
	<p style="text-align: center;"><b>सीमाशुल्क अग्रिम विनिर्णय प्राधिकरण</b>  <b>Customs Authority for Advance Rulings</b>  <b>नवीन सीमाशुल्क भवन, बेलाई इस्टेट, मुंबई - ४०० ००३</b>  <b>New Custom House, Ballard Estate, Mumbai - 400 003</b>  <b>E-MAIL: cus-advrulings.mum@gov.in</b></p>	
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F.No. CAAR/CUS/APPL/84,85/2025 - O/o Commr-CAAR-Mumbai दिनांक/Date :15.09.2025

Ruling No. & date	CAAR/Mum/ARC/69,70/2025-26 dated 15.09.2025
Issued by	Shri Prabhat K. Rameshwaram, Customs Authority for Advance Rulings, Mumbai
Name and address of the applicant	Gangwal Healthcare Private Limited 7 <sup>th</sup> Floor, 705, Quantum Tower, Rambagh Lane, Behind SBI Bank, Malad West, Mumbai- 400064, Maharashtra Email- <a href="mailto:mahendra.chikhale@gangwalhealthcare.com">mahendra.chikhale@gangwalhealthcare.com</a>
Concerned Commissionerate	<p>1. The Pr. Commissioner of Customs, NS-I, JNCH, Nhava Sheva, Tal: Uran Distt: Raigad Maharashtra-400707. Email: <a href="mailto:commr-ns5@gov.in">commr-ns5@gov.in</a></p> <p>2. Principal Commissioner/Commissioner of Customs (Imports), Air Cargo Complex, Sahar, Andheri (East), Mumbai 400099 Email: <a href="mailto:import.acc@gov.in">import.acc@gov.in</a></p>

**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 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.
- 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.



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. Gangwal Healthcare Private Limited (IEC No. AAJCG0105E) (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 28.04.2025, 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 goods "Corn Silk Extract Powder" and applicability of exemptions available under Sr. No. 54 of Notification No. 50/2017-cus dated 30.06.2017.

### **2. Submission by the Applicant:**

2.1 The Applicant is a private limited company and is engaged in the activity of import and trading of various goods. The Applicant is proposing to import "Corn Silk Extract Powder" manufactured by Herbalife Nat Source (Hunan) Natural Products Co. Ltd., China and sold under the name "Corn Silk Extract Powder, India".

2.2 The Applicant submitted that the said Corn Silk Extract Powder is a vegetable extract in powder form, consisting of 100% corn silk extract. It is imported in bulk and used as raw material/ingredient in manufacture of Nutritional Supplements. The applicant further submitted that the said Corn Silk Extract Powder is obtained by extraction from the "Style and Stigma" parts of the Plant having the botanical name "Zea Mays L", commonly known as "Corn". The process of extraction is by Water extraction, using hot water as the Solvent for extraction. The water is thereafter evaporated to obtain the solid, which is spray dried to obtain the powder, which is 100% Corn Silk Extract in powder form. The said Corn Silk Extract Powder is used as an ingredient/ raw material in the manufacture of Nutritional Supplement.

### **3. Applicants Interpretation of Law/Facts:**

3.1 The applicant submitted that the "Corn Silk Extract powder" being an extract from the "Style and Stigma" parts of the Plant having the botanical name "Zea Mays L", commonly known as "Corn", the same is Vegetable Extract which is covered by Customs Tariff Heading 13.02, which covers "Vegetable Saps and Extracts". Under Heading 13.02, "Corn Silk Extract Powder" is correctly classifiable as "Other" Vegetable Extract under the four dash (----) Sub-heading 13021919, which falls under the triple dash (---) description of "Extracts", which falls under double dash (--) sub-heading "Other", which falls under single dash (-) description of Vegetable saps and extracts.

3.2 The applicant further submitted that Corn silk are the fine thread-like "Styles" on the ear of Corn. The Corn Silk Extract is obtained by extraction from the "Style and Stigma" parts of the Plant having the botanical name "Zea Mays L", commonly known as "Corn". The process of extraction is by Water extraction, using hot water as the Solvent for extraction. The water is thereafter evaporated to obtain the solid, which is spray dried to obtain the powder, which is 100% Corn Silk Extract in powder form. The product Corn Silk Extract powder is 100% Corn Silk extract in powder form and no additives are added to the said corn silk extract powder. This is evident from the Material Safety Data Sheet, Manufacturing Process Flow Chart and Composition of the said product.

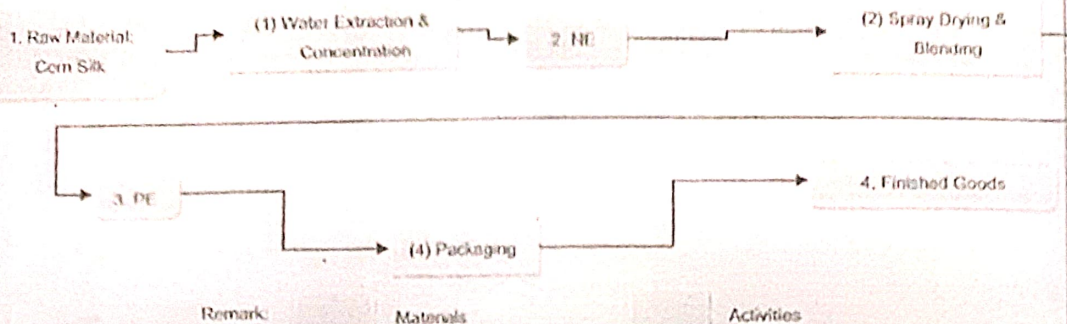
Manufacturing Process Flow Chart:





## Manufacturing process flow chart

Botanical name : *Zea mays* L. Plant Part: Style & Stigma



### Specifications of the materials

Item	Description
1. Raw Material	Refer to Specification Sheet.
2. Native Extract (NE)	Refer to Specification Sheet.
3. Powdered Extract (PE)	Refer to Specification Sheet.

### Process steps description

Item	Description
(1) Water Extraction & Concentration	<p>(a) Load corn silk into extraction tank and extract with water at designed temperature.</p> <p>(b) Evaporate water at designed temperature under reduced pressure until the total solid level meets the specification.</p>
(2) Spray Drying & Blending	<p>(a) Spray dry the native extract into powder at designed inlet and outlet temperature.</p> <p>(b) Blend the powdered extract thoroughly (if necessary) to improve the quality consistency.</p>
(3) Packaging	Pack the finished product into fiber drums with the packing materials according to customer requirements.
(4) Storage	Store in tight containers, protected from light, moisture and heat.

3.3 The applicant submitted that the said Corn Silk Extract Powder is imported in bulk and is used as an ingredient/ raw material in the manufacture of Nutritional Supplement.

3.4 The applicant submitted that the HSN explanatory Notes under Heading 13.02 covers Extracts obtained from parts of Plant by using Solvents, including Water and that the solid extract is obtained by evaporating the solvent. The said 'Corn Silk Extract Powder' is clearly such Vegetable Extract. The applicant further submitted that as evident from the Manufacturing process flow chart, the only process involved is of extraction by using Hot water as solvent and thereafter evaporating the water and spray drying. There is no addition of any other substance, nor any further process of additional extraction cycle or purification or ultrafiltration following the initial extraction. The said product therefore satisfies the criteria specified in the HSN Notes under Heading 13.02.





3.5 The applicant further submitted that as per the HSN notes under Heading 13.02, the vegetable extract of heading 13.02 are generally used as raw materials for various manufactured products. As submitted herein above, the "Corn Silk Extract Powder" is used as an ingredient/ raw material in the manufacture of Nutritional Supplement.

3.6 The applicant submitted that in view of the above analysis, the said product to be imported as "Corn Silk Extract Powder" is correctly classifiable under Heading 13.02 and Sub-heading 13 02 1919. Further, in support of the classification of "Corn Silk Extract Powder" under Heading 13.02, the applicant placed its reliance on US Customs Ruling N241904 dated 4th June 2013.

3.7 The applicant further submitted that all goods of Heading 1302 19 (other than vegetable seeds and extracts of pyrethrum or of the roots of plants containing rotenone) are covered by Sr. No. 54 of Notification No.50/2017-CUS dated 30-6-2017 and entitled to partial exemption from Customs duty in excess of 15%. Accordingly, the said goods, "Corn Silk Extract Powder" are covered by the said sr. No.54 and liable to Customs duty at 15%.

#### 4. Port of Import and reply from Jurisdictional Commissionerate

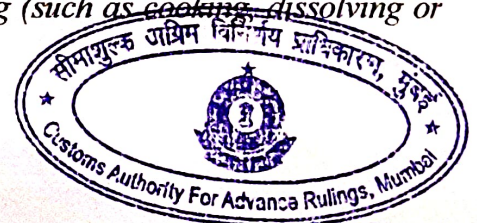
4.1 The applicant in their CAAR-1 indicated that they intend to import the subject goods i.e. Corn Silk Extract Powder at the jurisdiction of office of the Pr. Commissioner of Customs, NS-I, JNCH, Nhava Sheva, Tal: Uran Distt: Raigad, Maharashtra-400707 and at the jurisdiction of office of the Principal Commissioner/Commissioner of Customs (Imports), Air Cargo Complex, Sahar, Andheri (East), Mumbai 400099. 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-I, JNCH, Nhava Sheva, Tal: Uran Distt: Raigad, Maharashtra-400707 and to the office of the Principal Commissioner/Commissioner of Customs (Imports), Air Cargo Complex, Sahar, Andheri (East), Mumbai 400099 on 01.05.2025 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.

4.2 The Nhava Sheva Commissionerate vide its letter dated 28.05.2025 stated that the goods are extracts of Corn and are going to be used in nutritional supplements i.e. in therapeutic applications. The reference can be taken from Chapter Notes of Heading 1302 – "*the heading also excludes vegetable extracts which have been mixed or compounded (without the addition of other substances) for therapeutic or prophylactic purposes....*" Therefore, 1302 is not the right heading for classification of goods. The Commissionerate further stated that the goods are intended to be imported from China and as found in open source, process of manufacturing Corn Silk involves inclusion of ethanol along with processing with boiling water. The importer also submitted that the process of extraction is by Water extraction, using hot water as the Solvent for extraction. In addition to above, the said product Corn Silk Powder is going to be added in nutritional supplements for human consumption after processing and therefore, for reference to decide right classification, Chapter Notes of Heading 2106 are produced below:

- "2106 - *Food preparations not elsewhere specified or included*  
2106.10 - *Protein Concentrates and textured protein substances*  
2106.90 - *Other*

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

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





The Commissionerate concluded that in view of the above, it appears that the right classification for import of Corn Silk is under Heading 2106 as goods are preparations (extract) which will be used in nutritional supplements for human consumption.

4.3 The Sahar Air Cargo (Import) Commissionerate vide its letter dated 20.06.2025 (received in this office vide email dated 12.08.2025) stated that after a detailed analysis of the submissions made by the importer, relevant tariff headings, Harmonised System of Nomenclature (HSN) Explanatory Notes, and scientific classification of the product, the Department submits the following comments:

A. **On the Nature and Botanical Identity of the Product:** Corn silk is the stigma and style of the maize (*Zea mays*), a cereal plant. Botanically, corn (maize) is classified under Poaceae (Gramineae) family and is considered a cereal, not a vegetable. Therefore, its extracts cannot be treated as “vegetable extracts” in the context of CTH 13021919 which applies to extracts derived from vegetables.

B. **Proposed Classification under CTH 13021919:** Heading 1302 19 19 refers to: “Vegetable saps and extracts: Other: Of other origin: Other” This heading is meant for extracts derived from vegetables, which corn is not. The product corn silk is not obtained from what is considered a vegetable in trade parlance or botanical classification. Hence, the product does not merit classification under CTH 13021919, and the benefit of Notification No. 50/2017-Cus. (Sl. No. 54) would not be admissible.

C. **Appropriate Classification – CTH 13023990 (Other Plant Extracts):** Heading 1302 39 90 refers to: “Vegetable saps and extracts: Other: Other: Other” This heading is broader and includes extracts of plant origin other than those specifically covered under vegetable saps/extracts. Since corn silk is of plant origin but not of vegetable origin, it may appropriately fall under this heading. Therefore, CTH 13023990 is a more accurate classification, as corn silk is a plant extract not classifiable under vegetable extracts. However, Notification No. 50/2017-Cus. (Sl. No. 54) is not applicable to Heading 130239, and hence, exemption cannot be granted.

D. **Alternate Classification – CTH 21069099 (Preparations for Nutrition/Supplementation):** In the event the Corn Silk Extract Powder is a preparation containing added protein, flavour, or other constituents, and is marketed or intended for use as a nutritional supplement, it may be classifiable under Heading 2106, which covers: “Food preparations not elsewhere specified or included” Specifically, CTH 21069099 covers: “Other: Other: Other” – commonly used for nutritional supplements, health mixes, and protein-rich preparations. In such case, where the extract is not a pure extract but a formulated product, classification under 21069099 may be appropriate.

The Commissionerate concluded that in view of the above and based on the foregoing examination, they are of the considered view that:

- i. The product Corn Silk Extract Powder is not derived from a vegetable in the context of Chapter Heading 13021919, and hence, the classification and exemption sought under CTH 13021919 read with Notification No. 50/2017-Cus. (Sl. No. 54) is not admissible.
- ii. If the product is imported in pure extract form (without additives), it is correctly classifiable under CTH 13023990 – plant extracts not elsewhere specified. However, this heading does not attract any exemption under the said Notification.
- iii. If the product contains added proteins or is a formulated preparation intended for nutritional use, then it may merit classification under CTH 21069099. This heading also does not qualify for exemption under Notification No. 50/2017-Cus.

## 5. **Rebuttal by the Applicant**

5.1 The applicant vide email dated reiterated their claim for classification of “Corn Silk Extract Powder” under Customs Tariff Sub-heading 13021919, which, they stated, is duly supported by the





HSN Explanatory notes under Heading 13.02. As per the HSN explanatory notes under Heading 13.02, the said Heading covers Extracts obtained from parts of Plant by using Solvents, including water and the solid extract is obtained by evaporating the solvent. They submitted that "Corn Silk Extract" is clearly such Vegetable Extract. As evident from the Manufacturing process flow chart, the only process involved is of extraction by using Hot water as solvent and thereafter evaporating the water and spray drying. The said product therefore satisfies the criteria specified in the HSN notes under Heading 13.02. They further submitted that the Classification of Corn Silk Extract under Heading 13.02 is also supported by US Customs Ruling No. N241904 dated 4th June 2013, which is at page 16 of the Application.

5.1.1 The applicant further submitted that the contention of the Jurisdictional Commissionerate (Nhava Sheva Commissionerate) in Para 3 (1) of the said Reply dated 28-5-2025 that Corn Silk Extract powder stands excluded from Heading 13.02 in view of the following HSN Note is ex-facie erroneous:

*"The heading also excludes vegetable extracts which have been mixed or compounded (without the addition or other substances) for therapeutic or prophylactic purposes. Such mixtures and similar medicinal compound extracts made by treating a mixture of plants, are classified in Heading 30.03 or 30.04. The latter heading also covers simple vegetable extracts (whether or not standardised or dissolved in any solvent) when put up in measured doses for therapeutic or prophylactic purposes in forms or packings for retail sale for such purposes."* (Emphasis supplied).

5.1.2 The applicant submitted that the first portion of the above notes, which is relied upon by the Jurisdictional Commissionerate, applies to vegetable extracts which have been mixed or compounded for therapeutic or prophylactic purpose. It refers to mixtures or compounds made by treating mixture of plants. In the present case, Corn Silk Extract powder is an extract of a single plant and is not a mixture or compound of extracts of two or more plants. Further, the use of the same in manufacture of nutraceutical cannot be equated with therapeutic or prophylactic use. If the goods are mixture of compound of extracts for therapeutic or prophylactic use, the same fall under Headings 30.03 or 30.04 as per the said HSN notes.

5.1.3 The applicant submitted that the second part of the said HSN note, refers to simple vegetable extract when put up in measured doses for therapeutic or prophylactic purposes or in forms or packings for retail sale for such purpose and provides for their classification under Heading 30.04. The goods in the present case are not imported/ put up in measured doses for therapeutic or prophylactic purposes, nor are they in forms or packings for retail sale for such purpose.

5.1.4 The applicant submitted that the manufacturer's flow chart does not show use of Ethanol as solvent and merely refers to Water as the solvent for extraction. They further submitted that even if ethanol is used as solvent, the same is permissible as per the HSN notes under Heading 13.02. The HSN notes clearly refer to alcohol (i.e Ethanol) as an example of solvent for extraction of Vegetable extracts falling under Heading 13.02. The applicant further submitted that once it is clear that Vegetable extract is specifically falling under Heading 13.02, it cannot be classified under the Residuary Heading 21.06 which covers "Food Preparations not elsewhere specified". The applicant further submitted that the HSN Notes under Heading 13.02 makes it clear that Vegetable Extract by itself will not fall under Heading 21.06. Only when, because of addition of other substances to the Vegetable Extract, it acquires character of food preparation, it goes out of Heading 13.02 and falls under Heading 21.06. In the present case, the goods are simply Corn silk extract, to which no other substance is added. The HSN notes under Heading 13.02, Para A (7) give example of Ginseng extract





as falling under Heading 13.02. However, if ginseng is mixed with other ingredients such as lactose or glucose, it goes in Heading 21.06. Going by the said example, it would follow that since in the present case the goods are only Corn Silk extract, without mixing or adding any other substance, it will be classifiable under Heading 13.02 and not under Heading 21.06.

5.2 The applicant vide email dated 20.08.2025 submitted that as per the HSN Explanatory Notes under Heading 13.02, Vegetable Extracts are extracts obtained by solvent extraction from the original vegetable material. It will be evident from the examples of Vegetable Extracts given in the HSN Notes that the term vegetable for purpose of Heading 13.02 is used in the broadest sense to cover various vegetable material such as:

- a) Herbs, e.g. Opium, Liquorice, Cannabis, Ginseng, Aloe, Belladonna,
- b) Flowers, e.g. Hops, Pyrethrum,
- c) Leguminous Plant roots e.g. Derris
- d) Shrubs, e.g. Quassia Amara,
- e) Cereal, e.g. Rye,
- f) Nuts, e.g. Cashew Nut shell extract, Cola (kola) nuts,
- g) Berries e.g. Mistletoe Berries, Holly,
- h) Spices e.g. Cassia,
- i) Fruits e.g. Pawpaw.

5.2.1 The applicant submitted that in view of the aforesaid wide coverage of the term “Vegetable” in the HSN notes for the purpose of Heading 13.02, it is totally erroneous to contend that Extract from part of Corn is not Vegetable Extract since Corn is a Cereal. The example of extract from Rye (which is a Cereal) in HSN notes as Vegetable Extract clearly demonstrates that Extract from Cereal is Vegetable Extract for the purpose of Heading 13.02 and Sub-heading 1302 19 19. Further, the applicant submitted that in customs Tariff, “Vegetable Products” are covered by Section II of the Tariff, which covers Chapters 6 to 13. A perusal of these Chapters under Section II reveals that the coverage of Vegetable Products is so wide as to cover Plants, flowers, roots (Chapter 6), edible vegetables, roots, tubers (Chapter 7), Fruits and Nuts (Chapter 8), Coffee, Tea, Spices (Chapter 9), Cereals (Chapter 10), Flour of Cereals (Chapter 11) and Seeds, Fruits and Plant Parts (Chapter 12). It is therefore clear that any Extract obtained by solvent extraction from any of the products of Chapters 6 to 12 will be Vegetable Extract for the purpose of Heading 13.02 and Sub-Heading 1302 19 19. The very fact that the Tariff itself covers Cereal and Cereal Flour under the Section of Vegetable Products demonstrates that Extract of Cereal Can be considered as Vegetable Extract for the purpose of Heading 13.02 and Sub-Heading 1302 19 19. Further, when the examples of Vegetable Extracts given in HSN Notes under Heading 13.02 are considered, it becomes amply clear that Vegetable Extracts for the purpose of Heading 13.02 are extracts obtained for various vegetable products/ material covered under Section II of the Tariff- Vegetable Products i.e. Plants, flowers, roots (Chapter 6), edible vegetables, roots, tubers (Chapter 7), Fruits and Nuts (Chapter 8), Coffee, Tea, Spices (Chapter 9), Cereals (Chapter 10) and Seeds, Fruits and Plant Parts (Chapter 12).

5.2.2 The applicant submitted that a bare perusal of Heading 13.02 and the HSN Notes for 13.02 show that Heading 13.02 is divided into three main parts (Three Single Dash (-) descriptions) as follows:

- a) First Single dash Description is “Vegetable saps and extracts”,
- b) Second Single Dash Description is ‘Pectic substances, pectinates and pectates- Sub-heading 1302 20 00 and
- c) Third Single Dash Description is “Mucilages and thickeners, whether or not modified, derived from locust beans, locust seeds or guar seeds, Sub-heading 1302 32.





5.2.3 The applicant submitted that the Sub-heading 1302 39 90 is under the Third Single Dash Description viz. "Mucilages and thickeners, whether or not modified, derived from locust beans, locust seeds or guar seeds" - 1302 32. For any goods to fall under Sub-heading 1302 39 90, they must first answer the said single dash description of "Mucilages and thickeners, whether or not modified, derived from locust beans, locust seeds or guar seeds" - 1302 32. Corn Silk Extract is most certainly not Mucilage and Thickener derived from locust beans, locust seeds or guar seeds.

5.2.4 The applicant further submitted that since the Corn Silk Extract Powder proposed to be imported by the Applicant, does not have any added protein or other constituents, but is only an extract from Corn Silk, question of classification under Heading 2106 9099 does not arise.

5.2.5 The applicant, in summary, submitted as follows:

a) Corn Silk Extract is indeed a Vegetable Extract and rightly classifiable under Heading 13.02, Sub-Heading 1302 1919 and therefore eligible for the partial exemption from customs duty under Sr. No.54 of Notification no.50/2017-CUS,

b) Corn Silk Extract is most certainly not classifiable under Sub-heading 1302 3990 because it does not answer the single dash (-) description of "Mucilages and thickeners, whether or not modified, derived from locust beans, locust seeds or guar seeds" - 1302 32 under which Sub-heading 1302 3990 falls and

c) since the Corn Silk Extract Powder proposed to be imported by the Applicant, does not have any added protein or other constituents, but is only an extract from Corn Silk, question of classification under Heading 2106 9099 does not arise.

5.2.6 The applicant submitted that the Corn Silk Extract Powder is classifiable under CTH 1302 19 19 and is eligible for partial exemption from customs duty under Sr. No.54 of Notification No. 50/2017-CUS dated 30-6-2017.

## **6. Records of Personal Hearing**

6.1 A personal hearing was held on 08.07.2025 at 11:30 AM in the office of the CAAR, Mumbai. Shri J. C. Patel, Advocate (AR); Shri Abhishek Sakharkar, Manager – Purchase and Shri Mahendra Chikhale, Assistant Manager – Logistics, both from Gangwal Healthcare Private Limited appeared for the personal hearing on behalf of the applicant. They had already requested for hearing in physical mode to explain the process in person, which was permitted considering the nature of process of extraction of the subject goods. They contended that the subject goods i.e. Corn Silk Extract Powder which are extracted from the "Style and Stigma" part of Zea Mays L (Corn) by using hot water as the solvent for extraction and that it merits classification under CTH 1302 and more specifically under Tariff Item 1302 19 19 (other). They relied upon the description of CTH 1302 in as much as it is very specific that covers Vegetable Saps and Extracts; and the subject import good is truly extract of vegetable and that there is no carrier or additive is added. They also relied upon the Cross Ruling N241904 dated 04.06.2013 on the identical goods. They rebutted the contention of the department (NS-I). On specifically asked about the constituents / ingredients / nutrients / micronutrients etc. in the subject extract and the function of the product in the final product as such, they sought two days' time to submit the same.

Noone appeared for the hearing from the departments side.

6.2 The applicant vides their email dated 20.08.2025 requested for another personal hearing to be granted to enable them to explain the submissions made by them in response to the comments received from the department. The request was granted.





6.3 Another personal hearing was held on 25.08.2025 at 12:30 PM in the office of the CAAR Mumbai. Shri J. C. Patel, Advocate appeared for the Personal Hearing in the matter on behalf of the applicant, in continuation of earlier hearing dated 08.07.2025. He reiterated the contention made in the application that the subject goods i.e. "Corn Silk Extract Powder" which is extracted and dried from the style and stigma part of Corn Plant, merit classification under CTH 1302 19 19. He rebutted the reply filed by the department vide submission dated 20.08.2025. He submitted that the product contains Carbohydrates, Proteins, and Minerals with Natural Oxidants such as Polyphenols and Flavonoids and is used as ingredient only in further manufacturing; that the CTH 1302 covers broader group of vegetable saps and extracts and attract a wide range of plant and vegetable products. He stressed that solid extract which are obtained by evaporating the solvents are generally covered in the said CTH 1302. He also referred to the reply filed on 08.07.2025.

Nobody appeared for hearing from the department side.

## **7. Discussions and Findings**

7.1 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, additional submissions as well as the comments received from the concerned jurisdictional commissionerate and the rebuttal of the same by the applicant. Therefore, I proceed to pronounce a ruling on the basis of information available on record as well as existing legal framework.

7.2 The applicant has sought advance ruling in respect of the classification of the subject goods i.e. "Corn Silk Extract Powder" and applicability of exemption under Sr. No. 54 of Notification No. 50/2017-Cus dated 30.06.2017.

7.3 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. Further, I find that Section 28E (c) defines the 'Applicant' as any person holding a valid Importer-exporter Code Number granted under section 7 of the Foreign Trade (Development and Regulation) Act, 1992; or exporting any goods to India; or with a justifiable cause to the satisfaction of the Authority, who makes an application for advance ruling under Section 28H. In this matter, the applicant holds a valid Importer-exporter Code Number, thereby satisfies one of the criteria mentioned under the definition of the Applicant under Section 28E and therefore, is a valid applicant for filing application under Section 28H of the Customs Act, 1962.

7.4 The applicant is seeking an advance ruling for the classification of the subject goods i.e. "Corn Silk Extract Powder". The applicant has submitted that the subject goods i.e. Corn Silk Extract Powder is obtained by extraction from the "Style and Stigma" parts of the Plant having the botanical name "Zea Mays L", commonly known as "Corn" by Water extraction, using hot water as the Solvent for extraction. The water is thereafter evaporated to obtain the solid, which is spray dried to obtain the powder, which is 100% Corn Silk Extract in powder form. The applicant further submitted that the subject goods i.e. "Corn Silk Extract Powder" is used as an ingredient/ raw material in the manufacture of Nutritional Supplement.

7.5 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.





7.6 In this regard, I find that the applicant has suggested Heading 1302 for the classification and the department has suggested heading 2106 for the classification of the subject goods. Relevant heading text for both the headings i.e. 1302 and 2106 is as under:

Heading	Heading Text
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products
2106	Food preparations not elsewhere specified or included

7.7 The heading 1302 covers vegetable saps and extracts whereas heading 2106 is a residuary heading covering all the food preparations not elsewhere specified or included. The subject goods i.e. Corn Silk Extract Powder are an **extract** from *Zea mays* stigmas, containing **flavonoids, phenolic acids, polysaccharides**, etc., and used for diuretic/antioxidant and related purposes in supplements or herbal teas. Further, as per applicant's submission, it is produced by water extraction using hot water as solvent and nothing else is added into the subject goods. Since the Heading 1302 covers vegetable saps and extracts, and the subject goods under consideration is also of plant / vegetable origin, it is necessary to examine the relevant Chapter Notes and HSN Explanatory Notes for heading 1302, the same are as under:

Chapter Note 1 of Chapter 13:

*"1.- Heading 13.02 applies, inter alia, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium.*

*The heading does not apply to :*

*(a) Liquorice extract containing more than 10% by weight of sucrose or put up as confectionery (heading 17.04);*

*(b) Malt extract (heading 19.01 );*

*(c) Extracts of coffee, tea or mate (heading 21.01 );*

*(d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);*

*(e) Camphor, glycyrrhizin or other products of heading 29.14 or 29.38;*

*(f) Concentrates of poppy straw containing not less than 50 % by weight of alkaloids (heading 29.39);*

*(g) Medicaments of heading 30.03 or 30.04 or blood-grouping reagents (heading 38.22);*

*(h) Tanning or dyeing extracts (heading 32.01 or 32.03);*

*(ij) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or*

*(k) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01 )."*

Relevant HSN Explanatory Notes for Heading 1302:





## (A) Vegetable saps and extracts.

The heading covers vegetable saps (vegetable products usually obtained by natural exudation or incision) and extracts (vegetable products extracted from the original vegetable material by solvents), provided that they are not specified or included in more specific headings of the Nomenclature (see list of exclusions at the end of Part (A) of this Explanatory Note).

These saps and extracts differ from the essential oils, resinoids and extracted oleoresins of heading 33.01, in that, apart from volatile odoriferous constituents, they contain a far higher proportion of other plant substances (e.g., chlorophyll, tannins, bitter principles, carbohydrates and other extractive matter).

The saps and extracts classified here include :

- (1) **Opium**, the dried sap of the unripe capsules of the poppy (*Papaver somniferum*) obtained by incision of, or by extraction from, the stems or seed pods. It is generally in the form of balls or cakes of varying size and shape. However, concentrates of poppy straw containing not less than 50 % by weight of alkaloids are excluded from this heading (see Note 1 (f) to this Chapter).
- (2) **Liquorice** extracted from the dried roots of a plant of the *Leguminosae* family (*Glycyrrhiza glabra*) by hot water under pressure and then concentrated. It may be in liquid form or in blocks, cakes, sticks, slices or powder. (Liquorice containing more than 10 % by weight of sucrose, or put up (i.e., prepared) as confectionery whatever the sugar content, is excluded, see heading 17.04.)
- (3) **Extract of hops**.
- (4) **Pyrethrum extract**, obtained mainly from the flowers of various pyrethrum varieties (e.g., *Chrysanthemum cinerariaefolium*) by extraction with an organic solvent such as normal hexane or "petroleum ether".
- (5) **Extracts of the roots of plants containing rotenone** (derris, cubé, timbo, barbasco, etc.).
- (6) **Extracts and tinctures of any plant of the genus Cannabis**.  
Cannabis resin, whether crude or purified, is excluded (heading 13.01).
- (7) **Ginseng extract**, obtained by water or alcohol extraction, whether or not put up for retail sale.  
Mixtures of ginseng extract with other ingredients (e.g., lactose or glucose) used for the preparation of ginseng "tea" or beverage are excluded (heading 21.06).
- (8) **Aloes**, a thickened sap with a very bitter taste, obtained from several varieties of the plant with the same name (*Liliaceae* family).
- (9) **Podophyllum**, a resinous substance extracted by alcohol from the dried rhizomes of *Podophyllum peltatum*.
- (10) **Curare**, an aqueous extract from the leaves and bark of various plants of the *Strychnos* family.
- (11) **Quassia amara** extract, obtained from the wood of the shrub of the same name (*Simaroubaceae* family), which grows in South America.  
Quassin, the principal bitter extract of the wood of the *Quassia amara*, is a heterocyclic compound of heading 29.32.
- (12) **Other medicinal extracts**, e.g., belladonna, black alder (alder buckthorn), cascara sagrada, garlic, gentian, jalap, cinchona, rhubarb, sarsaparilla, tamarind, valerian, pine buds, coca, colocynth, male fern, witch hazel, henbane, ergot of rye.
- (13) **Manna**, a solid, sweet sap obtained by incision from certain varieties of ash tree.
- (14) **Bird lime**, the viscous and stringy glue, greenish in colour, extracted from mistletoe berries or holly.





- (15) **Aqueous extract** obtained from cassia pulp. Cassia pods and cassia pulp are, however, **excluded** (heading 12.11).
- (16) **Gum kino**, a thickened sap of certain tropical trees used in tanning and medicine.
- (17) **Japan (or Chinese) lacquer** (natural lacquer), a sap obtained by incision from certain species of shrubs known as rhus (urushi) growing in the Far East (e.g., *Rhus vernicifera*). It is used for coating or decorating various articles (trays, chests, etc.).
- (18) **Papaw juice**, whether or not dried, but not purified as papain enzyme. (The agglomerated latex globules can still be observed on microscopic examination.) Papain is **excluded** (heading 35.07).
- (19) **Cola (kola) extract**, obtained from cola nuts (seeds of various *Cola* species, e.g., *Cola nitida*) and used mainly in the manufacture of certain beverages.
- (20) **Cashew nutshell extract**. The polymers of cashew nutshell liquid extract are, however, **excluded** (generally heading 39.11).
- (21) **Vanilla oleoresin** (sometimes erroneously known as "vanilla resinoid" or "vanilla extract").

Saps are usually thickened or solidified. Extracts may be in liquid, paste or solid form. "Tinctures" are extracts still dissolved in the alcohol by means of which they are extracted; the so-called "**fluid extracts**" are solutions of extracts in, for example, alcohol, glycerol or mineral oil. Tinctures and fluid extracts are generally standardised (for instance, pyrethrum extract may be standardised by adding mineral oil to produce commercial grades with a standard pyrethrins content of, e.g., 2 %, 20 % or 25 %). Solid extracts are obtained by evaporating the solvent. Inert substances are sometimes added to certain extracts so that they can be more easily reduced to powder (e.g., belladonna extract, to which powdered gum Arabic is added), or to obtain a standard strength (for instance, certain quantities of starch are added to opium in order to obtain a product containing a known portion of morphine). The addition of such substances does not affect the classification of these solid extracts. However, extracts may not be subjected to additional extraction cycles or to purification processes, such as chromatographic purification, that increase or decrease certain compounds or compound classes to a degree that cannot be achieved solely by means of initial solvent extraction.

Extracts may be simple or compound. Simple extracts are obtained by the treatment of only one variety of plant. Compound extracts are obtained either by mixing simple extracts or by treating mixtures of different varieties of plants. Compound extracts (whether in the form of alcoholic tinctures or in any other forms) therefore contain the constituents of several kinds of plant; they include compound jalap extract, compound extract of aloes, compound extract of cinchona, etc.

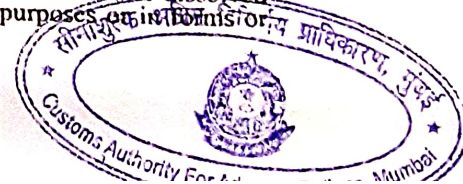
The vegetable saps and extracts of this heading are generally raw materials for various manufactured products. They are **excluded** from the heading when, because of the addition of other substances, they have the character of food preparations, medicaments, etc. They are also excluded from the heading when they are highly refined or purified, e.g., by means of chromatographic purification, ultrafiltration, or additional extraction cycles (e.g. liquid-liquid extraction) following initial extraction.

Certain products of this heading, which are regarded as narcotic drugs under international instruments, are indicated in the list appearing at the end of Chapter 29.

Examples of excluded preparations are :

- (i) **Flavoured syrups** containing vegetable extracts (heading 21.06).
- (ii) **Preparations used for making beverages**. These preparations are obtained by compounding vegetable extracts of this heading with lactic acid, tartaric acid, citric acid, phosphoric acid, preserving agents, foaming agents, fruit juices, etc., and sometimes with essential oils. The preparations thus obtained are generally classified in heading 21.06 or 33.02.
- (iii) **Medicinal preparations** (some of which are also known as "tinctures") consisting of mixtures of vegetable extracts with other products (e.g., preparations which consist of a mixture of extract of capsicum, spirits of turpentine, camphor and methyl salicylate, or of a mixture of tincture of opium, anise oil, camphor and benzoic acid) (heading 30.03 or 30.04).
- (iv) **Intermediate products for the manufacture of insecticides**, consisting of pyrethrum extracts diluted by addition of mineral oil in such quantities that the pyrethrins content is less than 2 %, or with other substances such as synergists (e.g., piperonyl butoxide) added (heading 38.08).

The heading also excludes vegetable extracts which have been mixed or compounded (without the addition of other substances) for therapeutic or prophylactic purposes. Such mixtures, and similar medicinal compound extracts made by treating a mixture of plants, are classified in heading 30.03 or 30.04. That latter heading also covers simple vegetable extracts (whether or not standardised or dissolved in any solvent) when put up in measured doses for therapeutic or prophylactic purposes, or in similar packings for retail sale for such purposes.





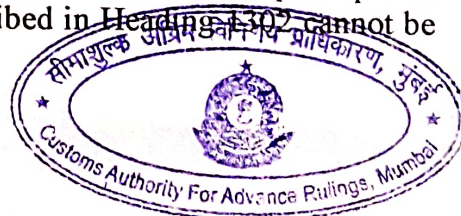
7.8 Chapter Note 1 to Chapter 13 mentions exclusions from heading 1302. I have gone through the exclusions mentioned there and have found that the subject goods are not excluded from the heading by the application of Chapter Note 1 of Chapter 13. Exclusions include malt extract (19.01), coffee/tea extracts (21.01), alcoholic beverages (Ch. 22), and medicaments of Chapter 30. Chapter Note 1 to Chapter 13 excludes medicaments of 3003/3004. However, Explanatory Notes to 3003/3004 make clear that *"simple vegetable extracts (whether or not standardised or dissolved in solvent) remain under Heading 1302 unless they are mixed or compounded for therapeutic or prophylactic purposes, or put up in measured doses or retail packs for such purposes."* i.e. simple vegetable extracts remain in Heading 1302 unless they are put up in measured doses or are in forms or packings for retail sale for therapeutic purposes. As the subject goods are imported in bulk, it fails to meet this critical "put-up" condition and cannot be considered a medicament classifiable under heading 3003 or 3004.

7.9 Further, on-going through the Explanatory Notes for heading 1302 (as mentioned above), I observed that this heading covers extract which are vegetable products extracted from the original vegetable material by solvents. The Explanatory notes further allow the addition of certain inert substances to certain extracts to more easily reduce them to powder or to obtain a standard strength without changing their classification. However, the Explanatory notes make it clear that addition of additional extraction cycles or purification process which increase or decrease certain compounds or compound classes to a degree that cannot be achieved solely by means of initial solvent extraction, would render the goods out of purview of the heading 13.02. The Explanatory Notes further states that the products falling under this heading are generally raw materials for various manufactured products and they would be excluded from this heading if addition of other substances changes their character to food preparations, medicaments etc. Further, I also observe from the list of examples given in the Explanatory Notes for the products covered under this heading that it covers extracts obtained from various parts of plants such as roots, flowers, leaves barks etc. and is not limited to the term "Vegetable" as used in common parlance.

7.10 From the above, I gather that to be able to classifiable under heading 1302, the product should be of plant / vegetable origin, a raw material and only in the form as initially extracted and not further chemically purified. I find that in the instant case; the goods are of plant / vegetable origin as these are made from a part (styles / stigma) of the plant (Zea mays); are imported in bulk and are raw material which would be further used to manufacture other products (as per the applicant's submission). Further, based on the manufacturing process submitted by the applicant, I observe that the goods are as initially extracted and no further extraction or purification process has been carried out on the goods; neither it has been mixed or compounded for therapeutic or prophylactic purposes.

7.11 The subject goods, as per the submissions made by the applicant, are a simple extract from a single plant source, obtained through an initial solvent extraction process, and are not subjected to further purification or chemical modification. Therefore, it can be said that the subject goods are plainly of plant origin, produced by a permitted extraction method, and presented as a bulk raw material without chemical modification. They are therefore squarely within the scope of Heading 1302. In view of the above, I find that the subject goods satisfy all the conditions laid out by the HSN Explanatory Notes for classification under Heading 1302 and therefore, can be classified under Heading 1302.

7.12 Further, I find that Heading 2106 is a residual heading which refers to food preparations for human consumption directly or after basic processing such as cooking, dissolving or boiling in water, milk etc. The Explanatory Notes illustrate that it covers formulated food preparations and dietary supplements presented in measured doses. Since the subject goods as per the submissions made by the applicant, are a **single-ingredient raw material** used for manufacturing nutritional supplement, and is not a finished preparation, as such classification under 2106 is ruled out. The principle of specificity (GRI 3(a)) also dictates that a product specifically described in Heading 1302 cannot be





placed in the residuary heading 2106. As Heading 1302 provides a more specific description, classification under the residual Heading 2106 is ruled out by GRI 3(a).

7.13 Further, in the matter of Cachet Pharmaceuticals (P) Ltd. v. Commr. of Customs, New Delhi, the Tribunal in its Final Order No. C/A/55016/2017-CU(DB) in Appeal No. C/53062/2015(DB) held that a plant extract, even in tablet or powder form, should be classified under heading 1302 and not under 2106, as long as the product remains a pure extract with minimal non-active binder and is not a composite preparation. The tribunal found that food supplements or health products based predominantly on vegetable extracts, when not blended or processed as food preparations, should remain within heading 1302.

7.14 In view of the above, I conclude that the subject goods are classifiable under Heading 1302. The relevant excerpts of the Heading 1302 are as under:

Tariff Item	Description of goods
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products
1302 11 00	-Vegetable saps and extracts :
1302 12 00	-- Opium
1302 13 00	-- Of liquorice
1302 14 00	-- Of hops
1302 19	-- Of ephedra
1302 19	-- Other :
	---Extracts :
1302 19 11	---- Of belladonna
1302 19 12	---- Of cascara sagrada
1302 19 13	---- Of nuxvomica
1302 19 14	---- Of ginseng (including powder)
1302 19 15	---- Of agarose
1302 19 16	---- Of neem
1302 19 17	---- Of gymnema
1302 19 18	---- Of garcinia and gamboge
1302 19 19	---- Other

From the above, I find that since goods are extracts of styles and stigma of corn plant, these are more precisely classifiable under CTI 1302 19 19 i.e. Vegetable saps and extracts: -- Other : ---Extracts : - --- Other.

7.15 Applicability of exemption benefit under Sr. No. 54 of Notification No. 50/2017-Cus dated 30.06.2017: The relevant excerpts of the said notification are as under:

S.No.	Chapter or Heading or sub-heading or tariff item	Description of goods	Standard rate	Integrated Goods and Services Tax	Condition No.
54	1302 14, 1302 19 or 1302 20 00	All goods (other than vegetable seeds and extracts of pyrethrum or of the roots of plants containing rotenone)	15%	-	-





7.16 From the above, it is observed that the exemption is available to all the goods classifiable under Heading 1302 14, 1302 19 or 1302 20 00 except vegetable seeds and extracts of pyrethrum or of the roots of plants containing rotenone. Since the subject goods are classifiable under CTSH 1302 19 and are not mentioned as the exceptions, therefore, the exemption benefit under Sr. No. 54 of the Notification No. 50/2017-cus dated 30.06.2017 is applicable for the subject goods.

8. In light of the above facts, discussions and observations, I am of the view that the subject goods i.e. Corn Silk Extract Powder is classifiable under CTI 1302 19 19 as these are of plant / vegetable origin; are raw material used for further manufacturing nutritional supplements and are in the form as initially extracted (not have been further subjected to additional extraction or chemical purification). Further, the subject goods i.e. Corn Silk Extract Powder are eligible to claim exemption benefit under Sr. No. 54 of the Notification No. 50/2017-cus dated 30.06.2017.

9. I rule accordingly.

*Prabhat K. Rameshwaram*  
15/9/25

**(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. Gangwal Healthcare Private Limited  
7th Floor, 705, Quantum Tower, Rambagh Lane, Behind SBI Bank, Malad West, Mumbai-400064, Maharashtra  
Email- [mahendra.chikhale@gangwalhealthcare.com](mailto:mahendra.chikhale@gangwalhealthcare.com)
2. The Pr. Commissioner of Customs, NS-I,  
JNCH, Nhava Sheva, Tal: Uran Distt: Raigad  
Maharashtra-400707.  
Email: [commr-ns51@gov.in](mailto:commr-ns51@gov.in)
3. Principal Commissioner/Commissioner of Customs (Imports), Air Cargo Complex, Sahar, Andheri (East), Mumbai 400099  
Email: [import.acc@gov.in](mailto:import.acc@gov.in)
4. The Customs Authority for Advance Rulings,  
Room No. 24, New Customs House,  
Near IGI Airport, New Delhi-110037.  
Email: [cus-advrulings.del@gov.in](mailto:cus-advrulings.del@gov.in)
5. The Chief Commissioner of Customs, Mumbai Customs Zone-I, Ballard Estate, Mumbai -400001. Email: [ccu-cusmum1@nic.in](mailto:ccu-cusmum1@nic.in)
6. The Commissioner (Legal), CBIC Offices,  
Legal/CX.8A, Cell, 5<sup>th</sup> floor, Hudco Vishala Building,  
C-Wing, Bhikaji Cama Place, R. K. Puram, New Delhi – 110066.  
Email: [anishgupta.irs@gov.in](mailto:anishgupta.irs@gov.in), [commr.legal-cbec@nic.in](mailto:commr.legal-cbec@nic.in)
7. The Member (Customs), Central Boards of Indirect Taxes & Customs, North Block, New Delhi-110001. Email: [mem.cus-cbec@nic.in](mailto:mem.cus-cbec@nic.in)
8. The Webmaster, Central Boards of Indirect Taxes & Customs.  
Email: [webmaster.cbec@icegate.gov.in](mailto:webmaster.cbec@icegate.gov.in)
9. Guard file.

(Vivek Dwivedi)

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

