



सीमाशुल्क अग्रिम विनिर्णय प्राधिकरण
Customs Authority for Advance Rulings
नवीन सीमाशुल्क भवन, बेलाई इस्टेट, मुंबई - ४०० ००१
New Custom House, Ballard Estate, Mumbai -
400 001
ई-मेल/e-mail: cus-advrulings.mum@gov.in



F.No. CAAR/CUS/APPL/112,113/2025-O/o Commr-CAAR-Mumbai

Date: 30.09.2025

Ruling No. & date	CAAR/Mum/ARC/85,86/2025-26 dated 30.09.2025
Issued by	Shri Prabhat K. Rameshwaram, Customs Authority for Advance Rulings, Mumbai.
Name and address of the applicant	Shahnaz Commodities International Private Limited 715, 7th Floor, Spencer Plaza, Suite 652, Mount Road, Chennai 600002 Email – shahnazcomm12@gmail.com
Concerned Commissionerate	1. The Commissioner of Customs, Chennai-II (Import), Customs House, 60, Rajaji Salai, Chennai- 600001 Email- chennai-importoffice@gov.in , commr2-cuschn@gov.in 2. The Commissioner of Customs, Custom House, New Harbour Estate, Tuticorin-628004 Email: commr-custuticorin@nic.in

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

Shahnaz Commodities International Private Limited (IEC No.: ABFCS0068P) (hereinafter referred to as 'the Applicant') filed an application (CAAR- 1) for advance ruling in the Office of Secretary, Customs Authority for Advance Ruling (CAAR) Mumbai. The said application was received in the secretariat of the CAAR, Mumbai on 02.06.2025 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 "Roasted Areca Nuts" under the First Schedule of the Customs Tariff Act, 1975 and applicability of exemption under Sl. No. 172 of the Notification of Customs No. 46/2011 dated 01.06.2011 as amended.

2. Submission by the Applicant:

2.1 The applicant submitted that it is a firm in the name and style of M/S. Shahnaz Commodities International Private Limited bearing IE Code ABFCS0068P. They intends to import "Roasted Areca Nuts (Whole) And Roasted Areca Nuts Cut" from Burma, Indonesia, Sri Lanka and Singapore. As per the present scheme of Classification of commodities under the Customs Tariff Act, 1975 reproduced below, Fruits, Nuts and other edible parts of plants are classified under the Chapter Heading 2008, while roasted nuts are particularly and specifically classified under the Tariff Item 20081991:

(3) in Chapter 20,—

(i) after Sub-heading Notes, the following Supplementary Note shall be inserted, namely:—

'Supplementary Note:

1. For the purposes of tariff items 2008 19 21 to 2008 19 29, the term "makhana" means the seed of plant *Euryale ferox* Salisb. and also commonly known as gorgon nut or fox nut.;

(ii) in heading 2008, for tariff items 2008 19 20 to 2008 19 90 and the entries relating thereto, the following shall be substituted, namely:—

	--- Makhana :			
2008 19 21	--- Popped	kg.	150%	-
2008 19 22	--- Flour and powder	kg.	150%	-
2008 19 29	--- Other	kg.	150%	-
	--- Other :			
2008 19 91	--- Other roasted nuts and seeds	kg.	150%	-
2008 19 92	--- Other nuts, otherwise prepared or preserved	kg.	150%	-
2008 19 93	--- Other roasted and fried vegetable products	kg.	30%	-
2008 19 99	--- Other	kg.	30%	-

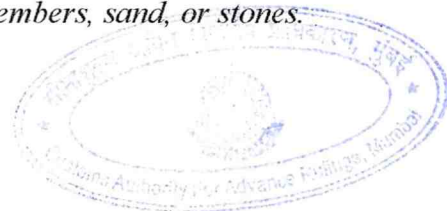
2.2 The Applicant submitted that the process of 'roasting' is not defined in the Customs Tariff nor in the HSN Explanatory Note nor in any of the Sections/Chapters. In the absence of such a definition, recourse is sought to the dictionary and other literature meaning of the word 'roasting' that is defined as follows:

Merriam- Webster:

a.: to cook by exposing to dry heat (as in an oven or before a fire) or by surrounding with hot embers, sand, or stones

b: to dry and parch by exposure to heat.

Britannica: Roasting, cooking, primarily of meats but also of corn ears, potatoes, or other vegetables thus prepared, by exposure to dry radiant heat either over an open fire, within a reflecting-surface oven, or in some cases within surrounding hot embers, sand, or stones.



2.3 The applicant submitted that with this background information about the process of roasting, the process involved in the proposed import items is detailed as follows:

“The roasting of seeds of fresh areca nuts wholly or cut into two pieces are roasted by the following steps: -

- A. *De-husking the raw betel/areca nut and drying the same before being fed into the roasting oven;*
- B. *Feeding the fresh areca nuts into a seed roasting oven, heating at the temperature of above 150 deg. C;*
- C. *Taking the areca nuts out of the oven, cooling at room temperature and feeding back into the oven, heating and roasting again, and performing this cycle until the moisture content of the areca nuts is less than 7 percent;”*

3. Applicant’s interpretation of Law:

3.1 The Applicant submitted that the classification of items is governed by the scheme of classification under the Customs Tariff Act, 1975 read with the “The General Rules for The Interpretation of Import Tariff”. As per the statutory scheme of 1975 Act, ‘roasted nuts’ are specifically classifiable under the ‘HS Code 20081920’. Further, in terms of Rule 1 of “The General Rules for The Interpretation of Import Tariff” reproduced below, classification of the item shall be determined according to the terms of the heading and any relative section or chapter notes:

1. The titles of Sections, Chapters and sub-chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions:

3.2 The applicant submitted that therefore, both by the statutory provisions of the Act as well as Rules for classification, the item proposed to be imported, namely, ‘roasted areca nut’ are appropriately classifiable under the HS Code 20081920 only.

3.3 The Applicant submitted that as per the HSN Explanatory Notes to the Chapter Heading 2008 given below, ‘Dry Roasted Areca (or Betel) Nuts’ are specifically covered under the Chapter Heading 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:

(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.

3.4 The Applicant submitted that from the above, the proposed item to be imported, ‘roasted betelnut/ areca nut (whole/cut) are classifiable under the HS Code 2008 1920 by virtue of mere roasting as clearly given in the HSN Explanatory Note by the product name. The Applicant further submitted the following case law citations wherein the Hon’ble Supreme Court has decided and reiterated that the HSN Explanatory Note is the safe and dependable guide in the matters of classification of items:

- i. L.M.L. Ltd. Versus Commissioner of Customs Reported in 2010(258)E.L.T 321 (S.C)
- ii. Holostick India Ltd. Versus Commissioner of Central Excise, Noida Reported in 2015 (318) E.L.T 529 (S.C)



- iii. Collector Of Central Excise, Shillong Versus Wood Craft Products Ltd Reported In 1995 (77) E.L.T 23 (S.C)

3.5 The Applicant submitted that both as per the Scheme of Classification under the Customs Tariff Act, 1975 for the Chapter Heading 2008 and the HSN Explanatory Notes reproduced above, the items classifiable under the Chapter Heading 2008 should not be elsewhere specified or included nor prepared or preserved otherwise than by any of the processes specified in other Chapters or in the preceding headings of this Chapter. Examined in this context, the competing entries for the item namely, 'betel nut/ areca nut' are the HS Code 08029000 and 20081991. For proper appreciation of facts, relevant entries, Chapter Notes and HSN Explanatory Notes of these Chapters are juxtaposed and examined as below:

A. UNDER THE HS CODE 08029000: Chapter 8 of the Customs Tariff Act, 1975 deals with 'edible fruits and nuts', that include areca/betel nut. A closer reading of the Chapter Note and the General Explanatory Note to the Chapter 08 reproduced below would convey that only 'nuts' that are processed for preservation and as the manner prescribed therein are classified under the Chapter 08.

Chapter 8

Edible fruit and nuts; peel of citrus fruit or melons

Notes.

1.- This Chapter does not cover inedible nuts or fruits.

2.- Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.

3.- Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes:

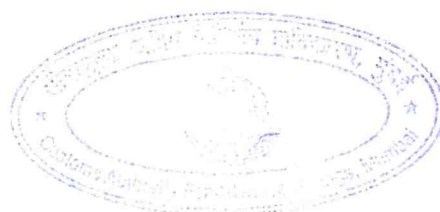
- (a) For additional preservation or stabilisation (for example, by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbet),*
- (b) To improve or maintain their appearance (for example, by the addition of vegetable oil or small quantities of glucose syrup),*

Provided that they retain the character of dried fruit or dried nuts.

3.6 The applicant submitted that from the above, it is clear that the nuts classifiable under this Chapter should be treated only for the purpose of additional preservation or stabilisation or to improve or maintain their appearance. In effect, any treatment that is aimed at other than or beyond preservation/stabilisation or improve/maintain appearance automatically makes the product ineligible for classification under the Chapter 08 itself. This has been legibly brought out in the HSN General Explanatory Note to the Chapter 08 reproduced below:

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

#



However, this Chapter does not cover fruit preserved by osmotic dehydration. The expression "osmotic dehydration" refers to a process whereby pieces of fruit are subjected to prolonged soaking in concentrated sugar syrup so that much of the water and the natural sugar of the fruit is replaced by sugar from the syrup. The fruit may subsequently be air-dried to further reduce the moisture content. Such fruit is classified in Chapter 20 (heading 20.08)."

3.7 The applicant submitted that from the above, it is amply clear that none of the processes referred above is employed in the product proposed to be imported. Further, the fruits air-dried to reduce moisture itself excludes it from the purview of Chapter 08 and places the same under the Chapter 20. Therefore, the processes involved in the proposed import item, 'Roasted Areca Nut (Whole/split)' is completely different from the preservative processes for the products falling under the Chapter Heading 0802 and hence would not fall under the said Chapter.

3.8 The Applicant submitted that the vital question as to whether the roasted nuts would fall under the Chapter Heading 0802 or Chapter Heading 2008 was affirmatively answered in favor of the later (CTH 2008) by the Hon'ble Supreme Court in the case of Commissioner of Customs & Central Excise, Goa Vs Phil Corporation Ltd reported in 2008 (223) E.L.T 9 (S.C). Similarly, while answering whether 'roasted peanut' would fall under Chapter 21 or under Chapter 20, the Apex Court in the case of M/s. Amrit Agro Industries Ltd Vs Commissioner of Central Excise, Ghaziabad reported in 2007(210) E.L.T 183 (S.C) held that roasted nuts are classifiable under the Chapter 20. In both the cases, the Department vehemently argued in favor of classifying the 'roasted nuts' under Chapter 20 and the same was upheld. Hence, the settled position of law is that nuts falling under Chapter 08 would be classified under Chapter 20, if the same is subjected to the process of roasting.

3.9 The applicant further submitted that the Hon'ble High Court of Madras in its order in the case of Commissioner Of Customs, Chennai-II Versus Shahnaz Commodities International Pvt. Ltd reported in 2023 (386) E.L.T 214(Mad) held the classification of 'roasted betelnut' to be classifiable under the HS Code 20081920 as per the then scheme of classification under the Customs Tariff Act, 1975. The said order of the Hon'ble High Court has been accepted by the government and thus attained finality. The applicant submitted that despite this settled position of law regarding classification of roasted betelnut under the Chapter Heading 2008, they have filed this application due to the change in the Tariff Item pertaining to "other roasted nuts and seeds" as the same is now brought under the new entry, 2008 1991 as per the Finance Bill, 2025 given below:

(3) in Chapter 20,—

(i) after Sub-heading Notes, the following Supplementary Note shall be inserted, namely:—

*Supplementary Note:

1. For the purposes of tariff items 2008 19 21 to 2008 19 29, the term "makhana" means the seed of plant *Euryale ferox* Salisb. and also commonly known as gorgon nut or fox nut.;
- (ii) in heading 2008, for tariff items 2008 19 20 to 2008 19 90 and the entries relating thereto, the following shall be substituted, namely:—

"--- Makhana :			
2008 19 21	--- Popped	kg.	150% -
2008 19 22	--- Flour and powder	kg.	150% -
2008 19 29	--- Other	kg.	150% -
--- Other :			
2008 19 91	--- Other roasted nuts and seeds	kg.	150% -
2008 19 92	--- Other nuts, otherwise prepared or preserved	kg.	150% -
2008 19 93	--- Other roasted and fried vegetable products	kg.	30% -
2008 19 99	--- Other	kg.	30% -



3.10 The applicant submitted that the introduction of new entry, 20081991 has not altered the settled fact that the 'roasted betelnut' is classifiable under the HS Code 20081991, except there is a change in the tariff rate 150% instead of 30% that was in vogue prior to the Finance Bill 2025. The applicant further submitted that by virtue of classification under the HS Code 2008 1991, the roasted betelnut is eligible for concessional rate of duty under Sl. No. 172 of the Notification of Customs No. 46/2011 dated 01.06.2011 as amended by the Notification No. 41/2019 dated 31.12.2019, the relevant entry of the same is given below:

Sl. No	Chapter, Heading, Sub-heading and Tariff item	Description	Rate (in percentage unless otherwise specified)
172	200710 to 200820	All Goods	0

3.11 The applicant submitted that therefore, the item proposed to be imported is eligible for the benefit of duty under Sl. No. 172 of the Notification of Customs No. 41/2019 dated 31.12.2019 subject to fulfilment of conditions prescribed therein.

3.12 The applicant submitted that the First Bench of the Hon'ble High Court of Madras in WP Nos. 3647 & 3648 of 2024 in the case of Universal Impex, held that the betelnut products having moisture content below 10% shall be regarded as 'roasted' provided that the moisture limit complies with the moisture content given in the Advance Ruling Application. Accordingly, the Applicant gave an undertaking to bring the roasted betelnuts below 7%.

4. Port of Import and reply from Jurisdictional Commissionerate

4.1 The applicant in their CAAR-1 indicated that they intend to import the subject goods i.e. Roasted betelnut / areca nut at the jurisdiction of office of the Commissioner of Customs, Chennai-II (Import), Customs House, 60, Rajaji Salai, Chennai- 600001 and at the jurisdiction of office of the Commissioner of Customs, Custom House, New Harbour Estate, Tuticorin-628004. In terms of Provisions of the Section 28-I(1) of the Customs Act, 1962 read with the Sub-regulation No. (7) of the Regulation No. 8 of the Customs Authority for Advance Rulings Regulations, 2021, the application was forwarded to the office of the Commissioner of Customs, Chennai-II (Import), Customs House, 60, Rajaji Salai, Chennai- 600001 and to the office of the Commissioner of Customs, Custom House, New Harbour Estate, Tuticorin-628004 on 12.06.2025 as indicated by the applicant at Sr. No. 13 of their CAAR-1 Forms calling upon them to furnish the relevant records with comments, if any, in respect of the said application. Further reminders were also sent on 18.08.2025 to the concerned jurisdictional commissionerates. However, no comments has been received from the Chennai – II (Import) Commissionerate.

4.2 The Tuticorin Commissionerate vide its letter dated 21.08.2025 submitted that as per the relevant excerpts of subsection (2) of section 28-I of Customs Act 1962

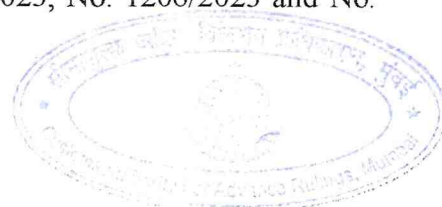
"(2) The Authority may, after examining the application and the records called for, by order, either allow or reject the application :

Provided that the Authority shall not allow the application where the question raised in the application is—

(a) already pending in the applicant's case before any officer of customs, the Appellate Tribunal or any Court;

(b) the same as in a matter already decided by the Appellate Tribunal or any Court"

4.2.1 In the instant case, similar matter is already decided by the Hon'ble High Court of Madras in its recent judgement on Civil Miscellaneous Appeal (CMA) No. 600/2023, No. 1206/2023 and No.



1750/2023, dated 01.08.2023. The Hon'ble High Court went on to analyse the various aspects in determining classification and summed up that:

- (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 classification that specific entry would prevail over general entry.
- (c) HSN Explanatory Notes are normally a safe guide in determining classification under CTH. Roasted areca/betel nut having been mentioned in CTH 2008 19 20 under HSN.
- (d) When there is a specific entry covering a product/commodity, the test of common parlance is irrelevant in determining classification.
- (e) There is considerable force in the submission that the classification as far as possible must be in conformity and in consonance with the HSN Explanatory Notes.

The same has been accepted and relied upon by the Hon'ble Court of Madras in the cases of M/s Universal Impex and M/s Neena Enterprises vide Order dated 23.04.2024((2025) 27 CENTAX 2 (Mad.){23.04.2024}).

Additionally, The Third Schedule of the Finance Act, 2025, CTH 20081920 to 20081990 were substituted with entries from CTH 20081921 to 20081999. As seen from the above, there has been no change in the grounds of the case or merits on which the decision was made originally.

5. Records of Personal Hearing

A personal hearing was held on 12.08.2025 at 03:00 PM wherein Shri E. Ramesh, Advocate appeared on behalf of the applicant for the Personal Hearing in Online mode and reiterated the contentions filed with the application. He submitted that the Roasted Betel Nut / Areca Nut, processed through the described (given in the application) process would be classified under CTI 20081991 or any other CTI, and that the benefit of the exemption under Sr. No. 172 of Notification No. 46/2011 dated 01.06.2011 (as amended) would be applicable or otherwise.

Nobody appeared for hearing from the department's side.

6. Discussions and Findings:

6.1 I have considered all the materials placed before me in respect of the classification of subject goods. I have gone through the submissions made by the applicant during the personal hearing as well as the reply received from the jurisdictional commissionerate. 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 an advance ruling in respect of the classification of the "Roasted Areca Nuts" under the First Schedule of the Customs Tariff Act, 1975 and on the applicability of exemption under Sl. No. 172 of the Notification No. 46/2011 dated 01.06.2011, as amended.

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. I further find that the applicant is a holder of an Importer Exporter Code (IEC) and thereby, is a valid applicant under Section 28E (c) of the Customs Act, 1962 for filing application under Section 28H of the Customs Act, 1962.



6.4 Before deciding the issue of the classification, I find it relevant to discuss the Section 28I of the Customs Act, 1962 as in the instant case, the applicant itself has submitted that the issue of classification of Roasted Areca Nut has been unequivocally dealt by the Hon'ble High Court of Madras in its order in the case of Commissioner of Customs, Chennai – II versus Shahnaz Commodities International Private Limited 2023 (386) E.L.T. 214 (Mad.) i.e. in applicant's own case. The excerpts of the Section 28I of the Customs Act, 1962 are as under:

“28I. Procedure on receipt of application. –

(1)

(2) The Authority may, after examining the application and the records called for, by order, either allow or reject the application:

Provided that the Authority shall not allow the application where the question raised in the application is –

(a) already pending in the applicant's case before any officer of customs, the Appellate Tribunal or any Court,

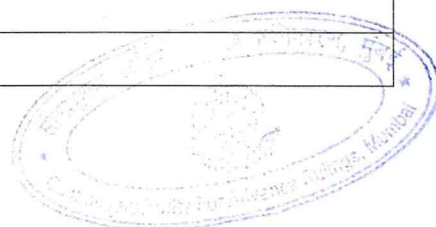
(b) the same as in a matter already decided by the Appellate Tribunal or any Court.”

6.5 Proviso (b) under Section 28I(2) of the Customs Act, 1962 places a bar on the Authority in regards to the admission of applications, and clearly disallows the application where the question raised in the application has already been decided by the Appellate Tribunal or any Court. In the instant case, there is no doubt that the question of classification of Roasted Areca Nut has already been decided by the Hon'ble High Court of Madras, in applicant's own case.

6.6 The applicant has contended that due to the recent amendments in the Tariff Schedule vide Finance Bill, 2025, the facts have changed constituting a new legal framework and thereby, they filed this application as it has become different from the question already decided by the Hon'ble High Court of Madras in the matter referred above.

6.7 Therefore, I find it prudent to examine whether the changes in the Tariff vide Finance Bill, 2025 have changed any legal framework which would affect the classification of Roasted Areca Nut. It is important to note that the classification of any product is determined by applying the General Rules for the Interpretation (GRI) of the Tariff Schedule to the terms of the Headings, Sub-headings, and any relative Section or Chapter Notes. It is important to note that there has been no change in the Section Notes or Chapter Notes. A comparative analysis of the amended tariff schedule vis-à-vis the old tariff schedule will give a clear understanding on the issue. The same is made as under:

	Old Tariff Item	New Tariff Item
Heading	2008	2008
Heading Text	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	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
Single Dash Entry	-Nuts, ground-nuts and other seeds, whether or not mixed together :	-Nuts, ground-nuts and other seeds, whether or not mixed together :
Sub – Heading	2008 19	2008 19
Sub – Heading Text	-- Other, including mixtures:	-- Other, including mixtures:
Triple Dash	--	--- Other



Entry		
Tariff Item	2008 19 20	2008 19 91
Tariff Item Text	--- Other roasted nuts and seeds	---- Other roasted nuts and seeds

6.8 From the table given in above paragraph, it is quite evident that the amendment to the tariff has only resulted in a change of the numerical code at the eight-digit level. There is no change in the four-digit heading (2008: "FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS, OTHERWISE PREPARED...") and the six-digit sub-heading (200819: "Other, including mixtures"). Furthermore, there have been no amendments to the relevant Section Notes (Section IV) or Chapter Notes (Chapter 20) that would alter the legal basis upon which the earlier decision of the Hon'ble High Court of Madras was based in the case referred above.

6.9 Further, the applicant itself in its application has stated that "the introduction of new entry, 2008 1991 has not altered the settled fact that the 'roasted betelnut' is classifiable under the HS Code 2008 1991." There is no change in legal framework and the issue of classification of Roasted Areca Nut is already settled by the decision of Hon'ble High Court of Madras. Therefore, in view of the binding High Court decision and in terms of Proviso (b) under Section 28I(2) of the Customs Act, 1962, I refrain from passing any ruling on classification in this matter.

6.10 **Applicability of exemption benefit under Sr. No. 172 of the Notification No. 46/2011-cus dated 01.06.2011** – In this regard, I find that the preferential duty (Basic Customs Duty) under Notification No. 46/2011-Cus dated 01.06.2011 is contingent upon 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.

6.11 If the goods under consideration i.e. Roasted Areca Nuts imported by the applicant satisfies the criteria laid down in the Notification No. 46/2011-Cus dated 01.06.2011 for the origin of goods 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, then the benefit under Sr. No. 172 of the Notification No. 46/2011-cus dated 01.06.2011 would be available to the applicant.

7.1 In view of the facts and circumstances of the case, legal provisions and observations made in the above paras above discussions and findings of the case, I refrain from passing any ruling in regards to the classification of the subject goods i.e. Roasted Areca Nuts.

7.2 As far as, the Country-of-Origin benefit under Sr. No. 172 of Notification No. 46/2011-Cus dt 01.06.2011 is concerned, I say that these benefits are contingent upon 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



respective country in terms of relevant notifications mentioned supra and in terms of the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020.

8. The applicant vide its email dated 10.09.2025 has requested to keep the ruling confidential. The Authority has duly considered the request in light of Regulation 27 of the Customs Authority for Advance Rulings Regulations, 2021 as amended vide notifications No. 63/2022-Customs (N.T.) dated 20.07.2022 which provides that:

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

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

Upon examination, it is observed that the ruling in the present case does not contain any technical data, proprietary data or commercially confidential information which is unique to the applicant. Furthermore, the details of the product under consideration have been discussed at length in the Order of Hon'ble High Court of Madras (referred supra). Accordingly, I am of the view that the request for confidentiality does not warrant consideration in the present case, as the ruling does not reveal any sensitive or commercially confidential information requiring protection under Regulation 27 of the CAAR Regulations, 2021 as amended. Therefore, I decline the request of the applicant to keep the ruling confidential.

9. I rule accordingly.

Prabhat K. Rameshwaram
20/9/25

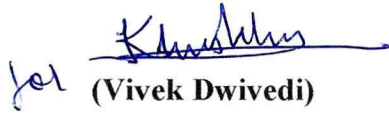
(Prabhat K. Rameshwaram)

Customs Authority for Advance Rulings,
Mumbai.



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

1. M/s Shahnaz Commodities International Private Limited
715, 7th Floor, Spencer Plaza, Suite 652, Mount Road, Chennai 600002
Email – shahnazcomm12@gmail.com
2. The Commissioner of Customs, Chennai-II (Import),
Customs House, 60, Rajaji Salai, Chennai- 600001
Email- chennai-importoffice@gov.in commr2-cuschn@gov.in
3. The Customs Authority for Advance Rulings,
Room No. 24, New Customs House,
Near IGI Airport, New Delhi-110037.
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: anishgupta.irs@gov.in, 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

