


	<p style="text-align: center;"><u>सीमाशुल्क अग्रिम विनिर्णय प्राधिकरण</u>  <b>Customs Authority for Advance Rulings</b>  <u>नवीन सीमाशुल्क भवन, बेलार्ड इस्टेट, मुंबई - ४०० ००१</u>  <b>New Custom House, Ballard Estate, Mumbai - 400 001</b>  <b>E-MAIL: <a href="mailto:cus-advrulings.mum@gov.in">cus-advrulings.mum@gov.in</a></b></p>	
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F.No. CAAR/CUS/APPL/31/2025 - O/o Commr-CAAR-Mumbai

दिनांक/Date :06.10.2025

Ruling No. & date	CAAR/Mum/ARC/87/2025-26 dated 06.10.2025
Issued by	Shri Prabhat K. Rameshwaram, Customs Authority for Advance Rulings, Mumbai
Name and address of the applicant	M/s. King Snacks, Near Veppampattu Railway Gate, CTH Road, Thiruvallur-602024. Email- <a href="mailto:kingsnackschoco@gmail.com">kingsnackschoco@gmail.com</a>
Concerned Commissionerate	The Commissioner of Customs, Chennai-II (Import), Customs House, 60, Rajaji Salai, Chennai- 600001 Email- <a href="mailto:chennai-importoffice@gov.in">chennai-importoffice@gov.in</a> <a href="mailto:commr2-cuschn@gov.in">commr2-cuschn@gov.in</a>

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

- बोर्ड द्वारा प्राधिकृत कोई भी अधिकारी, अधिसूचना द्वारा या आवेदक प्राधिकरण द्वारा पारित किसी भी निर्णय या आदेश के खिलाफ ऐसे निर्णय वा आदेश के संचार की तारीख से 60 दिनों के भीतर उच्च न्यायालय में अपील दायर कर सकता है।

Any officer authorised by the Board, by notification or the applicant may file an appeal before the High Court of **concerned jurisdiction** against any ruling or order passed by the Authority, within 60 days from the date of the communication of such ruling or order.

- प्रधान आयुक्त या आयुक्त धारा 28KA की उप-धारा (1) के संदर्भ में अग्रिम निर्णय के खिलाफ अपील दायर करने के लिए अधिकृत होंगे।

The Principal Commissioner or Commissioner shall be authorised to file appeal against the advance ruling in terms of sub-section (1) of section 28KA.

- 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. King Snacks having IEC No.DXEPP7137P (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 17.02.2025, 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 Oven Roasted Cashew nuts, Oven Roasted Areca nuts, Oven Roasted Walnuts and Oven Roasted Pista nuts for imports through the port of Chennai.

**2. Facts submitted by the Applicant:**

2.1 The applicant is a proprietorship involved in the business of trading. The applicant is also registered under the GST bearing registration no. 33DXEPP7137P2ZT. The applicant is intending to import of following goods from the Chennai Port:

- a) Oven Roasted Cashew nuts from Vietnam, Thailand and Malaysia.
- b) Oven Roasted Areca nuts from Burma, Thailand, Indonesia and Srilanka.
- c) Oven Roasted Walnuts from USA, Thailand and China.
- d) Oven Roasted Pista nuts from Thailand, Iran and USA.

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 CTH Classification	Proposed Eligibility of Notification Benefit
1.	Roasted Cashew Nut	20081910	(1) Sl. No. 172 of Notification No. 46/2011-Cus dated 01.06.2011
2.	Roasted Areca Nut	20081920	(1) Sl. No. 172 of Notification No. 46/2011-Cus dated 01.06.2011 and  (2) List 5 of Notification No.26/2000-Cus dated 01.03.2000 ( when imported from Sri Lanka)
3.	Roasted Walnut	20081920	(1) Sl. No. 172 of Notification No. 46/2011-Cus dated 01.06.2011
4.	Roasted Pista Nut	20081920	(1) Sl. No. 172 of Notification No. 46/2011-Cus dated 01.06.2011



2.3 Grounds submitted by the Applicant:

A. The applicant intends to import Oven Roasted Cashew nuts from Vietnam, Thailand and Malaysia; Oven Roasted Areca nuts from Burma, Indonesia, Thailand and Sri Lanka; Oven Roasted Walnuts from United States of America, Thailand and China; and Oven Roasted Pista nuts from Iran, Thailand and United States of America.

OVEN ROASTED CASHEW NUTS IMPORTED FROM VIETNAM, THAILAND AND MALAYSIA

B. It is submitted 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 cashews in a single layer, and roast for 10-15 minutes.

C. 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 and Malaysia are eligible to avail the benefit of Sl. No. 172 of Notification No. 46/2011-Cus dated 01.06.2011.

D. It is 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.

E. It is 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.

F. Further, the classification of subject goods under CTH 2008 19 10 can be supported by Rule 3(a) of the General Rules of Interpretation 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.

G. 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.

H. It is further submitted that for identical products, namely roasted cashews, the Hon'ble Authority under GST, Kerala, in Ruling No. KER/112/2021 dated 26.05.2021, Ruling No. KER/113/2021 dated 26.05.2021, and Ruling No. KER/115/2021 dated 26.05.2021, held that the product is classifiable under CTH 2008 19 10. These rulings confirm that roasted cashew nuts fit within this classification.

I. It is additionally submitted that, the United States Trade Ruling, in Ruling No. NY G81459 dated 20.09.2000 and Ruling No. NY 183434 dated 22.07.2002, also classified similar roasted cashews under CTH 2008 19 10. This consistent interpretation across different authorities supports the classification of roasted cashew nuts under CTH 2008 19 10 for the present case.

#### OVEN ROASTED ARECA NUTS TO BE IMPORTED FROM BURMA, INDONESIA, THAILAND AND SRI LANKA

J. 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 Hon'ble Authority to arrive at a conclusion regarding the classification of the product.

K. As per the applicant, the roasted Areca Nuts are specifically covered and are classifiable under CTH 2008 19 20 of the Customs Tariff Act, 1975. As per the HSN Explanatory Notes to Heading 2008, Dry Roasted Areca (or Betel) Nuts are specifically covered under Chapter Heading 2008. Reference is made 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,

L. 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. 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 20 which provides a more complete or precise description of the goods.

M. 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.

N. 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 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.

O. 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 use 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.

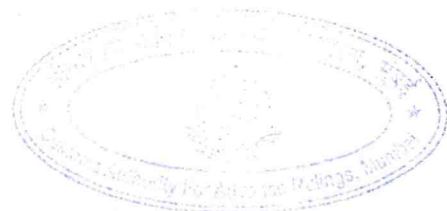
P. The processes mentioned in Chapter 8 include chilling, steaming, boiling, drying and provisionally preserving. It does not specifically include the process of roasting. Here it is important to understand the difference between the processes of drying and roasting. The terms, however, are not defined 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.

Q. 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 20 --- 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.

R. 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".

S. 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 from 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.

T. 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.

U. It is submitted that the Division Bench of the Hon'ble High Court of Madras in the case of Commissioner of Customs, Chennai-II vs. Shahnaz Commodities International Pvt. Ltd. reported in (2023) 9 Centax 183 (Mad.) addressed the issue of classification of areca nuts and in detail the relevance of HSN Explanatory Notes and Common Parlance Test. The Hon'ble High Court compared the relevance of Common Parlance Test and Specific Tariff Entry to CTH 08, 20 and 21 and observed that CTH 2008 19 20 covers roasted nuts including areca nut in a specific entry when contrasted with the items covering nuts under CTH 08. The Hon'ble High Court of Madras upheld the classification of areca nuts under CTH 2008 19 20 and held as under:



"16. To sum up:

(a) Roasting is a process treated to be distinct from the process of boiling and drying, in fixing the classification in respect of betel/areca nut under CTH.

(b) Roasted betel/areca nut having been specifically classified under CTH 2008 19 20, the attempt to classify under CTH 08 02 80 would fall foul of the settled rule of construction that specific entry would prevail over general entry.

(c) HSN explanatory notes is normally a safe guide in determining classification under CTH. Roasted areca/betel nut having been mentioned in CTH 2008 19 20 under HSN, the impugned Ruling is in consonance with HSN classification.

(d) When there is a specific entry covering a product/commodity, the test of common parlance is irrelevant in determining classification."

It is therefore undisputed that CTH 2008 is a specific entry insofar as it covers roasted nuts and would thus prevail over CTH 0802. It is submitted that the subject goods are hence rightly classifiable under CTH 2008.

#### OVEN ROASTED WALNUTS IMPORTED FROM UNITED STATES OF AMERICA, THAILAND AND CHINA

V. It is submitted 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 walnuts in a single layer, and roast for 10-15 minutes.

W. As per the applicant, the applicable subheading for roasted walnuts will be 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 20 --- Other roasted nuts and seeds.

and roasted walnuts imported from Thailand are eligible to avail the benefit of Sl. No. 172 of Notification No. 46/2011-Cus dated 01.06.2011.

X. It is submitted that the preparation process being preheating, lining the baking sheet, and roasting transforms the raw walnuts 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.

Y. It is 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.





Z. Further, the classification of subject goods under CTH 2008 19 20 can be supported by Rule 3(a) of the General Rules of Interpretation 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.

AA. 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.

AB. In light of the above submissions, the subject goods being the roasted walnuts are rightly classifiable under CTH 2008 19 20 and the subject goods when imported from Thailand are eligible to avail the benefit of Sl. No. 172 of Notification No. 46/2011-Cus dated 01.06.2011.

#### OVEN ROASTED PISTA NUTS IMPORTED FROM IRAN, THAILAND AND UNITED STATES OF AMERICA

AC. It is submitted 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 pista nuts in a single layer, and roast for 10-15 minutes.

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

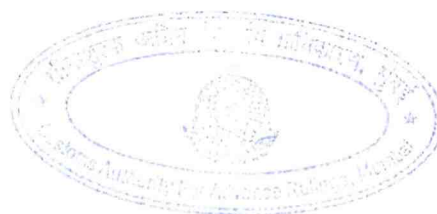
2008 Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included,

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

2008 19 -- Other, including mixtures:

2008 19 20 --- Other roasted nuts and seeds.

This subheading includes "Other roasted nuts and seeds," which includes the subject roasted Pista Nuts imported from Iran, Thailand and USA. Roasted pista nuts imported from Thailand are eligible to avail the benefit of Sl. No. 172 of Notification No. 46/2011-Cus dated 01.06.2011.



AE. It is 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 is appropriate because other roasted nuts are specifically covered under this subheading.

AF. It is 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.

AG. Further, the classification of subject goods under CTH 2008 19 20 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.

AH. 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."*

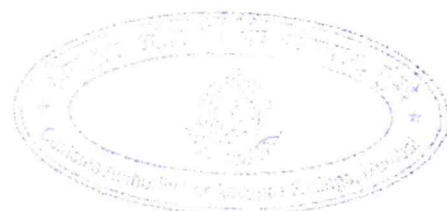
The above words are crystal clear that nuts which are dry-roasted, oil-roasted or fat-roasted, whether or not containing or coated with vegetable oil, salt, flavours, spices or other additives are included/covered under the Chapter 2008.

AI. In light of the above submissions, the subject goods being the roasted pista nuts are rightly classifiable under CTH 2008 19 20 and the subject goods when imported from Thailand are eligible to avail the benefit of Sl. No. 172 of Notification No. 46/2011-Cus dated 01.06.2011.

2.4 Therefore, it is prayed that the Authority may be pleased to pass its ruling with respect to the following:

a) Roasted Cashew nuts is classifiable under CTH 2008 19 10 and eligibility of the Sl. No. 172 of Notification No. 46/2011-Cus dated 01.06.2011 for import of roasted cashew nuts when imported from Vietnam, Thailand and Malaysia.

b) Roasted Areca Nuts is classifiable under CTH 2008 19 20 and eligibility of the List 5 of Notification No.26/2000-Cus dated 01.03.2000 when imported from Sri Lanka and eligibility of Sl. No. 172 of Notification No.46/2011-Cus dated 01.06.2011 for import of roasted Areca nuts when imported from Burma, Indonesia and Thailand.





c) Roasted Walnuts is classifiable under CTH 2008 19 20 and eligibility of the Sl. No. 172 of Notification No. 46/2011-Cus dated 01.06.2011 for the import of roasted walnuts when imported from Thailand.

d) Roasted Pista nuts is classifiable under CTH 2008 19 20 and eligibility of the Sl. No. 172 of Notification No. 46/2011-Cus dated 01.06.2011 for import of roasted pista nuts when imported from Thailand.

3. In terms of provisions of the Section 28-I (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 (Import), Chennai calling upon them to furnish the relevant records with comments, if any, in respect of said application. However, no reply has been received from Jurisdictional Commissionerate till date.

4. Records of Personal Hearing:

The personal hearing in the matter was scheduled on 12.06.25, 18.06.25 and 23.06.2025. However, nobody appeared from the applicant side on either of these dates. Further opportunity of Personal Hearing was granted on 12.09.2025. M/s Shweta R.S. appeared for Personal Hearing in this matter. She reiterated the contention filed with the application regarding the classification and applicability of exemption notifications pertaining to the subject goods. Nobody appeared for PH from department side.

**Discussions and Findings:**

5. I have considered all the materials facts and submissions placed before me for the goods i.e. Oven Roasted Arecanuts, Oven Roasted Cashew nuts, Oven Roasted Walnuts and Oven Roasted Pista nuts. I have also gone through the submissions made by the applicant. I therefore proceed to decide the present application in respect of classification of "Oven Roasted Areca nuts, Oven Roasted Cashew nuts, Oven Roasted Walnuts and Oven Roasted Pista nuts" (hereinafter refer as the subject goods) on the basis of the information on record as well as the existing legal framework having bearing on the classification of the products in question under the first schedule of the Customs Tariff Act, 1975(hereinafter refer as CTA).

6. 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 1 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.

6.1 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.





6.2 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

6.3 In the case of CC 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 of 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.)

6.4 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.

7. As far as the classification sought for Oven Roasted Arecanuts is concerned, the applicant has submitted that the processes carried out to obtain roasted arecanuts which involves de-husking the raw betel/areca nuts and drying the same before being fed into the roasting oven and heating up to 100 deg. C, 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.**

7.1 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, 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. 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.

7.2 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 v. 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".

7.3 In the instant case the applicant has submitted that roasting is done in the oven up to the heat of 100 deg. C followed by cooling and reheating until **the water content of the fresh areca nuts is 10 to 15 per cent.** In the case of M/s Universal Impex vide ruling no. CAAR/Mum/ARC/39,40,41/2023 dated 12.05.2023, this authority held as following:





“4.17 I have perused a test report issued by ABC Techno Labs India Pvt. Ltd., Chennai dated 31-3-2023 on the samples of roasted areca nut whole & split in which the test result indicates the moisture content, a test parameter, of the samples in the range of 3.34% to 3.84%. Moisture content in raw areca nut is found to be generally in the range on 10-15%.”

Further, 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 upheld the above mentioned ruling and held as follows:

25. That apart, the parameters fixed by the Advance Ruling Authorities was also confirmed and upheld by the Hon'ble Division Bench of this Court and the same was not at all challenged before the Hon'ble Apex Court. In such case, it is clear that the order passed by the Advance Ruling Authorities had attained its finality and hence, the law is well settled in the aspect of fixing the parameters for roasted areca nuts. However, without considering the said parameters, the respondents had arrived at a conclusion that the imported areca nuts are not "roasted areca nuts" .....

.....

28. That apart, as contended by the petitioners, both the areca nuts (raw areca nuts and roasted areca nuts) are not prohibited goods and the same can be imported. For the importation of raw areca nuts, the minimum price fixed is a sum of Rs.351/- per kg, whereas, no such minimum price was fixed for the roasted areca nuts. Under these circumstances, as per the parameters fixed by the Advance Ruling Authorities, 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". Except the said parameters, no other determinations are available to classify the nature of areca nuts. In this case most of the laboratories had given their reports stating that the moisture content of arecanut is below 4%.

7.4 In the instant case, it is on the record that the moisture content of the product roasted arecanut 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 safe and settled and can be asserted that the roasted arecanuts having moisture content 10-15% has to be treated 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 arecanut and logically will find place under fresh or dried category under CTH 0802 as far as its classification is concerned.

7.5 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 1 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 arecanuts which therefore finds its classification in CTH 0802 and more



specifically in CTIs 08028010 for whole arecanuts, 08028020 for split arecanuts and 08028030 for ground arecanuts, as the case may be as provided in Schedule I of Customs Tariff Act, 1975.

8. As far as the classification sought for Oven Roasted Cashew nuts, Oven Roasted Walnuts and Oven Roasted Pista nuts 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 Walnuts and roasted Pista Nuts and the Raw Cashew Nuts, Raw Walnuts 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 Nut, roasted Walnuts and roasted Pista Nuts are a well-known product and in common parlance it is called/selled/purchased and understood as roasted cashew nuts roasted Walnuts and roasted Pista Nuts itself.

8.1 In order to appreciate the scope of the recent legislative changes, the pertinent portion of CTH 2008 of the Chapter 20 of the Customs Tariff Act, 1975, as newly amended by the Finance Bill/Act, 2025, is set out below for ready reference:

CTH 2008 is for **“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.”**

Within the CTH 2008, the following tariff entries are prescribed/introduced as follows:

- **20081910 – Cashew nuts, roasted**, salted, or roasted and salted;
- **20081991** – Other roasted nuts and seeds;
- **20081992 – Other nuts**, otherwise prepared or preserved.

The classification of goods under the Tariff is governed by the application of the **General Rules for the Interpretation (GRI)**, having due regard to the terms of the headings, sub-headings, and any relevant Section or Chapter Notes. It is pertinent to note that the **Finance Bill/Act, 2025** has not introduced any modification/inclusions to the Section Notes or Chapter Notes pertaining to the CTH 2008.

Accordingly, any determination of classification under this heading must be undertaken strictly on the basis of the existing statutory framework, applying the GRIs in conjunction with the unamended Section Notes and Chapter Notes.

8.2 It can be further 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 20081910. 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". The case laws relied upon by the applicant regarding classification of roasted cashew nuts is also relevant to arrive at the correct classification of the same. Therefore, in view of GRI 1 and specific entry given in the customs Tariff Schedule, oven roasted cashew nuts merits classification under CTH 2008 and more specifically under CTI 20081910.





9. In order to decide the classification of the products Roasted Walnuts and Roasted Pistanuts, it would be imperative to interpret the relevant Headings, Sub-Headings and Section Notes under the First Schedule of the Customs Tariff, and reliance can also be placed on the Explanatory Notes to the HSN.

9.1 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 i.e Oven Roasted Cashew Nuts, Walnuts and Pista Nuts are the edible parts of the plant.

9.2 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.*

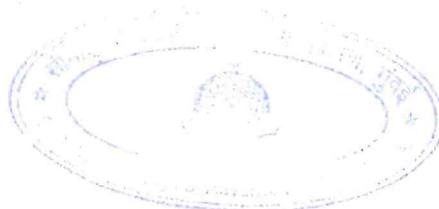
9.3 I am of the considered view that the explanatory notes covers other nuts having Dry roasted, oil roasted or fat roasted. Oven Roasted Walnuts and Pista Nuts falls under the category of "other nuts" to get itself covered into the inclusions as enumerated in the said explanatory note. Further, the subject goods are a resultant of the roasting process as elaborated by the applicant in the application. Therefore in view of GRI 1 and HSN explanatory notes it is evident to conclude that the products "Roasted Walnuts and Roasted Pista Nuts merits classification under CTI 2008 1991.

Similarly, roasted arecanut is also classified here under CTI 20081991 but it can be seen from the claim of the applicant that the subject arecanut contains moisture between 10-15%, hence it is out of purview of CTH 2008 and this issue is already settled by hon'ble Madras High Court in the case of M/s Shahnaz Commodities International Pvt. Ltd. reported in (2023) 9 Centax 183 (Mad.) as relied upon by the applicant, and 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 cited as above.

10. Further, the Importer have proposed for availing CoO benefit under Notification No. 46/2011-Cus dated 01.06.2011 and Notification No. 26/2000-Cus dated 01.03.2000.

10.1 The preferential BCD under Notification No. 46/2011-Cus dated 01.06.2011, 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-Customs (N.T.), dated the 31st December 2009 and in terms of the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020.

10.2 Further, preferential BCD under Notification No. 26/2000-Cus dated 01.03.2000, is subject to the importer proving to the satisfaction of the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, in accordance with the Customs Tariff (Determination of Origin under the Free Trade Agreement between the Democratic Socialist Republic of Sri Lanka



and the Republic of India) Rules, 2000 published with the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 19/2000-Customs (N.T), dated the 1st March, 2000 that the goods in respect of which the benefit of this exemption is claimed are of the origin of Sri Lanka and in terms of the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020.

11. On the basis of foregoing discussions and findings, I conclude that the subject goods *i.e.* Oven Roasted Arecanuts which are actually Raw Arecanuts as per the parameters of moisture content i.e 10-15% merits classification in CTIs 08028010 for whole arecanuts, 08028020 for split arecanuts and 08028030 for ground arecanuts, as the case may be of the First Schedule to the Customs Tariff Act, 1975. "Oven Roasted Cashew Nuts " merit classification under Custom Tariff Heading 2008, specifically under CTI 20081910 of Chapter 20 of the First Schedule to the Customs Tariff Act, 1975. "Oven Roasted Walnuts" and " Oven Roasted Pista Nuts" merit classification under Custom Tariff Heading 2008, specifically under CTI 20081991 of Chapter 20 of the First Schedule to the Customs Tariff Act, 1975.

12. I rule accordingly.

*Y. Rameshwaram*  
6/10/25

**(Prabhat K. Rameshwaram)**

Customs Authority for Advance Rulings, Mumbai





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

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(Vivek Dwivedi)

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

