



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/187/2025-O/o Commr-CAAR-Mumbai दिनांक/Date: 11.02.2026

Order No. & date	CAAR/Mum/ARC/ 40/2025-26 dated 11.02.2026
Issued by	Prabhat K. Rameshwaram, Customs Authority for Advance Rulings, Mumbai
Name and address of the applicant	M/s Kataria Traders Flat No. 61, 271, Seth Motichand Devchand Building, 4 th floor, SBS Road, Fort, Mumbai - 400001
Concerned Commissionerate	The Principal Commissioner of Customs, Ahmedabad, Custom House, Near All India Radio, Navrangpura, Ahmedabad - 380009

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 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.
- 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

M/s Kataria Traders (IEC No. 0313073325) (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 27.10.2025 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 for classification of imported "Roasted Areca Nut / and Betel Nut" which would be classified under Customs Tariff Item No. 2008 1991 of the first schedule to the Customs Tariff Act, 1975 read with the Explanatory Notes to Chapter heading 2008 of the HSN.

2. Submission by Applicant-

The applicant is a firm in the name M/s Kataria Traders having IEC No. 0313073325. The Applicant is in the business of import "Roasted Areca Nuts / Betel Nuts" from Indonesia into India through Kandla and ICDs falling under Ahmedabad Commissionerate. Since the process of "Roasting" is not specifically defined in the Customs Tariff Act nor in the HSN Explanatory Notes or in its Chapter Notes, clarification is being sought from this Advance Ruling Authority.

2.1 The Applicant submitted that the cultivation, harvesting and processing of the Roasted Areca Nut has undergone tremendous transformation, such that the involvement of labour and their dependency has reduced, by bringing about mechanization, which invariably increases the efficiency, reduces the wastage, enhances the quality and brings about uniformity in the final product. Further, the preparation time of "roasted Areca Nut" has also drastically reduced, in comparison with the manual method of preparation.

Following processes are involved in the Preparation of Roasted Areca Nut: -The raw/fresh areca nut undergoes various process of preparation for roasting, which are detailed below:

Firstly, the raw Areca Nut is de-husked and its outer shell is removed. Thereafter the de-husked nut is scattered to check for any visible impurities and the same is cleaned, pursuant to which the raw de-husked areca nut/betel nut is left to dry.

Secondly, the cleared and dried de-husked areca nuts are fed into the seed roasting oven/machine and heated in the temperature of above 100 degrees Celsius. The roasting is done using firewood/palm kernel-based ovens/machines and the temperature of the flames is around 400 to 600 degrees Celsius. As a result, the betel nuts would be roasted well beyond 100 degrees Celsius, usually in the range of 130-150 degrees Celsius.

Thirdly, the areca nuts are removed from the roasting oven and allowed to cool at normal room temperature, with the assistance of the cooling fans.

Fourthly, when the areca nuts have cooled and attained normal room temperature, they are again fed back into the oven at enormous heat, so as to evenly roast the areca nut.

This process is performed repeatedly, until the water content of the fresh areca nuts is reduced to 05 to 06 per cent. Thereby, the areca nut shrinks and becomes brittle. The process of repeatedly heating, roasting and cooling the areca nuts is to ensure that the areca nuts are



quickly cooled and shrunk after thermal expansion, such that the roasted areca nuts have higher quality.

2.2 Abstract about Roasted Areca Nut:

1. The initial roasting time used to be around 7 to 8 days, but with mechanization the process of roasting and cooling is completed in about 2 to 3 days.
2. Pursuant to roasting, the areca nut undergoes a drastic change in its appearance as well as chemical characteristics on account of the roasting process. There is a visible deposition of an ash-like substance on the outer surface of the betel nut. There is a substantial change in the chemical characteristics of the betel nut product on account of the roasting process. It has been established through research that the Tannin and Arecoline content of raw areca nut gets substantially changed by subjecting the same to roasting.
3. Various research and articles throw light on the chemical composition of various forms of areca nuts. As per the article titled "Estimation of Arecoline content of various forms of areca nut preparations by high-pressure thin-layer chromatography" substances viz. Polyphenols (flavonols, tannins) constitute a large proportion of the dry weight of the nut, their content in areca nut varies depending on the degree of maturity and its processing method. The tannin content is highest in unripe areca nuts and decreases significantly with increasing maturity.
4. Roasting is not aimed at additional preservation or stabilization or to improve or maintain its appearance. Therefore, roasted areca nut is a distinctive product, more specifically classifiable under Chapter 20 of the Customs Tariff Act 1975 and Chapter Notes in HSN.
5. Roasted Areca Nut without the addition of any ingredients added to it is saleable in the Indian market in various forms like tukda (pieces) roasted betel nut as well as shredded roasted betel nut. These roasted betel nut products are sold in the market without any additives or without subjecting to any other preparation than the roasting process. These roasted betel nut variants are approved by government agency viz. FSSAI.
6. The "Roasted Areca Nut" is edible in its actual form and suitable for immediate consumption. It is masticatory and used for a variety of reasons such as stress reliever, mouth freshener, concentration improver and digestive following food intake.

Therefore, applicant has informed that the process and the end product viz. "Roasted Areca Nut and Roasted Areca Nut Cut" is most suitable to be classified under Customs Tariff Item 2008 1920 now modified as Customs **Tariff Item No 2008 19 91** of the First Schedule to the Customs Tariff Act, 1975. This Customs Tariff Item 2008 19 91 was introduced in the Finance Bill 2025 (budget presented on 01.02.2025).



3. Applicants' interpretation of Law/Facts: -

The classification of roasted betel nuts involves examination of three different Chapter Headings in the Customs Tariff, which are reproduced below:

Chapter 8: Edible Fruit and Nuts, Peel of Citrus Fruits or Melons.

Chapter 20: Preparations of Vegetables, Fruit, Nuts or other parts of Plants.

Chapter 21: Food Preparations not elsewhere specified or included (Miscellaneous Edible Preparations).

General Interpretation Rules (GIR) specifies the titles of sections, chapters and sub-chapters for ease of reference, classification shall be determined according to the terms of the headings and corresponding Section or Chapter Notes.

Therefore, to analyze the classification of "Roasted Areca Nut" in the instant case the Chapter Headings, Chapter Notes and General Rules of Interpretations is being deciphered:

Chapter 8 covers fruit, nuts and peel of citrus fruit or melons (including watermelons), generally intended for human consumption (whether as presented or after processing).

As per HSN Explanatory Notes these goods 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 said Note specifies the physical status of the goods along with corresponding processes that could be carried on those goods under this Chapter.

Note 3 to Chapter 8, states that Dried fruit or dried nuts of this Chapter may be partially re-hydrated, 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 sorbate);

(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.

The areca / betel nut is mentioned in Heading 0802, specifically under sub-heading 0802 80. The Explanatory Note to Heading 0802 states that this heading also covers areca (betel) nuts used chiefly as a masticatory. One of the main use of the goods under consideration is masticatory. Even though, the impugned goods satisfy this Note, the process of roasting is not finding mention anywhere in this Explanatory Note.

Further, the roasted betel nuts - whole or cut - are fit for immediate human consumption without addition of any other ingredient, as is evident from the FSSAI approved product / samples available in the market.



The processes mentioned in Chapter 8 include chilling, steaming, boiling, drying and provisionally preserving. It does not specifically include the process of roasting.

There is a wide distinction between the processes of drying and roasting. When the terms have not been defined in the Customs Tariff Act, 1975, then in such instances these terms have to be understood in a commonly accepted parlance as held in the case of Alladi Venkateswarlu Vs Government of Andhra Pradesh reported as 1978 AIR 945, wherein the Apex Court held that "the commonly accepted sense of a term should prevail in construing the description of an article of food". In common trade parlance, "Drying" is a method of food preservation by the removal of water. On the other hand, Roasting means use of excess or very high heat treatment that produces fundamental chemical and physical changes in the structure and composition of the goods, bringing about a charred physical appearance. Therefore, drying is a moisture removal process involving methods such as dehydration, evaporation, etc., whereas roasting is a severe heat treatment process.

Further, it cannot be stated that the term "roasted areca/betel nut" is not mentioned in the Customs Tariff Act and that "roasted betel nut" is a term used in common trade parlance. On the contra, the said term is mentioned in the Customs Tariff Act in the Tariff.

Chapter 20 of the Tariff covers the preparations of vegetables, fruit, nuts or other parts of plants.

As per Chapter Note 1 (a) to Chapter 20, the Chapter does not cover vegetables, fruits or nuts prepared or preserved by the processes specified in Chapters 7, 8 or 11.

Therefore, vegetable, fruit or nut products or preparations made other than by the processes specified in Chapters 7, 8 or 11 are classifiable in Chapter 20. The processes specified in Chapters 7, 8 or 11 mainly include freezing, steaming, boiling, drying, provisionally preserving and milling. Therefore, any vegetable, fruit, nut or edible parts of a plant which is prepared or preserved by any other process than these are liable to be classified under Chapter 20.

Roasting is a process used for bringing into existence roasted nuts, which process is not mentioned in Chapter 8 CTH. Chapter 20 covers the preparation of nuts, one of the processes for preparing the impugned goods is specified in Chapter Heading 2008, i.e. roasting.

CTH 2008: Fruits, 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:

2008 19 91 --- Other roasted nuts and seeds

On perusal of CTH 2008 and the HS Explanatory Notes under the heading 2008, it 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.

Specifically, the Explanatory Note states and includes:



"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."

From the above observation it is evident that the "roasted areca / betel nuts", finds specific reference in the Chapter 20 of the Schedule I of the Customs Tariff Act 1975 as well as corresponding HS Explanatory Note. Moreover, from the above explanatory note, it is clear that the process of roasting is not specifically mentioned as a process of preservation or stabilisation or a process to improve or maintain the appearance. Therefore, the process of roasting is not covered by Note 3 to Chapter 8, as such "roasted betel nuts" whole or cut pieces are not classifiable under Chapter 8 of the Tariff.

Further, the term "roasted betel nuts", are packaged, labelled and marketed for sale as roasted betel nuts on various online portals like Amazon, India Mart, Flipkart etc. This clearly indicates that the goods have both buyers and sellers and that they are known in the trade and sold in the market as "roasted betel nuts". Therefore, even if the term is not defined in the statute, the product needs to be recognized in terms of common trade parlance. It is a well-settled principle that words in a taxing statute must be construed in consonance with their commonly accepted meaning in the trade and their popular meaning as held by the Hon'ble Apex Court in the case of M/s. United Offset Process Pvt. Ltd. Vs. Asst. Collector of Customs, Bombay and Others reported as 1989 Supp. (1) SCC 131, wherein the court held "If there is no meaning attributed to the expressions used in the particular enacted statute then the items in the customs entries should be judged and analysed on the basis of how these expressions are used in the trade or industry or in the market or, in other words, how these are dealt with by the people who deal in them, provided that there is a market for these types of goods". The roasted betel nut is an independent product, which is sold in the market in both packed and unpacked form. Further, the packed roasted betel nuts are labelled and marketed as roasted betel nuts/ roasted supari and carry the stamp of approval by the FSSAI. Therefore, the impugned goods are known in the trade as roasted betel nuts only.

Further, the Tariff heading and corresponding HS Explanatory Note clearly explain the scope of the Chapter Heading 2008.

On the other hand, Note 3 to Chapter 8 specifies certain treatments that could be carried out on the dried nuts for additional preservation or stabilisation or to improve or maintain their appearance. As per the said Note, the processes that could be carried out are moderate heat treatment, sulphuring, and the addition of sorbic acid or potassium sorbate by the addition of vegetable oil or small quantities of glucose syrup, which would classify the goods therein under Chapter 8.

Whereas, roasting is different from all the processes mentioned above. Roasting, as mentioned supra is carried out using firewood/ palm kernel-based ovens and the temperature of the flames is around 600 degrees Celsius, due to which betel nuts are roasted well beyond 100 degrees Celsius, usually in the range of 120-130 degrees Celsius. This clearly indicates that the roasting is much more than mere mild heat treatment. Even in the generally understood meaning of the terms, it is understood that roasting involves severe heat treatment and is



different from moderate heat treatment. Therefore, the impugned goods do not satisfy Note 3 to Chapter 8, as such the process of roasting cannot be covered under Chapter 8 of CTH.

Roasting is the essential process for the preparation of impugned goods. In the HSN Explanatory Note to Chapter Heading 2008, a reference to "dry-roasted, oil-roasted or fat-roasted" indicates the principal processes of preparation that would change the classification of nuts from Chapter 8 to Chapter 20.

CTH 2106: Heading 2106 covers food preparations not elsewhere specified or included. Those food preparations not specified or included elsewhere in the tariff being preparations for human consumption are to be classified under this heading. In this Chapter it is observed that it includes within its ambit, miscellaneous edible preparations.

As per Explanatory Note 2 to Chapter 21, "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.

As per the Explanatory Note, the heading covers preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption. Therefore, it appears that it is a residuary entry in respect of edible food preparations.

In the instant case, the process of preparation does not involve cooking, dissolving, boiling in water or milk, further the impugned goods don't contain lime, Katha (catechu) and tobacco. As such, the impugned goods cannot be classified under Chapter 21 or its sub-headings.

As a result, edible preparations shall be classified under this Chapter, only if the same is not classifiable under any of the other specific entries for edible preparations. As the goods under consideration are already included in Heading 2008 of the Customs Tariff Act, 1975, they stand excluded from the scope of Chapter 21.

Further, since the impugned goods have undergone roasting which has not been categorized or classified in Chapter 8, while on the other hand CTH 2008 in its explanation to chapter notes, the "Roasted Areca Nuts and Roasted Areca Nuts Cut" appears to be classifiable under Chapter 2008 19 91 CTH.

As per the Applicant, the above-mentioned goods are specifically covered and are classifiable under CTH 2008 19 91 of the Customs Tariff Act, 1975. As per the HSN Explanatory Notes to Heading 2008, as mentioned supra, Dry Roasted Areca (or Betel) Nuts are specifically covered under Chapter Heading 2008. The Applicant states that the HSN Explanatory Note is the safe and dependable guide in the matters of classification of items and relies upon the following case laws viz.

- (i) M/s Holostick India Ltd. Versus Commissioner of Central Excise, Noida reported as 2015 (318) E.L.T 529 (S.C).



- (ii) M/s. L.M.L. Ltd. Versus Commissioner of Customs reported as 2010 (258) E.L. T 321 (S.C).
- (iii) Collector of Central Excise, Shillong Versus M/s Wood Craft Products Ltd reported as 1995 (77) E.L.T 23 (S.C.).

As per the Explanatory Note to Chapter 8, fruit and nuts of this Chapter remain classified here even if put up in airtight packing (e.g., dried prunes, dried nuts in cans). In most cases, however, products put up in these packing have been prepared or preserved otherwise than as provided for in the headings of this Chapter, and are therefore excluded from Chapter 8 (and will fall under Chapter 20). It is further submitted that the processes mentioned in Chapter 8 are different from the processes performed on impugned goods, as such they are excluded for the purpose of classification from Chapter 8 of the Customs Tariff Act, 1975.

The Applicant further stated that the process of roasting changes the chemical and physical characteristics of areca nut reducing arecoline and tannin content as well as colour and moisture. As such, the impugned product "Roasted Areca / Betel Nut" does not fall under Chapter 8 of the Tariff.

Further, the judgments passed in the case of M/s. Crane Betelnut Powder Works Vs Commissioner of Customs & C. EX, Thirupathi reported as 2007 (210) E.L.T 171 (S.C) and the Advance Ruling passed in the matter of M/s. Excellent Betel Nut Products in pursuance of amendment to the Central Excise Tariff Act, 1985 vide The Finance (No.2) Act, 2009 (Act No. 33 of 2009 dated 19th August 2009), will have no bearing in the instant case for the reason that this Advance Ruling Authority on the similar question of Classification of "Roasted Areca Nut and Roasted Areca Nut Cut" has categorically differentiated the process and preparation of "Roasted Areca Nut" from Chapters 08 and 21 of the CTH and has opined and ruled that Chapter 2008 19 20, is the appropriate classification for "Roasted Areca Nut" by its following Rulings:

- (a) Ruling No CAAR/MUM/ARC/44, 45 & 46/2022 dated 07.12.2022 in the case of M/s Shahnaz Commodities International Private Limited, Chennai; and
- (b) Ruling No CAAR/MUM/ARC/39, 40 & 41/2023 dated 12.05.2023 in the case of M/s Universal Impex, Navi Mumbai, Thane, Maharashtra.

The above Rulings have also been upheld by Hon'ble Madras High Court order dated 04.03.2025 in WA No. 3647 and 3648/2024. This judgement is upheld by Hon'ble Supreme Court order dated 25.07.2025 in Special Leave to Appeal (C) No. 17655-17656/2025. The above would squarely apply to the Applicant in the instant case.

Hence, a Ruling upholding their claim to classification under Customs Tariff Item 2008 1920 now modified as Customs **Tariff Item No 2008 19 91** based on HS Explanatory Notes and the submissions made above is being sought at the hands of this Hon'ble Advance Ruling Authority. This Customs Tariff Item 2008 19 91 was introduced in the Finance Bill 2025.

4. 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 The Principal Commissioner of Customs, Ahmedabad, Custom House, Near All



India Radio, Navrangpura, Ahmedabad - 380009. The application was forwarded to the Office of the The Principal Commissioner of Customs, Ahmedabad, Custom House, Near All India Radio, Navrangpura, Ahmedabad - 380009 for their comments on 30.10.2025.

Further, vide e-mail dated **27.11.2025**, the Additional Commissioner, Legal Section, Ahmedabad Customs submitted a letter dated **25.11.2025**, the contents of which are reproduced below:

“In this connection, the comments on the subject matter are furnished as under:

(i) The applicant is eligible in terms of Section 28E(c) of the Customs Act, 1962. IEC No.: 0313073325.

(ii) The claim of the applicant regarding the nature of activity proposed (refer Sl. No. 6 of Form CAAR-1) is stated as ‘Not Applicable’.

(iii) Inputs for decision regarding the admissibility of the application under the proviso to Section 28I(2) of the Act, i.e., whether the question on which the advance ruling has been sought is:

(a) already pending in the applicant’s case before any officer of customs, the Appellate Tribunal or any court – No case is pending in the applicant’s case with Ahmedabad Customs;

(b) the same as or has been decided earlier by the Appellate Tribunal or any court –

The applicant’s reliance on similar Advance Rulings and various judicial pronouncements, including the judgment of the Hon’ble Madras High Court dated 04.03.2025 in W.A. Nos. 3647 and 3648 of 2024, as upheld by the Hon’ble Supreme Court vide order dated 25.07.2025 in Special Leave to Appeal (C) Nos. 17655–17656 of 2025, is stated to be erroneous. It is contended that the issue in the said case did not pertain to the classification of roasted areca nut *per se*, but related to the distinction between the characteristics of roasted areca nut and raw areca nut.

The Hon’ble High Court of Madras, in the case of Shahnaz Commodities International Pvt. Ltd., decided vide C.M.A. Nos. 600, 1206 and 1750 of 2023 and C.M.P. Nos. 4979, 11784 and 17186 of 2023, judgment dated 01.08.2023, reported in (2023) 9 Centax 183 (Mad.) / 2023 (386) E.L.T. 214 (Mad.), specifically dealt with the classification of areca nut. The relevant extracts are reproduced below:

“16. To sum up:

(a) Roasting is a process distinct from boiling and drying for the purpose of classification of betel/areca nut under the Customs Tariff Heading;

(b) Roasted betel/areca nut having been specifically classified under CTH 2008 19 20, any attempt to classify the same under CTH 0802 80 would be contrary to the settled principle that a specific entry prevails over a general entry;

(c) The HSN Explanatory Notes are a reliable guide for determining classification under the Customs Tariff. Since roasted areca/betel nut is specifically mentioned under CTH 2008 19 20 in the HSN, the impugned ruling is in consonance with the HSN classification;



(d) When a product is covered by a specific tariff entry, the test of common parlance is irrelevant.

17. For all the above reasons, we are not inclined to interfere with the findings of the Authority for Advance Rulings, which stand affirmed.”

Further, they submitted that the aforesaid judgment has been relied upon and followed in various Advance Ruling decisions in the cases of other importers. Further, the said judgment has not been challenged by the Department before the Hon’ble Supreme Court.”

5. Details of Personal Hearing: - A personal hearing in the matter was fixed on 09.01.2026 at 12.30 P.M. However, Shri N. Ayyappan, Authorised Representative of the applicant vide email dated 09.01.2026 informed that they have received PH intimation letter. Further, he prayed that the case may be decided on the basis of merits.

Discussion and Findings

6. 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 by the applicant, the written submissions placed on record and the comments furnished by the office of jurisdictional Principal Commissioner of Customs, Ahmedabad. Accordingly, I proceed to examine the matter on the basis of the information available on record and the existing legal framework.

6.1 The applicant seeks an advance ruling on the classification of imported “Roasted Areca Nut /Betel Nuts” under the First Schedule to the Customs Tariff Act, 1975, claimed to be classifiable under Customs Tariff Item No. 2008 19 91, read with the Explanatory Notes to Heading 2008 of the HSN.

6.2 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. I also note that the applicant holds a valid Importer Exporter Code and therefore qualifies as an “applicant” under Section 28E(c) of the Customs Act, 1962.

6.3 Before entering into the merits of the classification, it is necessary to examine the maintainability of the application in terms of Section 28-I of the Customs Act, 1962. The proviso to Section 28-I(2) provides that the Authority shall not allow an application where the question raised is the same as in a matter already decided by the Appellate Tribunal or any Court.

6.4 In the present case, the precise issue relating to the classification of roasted areca/betel nuts has already been adjudicated by the Hon’ble High Court of Madras in C.M.A. Nos. 600, 1206 and 1750 of 2023 (order dated 01.08.2023), wherein it was categorically held that roasting is a process distinct from drying or boiling and that roasted areca/betel nuts are classifiable under Heading 20.08 of the Customs Tariff.

6.5 The jurisdictional Principal Commissioner of Customs, Ahmedabad, in his comments dated 25.11.2025, has relied upon the aforesaid judgment and submitted that the issue has attained finality and has been consistently followed in subsequent advance rulings. It has also



been stated that the substitution of tariff item 2008 19 20 with 2008 19 91 vide the Finance Act, 2025 is merely a renumbering at the eight-digit level and does not amount to any substantive change in the classification scheme.

6.6 I find merit in the above submission. The four-digit heading, six-digit sub-heading, heading description and the relevant Chapter Notes remain unchanged. The amendment brought about by the Finance Act, 2025 does not give rise to any new legal issue warranting re-examination of the classification already settled by the Hon'ble High Court of Madras in the aforementioned judgement.

6.7 Accordingly, I find that the question raised by the applicant is identical to one already decided by a Court, and the statutory bar contained in the proviso to Section 28-I(2)(b) of the Customs Act, 1962 squarely applies.

ORDER

7. In view of the facts and circumstances of the case, the statutory provisions and the discussions made hereinabove, I refrain from passing any fresh ruling in respect of the classification of the subject goods, namely "Roasted Areca Nut /Betel Nuts."

The application is disposed of accordingly.



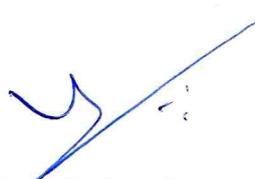
Prabhat K. Rameshwaram
17/12/26

(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: -

1. M/s Kataria Traders
Flat No. 61, 271, Seth Motichand Devchand Building,
4th floor, SBS Road, Fort, Mumbai – 400001
2. The Principal Commissioner of Customs,
Ahmedabad, Custom House, Near All India Radio,
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5. The Commissioner (Legal), CBIC Offices, Legal/CX.8A, Cell, 5th floor,
Hudco Vishala Building, C-Wing, Bhikaji Cama Place,
R. K. Puram, New Delhi – 110066.
Email: commr.legal-cbec@nic.in
6. The Member (Customs), Central Boards of Indirect Taxes & Customs,
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7. The Webmaster, Central Boards of Indirect Taxes & Customs.
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8. Guard file.




(Vivek Dwivedi)
Deputy Commissioner & Secretary
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