सीमाशुल्कअग्रिमविनिर्णयप्राधिकरण
Customs Authority for Advance Rulings
नवीनसीमाशुल्कभवन, बेलार्डइस्टेट, मुंबई - ४००००१
New Custom House, Ballard Estate, Mumbai-400 001
E-MAIL: cus-advrulings.mum@gov.in

F.No. CAAR/CUS/APPL/7/2025-26-O/o Commr-CAAR-Mumbai दिनांक/Date:27.02.2026

Order No. & date	CAAR/Mum/ARC/45 /2025-26 dated: 27.02.2026
Issued by	Prabhat K. Rameshwaram, Customs Authority for Advance Rulings, Mumbai
Name and address of the applicant	M/s. Daanvi Gruh Udyog, Plot No. 83, Laxminagar, Kalamna Road, Nagpur, Maharastra-440008.
Concerned Commissionerate	The Commissioner of Customs (Import), Custom House, New Harbour Estate, Tuticorin-628004, Tamilnadu.

ध्यान दीजिए/ N.B.:

1. सीमाशुल्क अधिनियम, 1962 की धारा 28I की उप-धारा (2) के तहत किए गए इस आदेश की एक प्रति संबंधित को निःशुल्क प्रदान की जाती है।

   A copy of this order made under sub-section (2) of Section 28-I of the Customs Act, 1962 is granted to the concerned free of charge.

2. इस अग्रिम विनिर्णय आदेश के खिलाफ कोई भी अपील ऐसे निर्णय या आदेश के संचार की तारीख से 60 दिनों के भीतर संबंधित क्षेत्राधिकार के उच्च न्यायालय के समक्ष की जाएगी।

   Any appeal against this Advance Ruling order shall lie before the **High Court of concerned jurisdiction**, within 60 days from the date of the communication of such ruling or order.

3. 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.

4. 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*.

सीमाशुल्क अग्रिम विनिर्णय प्राधिकरण, मुंबई
Customs Authority For Advance Rulings, Mumbai

ORDER

M/s. Daanvi Gruh Udyog (IEC No.: AEZPD7241K) (hereinafter referred to as 'the Applicant') filed an application (CAAR-1) for advance ruling in the Office of Secretary, Customs Authority for Advance Ruling (CAAR) Mumbai. The said application was received in the secretariat of the CAAR, Mumbai on 07.01.2026 along with its enclosures in terms of Section 28H(1) of the Customs Act, 1962 (hereinafter referred to as 'the Act' also). The Applicant is seeking advance ruling on the issue of classification of the "Roasted Areca Nuts (Cut/Whole)" under the First Schedule of the Customs Tariff Act, 1975.

2. **Submission by the Applicant:**

2.1 The applicant submitted that it is a firm in the name and style of M/s. Daanvi Gruh Udyog (IEC No.: AEZPD7241K). They intend to import "Roasted Areca Nuts (Whole) And Roasted Areca Nuts Cut" from Burma, Indonesia and Sri Lanka. As per the present scheme of Classification of commodities under the Customs Tariff Act, 1975 (as amended vide Finance Bill, 2025) reproduced below, Fruits, Nuts and other edible parts of plants are classified under the Chapter Heading 2008, while other roasted nuts are particularly and specifically classified under the Tariff Item 2008 1991.

2.2 The Applicant submitted that the proposed item to be imported, 'roasted betel nut/ areca nut (whole/cut) are classifiable under the HS Code 2008 1991 by virtue of mere roasting as clearly given in the HSN Explanatory Note by the product name. The Applicant further submitted the following case law citations wherein the Hon'ble Supreme Court has decided and reiterated that the HSN Explanatory Note is the safe and dependable guide in the matters of classification of items:

i. L.M.L. Ltd. Versus Commissioner of Customs Reported in 2010(258)E.L. T 321 (S.C)
ii. Holostick India Ltd. Versus Commissioner of Central Excise, Noida Reported in 015 (318)E.L.T529(S.C)
iii. Collector Of Central Excise, Shillong Versus Wood Craft Products Ltd Reported in 1995 (77) E.L. T 23 (S,C)

3. The applicant in their CAAR-1 indicated that they intend to import the subject goods from jurisdictional Commissionerate of the Commissioner of Customs, Custom House, New Harbour Estate, Tuticorin 628004. The application was forwarded to jurisdictional Commissionerate, Tuticorin for their comments on 21.01.2026 and subsequent reminder dated 09.02.2026.

However, no response was received from the concerned jurisdictional authority.

4. Personal hearing in the matter was conducted on 25.02.2026 wherein the authorized representative of the applicant Shri A. K. Jayaraj, Sr. Advocate & Shri K. Murugan, Advocate, attended the personal hearing. They reiterated the submission made in the application that the subject goods are roasted areca nuts falling under HS code 20081991 as other roasted nuts and seeds. They rely upon the several case laws including Hon'ble Madras High Court judgement in the matter of the Civil Miscellaneous Appeal (CMA) No's 600/2023, No. 1206/2023 and No 1750/2023, the Commissioner of Customs, Chennai II Commissionerate Vs M/s Shahnaz Commodities International P. Ltd. & Others, in which the issue has already been decided.

No body appeared for personal hearing from the department side from Tuticorin Jurisdiction.

5. As the applicant cited that the issue had already been decided by the Hon'ble High Court in which ruling of the authority was upheld. In this backdrop, the relevant excerpts of sub section (2) of section 28-1 of Customs Act, 1962 is important, which is produced below:

"(2) The Authority may, after examining the application and the records called for, by order either allow or reject the application;
Provided that the Authority shall not allow the application 59[***] where the question raised in the application is,-

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

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

6. It is also observed that tariff item 2008 19 20 is substituted with 2008 19 91 vide the Finance Act, 2025, which is merely a renumbering at the eight-digit level and does not amount to any substantive change in the classification scheme. The four-digit chapter heading and six-digit sub-heading, heading description and the relevant Chapter Notes remain unchanged.

7. This Authority as well as CAAR, Delhi have already issued multiple rulings in a sizeable number of applications intending import of the subject 'Roasted Areca Nuts' through various major/minor ports/Inland container Depots, spread across the country. The all such rulings are based on the same matter as upheld by the Hon'ble High Court of Madras in its order dated 01.08.2023 cited above. In the instant case also the issue is identical/similar one and I observe that 'No new facts have been put forth by the applicant before this authority to decide the classification.

8. In view of the forgoing facts and records of the case, I hereby observe and hold that the question raised in this very application has already been decided by Hon'ble High Court of Madras in its order dated 01.08.2023 (cited as above), therefore, in accordance with the

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provisions of Section 28-1, sub-section (2); and proviso (b) of the first proviso of sub-section (2) of section 28-I of Customs Act, 1962, I decide 'not to allow' the application.

9. The application is rejected and disposed of accordingly.

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

Date:-27.02.2026

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

1. M/s. Daanvi Gruh Udyog, Plot No. 83, Laxminagar, Kalamna Road, Nagpur, Maharastra-440008.

2. The Commissioner of Customs (Import), Custom House, New Harbour Estate, Tuticorin-628004, Tamilnadu.

3. The Customs Authority for Advance Rulings, First Floor, Wing No. 6 West Block-8, R.K. Puram, New Delhi -110066.
   Email: cus-advrulings.del@gov.in

4. The Principal Chief Commissioner of Customs, Mumbai Customs Zone-I, Ballard Estate,
   Mumbai -400001. Email: ccu-cusmum1@nic.in

5. The Commissioner (Legal), CBIC Offices,
   Legal/CX.8A, Cell, 5th floor, Hudco Vishala Building,
   C-Wing, Bhikaji Cama Place, R. K. Puram, New Delhi – 110066.
   Email: commr.legal-cbec@nic.in

6. The Member (Customs), Central Boards of Indirect Taxes & Customs, North Block, New Delhi-110001.Email: mem.cus-cbec@nic.in

7. The Webmaster, Central Boards of Indirect Taxes & Customs.
   Email: webmaster.cbec@icegate.gov.in

8. Guard file.

(Vivek Dwivedi)
Dy. Commissioner & Secretary
Customs Authority for Advance Rulings,
Mumbai