal sugar. Secondly, in the trade parlance, it is also not known as 'betel nut' because it contains a mixture of many other ingredients, and it itself is a different food product/preparation. Thus, in the trade parlance, it is known as "Mukhwas or Mouth Freshener" as "After-meal snack". Therefore, the 'Mukhwas' will be excluded from Chapter 08 and will be covered under 'Others' under CTI 21069099.

5.11 Kind attention of the Authority is invited to the General Note of Chapter 17 of the Harmonized Commodity Description and Coding System Explanatory Notes (ENs), for ready reference, are reproduced below:

GENERAL

This Chapter covers not only sugars as such (e.g., sucrose, lactose, maltose, glucose and fructose), but also sugar syrups, artificial honey caramel, molasses resulting from the extraction or refining of sugar confectionery. Solid sugar and molasses of this Chapter may contain added flavouring or colouring matter.

This Chapter does not include:

- (a)Sugar confectionery containing cocoa or chocolate (Other than white chocolate) in any proportion, and sweetened cocoa powders (heading 18.06).
- (b)Sweetened food preparations of Chapters 19, 20, 21 or 22.
- (c)Sweetened forage (heading 23.09).
- (d)Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose). And aqueous solutions thereof (heading 29.40).
- (e)Medicaments containing sugar

5.12 Applicant submits that, as per the General Notes of Chapter 21 the "Sweetened food preparations of Chapter 21" are excluded from Chapter 17.

Rule 3 of Tariff Classification General Rules of Interpretation of the Harmonized System for ready reference is reproduced below:

Rule 3: When by application of Rule 2 (b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:

- (a) The heading which provides the **most specific description** shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of



the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

(b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.

(c) When goods cannot be classified by reference to 3(a) or 3(b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.

5.13 In view of the above submissions, it is crystal clear that “Mukhwas (Mouth Freshener) containing the following ingredients such as Raw Betel Nuts pcs (12kg) (Diamond cut – each nut 8 pieces), Sugar Crystal (2 kg), Sugar Coated Fennel Seeds (25 kg), Dry Coconut pcs (1kg) and Mixed Seeds of Sunflower & Pumpkin (with/without skin) (10kg)” will fall under Chapter Heading 2106. However, in case of any doubt, if any, regarding classification between Chapter 17 because of the nature of the goods, etc., it is contended that as per the Rule 3(c) of the Tariff classification of General Rules of Interpretation mentioned above “when goods cannot be classified by reference to 3(a) or 3(b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration”. Therefore, on the basis of the said rules, the subject goods have to be classified under the latter heading, that is, CTH 2106.

5.14 The Applicant submits that, in the case of Prem Ghan Products reported in 2019 (20) G.S.T.L. 796 (A.A.R. - GST), the Advance Ruling Authority under GST, Madhya Pradesh it was held that “Mouth fresheners (after mixing Kharak, Khopra, Sugar, Saunf, Mishri, fennel, Dates, Saccharin, menthol, Papaya fruit, or natural flavouring substances). The Applicant procures various raw materials like betelnut, sugar, kharak, menthol, mishri, etc., and after mixing, the resultant product is sold in the market under various product names, this would fall under Chapter Heading 2106.

The extract of the case law supporting our contention is reproduced below:

Bags industries – Advance Ruling Authority, Mumbai [2024(390) E.L.T.488 (A.A.R. - Cus. - Mumbai)]

Flavoured and coated illaichi - Food preparations not elsewhere specified - Tariff Heading 2106 - Spice based mouth freshener is imported into India in bulk bags - Overseas supplier's processing of green fresh cardamom include (a) impurities removal; (b) killing bacteria; (c) separating cardamom seeds; (d) adding aromatic spices, silver leaf, and artificial sweeteners; and (d) packing in 50kg to 80kg packs - Illaichi subjected to elaborate process to make it fit for consumption as mouth freshener - Consumed directly or after processing in Note 5(b) of Chapter 21 of Customs Tariff Act, 1975 - Applicant claimed classification under Tariff Item 2106 90 99 in terms of Supplementary Note 5(b) to Chapter 21 ibid - HELD : Value-added illaichi product emerges after its processing, which is classifiable under Heading 2106 ibid and more particularly under Tariff Item 2106 90 99 (other) ibid - It is different from illaichi



or cardamom classifiable under Chapter 9 of Customs Tariff Act, 1975 - Section 12 of Customs Act, 1962. [paras 8.4, 10]

6. Port of Import and reply from jurisdictional Commissionerate:

The applicant in their CAAR-1 indicated that they intend to import the subject goods from jurisdictional commissionerate of the Principal Commissioner of Customs, Kandla Custom House, Near Balaji Temple, Kandla-370210. The application was forwarded to the jurisdictional of commissionerate of the Principal Commissioner of Customs, Kandla Custom House for their comments on 05.09.2025, 01.10.2025, and 31.10.2025, however no response was received from the said commissionerate.

7. Details of Hearing- A personal hearing was held in this matter on 10.11.2025 at 11:30 Am. Sh. Lawrence Tauro, Advocate/representative appeared in this matter for PII, on behalf of the applicant. He reiterated the submission filed with the application that the subject goods are “Mukhwas” (Para 4.1 in the application-definition/explanation is available) comprising the following ingredients in 50 kg bags:-

- i. Raw betel nut (Diamond cut 8 pieces)-12kg
- ii. Sugar crystal -2kg
- iii. Sugar coated fennel-25kg
- iv. Dry coconut powder -1kg
- v. Mixed Sunflower pumpkin seed-10kg

The learned representative further contended that in 50kg of Bag the ingredients are mixed and there is no any ingredient is dominant, but all are essential to make the “Mukhwas preparation”.

He relied upon the following case laws:

- i. Premghan Product
- ii. Bag Industry

He submitted that the subject goods merit classification under CTI-2106, more specifically under CTI-21069099 and not under CTH 1704. Nobody appeared for PII from the department side.

8. Additional submission by the applicant: - Additional submission dated 08.12.2025 was made by Sh. Lawrence Tauro, Advocate/representative on behalf of the applicant wherein he inter-alia submitted as below:

8.1 As per the Supplementary Notes (2) of Chapter 21, any preparation containing betel nuts, but not containing any one or more of the following ingredients, namely: lime, katha (catechu), and tobacco, whether or not containing any other ingredients, such as cardamom, copra, or menthol, will be covered under CTI 2106 9030 - Betel nut product known as “Supari”.

8.2 The Rule 3(b) of General Interpretative Rules of Classification for ease of reference is reproduced below:

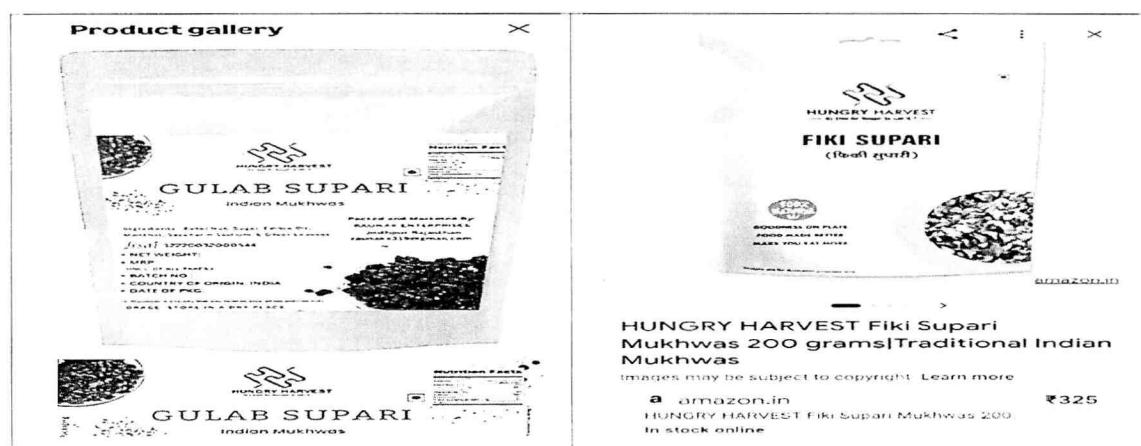


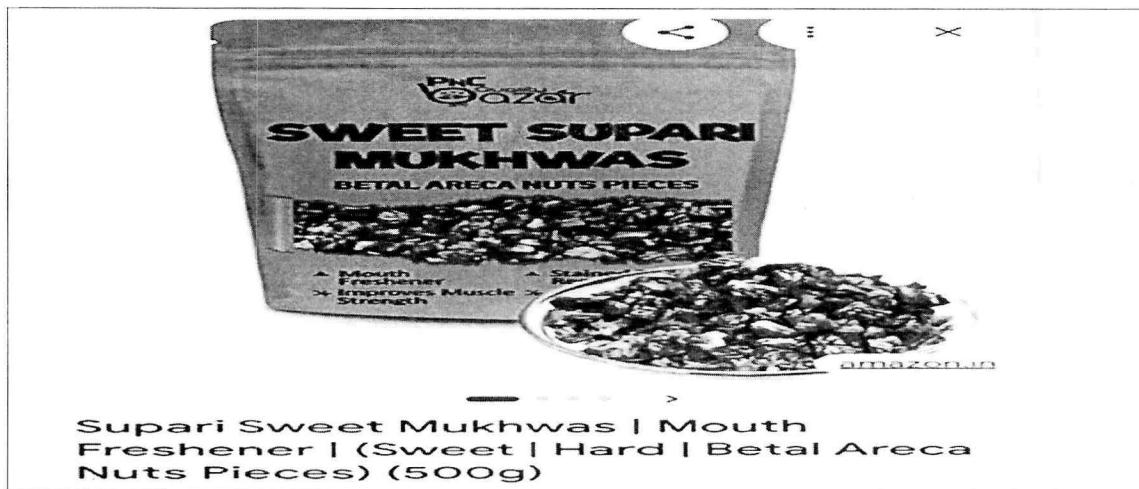
Rule 3(b) - Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), **shall be classified as if they consisted of the material or component which gives them their essential character**, insofar as this criterion is applicable.

8.3 Mukhwas is a composite good or mixture, typically consisting of various seeds, nuts, spices, and sometimes sugar or flavourings. Therefore, Rule 3(b) of the Tariff classification of General Rules of Interpretation is applicable for classifying whether under CTI 21069030 or 21069099. The classification depends on the composite material (ingredients) that give them their essential character, or otherwise, on the weight of the composite material (ingredients).

8.4 On behalf of the applicant, we submit that, while betel nut (supari) is a traditional ingredient in some types of mukhwas, it is not the primary or sole content of all mukhwas. Mukhwas is a diverse category of after-meal mouth fresheners, and many popular variations focus on other seeds and ingredients.

If in the Mukhwas, the primary or sole or major content is of betelnut, then the subject preparation will be covered under CTI 21069030 - Betel nut product known as "Supari". In the trade parlance, such type of preparation is known as "Sweet Supari Mukhwas, Fiki Supari Mukhwas, Gulab Supari Mukhwas, etc." In such type of Mukhwas, the primary and essential character is of Betel nut, therefore, it is covered under the sub-heading 21069030. Further, the said item is different from the item mentioned in the advance ruling application. The photos of 3 different brands of Indian Mukhwas wherein the primary or major content is of Betel nut found on the online sale as below:





8.5 On behalf of the applicant, we submit that, the betel nut food preparation products (not elsewhere specified or included) are covered in Customs Tariff Heading 2106, under sub-headings 21069020, 21069030, and 21069099. The sub-headings 21069020 & 21069030 covered specified goods as mentioned in the explanatory notes, but it is not an exhaustive list. The food preparation of betelnut (not elsewhere specified or included), wherein the betel nut is not primary or containing not more than 50% by weight, will be covered under the heading Other food preparation in sub-heading 21069099.

8.6 Further, the subject goods are not covered under Customs Tariff Item (CTI) 2106 9030 because apart from Raw Betel Nuts pcs (12kg), it contains many other ingredients such as Sugar Crystal (2 kg), Sugar Coated Fennel Seeds (25 kg), Dry Coconut pcs (1kg) and Mixed Seeds of Sunflower & Pumpkin (with/without skin) (10kg). **The content of raw betel nuts is only 24% by weight, and the remaining mixture of other than betel nut is 76% by weight.** Therefore, the betel nut is not a significant or primary content, and it does not give an essential character. Thus, the subject goods, even without a betel nut content, the item in the trade parlance will be known as 'Mukhwas,' and the essential character of 'Mix Mukhwas' does not change in the absence of betel nut. **Emerging product is value value-added product of betel nut (24%) and mixed with other ingredients (76%), different from betel nut products classifiable under CTI 21069030 of the Customs Tariff Act, 1975.**

8.7 The subject goods contain a mixture of more than one dried fruit (betel nut & coconut), extract of plants such as fennel seeds & sunflower seeds, derived from fruit, i.e., pumpkin seeds, processed ingredients such as sugar-coated fennel seeds, and crystal sugar. Secondly, in the trade parlance, it is also not known as 'only betel nut preparation' because it contains a mixture of many other ingredients, and it itself is a different food product/preparation. **Thus, in the trade parlance, it is known as "Mukhwas/After Eats" as "Mouth Freshener or After-meal snack".** The subject goods are not made primarily of betel nut, but they are mixed with other ingredients. The main ingredient, quantity-wise, is sugar-coated fennel seeds (50% by weight). Thus, the subject food preparation does not have a specific heading under CTI

2106; therefore, it is covered under Others. Therefore, as per Rule 3(b) of the Tariff classification of General Rules of Interpretation, the subject 'Mukhwas' will be excluded from CTI 2106 9030 and will be correctly covered in 'Others' under CTI 2106 9099. The colour photos of three different brands of "Mukhwas (Betel nut mixed with other ingredients)" found on the online sale and submitted by applicant are as below (Picture and content info shared by applicant):

Picture	Content
	<p>After Eats Jaipur Soirée: Mukhwas Mouth Freshener with 7 Exotic Ingredients/Natural, Flavorful, and Refreshing After Meals-150g, sauf mixture</p> <p>100+ bought in last month</p> <p>₹ 622 ₹ 649 ₹ 622</p> <p>inclusive of all taxes</p> <p>Offers</p> <p>Cashback Up to ₹ 18.00 Cashback as Amazon Pay Balance</p> <p>Partner Offers Get 6.5% cashback or save up to 18% off</p> <p>1 offer</p> <p>1 offer</p> <p>140G 250G</p> <p>Flavour: Fenugreek Seeds Brand: After Eats Item Weight: 150 Grams Net Quantity: 150.0 Grams Manufacturer: After eats</p> <p><input type="checkbox"/> This is a Vegetarian product</p> <p>Funtush Red Mix Saunf Mukhwas 230 grams Bottle (Pack of 2)</p> <p>₹ 388.00 ₹ 388.00</p> <p>Funtush Red Mix Mukhwas Mouth Freshener Prepared under most hygienic conditions provides you an all Mukhwas mix that aids digestion, making it an ideal after-meal treat. Post-Meal Freshness. Enjoy the satis and promote freshness. Premium Ingredients Coloured Sugar, Areca Nut, Fenugreek Seeds, Sugar, Tula digestive aid widely used as a mouth freshener, especially after meals. Hygienically packed to insure best the best quality digestive mukhwas, sugar candies, and unique gift hamper which are hygienically packed in a tight container for the best taste and shelf life.</p> <p>Compare Add to wishlist</p> <p>SKU: Funtush-Red Mix-MT-2</p> <p>Categories: Hot Deals, Mouth Fresheners (Mukhwas)</p>
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Royal Mukhwas Combo Pack of 2 | Royal Mukhwas Classic + Royal Mukhwas Sugar Free | 100gm Each

Rs. 500.00 Rs. 475.00
Free Shipping on orders above ₹1000



Total Price:

Sale Price: ₹ 475.00

Add to Cart

Product Description

Royal Mukhwas Combo Pack of 2
Millet Amma's Royal Mukhwas Classic
This nutritious frassy Mukhwas Classic is an after meal mouth freshener that is a mixture of healthy seeds that helps improve digestion

What's in the Mukhwas?

- Sunflower seeds
- Melon seeds
- Flaxseeds
- Fennel seeds
- Sesame seeds
- Sugar
- Dates
- Betel nuts
- Dry rose petals

Millet Amma's Royal Mukhwas Sugarfree

This nutritious Royal Mukhwas Sugarfree is a mixtur digestion

Made from Sunflower Seeds, Melon Seeds and Flax body requires. The sugar free mukhwas is sweetened. This Mukhwas is designed to be a palate cleanser th indigestion.

All the ingredients in this Royal Mukhwas Sugarfree diet

Enjoy this healthy Royal Mukhwas Sugarfree made

What's in the Mukhwas?

- Sunflower seeds
- Melon seeds
- Flaxseeds
- Fennel seeds
- Dates
- Betel nuts
- Dry rose petals

How to store?

Store your favourite Royal Mukhwas Classic/Sugarfree of 6 months.

Net Weight: 100 gm + 100gm

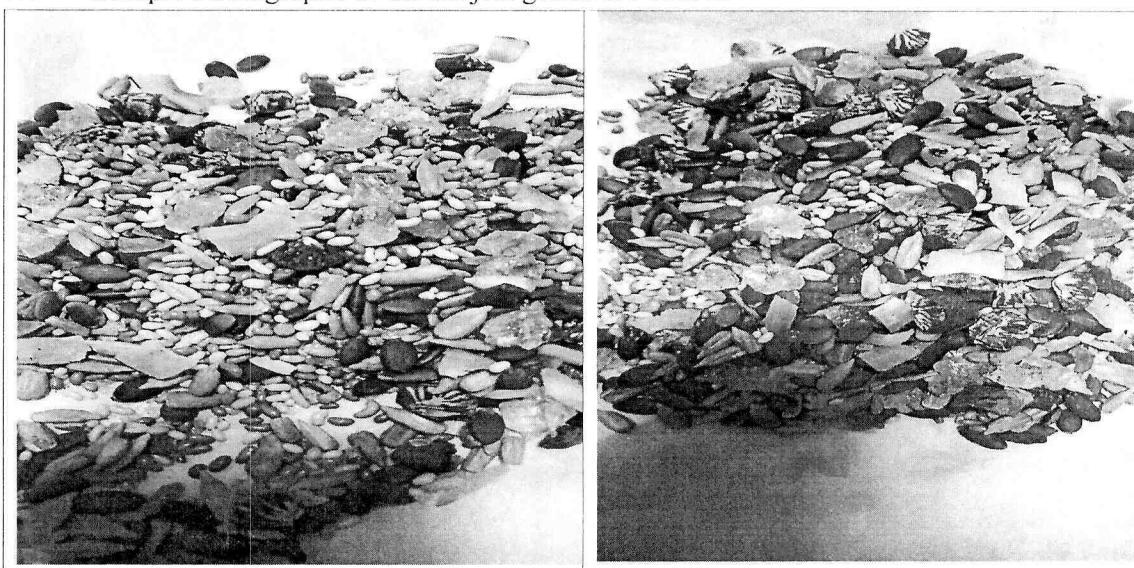
8.8 The classification has to be seen at the time of import by the importer and not the use to which it will be put by the buyers of goods from the applicant. In this regard the applicant relied on the of:

Hemant Subhas Teke V/s. Union of India[2024(389) E.L.T.161(BOM)]

Wherein it was held that Classification had to be seen at time of import by importer and not use to which it was put by buyers of goods from Petitioner.

9. The Applicant also submitted the photos of the subject goods and price breakup of ingredients per ton of the subject goods. The same are produced as below:

9.1 Sample Photographs of the subject goods are below:



DISCUSSION AND FINDINGS

10. I have carefully gone through all the materials placed before me in respect of the subject goods. I have gone through the submissions made by the applicant in CAAR application as well as the submission made by the applicant during the personal hearing. No reply has been received from the jurisdictional Authority. I proceed to pronounce a ruling on the basis of information available on record as well as existing legal framework. The issue before me is to decide the classification of the subject goods known as 'Mukhwas (Mouth Freshener)'.

11. At the outset, I find that the issue raised in the question in the Form CAAR-1 is squarely covered under Section 28H(2) of the Customs Act, 1962, being a matter related to classification of goods under the provisions of this Act.

12. Before deciding the issue, let me deliberate on the legal framework prescribed in Customs Tariff Act, 1975, Chapter/ Section notes along with HSN explanatory notes. As per Rule 1 of GRI, 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.

13. I observe that subject good are a kind of mixtures of different edible ingredients commonly known as Mukhwas (Mouth Freshener). The applicant intends to import the said goods i.e. 'Mukhwas' in 50 kg bags. Each bag of 'Mukhwas' will contain mixture of following 05 ingredients in the quantity/ratio as mentioned below:

- i) Raw Betel Nuts (Diamond Cut) (1bet nut – 8 pcs) – 12 kg;
- ii) Sugar Coated Fennel Seeds – 25 kg;
- iii) Crystal Sugar – 2 kg;
- iv) Dry Coconut pcs – 1 kg;
- v) Mixed Seeds of Sunflower & Pumpkin (with/without skin) – 10 kg.

As per Applicant's Interpretation of law the subject goods being preparation/mixture not included elsewhere are classifiable under CTH-2106, and Tariff Item 21069099.

14. I observe that as per the composition or the ingredient contained in it, subject good is a food preparation/mixture prepared by mixing of 05 ingredients viz. Betel nut, sugar coated fennel seeds, sugar, coconut pcs and seeds (sunflower & pumpkin). However, I do not find any specific heading for entry for Mukhwas in the Customs Tariff Act, 1975. The subject good is used as a Mouth freshener and the same are known as 'mukhwas' in the common trade parlance. As per Wikipedia 'Mukhwas' is a colourful South Asian after-meal snack used as a breath freshener.

15. I observe that food preparation which are not covered specifically anywhere in the Customs Tariff fall under the CTH-2106 FOOD PREPARATIONS NOT ELSEWHERE



SPECIFIED OR INCLUDED. The description of goods covered under CTH-2106 under different item headings are produced below:

2106 FOOD PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED

2106 10 00 - Protein concentrates and textured protein substances

2106 90 - Other:

--- Soft drink concentrates:

2106 90 11 ---- Sharbat

2106 90 19 ---- Other kg. 150% -

2106 90 20 --- Pan masala

2106 90 30 --- Betel nut product known as "Supari

2106 90 40 --- Sugar-syrups containing added flavouring of colouring matter, not elsewhere specified or included; lactose syrup; glucose syrup and malto dextrine syrup

2106 90 50 --- Compound preparations for making non-alcoholic beverages

2106 90 60 --- Food flavouring material

2106 90 70 --- Churna for pan

2106 90 80 --- Custard powder

--- **Other :**

2106 90 91 ---- Diabetic foods

2106 90 92 ---- Sterilized or pasteurized millstone

2106 90 99 ---- Other

As one of the ingredients of the subject goods is Raw Betel Nuts (Diamond Cut) (1bet nut – 8 pcs), therefore, I observe that there are three possible item headings of the subject goods under the CTH-2106 viz. 2106 90 20- Pan masala, 2106 90 30-Betel nut product known as "Supari and 2106 90 99-Other.

16. Now, I discuss all the three possible item headings one by one to reach to conclusion which item heading covers the subject goods more specifically i.e 'Mukhwas (Mouth Freshener)'.

16.1 I observe that Item heading 2106 90 20 covers goods 'Pan masala' while the subject goods are 'Mukhwas (Mouth Freshener)'. Also, supplementary Note 1 to the Chapter 21 is regarding 'Pan masala'. The same is produced as below:

1. In this Chapter, —Pan masala means any preparation containing betel nuts and any one or more of the following ingredients, namely: lime, katha (catechu) and tobacco whether or not containing any other ingredient, such as cardamom, copra or menthol.

On going through the said chapter note I observe that pan masala is a good which contains betel nuts and one or more of the following ingredients, namely: *lime, katha (catechu) and tobacco*. Also, pan masala may contain any other ingredient such as cardamom, copra or menthol etc. I observe that the subject are 'Mukhwas (Mouth Freshener)' is not covered by the CTH 2106 90 20 which covers 'Pan masala' for the following reasons:



- a) Description of the subject good is 'Mukhwas (Mouth Freshener)' while the CTI 2106 90 20 covers 'Pan masala' which is different goods than of subject good.
- b) The subject good does not contain any one of the ingredients i.e *lime, katha (catechu) and tobacco* as required in terms of the above produced supplementary Note 1.

17. Now I discuss whether the subject goods are covered under Item heading 2106 90 30 covering Betel nut product known as —Supari or otherwise. In this regard supplementary Note 2 to the Chapter 21 which is regarding 'Betel nut product known as —Supari' is produced as below:

2. In this Chapter —betel nut product known as Supari means any preparation containing betel nuts, but not containing any one or more of the following ingredients, namely: lime, katha (catechu) and tobacco whether or not containing any other ingredients, such as cardamom, copra or menthol.

On going through item heading and the said chapter note 2 I observe that Betel nut product known as —Supari is a good which contains betel nuts and for a goods to fall under this item heading the goods should not contain any one or more of the ingredients, namely: lime, katha (catechu) and tobacco. The goods may contain other ingredients, such as cardamom, copra or menthol.

In terms of the tariff item description and above produced supplementary Note 2, I observe that for a good to fall under this tariff item 21069030 following conditions should be met.

- i) The goods should be betel nut product known as supari.
- ii) The goods should contain betel nuts predominantly.
- iii) The goods should not contain lime, katha (catechu) and tobacco.
- iv)a) The goods may contain other ingredients such as cardamom, copra or menthol.

OR

- iv)b) The goods may not contain other ingredients such as cardamom, copra or menthol.

I also observe that in case of betel nut product known as supari if condition ii, iii and iv(b) are satisfied the goods will be 100% betelnut product. Therefore, the goods covered by CTI-2106 90 30 which are Betel nut product known as —Supari may contain betel nut upto 100%. Betel nuts are known as supari in common trade parlance. Therefore, it can be inferred that predominant ingredient of the goods to fall under the item 2106 90 30 should be betel nut.

17.1 Now, I discuss whether subject good satisfy the above-mentioned conditions and is covered by Tariff entry 2106 90 30 or otherwise:

- i) As discussed in the forgoing paras, the subject good is not known as 'supari' rather known as 'Mukhwas (Mouth Freshener)'. Some of the pictures of both kind of similar



goods('supari' and 'Muhkwas (Mouth Freshener)') available on ecommerce websites and submitted by applicant in its application are mentioned at para 8.4 and 8.7 above.

ii) Subject good contains betel nut but do not contain lime, katha (catechu) and tobacco. The subject goods contain dry coconut pieces known as copra.

The details of the ingredients contained in each 50 kg bag, quantity, etc., are as mentioned below:

- i) Raw Betel Nuts (Diamond Cut) (1bet nut – 8 pcs) – 12 kg;(24%)
- ii) Sugar Coated Fennel Seeds – 25 kg;(50%)
- iii) Crystal Sugar – 2 kg;(4%)
- iv) Dry Coconut pcs – 1 kg;(2%)
- v) Mixed Seeds of Sunflower & Pumpkin (with/without skin) – 10 kg(20%)

I observe the quantity of betel nut in the subject is only 24%(approx.) and not predominant. The quantity of Sugar-Coated Fennel Seeds is 50% (approx.) in the subject goods. The quantity of Sugar-Coated Fennel Seeds is more than double the quantity of betel nut in subject good. Also, subject good contain Mixed Seeds of Sunflower & Pumpkin (with/without skin), which are 20% in quantity and are almost equal to the quantity of betel nut. The subject goods also contain some quantity of Crystal Sugar and Dry Coconut pcs as ingredient. Accordingly, on analysis of quantity of different ingredients in the subject goods, I observe that betel nut is not the predominant constituent of the subject goods providing essential character to the subject good. The highest or major component of the subject goods is Sugar Coated Fennel Seeds (50% approx.). The goods are mixture containing 05 ingredients as mentioned above.

17.2. Further, the subject good is not known as 'Supari' in the common trade parlance. The subject good is known as 'Mukhwas (Mouth Freshener)' in common trade parlance which is mainly a mixture containing 05 ingredients in the instant case. I also observe that in the trade parlance many more combinations of Mukhwas (mouth fresheners) are also available.

17.3 In view of the above discussion and findings and by applying the ratio of common parlance or trade or commercial parlance as held in a catena of judgements.

I reach to conclusion that the subject goods does not merit classification under the Tariff entry 2106 90 30 which covers item Betel nut product known as —Supari.

18. As discussed above the subject good i.e 'Mukhwas (Mouth Freshener)' is preparation/mixture of different ingredients is not covered by tariff items 2106 90 20 - 'Pan masala' and 2106 90 30 -Betel nut product known as —Supari. Instead, it can reasonably and logically be classified under residual entry to CTH 2106 "**FOOD PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED**" and more specifically under CTI 2106 90 99 as other.

18.1 Further, Note 6 to the chapter 21 of the Custom Tariff Act which is produced as below:

6. Tariff item 2106 90 99 includes sweet meats commonly known as —*Misthans* or —*Mithai* or called by any other name. They also include products commonly known as



—Namkeens, —mixtures, —Bhujia, Chabena or called by any other name. Such products remain classified in these sub-headings irrespective of the nature of their ingredients.

I observe as per the above Note 6 to the Chapter 21. The tariff item 2106 90 99 includes wide variety of products such as products commonly known as Namkeens, mixtures, Bhujia, Chabena or called by any other name. As discussed above the subject goods is 'Mukhwas (Mouth Freshener)' which is a kind of preparation consists of mixture of different ingredients.

18.2 As per the Cambridge dictionary 'mixture' is defined as :- *a substance made from a combination of different substances, or any combination of different things:*

The online dictionary vocabulary.com defines 'mixture' as: - *A mixture is, simply, the product of mixing.*

I observe that mixture is simply a product/substance made by mixing of different substances. It is evident from the composition of the subject goods 'Mukhwas (Mouth Freshener)' that it is a mixture containing different ingredients. Therefore, the subject goods being a mixture a kind of food preparation not included or specified elsewhere in the Customs tariff item, will fall under the tariff item 2106 90 99 in terms GRI 1 read with Note 6 to chapter 21 of the Customs Tariff Act.

19. On the basis of foregoing discussions and findings, I reach to conclusion that the subject goods 'Mukhwas (Mouth Freshener)' containing said ingredients as mentioned in the para 17.1 above is classifiable under CTH 2106, and more specifically under Tariff item 2106 90 99 as others, of the first schedule to the Customs Tariff Act, 1975, as amended.

19.1 The applicant has requested the Authority to keep Order/Ruling **confidential**. Regulation 27 of the Customs Authority for Advance Rulings Regulations, 2021 as amended vide Notification No. 63/2022-Customs (N.T.) dated 20.07.2022 read as:

27. Publication of order or advance rulings—Such of the orders or advance rulings of the Authority as the Authority deemed fit for publication in any authoritative report or the press, may be released for such publication on such terms and conditions as the Authority may specify.

Provided that at the request of the applicant, the Authority may take necessary steps in order to protect commercially confidential information.

Accordingly, the request of the applicant to protect commercially confidential information is approved by keeping the ruling confidential.

I rule accordingly.


23/11/26

(Prabhat K. Rameshwaram)

Customs Authority for Advance Rulings,
Mumbai



F. No. CAAR/CUS/APPL/151/2025-26-O/o Commr-CAAR-Mumbai Dated:23.01.2026
This copy is certified to be a true copy of the ruling and is sent to:

1. M/s White Tiger Exim Private Limited,
Gami Industrial Park, Office No. B39, 2nd Desk 0021,
S. Central Road, Pawane, Navi Mumbai, Dist. Thane,
Maharashtra – 400705

→ Recd. copy for Party
Char
24/01/2026
(L.S. Tawar)
Associate.

2. The Pr. Commissioner of Customs,
Kandla Custom House, Near Balaji
Temple, Kandla-370210
(Email:commr-cuskandla@nic.in)

3. The Customs Authority for Advance Rulings,
First floor , Wing No. 6, West Block-8,
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Email: cus-advrulings.del@gov.in

4. The Pr. Chief Commissioner of Customs,
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8. Guard file.


(Vivek Dwivedi)

Dy. Commissioner of Customs & Secretary
Customs Authority for Advance Rulings,
Mumbai

