



सीमाशुल्क अग्रिम विनिर्णय प्राधिकरण
Customs Authority for Advance Rulings
नवीन सीमाशुल्क भवन, बेलार्ड इस्टेट, मुंबई - ४०० ००१
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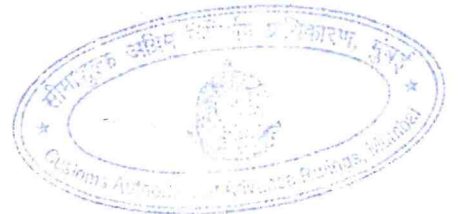
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आज़ादी का
अमृत महोत्सव

F.No. CAAR/CUS/APPL/88, 89/2025-O/o Commr-CAAR-Mumbai

Ruling No. & date	CAAR/Mum/ARC/ 60&61/2025-26 dated 21.08.2025
Issued by	Shri Prabhat K. Rameshwaram, Customs Authority for Advance Rulings, Mumbai.
Name and address of the applicant	M/s. Wunderkind Infotech (IEC No.: AACFW1753E), A-1004, Krishna Anand Kalyan East, Thane, Kalyan -Dombivli (M Corp) – 421306
Concerned Commissionerate	1. The Commissioner of Customs, Nhava Sheva, NS-I, JNCH, Maharashtra- 400707 Email - commr-ns1@gov.in 2. The Pr. Commissioner of Customs(P), Jodhpur Hqrs., New Central Revenue Building, Statue Circle 'C' Scheme, Jaipur – 302005.

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. Wunderkind Infotech (IEC No.: AACFW1753E) (hereinafter referred to as 'the Applicant') having address at A-1004, Krishna Anand Kalyan East, Thane, Kalyan - Dombivli (M Corp) – 421306, 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 01.05.2025 along with its enclosures in terms of Section 28H(1) of the Customs Act, 1962 (hereinafter referred to as 'the Act' also). The Applicant is seeking advance ruling on the issue of classification of the below goods under the First Schedule of the Customs Tariff Act, 1975:

- a) Roasted Cashew nuts
- b) Roasted Almond nuts.
- c) Roasted Pista nuts.

However, vide letter dated *NIL* received in this office on **13.08.2025**, the applicant modified their application and expressed the intention to seek the ruling only in respect of roasted cashew nuts. Accordingly, **the issue being considered in the present case pertains solely to roasted cashew nuts.**

2. The applicant is of the bonafide belief that the subject goods are rightly classifiable under 2008 19 and of the tentative view that the correct classification of roasted cashew nuts in CTH 20081910.

Applicant's interpretation of Law:

3. ROASTED CASHEW NUTS:

3.1 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.

3.2. 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.

3.3. The applicant submitted that Chapter 08 of the Customs 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.

3.4. 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.

3.5. It is submitted that the HSN 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.

It includes, inter alia:

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

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

3.6. The applicant further submitted that for identical products, namely roasted cashews, the Hon'ble Authority under GST, Kerala, in ruling No. KER/112/2021 dt 26.05.2021, Ruling No KER/113/2021 dt 26.05.2021, and Ruling No. KER/115/2021 dt 26.05.2021, held that the product is classifiable under CTH 20081910. These Rulings confirm that roasted cashew nuts fit within this classification.

3.7. The applicant additionally submitted that, the United States Trade Ruling, in Ruling No. NY G81459 dated 20.09.2000 and Ruling No. NY I83434 dated 22.07.2002, also classified similar roasted cashews under CTH 20081910. This consistent interpretation across different authorities supports the classification of roasted cashew nuts under CTH-20081910 for the present



case.

4. **Port of Import and reply from jurisdictional Commissionerate:**

The applicant is intending to import the subject goods from the Ports/ICDs under the jurisdictional Commissionerates of the Commissioner of Customs, NS-I, Nhava Sheva, JNCH, and the Pr. Commissioner of Customs(P), Jodhpur. In this regard, the comments received from the jurisdictional Commissionerates are as below:

4.1. **Comments from the Commissioner of Customs, NS-I, Nhava Sheva:**

The classification submitted by the applicant 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 1910 is appropriate because roasted Cashew Nuts are specifically described under this subheading.

4.2. **Comments from the Pr. Commissioner of Customs(P), Jodhpur:**

By going through the headings of the CTH 2008, it is observed that the CTH 20081100 covers Ground-nuts and CTH 200819 covers Other Nuts. Further, 20081910 covers Cashew nut, roasted, salted or roasted and salted and CTH 2008 19 20 covers other roasted nuts and seeds. Hence, Roasted nuts and seeds other than Cashew Nuts are covered by CTH 2008 19 20.

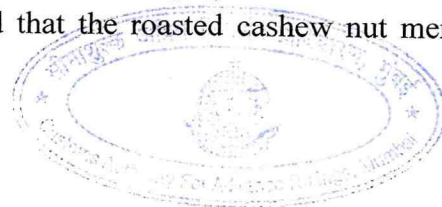
As per general explanatory notes to chapter 20, the chapter covers Vegetables, fruit, nuts and other edible parts of plants prepared or preserved by other processes not provided for in Chapter 7, 8 or 11 or elsewhere in the Nomenclature. Further, as per explanatory notes to CTH 2008,

“This heading covers fruit, nuts and other edible parts of plants, whether whole, in pieces or crushed, including mixtures thereof, prepared or preserved otherwise than by any of the processes specified in other Chapters or in the preceding headings of this Chapter. It includes, inter alia: (i) 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.”

Hence, as per the heading of CTH 2008 read with general explanatory notes to chapter 20 read with explanatory notes to CTH 2008, it appears that dry-roasted Cashew Nuts and other Nuts, whether whole, in pieces or crushed, including mixtures thereof prepared or preserved otherwise than by any of the processes specified in other Chapters are classifiable under CTH 20081910 and under CTH 20081920, respectively.

5. **Records of Personal Hearing:**

In the instant case a personal hearing was granted to the applicant on 12.08.2025. Shri Sanjay Kumar Shukla, Authorised Representative, appeared for the personal hearing by virtual mode. He reiterated the contents filed with the application. He submitted that the roasted cashew nut merit



classification under CTH 20081910. He also submitted that he intends to modify the application and would only seek the classification of roasted cashew nuts. Nobody appeared from the department side for hearing.

6. Discussions and Findings:

6.1 I have taken into consideration all the materials placed before me in respect of the subject goods i.e. roasted cashew nuts. I have gone through the submission made by the applicant and have also gone through the responses received from the Jurisdictional Commissionerates. Therefore, I proceed to pronounce a ruling on the basis of information available on record as well as existing legal framework.

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

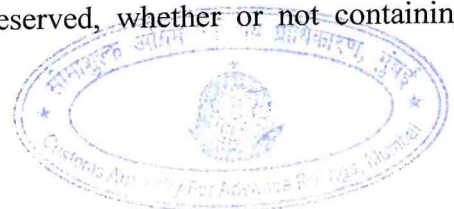
1. Whether the Roasted Cashew Nuts is classifiable under CTI 200819 10?
2. If not, what would be the correct classification of the subject goods.

6.3. 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.

6.4. Now, I proceed to examine the classification of Roasted Cashew Nuts. The classification of goods shall be examined, taking into account the relevant provisions of the Section Notes, HSN Explanatory Notes, relevant judgements, comments from the jurisdictional commissionerates and relevant Rules and notifications:

As far as the classification sought for roasted Cashew Nuts, (hereinafter referred to as the subject goods) is 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 and that of the Raw Cashew 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 is a well-known product 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.

It is evident 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 the Finance Bill, 2025) is reproduced as under for ready reference:

2008	<i>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</i>
	<i>-Nuts, ground-nuts and other seeds, whether or not mixed together:</i>
20081100	<i>- Ground-nuts</i>
2008 19	<i>-Other, including mixtures:</i>
2008 19 10	<i>-Cashew nut, roasted, salted or roasted and salted</i>
	<i>---Makhana:</i>
20081921	<i>---Popped</i>
20081922	<i>---Flour and powder</i>
20081929	<i>—Other</i>
	<i>----Other:</i>
20081991	<i>----Other Roasted Nuts and Seeds</i>
20081992	<i>----Other Nuts, otherwise prepared or preserved</i>
20081993	<i>----Other Roasted and fried vegetable products</i>
20081999	<i>----Other</i>
2008 20 00	<i>-Pineapples</i>
2008 30	<i>-Citrus fruit:</i>
20083010	<i>-Orange</i>
2008 30 90	<i>-Other</i>

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**".



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. GRI-I stipulates that the goods under consideration should be classified in accordance with the terms of the Headings and any relevant Section or Chapter Notes. 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.

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 recognised 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."*

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.

It is declared in the submissions made by the applicant that the subject goods are roasted **Cashew Nuts**. 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**.

6.5. In view of the above facts and circumstances of the case and discussions made, it is apparent that the Roasted Cashew Nuts are classifiable under the Customs Tariff Items (CTI) 2008 1910 of the First Schedule of the Customs Tariff Act, 1975.

7. I rule accordingly.


(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. Wunderkind Infotech (IEC No.: AACFW1753E), A-1004, Krishna Anand Kalyan East, Thane, Kalyan -Dombivli (M Corp) – 421306
2. The Commissioner of Customs, Nhava Sheva, NS-I, JNCH, Maharashtra- 400707 Email - commr-ns1@gov.in
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4. The Customs Authority for Advance Rulings, Room No. 24, New Customs House, Near IGI Airport, New Delhi-110037. Email: cus-advrulings.del@gov.in
5. The Chief Commissioner of Customs, Mumbai Customs Zone-I, Ballard Estate, Mumbai - 400001. Email: ccu-cusmum1@nic.in
6. 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
7. The Member (Customs), Central Boards of Indirect Taxes & Customs, North Block, New Delhi-110001. Email: membercus-cbic@nic.in
8. The Webmaster, Central Boards of Indirect Taxes & Customs. Email: webmaster.cbec@icegate.gov.in
9. Guard file.

(Vivek Dwivedi)

सचिव एवं उप आयुक्त, सीमा शुल्क,
सीमा शुल्क अग्रिम विनिर्णय प्राधिकरण, मुंबई.



