



सीमाशुल्कअग्रिमविनिर्णयप्राधिकरण
Customs Authority for Advance Rulings

नवीनसीमाशुल्कभवन, बेलाडईस्टेट, मुंबई - ४००००१

New Custom House, Ballard Estate, Mumbai-400 001

E-MAIL: cus-advrulings.mum@gov.in



F.No. CAAR/CUS/APPL/199/2025-26-O/o Commr-CAAR-Mumbai

दिनांक/Date: 23.03.2026

DIN-20260377OS0000000CFB

Ruling No. & date	CAAR/Mum/ARC/163/2025-26 dated: 23.03.2026
Issued by	Prabhat K. Rameshwaram, Customs Authority for Advance Rulings, Mumbai
Name and address of the applicant	M/s. Ideal Traders, No. 65A W-29, Ranger Office Road, Cumbum, Theni, Tamilnadu-625516
Concerned Commissionerate	The Commissioner of Customs, Chennai-II Commissionerate (Import Commissionerate), Custom House No. 60, Rajaji Salai, Chennai-600001, Tamil Nadu, India.

ध्यान दीजिए/ N.B.:

- सीमाशुल्क 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 पाँच 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 five 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. Ideal Traders having IEC No. AALFI0052M (hereinafter referred as “The Applicant”) filed an application for advance ruling in the Office of Secretary, Customs Authority for Advance Ruling, Mumbai. The said application was received in the secretariat of the CAAR, Mumbai on 04.11.2025, along with its enclosures in terms of Section 28H (I) of the Customs Act, 1962 (hereinafter referred to as the ‘Act’). The applicant is seeking advance ruling regarding classification of Roasted Areca nuts, Roasted Pistachios, Roasted Almond Nuts and Roasted Cashew Nuts for imports through the port of Chennai.

2. Facts submitted by the Applicant:

2.1 The applicant is a partnership concern involved in the business of trading. The applicant is also registered under the GST bearing registration no. 33AALFI0052M1ZF. The applicant is intending to import of following goods from the Chennai Port:

- a) Oven Roasted Areca nuts from Myanmar, Thailand. Indonesia and Cambodia.
- b) Oven Roasted Pistachios from Iran, Thailand, Malaysia and Vietnam.
- c) Oven Roasted Almond nuts from Vietnam, Thailand and Malaysia.
- d) Oven Roasted Cashew nuts from Vietnam, Thailand, Cambodia and Malaysia.

2.2 The applicant is of the bonafide belief that the subject goods are rightly classifiable under CTH sub heading 2008 19. Therefore, the present application is being filed to ascertain the correct classification and eligibility of Notification benefit for the following subject goods:

Sl. No.	Subject Goods	Proposed Classification	CTH	Proposed Eligibility of Notification Benefit
1.	Oven Roasted Areca nuts	20081991		(1) Sl. No. 172 of Notification No. 46/2011-Cus dated 01.06.2011 (when imported from Myanmar, Thailand. Indonesia and Cambodia)
2.	Oven Roasted Pistachios	20081991		(1) Sl. No. 172 of Notification No. 46/2011-Cus dated 01.06.2011 (when imported from Thailand, Malaysia and Vietnam)



3.	Oven Roasted Almond nuts	20081991	(1) SI. No. 172 of Notification No. 46/2011-Cus dated 01.06.2011 (when imported from Thailand, Malaysia and Vietnam)
4.	Oven Roasted Cashew nuts	20081910	(1) SI. No. 172 of Notification No. 46/2011-Cus dated 01.06.2011 (when imported from Thailand, Malaysia, Cambodia and Vietnam)

A. The applicant intends to import a) Oven Roasted Areca nuts from Myanmar, Thailand, Indonesia and Cambodia b) Oven Roasted Pistachios from Thailand, Malaysia and Vietnam c) Oven Roasted Almond nuts from Vietnam, Thailand and Malaysia d) Oven Roasted Cashew nuts from Vietnam, Thailand, Cambodia and Malaysia.

Roasted Areca Nuts imported from Myanmar, Indonesia, Thailand And Cambodia

B. As per the applicant, the process of 'roasting' is neither defined in the Customs Tariff nor in the HSN Explanatory/Sections/Chapters Note. It is submitted that the processes carried out on the subject goods as follows:

(1) De-husking the raw betel/areca nuts and drying the same before being fed into the roasting oven;

(2) Feeding the fresh areca nuts into a seed roasting oven, heating up to 100 deg. C and roasting the fresh areca nuts in an oven of the seed roasting machine;

(3) Take the areca nuts out of the oven, cooling at room temperature and feeding back into the oven, heat and roast them again. and perform this cycle until the water content of the fresh areca nuts is 10 to 15 per cent; and

(4) The fresh areca nuts are repeatedly heated, roasted and cooled to ensure that the areca nuts are quickly cooled and shrunk after thermal expansion so that the roasted areca nuts have higher quality; the roasting time is around 2-3 days.

In this regard it is submitted that Advance ruling is sought based on the nature and composition of the product which is proposed to be imported. Whether the product imported in fact matches that nature and composition can always be tested after the goods land in India. The process carried out on the goods is explained above and it is submitted that these details are sufficient for this Authority to arrive at a conclusion regarding the classification of the product.

C. It is submitted that it is of utmost importance to place on record the fact that the Applicant proposes to classify the roasted Areca Nuts under CTH 2008 19 91 which covers other roasted nuts



and seeds.

D. The applicant made reference to the case laws of L.M.L. Ltd. v. Commissioner of Customs reported in 2010(258) E.L.T 321 (S.C), Holostick India Ltd. v. Commissioner of Central Excise, Noida reported in 2015 (318) E.L.T 529, Collector of Central Excise. Shillong v. Wood Craft Products Ltd reported in 1995 (77) E.L.T 23 (S.C.) to submit that the HSN Explanatory Note is the safe and dependable guide in the matters of classification of items. In the case of "Collector of Customs. Bombay v. Business Forms Ltd reported 2002 (142) ELT 18 (S.C.), the Hon'ble court held that Explanatory Notes to HSN need to be given due consideration for classifying goods,

E. It is submitted that the HSE Explanatory Notes to Chapter 20.08 published by the World Customs Organization are reproduced below:

"this heading covers fruits, 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 process specified in other Chapters or in the preceding headings of this Chapter.

If 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."

The above words are crystal clear that nuts which are dry-roasted, oil-roasted or fat-roasted, whether or not containing or coated with vegetable oil, salt, flavours, spices or other additives are included/covered under the Chapter 2008. It is further submitted that the HSN Explanatory Notes to Chapter 20.08 does not state any particular packaging methods required to classify the subject goods under Chapter 2008. Rather the Explanatory Notes only vaguely states that the products of Chapter 20.08 are "generally put up in cans, jars or airtight containers, or in casks, barrels or similar containers". It is submitted that since there is no specific packaging method required for the subject goods, they are rightly classifiable under CTH 2008 19 91 (previously classified under CTH 2008 19 20) which provides a more complete or precise description of the goods.

F. It is also submitted that Chapter 21 also covers other Betel nut product known as Supari whereas the subject goods are "roasted areca nuts". As per Supplementary Note 2 to Chapter 21 of the Customs Tariff Act, 1975, "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, Kama (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. As per the applicant, the goods have undergone roasting, but they do not contain lime, Katha (catechu) and tobacco. Further, roasted betel nuts can be consumed directly by merely cutting them into pieces. Therefore, the goods seem equally classifiable under Chapter 21 of the Customs Tariff Act, 1975. It is made clear that Supari and roasted areca nuts differ significantly in their processing and classification. Supari in general involves extensive processing, such as boiling, drying and mixing with various additives like sweeteners, spices and sometimes even silver coating, making it a complex



product specifically classified under Chapter 21 of the Customs Tariff as a miscellaneous edible preparation. In contrast, roasted areca nuts are simply preserved by roasting, without any additional ingredients or complex processing, which aligns then with Chapter 2008, specifically covering nuts that are otherwise prepared or preserved. Thus, while supari is a more elaborately processed product, roasted areca nuts are simply roasted and preserved. leading to their' distinct classification. Further, Chapter 2008 explicitly includes nuts that are roasted, making it the appropriate and specific classification for roasted areca nuts.

G. Further, 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 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 further states that Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes:

- (a) for additional preservation or stabilization (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.

H. The areca/betel nut is mentioned in Heading 0802, specifically under sub-heading 080280. The explanatory note to Heading 0802 states that this heading also covers areca (betel) nuts used chiefly as a masticatory. One of the main uses of the goods under consideration is masticatory. Therefore, the subject goods satisfy this note. However, the process of roasting is not finding mention anywhere in this Explanatory Note.

I. The processes mentioned in Chapter 8 include chilling, steaming, boiling, drying and provisionally preserving. It does not specifically include the process of roasting. Here it is important to understand the difference between the processes of drying and roasting. The terms, however, are not defined in the Customs Tariff Act, 1975. Therefore, these terms have to be understood in a commonly accepted sense. The Hon'ble Apex Court in the case of **Alladi Venkateswarlu v. Government of Andhra Pradesh** reported 1978 AIR 945 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 the 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.



J. The following CTH can be found to be specifically mentioned in the Tariff:-

- 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,
2008 19 -- Other, including mixtures:
2008 19 91 --- Other roasted nuts and seeds.

While examining the scope of CTH 2008 it is found that as per HSN Explanatory Notes, heading 2008 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. Specifying what is included in this heading, the explanatory note states that 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 forgoing it can be seen that the subject goods find specific reference in the chapter 20 of the schedule I of the Customs Tariff Act, 1975 as well as corresponding HSN Explanatory Note. It is important to pay attention to the fact that in the above explanatory note a process of roasting is not specifically mentioned as a process of preservation or stabilization or a process to improve or maintain the appearance.

K. It is submitted that on various online marketplaces like <https://www.amazon.in/>, <https://indiamart.com>, <https://flipkart.com> etc. roasted betel nuts as products are sold. 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, assuming without admitting, even if the term is not defined in the statute, the product has to be understood and 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. The Hon'ble Apex Court in the matter of **M/s. United Offset Process Pvt. Ltd. v. Asstt. Collector of Customs, Bombay and Others** reported in 1988 (38) ELT 568 (SC), "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".

L. Chapter 20 covers the preparation of nuts. One of the processes for preparing the impugned goods is specified in Heading 2008, i.e. roasting. Roasting is the essential process for the preparation of subject goods. The subject goods under consideration are not excluded by any chapter note or explanatory note front Heading 2008. Therefore, it is evident that the subject goods are classifiable under Heading 2008 based on the terms of the Heading 2008 and Notes to Chapter 20.

M. It is submitted that for identical products namely Roasted Areca Nuts, the CAAR, Mumbai,



vide Ruling Nos. CAAR/MUM/ARC/44, 45 & 46/2022 dated 07.12.2022 which has also been upheld by the Hon'ble High Court of Madras as reported in 2023 (386) E.L.T. 214 (Mad.), vide Ruling Nos. CAAR/Mum/ARC/39,40,41/2023 dated 12.05.2023 and vide Ruling No. CAAR/MUM/ARC/67/2022 dated 16.10.2023 had held that the product is classifiable under CTH 2008 19 20. The said ruling is applicable to the present case also, as the Roasted Areca Nuts are same as the product that was under consideration before the Hon'ble Authority in the above-mentioned Rulings.

3. **Roasted Pista Nuts Imported from Vietnam, Thailand and Malaysia:**

3.1. The applicant submits that the process carried out on the imported goods includes the following steps: Preheat the oven to 350 degrees, line a rimmed baking sheet with parchment paper or foil for easy clean-up, add pista nuts in a single layer, and roast for 10-15 minutes.

3.2. As per the applicant, the applicable subheading for roasted Pista nuts will be CTH 2008 19 91, which provides for:

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,

2008 19 - Other, including mixtures:

2008 19 91 --- Other roasted nuts and seeds.

This subheading includes "Other roasted nuts and seeds," which includes the impugned roasted pista nuts. Roasted pista nuts imported from Vietnam, Thailand and Malaysia is eligible to avail the benefit of SI. No. 172 of Notification No. 46/2011-Cus dated 01.06.2011.

3.3. The applicant submitted that the preparation process being preheating, lining the baking sheet, and roasting - transforms the raw pista into a form that fits the description of "otherwise prepared or preserved" nuts. This classification aligns with the heading 2008, which covers fruit, nuts, and other edible parts of plants that have been prepared or preserved, whether or not containing added sugar or sweetening matter or spirit, and are not specified elsewhere. Additionally, the classification under CTH 2008 19 20 (presently substituted by CTI 2008 19 91) is appropriate because other roasted nuts are specifically covered under this subheading.

3.4. The applicant further submitted that Chapter 08 of the Custom Tariff also deals with the Edible fruit and nuts which are "fresh" or "dried" in general and that the products subjected to import are "roasted" which are clearly not fresh or dried. Therefore, the classification of subject goods under the Chapter 08 is not suitable for the product which is roasted.

3.5. Further, the classification of subject goods under CTH 2008 1920 can be supported by General Rules of Interpretation Rule 3(a) of the which provides that when one classification provides a general description and another provides a more complete or precise description of the goods, then the classification which provides the precise description must be taken. In this case, the specific heading for other roasted nuts is 2008 19 20, which provides a more precise description than a general heading for nuts under Chapter 08.



4. **Roasted Almond Nuts Imported from Thailand, Malaysia and Vietnam:**

4.1. The applicant submits that the process carried out on the imported goods includes the following steps: Preheat the oven to 350 degrees, line a rimmed baking sheet with parchment paper or foil for easy cleanup, add almonds in a single layer, and roast for 10-15 minutes.

4.2. As per the applicant, the applicable subheading for roasted almond nuts will be CTH 2008 19 20, which provides for:

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,

2008 19 -- Other, including mixtures:

2008 19 91 -- Other roasted nuts and seeds.

and Roasted Almond nuts imported from Vietnam, Thailand and Malaysia is eligible to avail the benefit of SI. No. 172 of Notification No. 46/2011-Cus dated 01.06.2011.

4.3. As per the applicant the preparation process being preheating, lining the baking sheet, and roasting - transforms the raw almonds into a form that fits the description of "otherwise prepared or preserved" nuts. This classification aligns with the heading 2008, which covers fruit, nuts, and other edible parts of plants that have been prepared or preserved, whether or not containing added sugar or sweetening matter or spirit, and are not specified elsewhere. Additionally, the classification under CTH 2008 19 20 is appropriate because other roasted nuts are specifically covered under this subheading.

4.4 The applicant submitted that Chapter 08 of the Custom Tariff also deals with the Edible fruit and nuts which are "fresh" or "dried" in general. It is submitted that the products subjected to import are "roasted" which are clearly not fresh or dried. Therefore, the classification of subject goods under the Chapter 08 is not suitable for the product which is roasted.

5. **Roasted Cashew Nuts Imported from Vietnam, Thailand, Cambodia and Malaysia:**

5.1 As per the applicant, the applicable subheading for roasted cashew nuts will be CTH 2008 19 10, which provides for

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,

2008 19 - Other, including mixtures:

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

and the Roasted cashew nuts Imported from Vietnam, Thailand, Cambodia and Malaysia are eligible to avail the benefit of SI. No. 172 of Notification No. 46/2011-Cus dated 01.06.2011.

5.2. The importer submitted that the preparation process being preheating, lining the baking sheet, and roasting - transforms the raw cashews into a form that fits the description of "otherwise prepared or preserved" nuts. This classification aligns with the heading 2008, which covers fruit, nuts, and other edible parts of plants that have been prepared or preserved, whether or not containing added sugar or sweetening matter or spirit, and are not specified elsewhere. Additionally, the classification under CTH 2008 19 10 is appropriate because roasted cashew nuts



are specifically described under this subheading.

5.3. Further, the classification of subject goods under CTH 2008 19 10 can be supported by General Rules of Interpretation Rule 3(a) of the which provides that when one classification provides a general description and another provides a more complete or precise description of the goods, then the classification which provides the precise description must be taken. In this case, the specific heading for roasted cashew nuts is 2008 19 10, which provides a more precise description than a general heading for nuts under Chapter 08.

6. Port of Import and reply from Jurisdictional Commissionerate

In terms of provisions of the Section 28-1 (1) of the Customs Act, 1962 read with Sub-Regulation no. (7) of the Regulation no. 8 of the Customs Authority for Advance Rulings Regulations, 2021, on the receipt of the said application, office of the CAAR, Mumbai forwarded copy of the said application/submissions to the concerned Jurisdictional Customs Commissionerate i.e. the Commissioner of Customs, Chennai-II Commissionerate (Import), Custom House No. 60, Rajaji Salai, Chennai-600001 calling upon them to furnish the relevant records with comments, if any, in respect of said application on 20.11.2025, 10.12.2025, 31.12.2025, 21.01.2026 & 04.02.2026. However, no reply has been received from Jurisdictional Commissionerate till date.

7. **Records of Personal Hearing:** Sh. Mohamed Uvaisullah Muhsin A. advocate appeared for personal hearing on 14.01.2026 in the matter on behalf of the applicant. He reiterated the contention filed with the application that the subject goods are roasted nuts merit classification under CTI 2008 more particularly under CTI 20081910 (roasted cashew nut) and CTI 20081991 other roasted nuts and seeds. Sh. Senthil Murugan, jurisdictional Deputy Commissioner appeared for PH. He submitted that the classification of roasted areca nut is settled by Hon'ble Chennai High Court and that the roasted areca nuts may be tested to confirm its nature when actually imported.

8. Discussions and Findings:

8.1 I have taken into consideration all the materials placed before me in respect of the subject goods. I have gone through the submission made by the applicant. Therefore, I proceed to pronounce a ruling on the basis of information available on record as well as existing legal framework.

8.2. The Applicant has sought advance ruling in respect of the following question:

1. Whether Oven Roasted Areca nuts is classifiable under CTI 2008 19 91 and SI. No. 172 of Notification No. 46/2011-Cus dated 01.06.2011 (when imported from Myanmar, Thailand, Indonesia and Cambodia) is applicable or not?

2. Whether Oven Roasted Pistachios is classifiable under CTI 2008 19 91 and SI. No. 172 of Notification No. 46/2011-Cus dated 01.06.2011 (when imported from Thailand, Malaysia and Vietnam) is applicable or not?



3. Whether Oven Roasted Almond nuts is classifiable under CTI 2008 19 91 and SI. No. 172 of Notification No. 46/2011-Cus dated 01.06.2011 (when imported from Vietnam, Thailand and Malaysia) is applicable or not?

4. Whether Oven Roasted Cashew nuts is classifiable under CTI 2008 19 10 and SI. No. 172 of Notification No. 46/2011-Cus dated 01.06.2011 (when imported from Vietnam, Thailand, Cambodia and Malaysia) is applicable or not?

8.3. 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 and interpretation of exemption notification under the provisions of this Act.

8.4. Now, I proceed to examine the classification of the parts of Roasted Areca Nut, Roasted Cashew Nuts, Roasted Almond Nut and Roasted Pista Nut. The classification of each of these components shall be examined, taking into account the relevant provisions of the Section Notes, HSN Explanatory Notes, relevant judgements and relevant Rules and notifications:

8.4.1 **Roasted Areca Nut:** As far as the classification of roasted areca nuts is concerned, it is pertinent to note that the **Hon'ble High Court of Madras in a judgement dated 01.08.2023 in the Civil Miscellaneous Appeal (CMA) Nos 600/2023, No. 1206/2023 and No: 1750/2023, in the matter of the Commissioner of Customs, Chennai-II Commissionerate Vs M/s Shahnaz Commodities International P. Ltd. M/s. Neena Enterprises and M/s Universal Impex**, upheld the rulings passed by this authority by approving the classification of Roasted Betel Nuts/Areca Nuts under CTI 20081920 (substituted with CTI 2008 19 91 vide the Finance Act, 2025).

This Authority as well as CAAR, Delhi have already issued multiple rulings in a sizeable number of applications intending import of the subject 'Roasted Areca Nuts' through various major/minor ports/Inland container Depots, spread across the country. The all such rulings are based on the same matter as upheld by the Hon'ble High Court of Madras in its order dated 01.08.2023 cited above. In the instant case also the issue is identical/similar one and I observe that no new facts have been put forth by the applicant before this authority to decide the classification. Hence, in terms of provisions of Section 28-1, sub-section (2); and proviso (b) of the first proviso of sub-section (2) of section 28-I of Customs Act, 1962, ruling is not given as far as classification of roasted areca nuts is concerned. However, as per the details submitted by the applicant that moisture content contains in the subject areca nut between 10%-15%, the hon'ble High Court of Madras in the case of M/s Universal Impex Vs. The commissioner of Customs, Chennai in WP Nos. 23836 & 24237 of 2024 and WMP Nos. 26088, 26089, 26481 to 26484 of 20024, vide order dated 22.11. 2024 observed that, if the moisture content is between 10% and 15%, the same would be considered as "raw areca nut" and anything below the said category would be considered as "roasted areca nut". In the application, it is on the record that the moisture content of the product roasted areca nut is 10-15%. In pursuance of the parameters observed by the authority and as upheld subsequently by the hon'ble High Court of Madras vide its order dated 22.11.2024 cited supra, it is clear and cogent that heat treated areca nuts having moisture content 10-15% has to be regarded as "raw areca nuts". Therefore, the product here claimed by the applicant as roasted areca nut is not maintainable. Considering the claim of moisture content i.e moisture having 10-15%



range will not fall under the roasted areca nut and logically will find place under fresh or dried category under CTH 0802 as far as its classification is concerned. I find that the CTH 0802 is for "Other nuts, fresh or dried, whether or not shelled or peeled" consists a specific subheading 080280 for areca nuts which further consist the CTIs 08028010(Whole), 08028020(Split) and 08028030 (Ground). On application of GRI I and 3(a) it is to conclude that the applicant's product does not fall under roasted areca nuts as claimed by them and appears more akin to raw areca nuts which therefore finds its classification under CTI 0802 and more specifically in CTIs 08028010 for whole areca nuts, 08028020 for split areca nuts and 08028030 for ground areca nuts, as the case may be as provided in Schedule I of Customs Tariff Act, 1975 .

8.4.2 Roasted Cashew Nuts, Roasted Almond Nuts and Roasted Pista Nuts: As far as the classification sought for roasted Cashew Nuts, roasted Almond nuts and roasted Pista nuts (hereinafter referred to as the subject goods collectively) are concerned, it is observed from the open-sources information that there are certain processes which are undertaken to get the subject goods from the raw ones and that there are considerable differences between the roasted Cashew nuts, roasted Almond nuts and roasted Pista nuts and that of the Raw Cashew nuts, Raw Almond nuts and Raw Pista nuts. Roasting and drying are not one and same processes and there is a sharp change in the moisture level, colour, appearance and flavour when the process of roasting is undertaken. Needless to say, that in the market and trade also, roasted Cashew nuts, roasted Almond nuts and roasted Pista nuts are well-known products and in common parlance it is called/sold/purchased and understood accordingly as roasted, itself. The Customs Tariff Act, nowhere defines the process of roasting. However, CTI 2008 1910 specifically covers roasted cashew nuts.

Further, it can be seen from the processes specified in Chapters 7, 8 or 11 which mainly include freezing, steaming, boiling, drying, provisionally preserving and milling, thus, any vegetable, fruit, nuts 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. Heading 2008 covers 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. Roasting is a process used for bringing in to existence roasted nuts and the processes mentioned in chapter 8 do not cover roasting process. Further, relevant portion of the Heading 2008 (as amended vide Finance Bill, 2025) is reproduced as under for ready reference:

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
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:
20083010	-Orange
2008 30 90	-Other

9. It can be seen from the above Tariff arrangement that the goods i.e., cashew nuts, roasted, salted or roasted and salted has specific entry in the Customs Tariff as CTI 2008 1910. Further, in the case of *Commissioner of Central Excise v. Wockhardt Life Sciences Ltd. (2012 (277) E.L.T. 299 (S.C.))*, it was held that "*Classification of Goods-Determination of it cannot be under residuary entry in presence of specific entry, even if it requires product to be understood in technical sense-Residuary entry can be taken refuge of only in absence of specific entry*". Also, in the case of *Western India Plywoods Ltd. Vs. Collector of Customs, Cochin (2005 (188) E.L.T. 365 (S.C.))* it was held that "*Classification of goods-application of residuary entry to be made with extreme caution, being attracted only when no other provision expressly or by necessary implication applies to goods in question*".

10. The classification of the goods under the Customs Tariff is governed by the principles as enumerated in the General Rules of Interpretation (GRI) set out in the First Schedule to the Customs Tariff Act, 1975 ('Tariff'). As per Rule I of the GRI, classification of the imported products 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 remaining Rules of the GRI. These Section or Chapter Notes and Sub-Notes give detailed explanation as to the scope and ambit of the respective Sections and Chapters. These Notes have been given statutory backing and have been incorporated at the top of each Section/Chapter. Thus, it becomes necessary to refer to relevant Section notes, Chapter notes and Heading notes to decide the classification of the subject goods under consideration.

11. The Customs Tariff is aligned up to the 6-digit level with the Harmonized System of Nomenclature (HSN) issued by the World Customs Organization (WCO). For uniform interpretation of the HSN, the WCO has published detailed Explanatory Notes to the HSN which have long been recognized as a safe guide to interpret the Schedules to the Customs Tariff. In the



case of Collector of Central Excise, Shillong Vs. Wood Craft Products Ltd., (1995) 77 ELT 23 (S.C.) the Hon'ble Supreme Court of India held that *in case of doubt, HSN is a safe guide for ascertaining true meaning, if any, expression used in the Act, unless there is an express different intention indicated in the Customs Tariff itself.* The same view has been taken by the Hon'ble Supreme Court in the case of CC v. Business Forms Ltd., 2002 (142) E.L.T. 18 (S.C.). Therefore, to further interpret the relevant Headings, Sub-Headings and Section Notes under the First Schedule of the Customs Tariff, reliance can also be placed on the explanatory Notes to the HSN.

Heading 2008 covers '**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**'. It is quite obvious that the subject goods in question is "*an edible part of plants*".

Explanatory notes to heading explain that 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.

"The explanatory notes further explain that this heading inter alia included: 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."

12. It can be seen from the wording used, the processes mentioned in Chapter 8 include chilling, steaming, boiling, drying and provisionally preserving. It does not specifically include the process of roasting. Here, it is important to understand the difference between the processes of moderate heat treatment & dehydrating drying referred in chapter 8 and processes of dry roasting, oil-roasting and fat-roasting referred in chapter 20. The terms dry-roasting, oil roasting and fat-roasting however are not defined in the Customs Tariff Act, 1975. Therefore, these terms have to be understood in a commonly accepted sense. The Hon'ble Apex Court in the case of Alladi Venkateswarlu Vs. the Government of Andhra Pradesh 1978 AIR 945 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 content. On the other hand, "roasting" means the 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.

13. It is inferred from the submissions made by the applicant that the subject goods are oven roasted **Cashew Nuts, Almond Nuts and Pista Nuts**. I am of the considered view that the explanatory notes **specifically** cover the roasted Almonds. Further, Oven Roasted Almond Nuts and Pista Nuts falls under the category of "**other nuts**" to get itself covered into the inclusions as enumerated in the said explanatory note. Further, the subject goods are a resultant of the roasting process as elaborated by the applicant in the application. "**Roasted Cashew Nuts**" are specifically covered under **CTI 2008 1910**, therefore '**Roasted Cashew Nuts**' merits classification under **CTI 2008 1910**. Further, **roasted Almond Nuts and roasted Pista Nuts** merit classification under **CTI 2008 1991** as *Other roasted nuts and seeds*.



14. Further, the applicant has proposed eligibility of notification benefit under Notification No. 46/2011-Cus dt 01.06.2011. However, the preferential BCD under Notification No. 46/2011-Cus, is subject to the importer proving to the satisfaction of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, that the goods in respect of which the benefit of this exemption is claimed are of the origin of the countries as mentioned in Appendix I or Appendix II of the said Notification, in accordance with provisions of the Customs Tariff Determination of Origin of Goods under the Preferential Trade Agreement between the Governments of Member States of the Association of Southeast Asian Nations (ASEAN) and the Republic of India Rules, 2009, published in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 189/2009-Custous (N.T.) dated the 31st December 2009 and in terms of the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020.

15. In view of the above discussions and findings of the case, I reach to conclusion that the goods on which ruling is sought are classifiable under the respective Customs Tariff Items (CTI) of the First Schedule of the Customs Tariff Act, 1975, as follows:

Sr.No.	Product Description	CTI/Ruling
1.	Areca Nut (moisture 10%-15%)	080280*
2.	Roasted Pista Nut	20081991
3.	Roasted Almond Nut	20081991
4.	Roasted Cashew Nut	20081910

* Areca nuts: CTI 08028010 (Whole), 08028020 (Split) and 08028030 (Ground)

15.1 No ruling is being passed against the claim of Roasted Areca Nuts due to the reasons explained in the para 8.4.1 and in terms of provisions of Section 28-1, sub-section (2); and proviso (b) of the first proviso of sub-section (2) of section 28-I of Customs Act, 1962 being the issue is already decided by the Hon'ble High Court of Madras in the judgement dated 01.08.2023 read with order dated 22.11.2024 cited supra.

16. As far as, the eligibility benefit under Notification No. 46/2011-Cus dt 01.06.2011 is concerned, the benefit shall be available only if importer proves to the satisfaction of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, that the goods in respect of which the benefit of this exemption is claimed are of the origin of the respective country in terms of respective notifications mentioned supra and in terms of the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020.

17. I rule accordingly.

Y. S. Rameshwaram
23/3/26

(Prabhat K. Rameshwaram)

Customs Authority for Advance Rulings,
Mumbai.



Date:- 23.03.2026

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

1. M/s. Ideal Traders, No. 35A, W-29, Ranger Office Road, Cumbum, Theni, Tamilnadu-625516.
2. The Commissioner of Customs, Chennai-II Commissionerate (Import Commissionerate), Custom House No. 60, Rajaji Salai, Chennai-600001, Tamil Nadu, India.
3. The Customs Authority for Advance Rulings, First Floor, Wing No. 6 West Block-8, R.K. Puram, New Delhi -110066.
Email: cus-advrulings.del@gov.in
4. The Principal Chief Commissioner of Customs, Mumbai Customs Zone-I, Ballard Estate, Mumbai -400001. Email: ccu-cusmum1@nic.in
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, North Block, New Delhi-110001. Email: mem.cus-cbec@nic.in
7. The Webmaster, Central Boards of Indirect Taxes & Customs.
Email: webmaster.cbec@icegate.gov.in
8. Guard file.

(Vivek Dwivedi)

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

