**Email** **CCU Customs Mumbai Zone I**

**Ruling issued in respect of application filed by M/s. Abhaya International LLP, request to upload the same on the website**

**From :** Secretary CAAR <cus-advrulings.mum@gov.in> Mon, Oct 27, 2025 12:07 PM
**Subject :** Ruling issued in respect of application filed by M/s. Abhaya International LLP, request to upload the same on the website To diarise
**To :** purchase@abhayainternational.com, Pr. Commissioner NS I <commr-ns1@gov.in>, CAAR DELHI <cus-advrulings.del@gov.in>, CCU Customs Mumbai Zone I <ccu-cusmum1@nic.in>, Anish Gupta <anishgupta.irs@gov.in>, S I Faisal <commr.legal-cbec@nic.in>, Surjit Bhujabal <membercus.cbic@gov.in>, webmaster cbec <webmaster.cbec@icegate.gov.in> 1 attachment
**Reply To :** cus-advrulings mum <cus-advrulings.mum@gov.in>

Madam/Sir,

Please find attached herewith copy of the Ruling issued in respect of application filed by M/s. Abhaya International LLP. The Webmaster is requested to upload the same on the website under 'Detail of Ruling Issued by CAAR, Mumbai'.

This is for information and necessary action at your end.

| ***Name of Applicant*** | ***Date of Application*** | ***Date of Ruling*** | ***Ruling No.*** | ***Subject*** |
|---|---|---|---|---|
| M/s Abhaya International LLP | 07.04.2025 | 24.10.2025 | CAAR/Mum/ARC/98/2025-26 | classification of 'Mineral Concentrate having Brand name VITALARMOR CA M10 |

regards,
Customs Authority for Advance Rulings, Mumbai

**Ruling No. - 98_0001.pdf**
16 MB

**सीमाशुल्क अग्रिम विनिर्णय प्राधिकरण**
**Customs Authority for Advance Rulings**
**नवीन सीमाशुल्क भवन, बेलार्ड इस्टेट, मुंबई - ४०० ००१**
**New Custom House, Ballard Estate, Mumbai - 400 001**
**E-MAIL: cus-advrulings.mum@gov.in**

F.No. CAAR/CUS/APPL/71/2025 - O/o Commr-CAAR-Mumbai दिनांक/Date :24.10.2025

| | |
|---|---|
| Ruling No. & date | CAAR/Mum/ARC/98/2025-26 dated 24.10.2025 |
| Issued by | Shri Prabhat K. Rameshwaram,<br>Customs Authority for Advance Rulings, Mumbai |
| Name and address of the applicant | M/s. Abhaya International LLP<br>1286/9, Gala No 10, Umiya Comm. Complex, Building-D,<br>Kalher, Bhiwandi, Thane, Maharashtra-421302<br>Email- purchase@abhayainternational.com |
| Concerned Commissionerate | The Pr. Commissioner of Customs, NS-I,<br>JNCH, Nhava Sheva, Tal: Uran Distt: Raigad<br>Maharashtra-400707.<br>Email: commr-ns1@gov.in |

**ध्यान दीजिए/ N.B.:**

1. 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.

2. 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 क्षेत्राधिकार 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 Jurisdictional 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.

3. 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.

4. 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.

5. 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

1. M/s. Abhaya International LLP (IEC No. ABJFA0216E) (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 07.04.2025, 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 the product "Mineral Concentrate (with Calcium phosphates) having Brand Name VITALARMOR CA M10".

**2. Submission by the Applicant:**

2.1 The Applicant submitted that they are engaged in importing and distributing business of food ingredients, which includes a comprehensive range of Emulsifiers, Proteins, Fibers, Amino Acids and Improver systems falling under various Chapters of the Customs Tariff Act, 1975 and are registered as per the GST laws. The applicant submitted that they have an extensive portfolio of products which finds use in bakery, confectionary, culinary, dairy, fruit products and nutraceutical, among other industries. They intend to import MINERAL CONCENTRATE (with Calcium phosphates) (brand name VITALARMOR CA M10) through the sea port at Nhava Sheva Group-1 (NS-01), Mumbai.

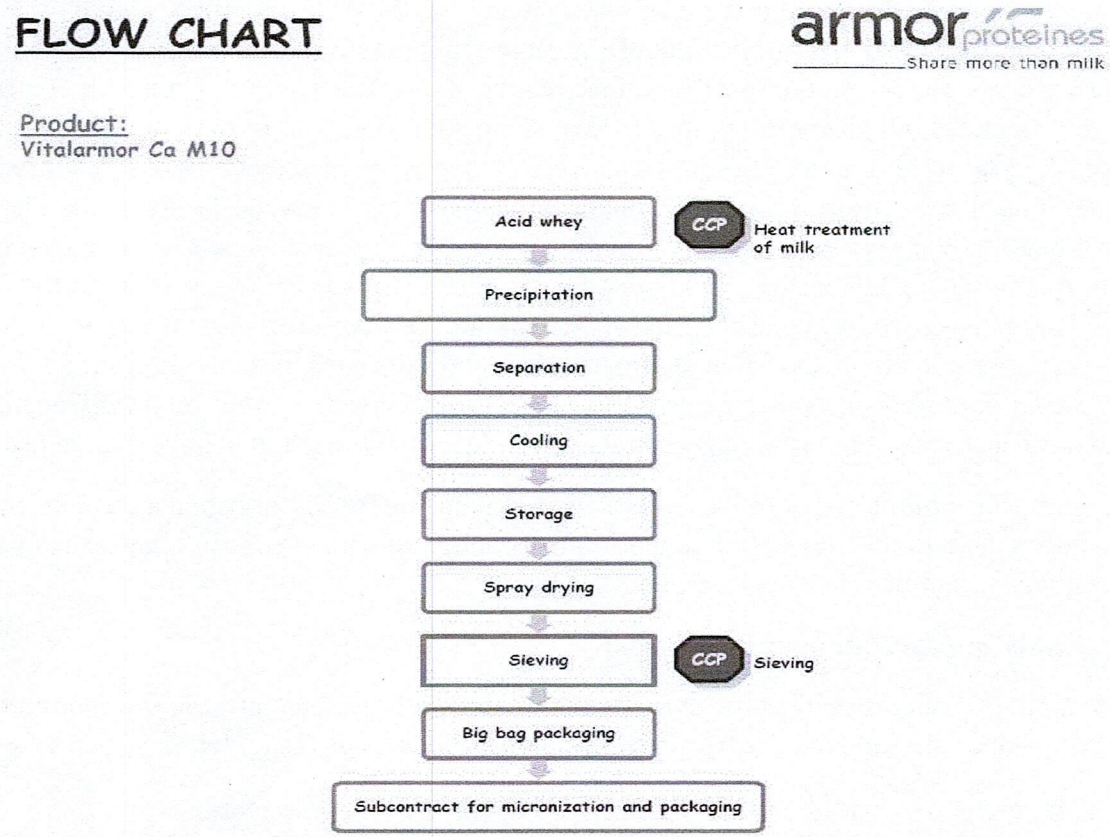
2.2 The applicant submitted that VITALARMOR CA M10 is a form of MINERAL CONCENTRATE (with Calcium phosphates) which serves as dietary supplements and nutraceuticals targeting bone health. MINERAL CONCENTRATE (with Calcium phosphates) is a type of protein that is derived from filtered milk and is formed from whey and casein proteins.

2.3 The applicant submitted that the MINERAL CONCENTRATE (with Calcium phosphates) is a key ingredient in following forms:

- Nutraceuticals & Supplements: MINERAL CONCENTRATE (with Calcium phosphates) powder is ideal for manufacturers of dietary supplements and nutraceuticals targeting bone health. Its bioidentical structure and enhanced bioavailability make it a premium choice for calcium tablets, capsules, and powder supplements aimed at improving bone density, especially for those needing lactose-free options.
- Sports Nutrition: For athletes and active individuals, maintaining bone strength is essential. Milk Calcium powder can be used in protein shakes, recovery drinks, and fortified snacks to deliver calcium and essential minerals, supporting bone health without the need for dairy-based ingredients.
- Geriatric Nutrition: This calcium source is especially beneficial for the elderly, who are often at risk of bone density loss. Geriatric-focused products, particularly fortified health drinks and fortified dairy products can leverage the bioidentical calcium's easy absorption and targeted delivery to support bone health, reducing fracture risks and enhancing mobility.

2.4 PHYSICAL APPEARANCE: Milk Calcium powder is a versatile nutrient supplement premix designed to support bone health. It is a fine, white to off-white powder with a slightly hygroscopic nature, ensuring optimal absorption and utilization and having 10 micron size. It has a typical taste and defined calcium to phosphorus ratio of 27:13. Major constituents include Calcium, phosphorous and other micronutrients.

2.5 PROCESSING CHART: The applicant submitted the Processing flow of the manufacture of Milk powder as presented below:




2.6 PROCESSING FLOW OF MINERAL CONCENTRATE (with Calcium phosphates): The applicant submitted that the starting ingredient in the manufacture of MINERAL CONCENTRATE (with Calcium phosphates) powder is acid whey. Whey is a liquid material produced as a by-product of cheese production. There are two types of whey; sweet whey and acid whey. Acid whey is produced by acidification of milk to the isoelectric point of casein (pI = 4.6) [1]. Precipitation of casein releases high concentration of ionic calcium in the acid whey as opposed to sweet whey. Revalorisation of whey is therefore necessary to reduce environmental impact and make the dairy industry more competitive. The major whey protein such as lacto globulin can be a precursor for peptides with biological activity. However, these valuable proteins are still being regarded as waste and underutilised. Lacto globulin and lactalbumin have been reported to be precursors of several potential bioactivities such as antibacterial, opioid activity and the most studied activity, the angiotensin-converting enzyme (ACE)-inhibitory activity, given the fact that lacto globulin is easily isolated from whey, this makes lacto globulin an interesting substrate for the production of peptides with vast potential of health benefits.

2.7 PREPARATION PROCESS OF MINERAL CONCENTRATE (with Calcium phosphates): Acid whey is heated to 72 degrees Celsius for minimum 15 seconds and then subjected to precipitation and then separated, cooled and stored for a period of few hours. It is converted to fine powder and passed through sieves to collect 1.4 mm size fines. This powder is packaged and then distributed to other sub-contractors for further re-packaging in smaller volumes.

2.8 Calcium is a major component of the milk that has shown antihypertensive activity. It has been reported that calcium, potassium and magnesium have an independent effect on blood pressure when fermented milk was consumed and that these minerals intensified the antihypertensive effects of IPP and VPP. Gonzalez-Gonzalez et al. investigated the effect of ionic calcium concentration on

ACE activity which showed an activation of ACE (130%) at concentration between 0.1 and 1 mM and above 1 mM had an inhibition effect. During acid whey production, ionic calcium is released. To date, there are no studies reporting the effect of ionic calcium on the ACE-inhibitory activity in acid whey. The enzyme ACE (EC 3.4.15.1) is one of the main regulators of blood pressure through the formation of vasoconstrictor angiotensin II and inactivating the vasodilator bradykinin. In contrast, ACE-inhibitory peptides inhibit the catalytic process of the ACE resulting in hypotensive effect in hypertensive subjects. Natural dietary sources such as milk and whey have been extensively used to produce these bioactive peptides through enzymatic proteolysis and bacterial fermentation. These peptides have been shown to lower blood pressure in animal and clinical studies. The prospective of ACE-inhibitory peptides is increasingly acknowledged due to recurrent condition of hypertension. These peptides are considered to be milder and safer without the side effects associated with other common antihypertensive drugs. Different synthetic ACE inhibitors such as captopril, imidapril and enalapril are being extensively used to treat critical hypertension. Therefore, ACE-inhibitory peptides derived from milk and whey represents a potential natural dietary approach to control hypertension.

2.9 The applicant submitted that this powder is mixed with water/milk or can also be consumed with health drinks. Due to the above-mentioned health benefits, this powder is in high demand and has nutritional values and has high demand in our country.

## 3. Applicants Interpretation of Law/Facts:

3.1 The applicant submitted that for classification, explanatory Notes are the most important guiding literature and therefore, the excerpts from Explanatory Notes are as under:

**28.35 - Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.**

2835.10 - Phosphinates (hypophosphites) and phosphonates (phosphites)

- Phosphates :

2835.22 - - Of mono- or disodium

2835.24 - - Of potassium

2835.25 - - Calcium hydrogenorthophosphate ("dicalcium phosphate")

2835.26 - - Other phosphates of calcium

2835.29 - - Other

- Polyphosphates :

2835.31 - - Sodium triphosphate (sodium tripolyphosphate)

2835.39 - - Other

### (A) PHOSPHINATES (HYPOPHOSPHITES)

Subject to the **exclusions** mentioned in the introduction to this sub-Chapter, this heading includes phosphinates (hypophosphites), metal salts of phosphinic (hypophosphorous) acid ($H_3PO_2$) (heading 28.11).

These are soluble in water and decompose on heating with evolution of hydrogen phosphide which ignites spontaneously. Alkali phosphinates are reducing agents.

The most important are :

(I) **Sodium phosphinate (hypophosphite)** ($NaPH_2O_2$), in white tablets or crystalline powder, hygroscopic.

(II) **Calcium phosphinate (hypophosphite)** ($Ca(PH_2O_2)_2$), colourless crystals or a white powder (obtained by the action of white phosphorus on boiling milk of lime).

Both these products are used in medicine as tonics or restoratives.

(III) **Ammonium, iron or lead phosphinates (hypophosphites)**.

### (B) PHOSPHONATES (PHOSPHITES)

Subject to the **exclusions** mentioned in the introduction to this sub-Chapter, this heading includes phosphonates (phosphites), metal salts (neutral or acid) of phosphonic (phosphorous) acid ($H_3PO_3$) (heading 28.11).

The most important phosphonates are those of ammonium, sodium, potassium or calcium, soluble in water and acting as reducing agents.


## (B) PHOSPHONATES (PHOSPHITES)

Subject to the **exclusions** mentioned in the introduction to this sub-Chapter, this heading includes phosphonates (phosphites), metal salts (neutral or acid) of phosphonic (phosphorous) acid ($H_3PO_3$) (heading 28.11).

The most important phosphonates are those of ammonium, sodium, potassium or calcium, soluble in water and acting as reducing agents.


## (C) PHOSPHATES AND POLYPHOSPHATES

Subject to the **exclusions** mentioned in the introduction to this sub-Chapter, this heading includes metal phosphates and polyphosphates derived from the acids of heading 28.09, i.e. :

(I) **Phosphates** - metal salts of phosphoric acid ($H_3PO_4$). These are the most important and are often called "phosphates" without further qualification. The salts formed by phosphoric acid with monovalent metals may be mono-, di- or tribasic (with monovalent metals they contain one, two or three metal atoms); there are, for example, three sodium phosphates : sodium dihydrogenorthophosphate (monobasic phosphate ($NaH_2PO_4$)), disodium hydrogenorthophosphate (dibasic phosphate ($Na_2HPO_4$)) and trisodiumorthophosphate (tribasic phosphate ($Na_3PO_4$)).

(II) **Pyrophosphates** (diphosphates) - metal salts of pyrophosphoric acid ($H_4P_2O_7$).

(III) **Metaphosphates** - metal salts of metaphosphoric acids $(HPO_3)_n$.

(IV) **Other polyphosphates** - metal salts of polyphosphoric acids having a high degree of polymerisation.

The most important phosphates and polyphosphates are :

(1) **Ammonium phosphates and polyphosphates.**

(a) **Triammonium orthophosphate** ($(NH_4)_3PO_4$), stable in aqueous solution only.

(b) **Ammonium polyphosphates.** There are several ammonium polyphosphates having a degree of polymerisation ranging from a few units to a few thousand.

They occur as white crystalline powders, soluble or insoluble in water; they are used in the preparation of fertilisers, in fire-proofing additives for varnish or in fire-proofing preparations.

They remain in this heading even though their degree of polymerisation is not defined.

Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenortho- phosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are **excluded** from this heading **(heading 31.05)**.

(2) **Sodium phosphates and polyphosphates.**

(a) **Sodium dihydrogenorthophosphate** (monobasic phosphate) ($NaH_2PO_4.2H_2O$). Colourless crystals, soluble in water, which under the action of heat lose water (pulverised phosphate) to become pyrophosphate and, finally, metaphosphate. Used in medicine, in the man-made textiles industry, as a coagulant of protein substances, in electroplating, etc.

(b) **Disodium hydrogenorthophosphate** (dibasic phosphate) ($Na_2HPO_4$), anhydrous (white powder) or crystallised (with 2, 7 or 12 $H_2O$). Soluble in water. Used as a size for silk (with tin chloride), for fire-proofing fabrics, wood or paper, as a textile mordant, in chrome-tanning, in the manufacture of optical glass, for glazing porcelain, in the preparation of baking powder, in the manufacture of colouring matters and soldering fluxes, in electro-plating, in medicine, etc.

(c) **Trisodium orthophosphate** (tribasic phosphate) ($Na_3PO_4.12H_2O$). Colourless crystals, soluble in water, releasing part of their water of crystallisation on warming. Used as a flux for dissolving metal oxides, in photography, as a detergent, for softening industrial water and descaling boilers, to clarify sugar and spirits, in tanning, in medicine, etc.

(d) **Sodium pyrophosphates** (sodium diphosphates). Tetrasodium pyrophosphate (neutral diphosphate) ($Na_4P_2O_7$). Non-hygroscopic white powder, soluble in water. Used in laundering, in the preparation of detergents, of mixtures to prevent the coagulation of blood, of refrigerating products and of disinfectants, in cheese manufacture, etc.

**Disodium dihydrogenpyrophosphate** (acid diphosphate) ($Na_2H_2P_2O_7$), which has the same appearance, is used as a flux in enamelling, for precipitating the casein from milk, and in the preparation of baking powder, of certain malted milk powders, etc.

(e) **Sodium triphosphate** ($Na_5P_3O_{10}$) (pentasodium triphosphate also known as sodium tripolyphosphate). White crystalline powder; used as a water-softener, as an emulsifier or to preserve foodstuffs.

(f) **Sodium metaphosphates** (basic formula $(NaPO_3)_n$). Two metaphosphates meeting this description are sodium cyclo-triphosphate and sodium cyclo-tetraphosphate.

(g) **Sodium polyphosphates** having a high degree of polymerisation. Some sodium polyphosphates are incorrectly called sodium metaphosphates. There are several linear sodium polyphosphates having a high degree of polymerisation ranging from a few dozen to a few hundred units. Although they generally occur as polymers having an unspecified degree of polymerisation, they remain in this heading.

These include :

The product incorrectly known as sodium hexametaphosphate (a polymeric mixture of formula $((NaPO_3)_n)$, also known as Graham's salt. Vitreous substance or white powder, soluble in water. In aqueous solution, this product sequesters the calcium and the magnesium contained in the water, hence its use as a water-softener. Also used in the preparation of detergents and casein glues, to emulsify essential oils, in photography, in the manufacture of processed cheese, etc.

(3) **Potassium phosphates.** The best known is potassium dihydrogenorthophosphate (monopotassium phosphate) ($KH_2PO_4$). Obtained by treating phosphated chalk with orthophosphoric acid and potassium sulphate. Colourless crystals, soluble in water. Used as a yeast nutrient and as a fertiliser.

(4) **Calcium phosphates.**

(a) **Calcium hydrogenorthophosphate** ("dicalcium phosphate") ($CaHPO_4.2H_2O$). Obtained by the action of an acidulated calcium chloride solution on disodium hydrogenorthophosphate. White powder, insoluble in water. Used as a fertiliser; as a mineral supplement to animal fodder, and in the manufacture of glass, medicaments, etc.

Calcium hydrogenorthophosphate containing not less than 0.2 % by weight of fluorine calculated on the dry anhydrous product is **excluded (heading 31.03 or 31.05)**.

(b) **Calcium tetrahydrogenbis (orthophosphate)** (monocalcium phosphate) ($CaH_4(PO_4)_2$. 1 or 2 $H_2O$). Obtained by treating bones with sulphuric acid or hydrogen chloride. Occurs in thick solutions; releases its water of crystallisation under the action of heat. It is the only calcium phosphate soluble in water. Used in the preparation of baking powders, as a medicament, etc.

(c) **Tricalcium bis(orthophosphate)** (neutral calcium phosphate) ($Ca_3(PO_4)_2$). The heading covers precipitated calcium phosphate (i.e., ordinary calcium phosphate). Obtained by treating the tricalcium phosphate contained in bones, first with hydrochloric acid and then with sodium hydroxide, or by precipitating a solution of trisodium orthophosphate by means of calcium chloride in presence of ammonia. Amorphous white powder, odourless and insoluble in water. Used as a mordant in dyeing; to clarify syrups; for pickling metals; in the manufacture of glass or pottery; in the preparation of phosphorus and medicaments (e.g., lactophosphates, glycerophosphates), etc.

Natural calcium phosphate is **excluded (heading 25.10)**.

(5) **Aluminium phosphate.** Artificial aluminium orthophosphate ($AlPO_4$), prepared from trisodium orthophosphate and aluminium sulphate, occurs as a white, greyish or pinkish powder. Used as a flux in ceramics, for sizing silk (with tin oxide), and in the preparation of dental cements.

Natural aluminium phosphate (wavellite) is **excluded (heading 25.30)**.

(6) **Manganese phosphate** ($Mn_3(PO_4)_2.7H_2O$). Obtained from manganous chloride and phosphoric acid. It is a purple powder which, alone or mixed with other products, constitutes Nuremberg violet, used by artists and in enamels. Associated with ammonium phosphate, it forms Burgundy violet.

(7) **Cobalt phosphates.** Tricobalt bis (orthophosphateor) ($Co_3(PO_4)_2.2$ or 8 $H_2O$) is prepared from sodium orthophosphate and cobalt acetate. Amorphous pink powder, insoluble in water. When heated with aluminium oxide, gives Thenard's blue used in enamels. Associated with aluminium phosphate, it is used in the preparation of cobalt purple.

(8) **Other phosphates**. These include phosphates of barium (opacifier), chromium (ceramic colours), zinc (ceramic colours, dental cements, fermentation control, medicine), iron (medicine) and copper (ceramic colours).

The heading also **excludes** certain phosphates, viz. :

(a) Natural calcium phosphates, apatite and natural aluminium calcium phosphates (**heading 25.10**).

(b) Other natural mineral phosphates of **Chapter 25** or **26**.

(c) Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure (**heading 31.05**).

(d) Precious and semi-precious stones (**heading 71.03** or **71.05**).

3.2 The applicant submitted that Chapter 28 of Custom tariff Act, 1975 covers "Miscellaneous edible preparations", Heading no. 28.35 under the said Chapter covers "Food preparations not elsewhere specified or included". In other words, the Chapter Heading 2835 is residuary heading which covers all the products not specified elsewhere in the tariff. The relevant extract of the said heading is reproduced under for ready reference:

| **HS Code** | **Description of goods** | **Unit** |
|---|---|---|
| (1) | (2) | (3) |
| 2835 25 00 | Which covers "calcium hydrogenorthophosphate (dicalcium phosphate)", the basic customs duty (BCD) in India is 7.5%. Additionally, there's a Social Welfare Surcharges (SWS) of 10% and IGST (Integrated Goods and Services Tax at 18%.) | |
| | | |
| **Here's a more details on Duty Structure is as under:** | | |
| 2835 25 00 | Calcium hydrogenorthophosphate (dicalcium phosphate) | |
| 2835 25 00 | Basic Customs Duty (BCD) | 7.5% |
| 2835 25 00 | Social Welfare Surcharges (SWS) | 10% |
| 2835 25 00 | Integrated Goods and Services Tax (IGST) | 18% |
| 2835 25 00 | Agriculture Infrastructure and Development Cess (AIDC) | 0.00% |

## 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. "Mineral Concentrate (with Calcium phosphates) having Brand Name VITALARMOR CA M10" at the jurisdiction of office of the Pr. Commissioner of Customs, NS-I, JNCH, Nhava Sheva, Tal: Uran Distt: Raigad, Maharashtra-400707. 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 Principal Commissioner of Customs, NS-V, JNCH, Nhava Sheva, Tal: Uran Distt: Raigad, Maharashtra-400707 on 24.03.2025 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 28.04.2025, 14.05.2025 and 09.06.2025 to the concerned jurisdictional commissionerates. However, no reply till date has been received.

## 5. Records of Personal Hearing

5.1 A personal hearing was held on 07.07.2025 at 01:30 PM in the office of the CAAR, Mumbai. Shri Shubhendu Patnaik, Advocate (Autorized Representatibe) and Shri Pawan Goyal, Chief Operating Officer of M/s. Abhay International LLP appeared for the personal hearing on behalf of the applicant in Online Mode. They submitted that the product "VitalArmor Ca M10" is a form of

mineral concentrate with composition of calcium phosphates (Calcium : Phosphate - 2 : 1) derived from acid whey. They contended that the subject goods merit classification under CTI 28352500. It was asked to provide legible copies of the material data sheet, proforma invoice and the use/function of the subject goods as considered in the trade parlance. They seek some time, which was granted. However, Shri Pawan Goyal, Chief Operating Officer of the applicant's company categorically said that the subject good is used as "**health supplement**".

Noone appeared for the hearing from the departments side.

## 6. Discussions and Findings

6.1 I have carefully examined all the materials placed before me in respect of the classification of subject goods. I have also gone through the submissions made by the applicant during the personal hearing. 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 classification of the product Mineral Concentrate (with Calcium phosphates) (brand name VITALARMOR CA M10) which serves as dietary supplements and nutraceuticals targeting bone health and marketed for use in nutritional fortification, dietary supplements, and functional food formulations supporting bone health.

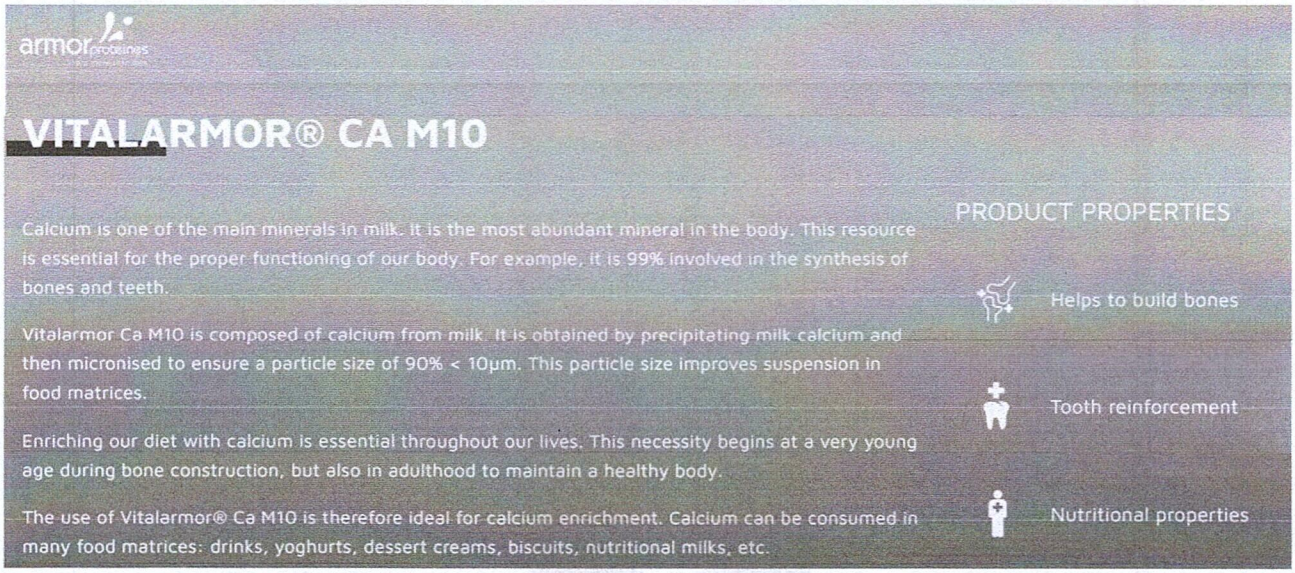
6.3 At the outset, I find that the issue raised at the Sr. No. 08 in the CAAR-1 form is squarely covered under Section 28H(2) of the Customs Act, 1962 being a matter related to the classification of goods. I further find that the applicant is a holder of an Importer Exporter Code (IEC) and thereby, is 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 The applicant is seeking an advance ruling for the classification of the product "Mineral Concentrate (Brand Name VitalArmor CA M10) (hereinafter referred as subject goods). The applicant submitted that the subject goods are versatile nutrient supplement premix designed to support bone health. It is a fine, white to off-white powder with a slightly hygroscopic nature, ensuring optimal absorption and utilization and having 10-micron size. The applicant further submitted that the starting ingredient in the manufacture of MINERAL CONCENTRATE (with Calcium phosphates) powder is acid whey. The applicant further submitted that this powder has high nutritional values and can be consumed by mixing with water/milk or can also be consumed with health drinks.

**Technical and factual understanding**

6.4.1 Further, the technical data sheet submitted by the applicant describes the subject goods i.e. Mineral Concentrate (having brand name VitalArmor Ca M10) as Minerals Concentrate rich in milk calcium with suggested uses in nutritional reformulation, specifically the calcium fortification in dairy products (yoghurts, drinking yoghurts, cheese), biscuits and ice creams.

6.4.2 To further understand the subject goods, the website of the manufacturer Armor Proteines (S.A., France) (Home Page - Armor Protéines (https://www.armor-proteines.com/en/)) was scoured through. The website of the manufacturer confirms that Vitalarmor CA M10 is obtained by precipitating milk calcium from acid whey, followed by micronisation such that 90 % of the particles are < 10 µm, improving suspension and texture in food matrices. It is recommended for calcium enrichment of drinks, yoghurts, dessert creams, biscuits, and nutritional milks, with key application segments in dairy, senior/clinical nutrition, and sports nutrition. The screen shot from the website is as under:




6.4.3 Further, there are various articles related to the milk proteins and milk minerals published on the website. One of the articles titled "Calcium or calciums? Choosing dairy calciums" authored by Magali Dulauroy published on 19.03.2024 states that VITALARMOR Ca M10 is **a mineral concentrate rich in milk calcium**, in the form of calcium phosphate (similar to the composition of teeth and bone). It further states that VITALARMOR Ca M10 contains 27% calcium, but there are many other nutrients in this complex:

- phosphorus (P), the second most important component of bones after calcium, and potassium (K). Two minerals are essential for good calcium bioavailability.
- magnesium (Mg), 60% of which is stored in the bones. In particular, magnesium promotes bone formation through its positive influence on the cells and enzymes involved in this process.

6.4.4 Further, another article of the same author titled "Have you heard of dairy electolytes" published on 15.10.2024 states that their dairy mineral concentrate VITALARMOR Ca M10 contains a high concentration of numerous electrolytes. The blend contains 27% calcium, 13% phosphorus, as well as magnesium, sodium and potassium. Further, another article of the same author titled "Why are milk minerals so good for us" published on 23.01.2025 states that the product VITALAROR Ca M10 also have functional anti-caking and anti-agglomerating properties and is an alternative to common anti-caking additives (E341: calcium phosphate, E551: silicon dioxide, E504: magnesium carbonate). It prevents particles from agglomerating and forming lumps in powdered products, which has benefits in terms of storage space, transport and, finally, for consumer use.

6.4.5 From all of the above information gathered from the applicant's submission and the website of the manufacturer, it is evident that the product is obtained from acid whey through precipitation, separation, spray-drying, sieving, and micronisation, resulting in a milk-mineral powder containing ~27 % Ca, 13 % P, and minor Mg, Na, K – not a protein concentrates or pure chemical compound.

6.5 Before deciding on the issue, let me deliberate on the legal framework prescribed in Customs Tariff Act, 1975, Chapter/Section notes along with HSN explanatory notes. Classification of goods in the Harmonized System of Nomenclature (HSN) is governed by the General Rules for the interpretations. Rule 1 of the General Rules for the Interpretation of the Import Tariff to the Customs Tariff Act, 1975 stipulate that for legal purposes, the classification of the import item shall be determined according to the terms of the headings and any relative Section or Chapter Notes.

6.6 The applicant has sought to classify these items under the heading 2835 which covers "Phosphinates (Hypophosphites), Phosphonates (Phosphites) and Phosphates; Polyphosphates, Whether or Not Chemically Defined" and more specifically under Tariff Item 2835 25 00 "Calcium hydrogenorthophosphate ("dicalcium phosphate")". The relevant excerpts of the heading are as under:

| Tariff Item | Description |
|---|---|
| 2835 | Phosphinates (Hypophosphites), Phosphonates (Phosphites) and Phosphates; Polyphosphates, Whether or Not Chemically Defined |
| 2835 10<br>... | - Phosphinates (hypophosphites) and phosphonates (phosphites) :<br>... |
| <br>2835 22 00<br>2835 24 00<br>2835 25 00<br>... | - Phosphates :<br>-- Of mono-or disodium<br>-- Of potassium<br>-- Calcium hydrogenorthophosphate ("dicalcium phosphate")<br>... |
| <br>... | - Polyphosphates<br>... |

6.6.1 From the above, it emerges that the heading 2835 is further categorized into three categories:

- Phosphinates (hypophosphites) and phosphonates (phosphites)
- Phosphates
- Polyphosphates, Whether or Not Chemically Defined

6.6.2 The applicant is seeking classification of the subject goods under second category i.e. under Phosphates as the subject goods are rich in milk calcium in the form of Calcium phosphate. However, I find that the chapter notes are also very crucial and important factor in deciding whether the subject goods fall under particular chapter or not. Note 1 to Chapter 28 which states as under:

*"1. Except where the context otherwise requires, the headings of this Chapter apply only to:*

*(a) separate chemical elements and separate chemically defined compounds, whether or not containing impurities;"*

6.6.3 The Note 1 to Chapter 28 clearly stipulates that only separate chemical elements and separate chemically defined compound (with or without impurities) are classified under the Chapter 28. Further, the HSN Explanatory notes for Chapter 28 further clarifies as under:

**GENERAL**

Unless the context otherwise requires, Chapter 28 is limited to separate chemical elements and separate chemically defined compounds.

A separate chemically defined compound is a substance which consists of one molecular species (e.g., covalent or ionic) whose composition is defined by a constant ratio of elements and can be represented by a definitive structural diagram. In a crystal lattice, the molecular species corresponds to the repeating unit cell.

The elements of a separate chemically defined compound combine in a specific characteristic proportion determined by the valency and the bonding requirements of the individual atoms. The proportion of each element is constant and specific to each compound and it is therefore said to be stoichiometric.

Small deviations in the stoichiometric ratios can occur because of gaps or insertions in the crystal lattice. These compounds are described as quasi-stoichiometric and are permitted as separate chemically defined compounds provided that the deviations have not been intentionally created.

6.6.4 The HSN Explanatory notes stipulates two conditions for a substance to be classified as a separate chemically defined compound: one, its composition is defined by a constant ratio of elements and another, it can be represented by a definitive structural diagram.

6.6.5 Further, the HSN Explanatory Notes for Chapter 28 contains a list of products which remain classified in Chapter 28, even when they are not separate chemical elements nor separate chemically defined compounds, the relevant excerpts are as under:

**(C) Products which remain classified in Chapter 28, even when they are not separate chemical elements nor separate chemically defined compounds.**

There are certain exceptions to the rule that this Chapter is limited to separate chemical elements and separate chemically defined compounds. These exceptions include the following products :

Heading 28.02 - Colloidal sulphur.
Heading 28.03 - Carbon blacks.
Heading 28.07 - Oleum.
Heading 28.08 - Sulphonitric acids.
Heading 28.09 - Polyphosphoric acids.
Heading 28.13 - Phosphorus trisulphide.
Heading 28.18 - Artificial corundum.
Heading 28.21 - Earth colours containing 70 % or more by weight of combined iron evaluated as $Fe_2O_3$.
Heading 28.22 - Commercial cobalt oxides.
Heading 28.24 - Red lead and orange lead.
Heading 28.28 - Commercial calcium hypochlorite.
Heading 28.30 - Polysulphides.
Heading 28.31 - Dithionites and sulphoxylates, stabilised with organic substances.
Heading 28.35 - Polyphosphates.
Heading 28.36 - Commercial ammonium carbonate containing ammonium carbamate.
Heading 28.39 - Commercial alkali metal silicates.
Heading 28.42 - Aluminosilicates.
Heading 28.43 - Colloidal precious metals.
- Amalgams of precious metals.
- Inorganic or organic compounds of precious metals.
Heading 28.44 - Radioactive elements, radioactive isotopes, or compounds (inorganic or organic) and mixtures containing these substances.
Heading 28.45 - Other isotopes and their compounds (inorganic or organic).
Heading 28.46 - Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.
Heading 28.49 - Carbides.
Heading 28.50 - Hydrides, nitrides, azides, silicides and borides.
Heading 28.52 - Inorganic and organic compounds of mercury, excluding amalgams
Heading 28.53 - Phosphides, liquid air and compressed air.
Amalgams **other than** amalgams of precious metals - see under heading 28.43 above.

6.6.6 From the above exclusion list, it is observed that only the third category of products i.e. Polyphosphates under heading 2835 are excluded from the purview of Note 1 to Chapter 28 i.e. the requirement of being a separate chemical element or separate chemically defined compound. The products pertaining to the other two categories i.e. Phosphinates (Hypophosphites), Phosphonates (Phosphites) and Phosphates would have to first satisfy the condition of being a separate chemical element or separate chemically defined compound in terms of Note 1 to Chapter 28 for classification under Heading 2835.

6.6.7 The subject goods are a Milk Mineral Concentrate which is a precipitate of acid whey containing 27% calcium, 13% phosphorus, as well as magnesium, sodium and potassium, and are not a separate chemical element or a separate chemically defined compound and therefore, by virtue of Note 1 to Chapter 28, are not classifiable under Heading 2835.

6.7 Since the subject goods are made using acid whey and are used as nutritional supplements, these can be classified under CTH 0404 "*Whey, whether or not concentrated or containing added*

*sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included*" or CTH 2106 "*food preparations not elsewhere specified or included*". Before deciding the correct classification of the subject goods, it is important to understand the scope of both the headings and relevant Chapter Notes, HSN Explanatory Notes etc.

6.8 CTH 0404 – Relevant Heading Notes, Sub-heading Note 1 and HSN Explanatory Notes for Heading 0404 are as under:

*5. This Chapter does not cover:

(a) non-living insects, unfit for human consumption (heading 0511);

(b) products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose, calculated on the dry matter (heading 1702);

(c) products obtained from milk by replacing one or more of its natural constituents (for example, butyric fats) by another substance (for example, oleic fats) (heading 1901 or 2106); or

(d) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter) (heading 3502) or globulins (heading 3504).

SUB-HEADING NOTES :

1. For the purposes of sub-heading 0404 10, the expression "modified whey" means products consisting of whey constituents, that is, whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.

This heading covers whey (i.e., the natural constituents of milk which remain after the fat and casein have been removed) and modified whey (see Subheading Note 1 to this Chapter). These products may be in liquid, paste or solid (including frozen) form, and may be concentrated (e.g., in powder) or preserved.

The heading also covers fresh or preserved products consisting of milk constituents, which do not have the same composition as the natural product, provided they are not more specifically covered elsewhere. Thus the heading includes products which lack one or more natural milk constituents, milk to which natural milk constituents have been added (to obtain, for example, a protein-rich product).

Apart from natural milk constituents and the additives mentioned in the General Explanatory Note to this Chapter, the products of this heading may also contain added sugar or other sweetening matter.

The powdered products of this heading, particularly whey, may contain small quantities of added lactic ferments, with a view to their use in prepared meat products or as additives for animal feed.

The heading **does not cover** :

(a) Skimmed milk or reconstituted milk having the same qualitative and quantitative composition as natural milk (**heading 04.01** or **04.02**).

(b) Whey cheese (**heading 04.06**).

(c) Products obtained from whey, containing by weight more than 95 % lactose, expressed as anhydrous lactose, calculated on the dry matter (**heading 17.02**).

(d) Food preparations based on natural milk constituents but containing other substances not allowed in the products of this Chapter (in particular, **heading 19.01**).

(e) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter) (**heading 35.02**) or globulins (**heading 35.04**).

From the above chapter notes, sub-heading notes and HSN Explanatory Notes for heading 0404, it emerges that this heading covers *whey and modified whey products, as well as other milk-derived constituents in liquid, paste, powder, or frozen form*, provided they remain essentially milk components and are not more specifically classified elsewhere. The subject goods would not be classified here, because milk mineral concentrates are separated mineral fractions from the acid whey rather than whey or modified whey.

The subject goods i.e. VitalArmor® Ca M10 is a *milk mineral concentrate*, obtained by precipitating and micronizing calcium from acid whey, yielding a fine powder rich in calcium for nutritional enrichment. While Vitalarmor CA M10 originates from acid whey, the precipitation process isolates only the mineral fraction (chiefly calcium phosphate) by way of heat precipitation and removes proteins and lactose almost entirely. Consequently, the final product no longer consists of whey constituents in natural or recombined balance. It thus fails the definition of "modified whey" and loses the essential character of whey. Because the heading in question is limited to whey and milk constituents in their natural or modified balance, isolated mineral concentrates are excluded.

The HSN Explanatory Notes to Heading 0404 confirm that this heading applies only so long as products remain essentially milk components. Preparations that have lost that character are excluded. Analogously, other isolated milk constituents are classified elsewhere – e.g., **lactose (HS 1702)** and **whey protein concentrates (HS 3502)** – demonstrating that individual extracted fractions fall outside 0404. Hence, Vitalarmor CA M10 do not merit classification under Heading 0404.

6.9 CTH 2106 - Relevant HSN Explanatory Notes for Heading 2106 are as under:

**Provided that they are not covered by any other heading of the Nomenclature,** this heading covers :

(A) Preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption.

(B) Preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.) (see the General Explanatory Note to Chapter 38).

However, the heading **does not cover** enzymatic preparations containing foodstuffs (e.g., meat tenderisers consisting of a proteolytic enzyme with added dextrose or other foodstuffs). Such preparations fall in **heading 35.07 provided** that they are not covered by a more specific heading in the Nomenclature.

The heading includes, *inter alia* :

(1) Powders for table creams, jellies, ice creams or similar preparations, whether or not sweetened.

...

(16) Preparations, often referred to as food supplements or dietary supplements, consisting of, or based on, one or more vitamins, minerals, amino acids, concentrates, extracts, isolates or the like of substances found within foods, or synthetic versions of such substances, put up as a supplement to the normal diet. It includes such products whether or not also containing sweeteners, colours, flavours, odoriferous substances, carriers, fillers, stabilisers or other technical aids. Such products are often put up in packaging with indications that they maintain general health or well-being, improve athletic performance, prevent possible nutritional deficiencies or correct sub-optimal levels of nutrients.

These preparations do not contain a sufficient quantity of active ingredients to provide therapeutic or prophylactic effect against diseases or ailments other than the relevant nutritional deficiencies. Other preparations with a sufficient quantity of active ingredient to provide a therapeutic or prophylactic effect against a specific disease or ailment are **excluded (heading 30.03 or 30.04)**.

From the above HSN Explanatory Notes of Heading 2106, it is observed that Heading **CTH 2106** covers a wide range of **food preparations not elsewhere specified or included**. These include preparations for direct human consumption or for incorporation into other food preparations either as ingredients or to improve some of some of their characteristics, as well as mixtures of foodstuffs with chemicals (e.g., calcium salts) used to enhance nutritional value or stability. Importantly, this heading also encompasses **dietary supplements** consisting of vitamins, minerals, amino acids, concentrates, extracts, isolates, or synthetic versions thereof, often marketed to maintain health, improve performance, or correct nutritional deficiencies. Such products may contain carriers, fillers, stabilisers, or sweeteners, provided they do not contain sufficient active ingredients to qualify as medicinal products under Chapter 30. The subject goods i.e. **VitalArmor® Ca M10**, a milk mineral concentrate containing approximately **27% calcium and 13% phosphorus** and minor magnesium, sodium and potassium, is obtained by precipitating acid whey to isolate its mineral components. Unlike whey or modified whey (classified under HS 0404), this product no longer represents milk constituents in their natural or recombined balance but rather an **isolated mineral fraction** intended for use as a nutritional fortifier in foods and beverages.

6.10 Further, the applicant in its submission have categorically described the product as a nutrient supplement premix which can be mixed with water/milk or can also be consumed with health drinks (Para 2.3 and Para 2.9 above). Therefore, as per applicant's submission, the subject goods fall under category (A) of heading 2106 which states that preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption are covered under the Heading 2106. Further, at the time of hearing, the applicant had stated that the subject goods primarily are health supplements, which further solidifies the classification of the subject goods under Heading 2106. Also, the information available on the website of the manufacturer states that the subject goods can be used in biscuits, cookies etc., therefore the subject goods are also covered under Category (B) of heading 2106 which includes products for incorporation into food preparation. Further, the entry (16) of the HSN Explanatory Notes for heading 2106 clearly states that food or dietary supplements consisting of one or more vitamins, minerals, concentrates, extracts or isolates are covered under heading 2106 and more specifically under Tariff Item 2106 90 99 : Food preparations not elsewhere specified or included : Other : Other : Other. The relevant excerpts of Heading 2106 are as under:

| Tariff Item | Description |
|---|---|
| 2106 | Food preparations not elsewhere specified or included |
| 2106 10 00 | - Protein concentrates and textured protein substances |
| 2106 90 | - Other: |
| | --- Soft drink concentrates : |
| 2106 90 11 | ---- Sharbat |
| 2106 90 19 | ---- Other |
| 2106 90 20 | --- Pan masala |
| 2106 90 30 | --- Betel nut product known as "Supari" |
| 2106 90 40 | --- Sugar-syrups containing added flavouring or colouring matter, not elsewhere specified or included; lactose syrup; glucose syrup and malto dextrine syrup |
| 2106 90 50 | --- Compound preparations for making kg. 150% non-alcoholic beverages |
| 2106 90 60 | --- Food flavouring material |
| 2106 90 70 | --- Churna for pan |
| 2106 90 80 | --- Custard powder |
| | --- Other : |
| 2106 90 91 | ---- Diabetic foods |
| 2106 90 92 | ---- Sterilized or pasteurized millstone |
| 2106 90 99 | ---- Other |

7. In light of the above facts, discussions and observations, I come to the conclusion that the subject goods i.e. Mineral Concentrates (having brand name VitalArmor Ca M10) merit classification under Heading 2106 and more particularly under Tariff Item 2106 90 99 "Other" of the First Schedule to the Customs Tariff Act, 1975. It is needless to say that the import of the product 'Mineral Concentrate – Vitalarmor CA M10' will be subject to compliance with the provisions of the Food Safety and Standards Act, 2006, and the regulations made thereunder, as well as any other applicable laws, rules, and guidelines prescribed by the Food Safety and Standards Authority of India (FSSAI) and other relevant regulatory authorities.

8. I rule accordingly.

24/10/25

**(Prabhat K. Rameshwaram)**
Customs Authority for Advance Rulings, Mumbai

**F. No. CAAR/CUS/APPL/71/2025-O/o Commr-CAAR-Mumbai** **Dated:24-10-2025**

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