



**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](mailto:cus-advrulings.mum@gov.in)**

F. No. CAAR/CUS/APPL/182/2025-26- O/o Commr-CAAR-Mumbai

दिनांक/Date:08.04.2026

DIN No.20260477OS0000000B1F

Ruling No. & date	CAAR/Mum/ARC/ 01/2026-27 dated 08.04.2026
Issued by	Prabhat K. Rameshwaram, Customs Authority for Advance Rulings, Mumbai
Name and address of the applicant	M/s Aanjan Impex, No.3/10C, Athupalayam11, Chettipalayam, Thirumurugan Poondi, Tirupur, Tamil Nadu – 641 652. Email: <a href="mailto:vsbgin@gmail.com">vsbgin@gmail.com</a>
Concerned Commissionerate	The Commissioner of Customs, Customs House, New Harbour Estate, Tuticorin, Tamil Nadu-628004 Email: <a href="mailto:commr-custuticorin@nic.in">commr-custuticorin@nic.in</a>

**ध्यान दीजिए/ N.B.:**

- सीमा शुल्क अधिनियम, 1962 की धारा 28I की उप-धारा (2) के तहत किए गए इस आदेश की एक प्रति संबंधित को निःशुल्क प्रदान की जाती है  
A copy of this order made under sub-section (2) of Section 28-I of the Customs Act, 1962 is granted to the concerned free of charge.
- इस अग्रिम विनिर्णय आदेश के खिलाफ कोई भी अपील ऐसे निर्णय या आदेश के संचार की तारीख से 60 दिनों के भीतर संबंधित क्षेत्राधिकार उच्च न्यायालय के समक्ष की जाएगी  
Any appeal against this Advance Ruling order shall lie before the jurisdictional **High Court of concerned jurisdiction**, within 60 days from the date of the communication of such ruling or order.
- धारा 28-I के तहत प्राधिकरण द्वारा सुनाया गया अग्रिम विनिर्णय पांच 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 five years or till there is a change in law or facts on the basis of which the advance ruling has been pronounced, whichever is earlier.
- जहां प्राधिकरण को पता चलता है कि आवेदक द्वारा अग्रिम विनिर्णय धोखाधड़ी या तथ्यों की गलत बयानी द्वारा प्राप्त किया गया था, उसे शुरू से ही अमान्य घोषित कर दिया जाएगा।  
Where the Authority finds that the advance ruling was obtained by the applicant by fraud or misrepresentation of facts, the same shall be declared void *ab initio*.



अग्रिम विनिर्णय / Advance Ruling

M/s. Aanjan Impex (IEC No.: 3216923266) (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 08.10.2025 along with its enclosures in terms of Section 28H (1) of the Customs Act, 1962(hereinafter referred to as the 'Act also'). The Applicant is seeking advance ruling on the issue of classification of "Poultry Feed Premix goods namely a) 'L A Y V I T PROMAX –Poultry Feed premix', (b) BROVIT PROMAX- Poultry Feed premix', (c) Poultry Feed Premix- PBS, (d) Poultry Feed Premix-BS and (e) Poultry Feed Premix- BF imported from Sri Lanka.

**2. Applicant's Submissions: -**

**2.1** The applicant is a firm in the name and style of M/s AANJAN IMPEX bearing IE code: 3216923266. The Applicant is intending to import "Poultry Feed Premix goods namely a). 'LAYVIT PROMAX – Poultry Feed premix', (b) BROVIT PROMAX- Poultry Feed premix', (c) 'Poultry Feed Premix – PBS', (d) 'Poultry Feed Premix – BS', and (e) 'Poultry Feed Premix – BF' from Sri Lanka. As per the present scheme of Classification of commodities under the Customs Tariff Act, 1975 reproduced below, Pro-vitamins, Vitamins and Hormones are classified under the Chapter Heading 2936, while Preparations of a kind used in Animal Feedings are particularly and specifically classified under the Tariff Item 2309.

**2.2** The relevant headings and Tariff entries in the first schedule to the Customs Tariff Act of Chapter 2936 and 2309 are extracted as below: -

*CHAPTER 29  
Organic chemicals*

*NOTES:*

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

- (a) separate chemically defined organic compounds, whether or not containing impurities;*
- (b) mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);*
- (c) the products of headings 2936 to 2939 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 2940, or the products of heading 2941, whether or not chemically defined;*
- (d) the products mentioned in (a), (b) or (c) above dissolved in water;*



- (e) the products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
- (f) the products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
- (g) the products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;
- (h) the following products, diluted to standard strengths, for the production of azo dye: diazonium salts, couplers used for these salts and diazotisable amines and their salts.

3. xx xx xx xx xx

4. SUB-HEADING NOTE:

1. Within any one heading of this Chapter, derivatives of a chemical compound (or group of chemical compounds) are to be classified in the same sub-heading as that compound (or group of compounds) provided that they are not more specially covered by any other sub-heading and that there is no residual subheading named "other" in the series of sub-headings concerned.
2. Note 3 to this Chapter shall not be applicable to the sub-heading of this Chapter.

Tariff Item	Description of goods	Unit	Rate of Duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)

2936 XI --- PROVITAMINS, VITAMINS AND HORMONES  
 PROVITAMINS AND VITAMINS, NATURAL OR REPRODUCED BY SYNTHESIS (INCLUDING NATURAL CONCENTRATES), DERIVATIVES THEREOF USED PRIMARILY AS VITAMINS, AND INTERMIXTURES OF THE FOREGOING, WHETHER OR NOT IN ANY SOLVENT

- Vitamins and their derivatives, unmixed:  
 2936 21 00 -- Vitamin A and their derivatives

10%



2936 22	-- Vitamin B1 and its derivatives:			
2936 22 10	--- Vitamin B1 [Thiamine (INN), aneurine] and its salts	Kg.	7.5%	10%
2936 22 90	--- Other	Kg.	7.5%	10%
2936 23	-- Vitamin B2 and its derivatives:			
2936 23 10	--- Vitamin B2 [Riboflavin (INN), lactoflavin] and its salts	Kg.	7.5%	10%
2936 23 90	--- Other			
2936 24 00	-- D-or DL-Pantothenic acid (Vitamin B5) and its derivatives	Kg.	7.5%	10%
2936 25 00	-- Vitamin B6 and its derivatives	Kg.	7.5%	10%
2936 26	-- Vitamin B12 and its derivatives:			
2936 26 10	--- Vitamin B12 (Cyanocobalamin (INN))	Kg.	7.5%	10%
2936 26 90	--- Other	Kg.	7.5%	10%
2936 27 00	-- Vitamin C (Ascorbic acid) and its derivatives	Kg.	7.5%	10%
2936 28 00	-- Vitamin E and its derivatives	Kg.	7.5%	10%
2936 29	-- Other vitamins and their derivatives:			
2936 29 10	---Folic acid (Vitamin B9)	Kg.	7.5%	10%
2936 29 20	--- Nicotinic acid and nicotinamide (niacinamide or niacine)	Kg.	7.5%	10%
2936 29 30	--- Vitamin K (menaphthone BP)	Kg.	7.5%	10%
2936 29 40	--- Vitamin D	Kg.	7.5%	10%
2936 29 50	--- Vitamin H (Biotin)	Kg.	7.5%	10%
2936 29 90	--- Other	Kg.	7.5%	10%
2936 90 00	- Other, including natural concentrates	Kg.	7.5%	10%

### CHAPTER 23

*Residues and waste from the food industries; prepared animal fodder*

**NOTE:**

*Heading 2309 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.*

xx xx xx xx xx

Tariff Item	Description of goods	Unit	Rate of Duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
2309	PREPARATIONS OF A KIND USED IN ANIMAL FEEDING			
2309 10 00	- Dog or cat food, put up for retail sale	Kg.	20%	-
2309 90	- Other:			
2309 90 10	--- Compounded animal feed	Kg.	15%	-



2309 90 20	--- Concentrates for compound animal feed	Kg.	15%	-
	--- Feeds for fish (prawn etc.):			
2309 90 31	---- Prawn and shrimps feed	Kg.	15%	-
2309 90 32	---- Fish feed in powdered form	Kg.	15%	-
2309 90 39	---- Other	Kg.	15%	-
2309 90 90	--- Other	Kg.	15%	-

3. The Applicant submitted that the poultry feed premix consisting of mixture of several nutrients designed (a) to provide Poultry birds with a rational balanced everyday diet (b) to achieve suitable daily diet supplementing the basic farm produced feed with organic and inorganic substances (supplementary feed) (c) for use in making complete or supplementary feed like pre-mixes. The poultry feed pre-mix contains vitamins AD3, C, D3, E, K3, B1, B2, B6, B12, H, B5, B9 and B3, pro-vitamins amino-acids like Pantothenic Acid, Folic Acid, Nicotinic Acid, Lysine, DLM (DL- methionine) and stabilizer, anti-oxidants and carriers (may contain either of one or more organic nutritive substances or of inorganic substances) and miners among others as per the requirement of birds/poultry to which they are fed.

4. The applicant further submitted that Vitamins must be administrated to animals in appropriate quantities. Its requirement also differs from animal to animal therefore care must be taken to ensure that the vitamin quantity being given to the animals is good enough to take care of their daily requirements but not in excess quantity which can start causing them harm.

5. The applicant also submitted that direct administration of micro ingredients like vitamins or direct mixing of micro ingredients in the final feed is not recommended for the following reasons

- Micro ingredients are added to feed at a very low level It is essential that the quantum added must be within the recommended limits
- it is difficult to ensure homogeneous dispersion of micro ingredients of such low quantity in a big batch of complete feed for example minute quantities of vitamins in thousands of kg of feed
- Micro ingredients are prone to uptake moisture this further hampers its ability to distribute and mix uniformity in the feed
- During mixing and grinding the particles of micro ingredients may develop a static charge and the individual particles repel one another. thereby affecting the distribution of the micro ingredients in the feed mixture. thus, an anti-static agent is need to be added to the micro-ingredients.

6. The applicant further submitted that 'PREMIXES' are formulations of one or more micro ingredients, such as vitamins, minerals or drugs mixed with diluent and/or carrier ingredient. Diluent and carrier should be inert and inactive. Premixes are used to facilitate uniform mixing of the micro ingredients in the complete feed or concentrate mixture.

7. Diluent is an edible substance used to mix with and reduce the concentration of nutrients and/or additives to make them more acceptable to the animals. Safer to use and more



capable of being mixed uniformly in the feed. The mixing properties of the original ingredients are not drastically altered. Carriers is an edible material to which ingredients are added to the facilitate uniform incorporation of the latter into feeds. The active principles are absorbed, impregnated or coated into the edible material in such a way as to physically carry the active ingredients. When a carrier is used with micro ingredients the mixing properties are drastically altered. [ It is referred from Author D.V. Reddy for definition of Pre-mixtures]

8. Applicant further submitted that it means best, 'preparing of a premix' is not a just for convenience but it is an essential necessity to ensure that the vitamins are uniformly mixed in the final feeds, so that each animal gets uniform and appropriate level of vitamins to achieve the desired benefits in the final feed. Each Vitamins such as AD3, D3, K3, B1, B2 etc., will be blended at the rate of .05 % to 2% thereby forming very miniscule quantity of complete feed.

9. The applicant submitted that "carrier" is usually an inactive accessory substances or substances (such as catalyst) with whose presence some elements or group is transferred from one command to another. As per the reference book of "***principle of animal nutrition and feed technology***" carrier is an edible material to which ingredients are added to facilitate uniform incorporation of such ingredients into the feed. Therefore, carrier absorbs or coats the micro ingredients in order to physically carry the micro ingredients, thereby facilitating the uniform mixing of the product into the feed.

10. M/s. Best-Glow (Pvt) Ltd., Sri Lanka manufacture the proposed imported goods, viz., a) 'LAYVIT PROMAX – Poultry Feed premix', (b) BROVIT PROMAX- Poultry Feed premix', (c) 'Poultry Feed Premix – PBS', (d) 'Poultry Feed Premix – BS', and (e) 'Poultry Feed Premix – BF' for the applicant.

11. (i) LAYVIT PROMAX – Poultry Feed premix is a customised vitamin premix to be mixed with Bulk feed for Layer Birds. (ii) BROVIT PROMAX- Poultry Feed premix is a customised Vitamin premix to be mixed with Bulk feed for Broiler Birds. (iii) Poultry Feed Premix – PBS is a customised vitamin premix to be mixed with Bulk feed for Broiler Birds aged from day- 1 to day-14 (iv) Poultry Feed Premix – BS is a customised vitamin premix to be mixed with Bulk feed for Broiler Birds aged from day-15 to day- 28 and (v) Poultry Feed Premix – BF is a customised vitamin premix to be mixed with Bulk feed for Boiler Birds aged from day- 29 onwards.

12. The applicant further submitted that, by virtue of the *mixing of vitamins with other materials*, as detailed above, the proposed "Poultry Feed Premix" goods, namely: (a) *LAYVIT PROMAX – Poultry Feed Premix*, (b) *BROVIT PROMAX – Poultry Feed Premix*, (c) *Poultry Feed Premix – PBS*, (d) *Poultry Feed Premix – BS*, and (e) *Poultry Feed Premix – BF*, proposed to be imported from Sri Lanka by the applicant, may fall either under HS Code 2936, as "*Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates thereof) and derivatives thereof used primarily as vitamins*", or under HS Code 23099090, as "*Other preparations of a kind used in animal feeding*".



Accordingly, the applicant has sought an advance ruling regarding the correct classification of the said goods.

**13. Applicant's interpretation of law and/or facts: -**

13.1 The appellant submitted that the classification of items is governed by the scheme of classification under the Customs Tariff Act, 1975 read with the "The General Rules for The Interpretation of Import Tariff". As per the statutory scheme of 1975 Act, 'Poultry Feed Premix goods namely a). 'LAYVIT PROMAX – Poultry Feed premix', (b) BROVIT PROMAX-Poultry Feed premix', (c) 'Poultry Feed Premix – PBS', (d)'Poultry Feed Premix – BS', and (e) 'Poultry Feed Premix – BF' are specifically classifiable under the 'HS Code 23099090'. Further, in terms of Rule.1 of "The General Rules for The Interpretation of Import Tariff" reproduced below, classification of the item shall be determined according to the terms of the heading and any relative section or chapter notes:

THE FIRST SCHEDULE – IMPORT TARIFF

THE GENERAL RULES FOR THE INTERPRETATION OF IMPORT TARIFF

Classification of goods this Schedule shall be governed by the following principles:

1. *The titles of Sections, Chapters and sub-chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions:*
2. (a) *Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished articles has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this rule), presented unassembled or disassembled.*  
(b) *Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of rule*
3. *When by application of rule 2(b) or for any other reason, goods are, prima facie, classifiable under two or more headings, classification shall be affected as follows:*
  - (a) *The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.*



- (b) *Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to (a), shall be classified as if they consisted of the material or component which gives them their essential character, in so far as this criterion is applicable.*
- (c) *When goods cannot be classified by reference to (a) or (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.*
4. *Goods which cannot be classified in accordance with the above rules shall be classified under the heading appropriate to the goods to which they are most akin.*
5. *In addition to the foregoing provisions, the following rules shall apply in respect of the goods referred to therein:*
- (a) *Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This rule does not, however, apply to containers which give the whole its essential character;*
- (b) *Subject to the provisions of (a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provisions does not apply when such packing materials or packing containers are clearly suitable for repetitive use.*
6. *For legal purposes, the classification of goods in the sub-headings of a heading shall be determined according to the terms of those sub headings and any related sub headings Notes and, mutatis mutandis, to the above rules, on the understanding that only sub headings at the same level are comparable. For the purposes of this rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.*

## 13.2 THE GENERAL EXPLANATORY NOTES TO IMPORT TARIFF

1. *Where in column (2) of this Schedule, the description of an article or group of articles under a heading is preceded by "-", the said article or group of articles shall be taken to be a sub-classification of the article or group of articles covered by the said heading. Where, however, the description of an article or group of articles is preceded by "- -", the said article or group of articles shall be taken to be a sub-classification of the immediately preceding description of the article or group of articles which has "-". where the description of an article or group of articles is preceded by "---" or "----", the said article or group of articles shall be taken to be a sub-classification of the immediately preceding description of the article or group of articles which has "-" or "--".*
2. *The abbreviation "%" in any column of this Schedule in relation to the rate of duty indicates that duty on the goods to which the entry relates shall be charged on the basis*



of the value of the goods as defined in section 14 of the Customs Act, 1962 (52 of 1962), the duty being equal to such percentage of the value as is indicated in that column.

3. In any entry, if no rate of duty is shown in column (5), the rate shown under column (4) shall be applicable.

### 13.3 ADDITIONAL NOTES

In this Schedule, —

(1) (a) "heading", in respect of goods, means a description in list of tariff provisions accompanied by a four-digit number and includes all subheadings of tariff items the first four-digits of which correspond to that number;

(b) "sub-heading", in respect of goods, means a description in the list of tariff provisions accompanied by a six-digit number and includes all tariff items the first six-digits of which correspond to that number;

(c) "tariff item" means a description of goods in the list of tariff provisions accompanying eight-digit number and the rate of customs duty;

(2) the list of tariff provisions is divided into Sections, Chapters and Sub-Chapters;

(3) in column (3), the standard unit of quantity is specified for each tariff item to facilitate the collection, comparison and analysis of trade statistics."

14. It is submitted that from the plain reading of the above legal provisions, it transpires that in order to determine the appropriate duties of customs payable on any imported goods, one has to make an assessment of the imported goods for its correct classification under the First Schedule to Customs Tariff Act, 1975 in accordance with the provisions of the Customs Tariff Act by duly following the General Rules for Interpretation (GIR) and the General Explanatory notes (GEN) contained therein. The First Schedule to the Customs Tariff Act, 1975 specifies the various categories of imported goods in a systematic and well-considered manner, in accordance with an international scheme of classification of internationally traded goods, i.e., 'Harmonized Commodity Description and Coding System' (HS). Accordingly, goods are to be classified taking into consideration the scope of headings / sub-headings, related Section Notes, Chapter Notes and the General Rules for the Interpretation (GIR) of the First Schedule to the Customs Tariff Act, 1975. Rule 1 of the GIR provides that the classification of goods shall be determined according to the terms of the headings of the tariff and any relative Section notes or Chapter notes and thus, gives precedence to this while classifying a product. Rules 2 to 6 provide the general guidelines for classification of goods under the appropriate sub-heading. In the event of the goods cannot be classified solely on the basis of GIR 1, and if the headings and legal notes do not otherwise require, the remaining Rules 2 to 6 may then be applied in sequential order. Further, while classifying goods, the foremost consideration is the 'statutory definition', if any, provided in the Customs Tariff Act. In the absence of any statutory definition, or any guideline provided by HS explanatory notes, the trade parlance theory is to be adopted for ascertaining as to how the goods are known in the common trade parlance for the purpose of dealing between the parties.



15. The applicant further submitted that from the relevant headings and their tariff entries in the First Schedule to the Customs Tariff Act of contending Chapter headings 2309 and 2936 and by applying the GIR 1, the position is made clear that Chapter Heading 29.36 covers within its scope and ambit, mainly of four broad categories of goods:

- (i) first one *i.e.*, "Pro-vitamins and vitamins, whether natural or reproduced by synthesis, and derivatives thereof used primarily as vitamins";
- (ii) the second one *i.e.*, "Concentrates of natural vitamins";
- ii) the third one *i.e.*, "inter-mixtures of vitamins, of pro-vitamins or of concentrates; and
- (iv) the fourth one *i.e.*, all the above products diluted in any solvent.

16. it is further submitted that similarly, by applying same GIR 1, it could also be seen that Chapter Heading 2309 covers within its scope and ambit, mainly of four broad categories of goods:

- (i) first one *i.e.*, "Preparations for cats, dogs etc. consisting of a mixture of vegetable or animal materials such as meat, meat offal, fish meal and other ingredients; sweetened forage; preparations which are complete feeds or feed supplements," covered under CTH 2309 1010;
- (ii) the second one *i.e.*, "compounded animal feeds and concentrates for animal feeds" covered under CTI 2309 9010 and 2309 9010;
- (iii) the third one *i.e.*, "feeds for fish, prawns, shrimps" covered under CTI 2309 9031, 2309 9032 and 2309 9039; and
- (iv) the fourth one *i.e.*, "preparations for use in making the complete feeds or supplementary feeds" as referred at (i) and (ii) above, for various animals, consisting of a number of substances which vary according to the animal production required covered under CTI 2309 9090.

17. The applicant further submitted that chapter heading 23 deals with "Residues and waste from the food industries; prepared animal fodder", whereas the chapter heading 29 deals with products of "organic chemicals" which are separate chemically defined organic compounds, whether or not containing impurities. Thus, in order to evaluate the proper classification of imported goods, necessarily one had to take recourse to the composition of the proposed import goods viz., "Poultry Feed Premix goods namely a). 'LAYVIT PROMAX – Poultry Feed premix', (b) BROVIT PROMAX- Poultry Feed premix', (c) 'Poultry Feed Premix – PBS', (d)'Poultry Feed Premix – BS', and (e) 'Poultry Feed Premix – BF'. From the formulae for the aforesaid proposed imported goods, it is apparent that said goods contain vitamins and pro-vitamins at varying percentages.

18. The Applicant submitted that the Harmonized Commodity Description and Coding System generally referred to as the "Harmonized System" or simply "HS" is a multipurpose



international product nomenclature developed by the World Customs Organization (WCO). The official interpretation of the HS is given in the Explanatory Notes published by the WCO and offers a safe guide to interpret and classify the commodity under consideration.

*"Harmonized Commodity Description and Coding System*

Tariff Item	Description of goods	Unit	Rate of Duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
2309	PREPARATIONS OF A KIND USED IN ANIMAL FEEDING			
2309 10 00	- Dog or cat food, put up for retail sale	Kg.	20%	-
2309 90	- Other:			
2309 90 10	--- Compounded animal feed	Kg.	15%	-
2309 90 20	--- Concentrates for compound animal feed	Kg.	15%	-
	--- Feeds for fish (prawn etc.):			
2309 90 31	---- Prawn and shrimps feed	Kg.	15%	-
2309 90 32	---- Fish feed in powdered form	Kg.	15%	-
2309 90 39	---- Other	Kg.	15%	-
2309 90 90	--- Other	Kg.	15%	-

It is submitted that the Hon'ble Supreme Court in various decisions has held that the HSN is a safe guide for ascertaining the true meaning of any expression used in the Customs Tariff Act, 1975

The HSN explanatory notes to Heading 2309 further elaborates on premixes as below:  
(C) PREPARATIONS FOR USE IN MAKING THE COMPLETE FEEDS OR SUPPLEMENTARY FEEDS DESCRIBED IN (A) AND (B) ABOVE

*These preparations, known in trade as "premixes", are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances are of three types:*

- (1) *Those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health such as vitamins or pro-vitamins, amino-acids, antibiotics, coccidiostats, trace elements, emulsifiers, flavorings and appetizers, etc.*
- (2) *Those designed to preserve the feeding stuffs (particularly, the fatty components) until consumption by the animal such as stabilisers, anti-oxidants, etc.*
- (3) *Those which serve as carriers and which may consist either of one or more organic nutritive substances (manioc or soya flour or meal, middlings, yeast, various residues*



*of the food industries, etc.) or of inorganic substances (e.g., magnesite, chalk, kaolin, salt, phosphates).*

*The concentration of the substances described in (1) above and the nature of the carrier are determined so as to ensure, in particular, homogeneous dispersion and mixing of these substances in the compound feeds to which the preparations are added.*

*Provided they are of a kind used in animal feeding, this group also includes:*

- (a) Preparations consisting of several mineral substances.*
- (b) Preparations consisting of an active substance of the type described in (1) above with a carrier, for example products of the antibiotics manufacturing process obtained by simply drying the mass, i.e. the entire contents of the fermentation vessel (essentially mycelium, the culture medium and the antibiotic). The resulting dry substance, whether or not standardised by adding organic or inorganic substances, has an antibiotic content ranging generally between 8% and 16% and is used as basic material in preparing, in particular, "premixes".*

*The preparations of this group should not, however, be confused with certain preparations for veterinary uses. The latter are generally identifiable by the medicinal nature and much higher concentration of the active substance, and are often put up in a different way.*

.....

*The heading excludes:*

.....

*(e) Vitamins, whether or not chemically defined or intermixed, whether or not put up in any solvent or stabilised by the addition of antioxidants or anticaking agents, by adsorption on a substrate or by applying a protective coating of, for example, gelatin, waxes, fats, etc., provided that the quantity of such additives, substrate or coating does not exceed that required for preservation or transport and provided that such additives, substrates or coating do not alter the character of the vitamins and do not render them particularly suitable for specific use rather than for general use (heading 29.36).*

**19.** Further, applicant submitted that Heading 2309 of the HSN Explanatory Notes excludes those vitamins which contain additives necessary for preservation and transportation of the vitamin itself and are suitable for general use. Those vitamins fall under Heading 2936. The relevant portion of the HSN Explanatory Notes to Heading 2309 states:

"The heading excludes:

.....

*(e) Vitamins, whether or not chemically defined or intermixed, whether or not put up in any solvent or stabilised by the addition of antioxidants or anticaking agents, by adsorption on a substrate or by applying a protective coating of, for example, gelatin, waxes, fats, etc., provided that the quantity of such additives, substrate or coating does not exceed that required for preservation or transport and provided that such additives, substrates or coating do not alter*



*the character of the vitamins and do not render them particularly suitable for specific use rather than for general use (heading 29.36)."*

20. Applicant also submitted that above provision is mirrored/reflected in Heading 2936 also. The relevant portion of Heading 2936 of HSN Explanatory Notes states:

*29.36 - Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent (+).*

.....  
*This heading includes:*

- (a) Provitamins and vitamins, whether natural or reproduced by synthesis, and derivatives thereof used primarily as vitamins*
- (b) Concentrates of natural vitamins (e.g., of vitamin A or of vitamin D); these are enriched forms of these vitamins. These concentrates may be used as such (e.g., for adding to animal feeding stuffs), or they may be worked up for the isolation of the vitamin*
- (c) Intermixtures of vitamins, of provitamins or of concentrates, such as, for instance, natural concentrates of vitamins A and D in various proportions, to which an additional quantity of vitamin A or D has been added subsequently.*
- (d) The above products diluted in any solvent (e.g., ethyl oleate, propane-1,2-diol, ethanediol, vegetable oils).*
- (e)*

*The products of this heading may be stabilised for the purposes of preservation or transport:*

- by adding antioxidants*
- by adding anti-caking agents (e.g., carbohydrates),*
- by coating with appropriate substance (e.g., gelatin, waxes or fats), whether or not plasticised, or*
- by adsorbing on appropriate substances (e.g., silicic acid),*

*provided that the quantity added or the processing in no case exceeds that necessary for their preservation or transport and that the addition or processing does not alter the character of the basic product and render it particularly suitable for specific use rather than for general use.*

21. Applicant further submitted that from the above HSN explanatory notes, we understand that heading 2936 covers under its scope (i) vitamins (ii) pro-vitamins and (iii) derivatives and in the mixtures of the above (i) and (ii). Vitamins are described as active agents, usually of complex chemical composition, which are obtained from outside sources and are essential for proper functioning of human or other animal organisms. The various vitamins specified in the explanatory notes are Vitamin A, B1, B2, B3, B5, B6, B12, C, E and other Vitamins. Further, pro-vitamins are vitamins obtained in nearly final form, from outside sources, as vitamins cannot be synthesized by human body. These are effective in relatively minute amounts and may be regarded as exogenous biocatalysts, the absence on efficiency giving rise to metabolic disturbances or 'deficiency diseases'. Derivatives of vitamin refers to chemical compounds



which could be obtained from a starting compound of specific sub-heading concerned and which retain the essential characteristics of the parent compound, including its basic chemical structure. It is also explained that the goods covered under the heading 2936 include the above stated three categories of goods in various forms such as the following:

- (a) Pro-vitamins, vitamins and the derivatives thereof, used primarily as 'vitamins'
- (b) concentrates of natural vitamins, which are enriched forms of vitamins, used as such or may be worked upon for isolation of the vitamin
- (c) intermissions of vitamins, of pro-vitamins or of concentrates
- (d) all the above products of (a) to (c) diluted in any solvent.

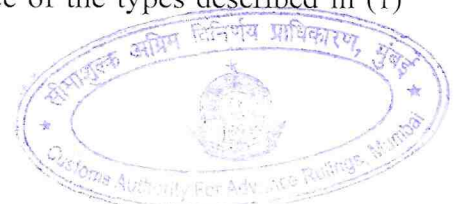
Further, from the plain reading of HSN explanatory notes to heading 2309, it is understood that heading 2309 covers under its scope, all preparations of a kind used in animal feeding. In terms of the constituent material, it is explained that these are as follows:

- (i) sweetened forage, which is a mixture of molasses or other similar sweetening substances with one or more other nutrients, and is mainly used for feeding cattle, sheep, horses or pigs;
- (ii) animal feed preparations designed to provide the animal with all the nutrient elements required to ensure rational and balanced daily diet *i.e.*, Complete feeds;
- (iii) animal feed preparations for supplementing/balancing farm-produced feed *i.e.*, feed supplements;
- (iv) animal feed preparations, for use in making the complete feeds or supplementary feeds stated at (ii) & (iii) above, containing
  - (a) vitamins or pro-vitamins, amino-acids, antibiotics, coccidiostats, trace elements, emulsifiers, flavorings and appetizers etc. for improving digestion and ensure that the animal makes good use of the feeds and safeguard its health;
  - (b) stabilizers, antioxidants etc., for the purpose of preserving the feeding stuffs and the consumption by the animal;
  - (c) organic nutritive substances such as manioc or soya flour or meal, middlings, Yeast, various residues of the food industries, inorganic substances such as magnesite, Chalk, kaolin, salt, phosphates, which serve as carriers.

The concentration of the substances and the nature of carrier substance is determined for ensuring homogeneous dispersion and mixing of these substances in the compound feeds to which the preparations are added.

**22.** The Applicant further submits that the relevant portion of the HSN Explanatory Notes to Heading 2309 (Para II C) expresses 'Provided they are a kind used in animal feeding', that this group also includes:

- (a) Preparations containing of several mineral substances
- (b) Preparations containing an active substance of the types described in (1)



above with a carrier, for example products of the antibiotics manufacturing process obtained by simply drying the mass, i.e., the entire content of the fermentation vessel (essentially mycelium the culture medium and the antibiotic). the resulting dry substance, whether or not standardized by adding organic or inorganic substances, has an antibiotic content ranging generally between 8% and 16% and is used as basic material in preparing in particular 'pre mixes'

23. From the above discussion, it is submitted that from the aforesaid explanatory notes clearly provide that animal feed supplements, containing vitamins or pro-vitamins remain classified under the scope of heading 2309. Further, the exclusion provided from the scope of coverage under the heading 2309, by referring to the 'vitamins' of heading 29.36 explain those goods as 'vitamins of general use'. In other words, 'vitamins' having the quantity of additives, substrate or coating to render them particularly suitable for a specific use, such as use in animal feeding, remain classified under the scope of heading 2309. Applicant has relied upon the clarification issued by the Ministry of Finance in CBEC Circular No. 188/22/96-CX dated 26.03.1996 regarding the subject goods.

24. The Applicant further relies on the following decision: -

1. Collector v Tetragon Chemie P Ltd., 2001 ELT 525 (SC)
2. B.V. Bio Corp. Pvt. Ltd. vs. Commissioner of Customs (NS-I), Maharashtra (2025) 26 Centax 283 (Tri. -Bom)
3. In Re: BASF India Ltd. (2024) 24 Centax 401 (A.A.R. - Cus. - Mum.)

Therefore, applicant claimed that both by the statutory provisions of the Act as well as Rules for classification, the item proposed to be imported, namely, 'a). 'LAYVIT PROMAX – Poultry Feed premix', (b) BROVIT PROMAX- Poultry Feed premix', (c) 'Poultry Feed Premix – PBS', (d) 'Poultry Feed Premix – BS', and (e) 'Poultry Feed Premix – BF'' are appropriately classifiable under the HS Code 23099090 only.

25. The Applicant further submitted an additional submission on 12.12.2025 which is as below: -

- (a) Technical Literature on Manufacturing process of Vitamins premix
- (b) Technical literature on vitamin premix manufacturing and
- (c) Applicant also enclosed list of End-Use Customers: -



**TECHNICAL LITERATURE FOR VITAMIN PRE-MIX**  
**MANUFACTURING FOR AANJAN IMPEX**

**1. Introduction**

Vitamin premix is a uniform blend of micro-ingredients such as vitamins, minerals, amino acids and approved carriers. The objective of the process is to ensure accurate dosing, homogeneous blending, stability and safe packing of the final premix as per requirement of Birds/Poultry

**2. Raw Materials**

**2.1 Active Ingredients (Vitamins)**

Each vitamin is supplied in stabilized or coated forms. Examples include Vitamin A, D3, C, E, K3, B-Complex, H etc.

**2.2 Carriers**

Common carriers: Rice bran, Antioxidant met-medium chain coconut triglyceride etc.

**3. Equipment Required**

Precision balance, SS pans, Ribbon/Paddle blender, packing machine, PP bags, Sealing unit.

**4. Manufacturing Process**

**4.1 Step 1: Individual Weighing of Vitamins**

Each vitamin is weighed separately according to the batch sheet to ensure accuracy and prevent cross-contamination.

**4.2 Step 2: Weighing of Carriers**

Carriers are weighed separately as per the batch formulation to achieve the final required weight.

**4.3 Step 3: Consolidation and Batch Verification**

All ingredients are combined and cumulative weight is confirmed to match the batch requirement.

**4.4 Step 4: Blending Operation**

The consolidated ingredients are blended for about 45 minutes to achieve homogeneity.

**4.5 Step 5: Packing**

Immediately after blending, the premix is packed into 25 kg PP woven bags with proper labelling.

**5. Quality Control Parameters**

Physical tests, Chemical tests and Microbiological tests (if applicable).

**6. Safety & Hygiene Protocols**

Use PPE, ensure equipment hygiene, prevent dust inhalation, maintain batch records.

**7. Final Product Specifications**

Homogeneous premix, stable, packed in 25 kg bags with required labels.

**8. Process Flow Chart**

Weighing → Batch Verification → Blending (45 min) → Packing →  
Labelling → Dispatch



LAYVIT PROMAX POULTRY FEED PREMIX CONTAINS FOLLOWING MATERIALS.

Ingredient	LAYVIT	
	PROMAX	GRAMS PER KG
Vit. AD3 (10L:2L IU/g)	0.0220	22
Vitamin D3 Pure (5L IU/g)	0.0050	5
Vitamin E	0.0420	42
Vitamin K3	0.0130	13
Vitamin B1	0.0050	5
Vitamin B2	0.0160	16
Vitamin B6	0.0080	8
Vitamin B12	0.0050	5
Biotin	0.0000	0
Pantothenic Acid (B5)	0.0190	19
Folic Acid (B9)	0.0010	1
Niacin (B3)	0.0630	63
Vit C (Coated)	0.0000	0
Carrier		AS BELOW
calcium carbonate	0.24	240
rice bran	0.3	300
antioxidant mct- medium chain coconut triglyceride	0.261	261
<b>Total</b>	<b>1.0000</b>	<b>1000</b>

BROVIT PROMAX POULTRY FEED PREMIX CONTAINS FOLLOWING MATERIALS.

Ingredient	BROVIT	
	PROMAX	GRAMS PER KG
Vit. AD3 (10L:2L IU/g)	0.0315	31.5
Vitamin D3 Pure (5L IU/g)	0.0084	8.4
Vitamin E	0.2100	210
Vitamin K3	0.0200	20
Vitamin B1	0.0105	10.5
Vitamin B2	0.02625	26.25
Vitamin B6	0.0126	12.6
Vitamin B12	0.0063	6.3
Biotin	0.0420	42
Pantothenic Acid (B5)	0.0420	42
Folic Acid (B9)	0.0053	5.25
Niacin (B3)	0.1470	147
Vit C (Coated)	0.2200	220
Carrier		AS BELOW
calcium carbonate	0.0600	60
rice bran	0.0700	70
antioxidant mct- medium chain coconut triglyceride	0.0882	88.2
<b>Total</b>	<b>1.0000</b>	<b>1000</b>



PBS -PRE BROILER STARTER CONTAINS FOLLOWING MATERIALS.		
Ingredient	PBS	GRAMS PER KG
Lysine	0.3368	336.8
Threonine	0.1579	157.9
DLM	0.3579	357.9
Vit. AD3 (10L:2L IU/g)	0.0017	1.7
Vitamin D3 Pure (5L IU/g)	0.0004	0.4
Vitamin E	0.0111	11.1
Vitamin K3	0.0011	1.1
Vitamin B1	0.0006	0.6
Vitamin B2	0.0014	1.4
Vitamin B6	0.0007	0.7
Vitamin B12	0.0003	0.3
Biotin	0.0022	2.2
Pantothenic Acid (B5)	0.0022	2.2
Folic Acid (B9)	0.0003	0.3
Niacin (B3)	0.0077	7.7
Vit C (Coated)	0.0116	11.6
Carrier		0.0
calcium carbonate	0.0300	30.0
rice bran	0.0400	40.0
antioxidant mct- medium chain coconut triglyceride	0.0362	36.2
Total	1.0000	1000.0

BS BROILER STARTER CONTAINS FOLLOWING MATERIALS.		
Ingredient	BS	GRAMS PER KG
Lysine	0.3333	333.3
Threonine	0.1556	155.6
DLM	0.3667	366.7
Vit. AD3 (10L:2L IU/g)	0.0018	1.8
Vitamin D3 Pure (5L IU/g)	0.0005	0.5
Vitamin E	0.0117	11.7
Vitamin K3	0.0011	1.1
Vitamin B1	0.0006	0.6
Vitamin B2	0.0015	1.5
Vitamin B6	0.0007	0.7
Vitamin B12	0.0004	0.4
Biotin	0.0023	2.3
Pantothenic Acid (B5)	0.0023	2.3
Folic Acid (B9)	0.0003	0.3
Niacin (B3)	0.0082	8.2
Vit C (Coated)	0.0122	12.2
Carrier		0.0
calcium carbonate	0.0300	30.0
rice bran	0.0400	40.0
antioxidant mct- medium chain coconut triglyceride	0.0310	31.0
Total	1.0000	1000.0



BF BROILER FINISHER CONTAINS FOLLOWING MATERIALS.		
Ingredient	BF	GRAM PER KG
Lysine	0.3750	375
Threonine	0.1375	137.5
DLM	0.3750	375
Vit. AD3 (10L:2L IU/g)	0.0020	2.0
Vitamin D3 Pure (5L IU/g)	0.0005	0.5
Vitamin E	0.0131	13.1
Vitamin K3	0.0013	1.3
Vitamin B1	0.0007	0.7
Vitamin B2	0.0016	1.6
Vitamin B6	0.0008	0.8
Vitamin B12	0.0004	0.4
Biotin	0.0026	2.6
Pantothenic Acid (B5)	0.0026	2.6
Folic Acid (B9)	0.0003	0.3
Niacin (B3)	0.0092	9.2
Vit C (Coated)	0.0138	13.8
Carrier		0
calcium carbonate	0.0100	10
rice bran	0.0200	20
antioxidant mct- medium chain coconut triglyceride	0.0336	33.6
Total	1.0000	1000

c) List of End – Use Customers:

1. RMP Breeding Farms, Palladam, Tamil Nadu
2. SKM Animal Feeds & Food India Pvt. Ltd, Erode, Tamil Nadu
3. Nutri Chic, Puliampatti, Tamil Nadu.

26. Vide email dated 03.02.2026, the Applicant has further added the following: -

26.1 Nature of Lysine, Threonine and DL-Methionine (DLM)

Lysine, Threonine and DL-Methionine (DLM) are internationally recognized essential amino acids. They are active nutritional ingredients deliberately added to poultry feed formulations to meet specific amino-acid requirements for growth, feed efficiency and protein synthesis. They are neither vitamins nor carriers under any scientific, technical or trade understanding. Amino acids are specifically recognized under the HSN Explanatory Notes to Heading 2309 as nutritional components commonly incorporated in animal feed preparations and premixes. Their presence as active nutrients do not alter the classification of the preparation as a feed premix.

26.2 Meaning and Role of Carrier in Feed Premixes

In feed premix technology, a carrier is a technologically inert base material used only to facilitate accurate dosing, homogeneous dispersion, stability and safe handling of micro-ingredients such as vitamins and amino acids. Carriers do not perform any independent nutritional function. Typical carriers include rice bran, calcium carbonate and vegetable or MCT oil. In the present case, these materials alone act as carriers. Amino acids, being



nutritionally functional and high-value ingredients, are never used as inert diluents or carriers in commercial practice.

### 26.3 No Requirement of Predominant Carrier

Neither the Customs Tariff Act, 1975 nor the HSN Explanatory Notes prescribe any requirement that the carrier must be predominant by weight in a feed premix. Classification is governed by the essential character of the product and its intended use, not by quantitative predominance of individual constituents. The HSN Explanatory Notes to Heading 2309 clarify that feed premixes may contain a relatively high proportion of active substances such as vitamins or amino acids and need not be directly consumable as feed.

### 26.4 Essential Character and Intended Use

The subject goods are scientifically formulated poultry feed premixes containing amino acids, vitamins and approved carriers, manufactured through controlled processes and supplied in 25 kg industrial packing exclusively to feed manufacturers. They are not usable directly as feed or as individual chemicals.

### 27. Port of Import and reply from Jurisdictional Commissioner, Tuticorin, Tamil

**Nadu:** - The applicant in their CAAR-I indicated that they intend to import the subject goods from the jurisdiction of Office of the Commissioner of Customs, Tuticorin, Tamil Nadu. The application was forwarded to the Office of the Commissioner of Customs, Tuticorin, Tamil Nadu for their comments on 15.10.2025, 07.11.2025 and 27.11.2025, however, no reply has been received in this regard.

**28. Details of Personal Hearing:** - Personal hearing in the matter was held on dated 01.12.2025. Shri Murugan K. Advocate appeared through online mode for Personal Hearing in the matter. He reiterated the contention filed with the application that the subject goods are Animal Feed Additives/ Premix containing vitamins, minerals and other carriers and the same merit classification under CTI 2309 90 90 in terms of GIR-1. He relied upon the following case laws:

1. Collector v Tetragon Chemie P Ltd., 2001 ELT 525 (SC)
2. B.V. Bio Corp. Pvt. Ltd. vs. Commissioner of Customs (NS-I), Maharashtra (2025) 26 Centax 283 (Tri. -Bom)
3. In Re: BASF India Ltd. (2024) 24 Centax 401 (A.A.R. - Cus. - Mum.)

On specifically asked to provide the details of additives / carriers in which the various vitamins etc. are mixed and that the nature of packing viz. Bulk or retails pack with photograph, thereof and concerned literature about the product and end use he sought one week time which was permitted.

Nobody appeared from department side for Personal Hearing.

### 29. Discussion and Findings: -

29.1 I have carefully gone through the application filed by the applicant, the written submissions, additional submissions, the technical literature and the documents placed on record. I have also considered the arguments advanced during the course of personal hearing



held on 01.12.2025. I have further examined the relevant provisions of the Customs Tariff Act, 1975, the General Rules for Interpretation (GIR), the relevant Section Notes and Chapter Notes, and the HSN Explanatory Notes which provide guidance for classification of goods under the Customs Tariff.

29.2 The issue for determination in the present case relates to the classification of poultry feed premix products proposed to be imported by the applicant. The applicant has sought advance ruling on the classification of the following goods:

- a) LAYVIT PROMAX – Poultry Feed Premix
- b) BROVIT PROMAX – Poultry Feed Premix
- c) Poultry Feed Premix – PBS
- d) Poultry Feed Premix – BS
- e) Poultry Feed Premix – BF

The competing tariff entries for classification are Heading 2309, which covers “Preparations of a kind used in animal feeding”, and Heading 2936, which covers “Provitamins and vitamins, natural or reproduced by synthesis”.

29.3 At the outset, I find that the issue raised by the applicant squarely falls within the ambit of Section 28H(2)(a) of the Customs Act, 1962, as it relates to the classification of goods under the Customs Tariff Act, 1975.

29.4 Classification of goods under the Customs Tariff Act is governed by the General Rules for Interpretation (GIR). Rule 1 of the GIR provides that classification shall be determined according to the terms of the headings and any relevant Section or Chapter Notes. Only when classification cannot be determined under Rule 1 do the subsequent rules become applicable.

Therefore, in the present case, it becomes necessary to examine the scope and coverage of Chapter 23 and Chapter 29, along with the relevant HSN Explanatory Notes.

29.5 I find that the Applicant submitted that the impugned goods are customised poultry feed premixes, formulated for different categories and growth stages of poultry birds, namely layer birds and broiler birds of varying age groups. The premixes consist of multiple vitamins and pro-vitamins, amino acids such as lysine and DL-methionine, antioxidants, stabilisers, minerals, and edible carriers/diluents. These ingredients are blended in precise micro-quantities to ensure uniform dispersion when mixed with bulk poultry feed.

It was submitted that the premixes are not vitamins of general use. They are specifically designed for animal feeding and cannot be administered directly without dilution in bulk feed. The Applicant relied upon the Chapter Notes and HSN Explanatory Notes to Headings 2309 and 2936, CBEC Circular No. 188/22/96-CX dated 26.03.1996, and judicial precedents including the decisions of the Hon’ble Supreme Court and Tribunal.

The Applicant also furnished additional documents including technical literature on manufacturing of vitamin premixes, manufacturing flow charts and the list of end-use customers, all of whom are poultry feed manufacturers.



29.6 Further, on examination of the composition, manufacturing process, technical literature and declared end-use of the products, namely:

- LAYVIT PROMAX – Poultry Feed Premix
- BROVIT PROMAX – Poultry Feed Premix
- Poultry Feed Premix – PBS
- Poultry Feed Premix – BS
- Poultry Feed Premix – BF

it is observed that all the said goods are compound preparations consisting of multiple vitamins and/or pro-vitamins, amino acids, antioxidants, stabilisers and edible carriers/diluents.

These products are customised for specific categories and age groups of poultry birds including layer birds and broiler birds at different growth stages. The premixes cannot be used as general purpose vitamins and are not suitable for human consumption or other general applications.

29.7 As per the HSN Explanatory Notes to Heading 2309, preparations commonly known in trade as premixes, containing active substances such as vitamins together with carriers and used for making complete or supplementary animal feeds, are classifiable under Heading 2309 as preparations of a kind used in animal feeding.

In the present case, the addition of carriers is not merely for preservation or transport but to render the products particularly suitable for specific use in poultry feeding. Therefore, the products acquire the character of animal feed premixes.

29.8 Further, I find that heading 2309 of the HSN Explanatory Notes excludes those vitamins which contain additives necessary for preservation and transportation of the vitamin itself and are suitable for general use. Those vitamins fall under Heading 2936.

The relevant portion of the HSN Explanatory Notes to Heading 2309 states that vitamins remain classifiable under Heading 2936 only when additives are added solely for preservation or transport and do not render the product suitable for specific use.

29.9 The same principle is also reflected in the HSN Explanatory Notes to Heading 2936, which clarify that vitamins may be stabilised with antioxidants or anti-caking agents provided such additions do not alter the character of the vitamin or render it suitable for specific use.

29.10 In the present case, the technical documentation clearly shows that the products contain substantial quantities of carriers, diluents and other additives. These ingredients are not merely stabilising agents but are added to facilitate homogeneous mixing and dispersion in animal feed.

Thus, I find that the addition of carriers renders the products specifically suitable for use in poultry feed, thereby excluding them from the scope of Heading 2936.

29.11 Further I find that the **CBEC Circular No. 188/22/96-CX dated 26.03.1996** clarifies that preparations containing active substances such as vitamins, amino acids and antibiotics along with carriers and used in animal feeding are classifiable under Heading 2309 as animal feed premixes.



29.12 The circular further states that premixes are compound compositions consisting of a number of substances including carriers which facilitate homogeneous dispersion of active ingredients in compound feed.

Thus, the circular clearly supports classification of such preparations under Heading 2309.

29.13 I also find that a similar clarification has been issued in CBIC Circular No. 80/54/2018-GST dated 31.12.2018, which explains that Heading 2309 covers animal feed supplements and feed additives containing vitamins and other ingredients.

The circular also clarifies that Heading 2936 applies only to vitamins of general use, whereas preparations designed specifically for animal feeding fall under Heading 2309.

29.14 I observe that the Larger Bench of the CESTAT in Tetragon Chemie (P) Ltd. v. CCE [2001 (138) ELT 414] examined the scope of Heading 2309 in detail and held that animal feed supplements and premixes containing vitamins and minerals are classifiable under Heading 2309.

29.15 The above decision was affirmed by the Hon'ble Supreme Court in Collector v. Tetragon Chemie Pvt. Ltd., 2001 (132) ELT 525 (SC) which held that animal feed supplements used in livestock feeding are classifiable under Heading 2309.

29.16 Further, the CESTAT Mumbai in the case of B.V. Bio Corp Pvt. Ltd. v. Commissioner of Customs (2024) has also held that feed premixes containing vitamins are classifiable under Heading 2309.

**29.17 It is also relevant to note that Chapter 29 covers separate chemically defined organic compounds. When vitamins are combined with amino acids, carriers and other ingredients to produce a preparation specifically designed for animal feeding, the product ceases to remain a chemically defined compound of general use.**

Thus, such composite preparations cannot be classified under Chapter 29.

29.18 Further, I observe that the Hon'ble Supreme Court in CCE v. Wockhardt Life Sciences Ltd. (2012 (277) ELT 299 SC) has held that the functional utility and predominant usage of the commodity must be taken into account while determining classification.

In the present case, the predominant use of the products is clearly animal feeding, and the products are marketed and supplied exclusively as poultry feed premixes.

29.19 As per claim of the applicant and literature provided by them, the impugned goods are intended solely for use in animal feed and are not capable of general use as vitamins. The presence of carriers such as calcium carbonate, rice bran and MCT oil facilitates homogeneous mixing in feed and imparts a distinct character to the product.

29.20 Therefore, considering the composition of the goods, their intended use, the HSN Explanatory Notes, the Board Circulars and the judicial precedents discussed above, I find that the products are **animal feed premixes specifically designed for poultry feeding.**



30. In view of the foregoing discussion, I conclude that the following goods namely:

- LAYVIT PROMAX – Poultry Feed Premix
- BROVIT PROMAX – Poultry Feed Premix
- Poultry Feed Premix – PBS
- Poultry Feed Premix – BS
- Poultry Feed Premix – BF

are preparations of a kind used in animal feeding and are accordingly classifiable under Customs Tariff Heading 2309, more specifically under CTI 2309 90 90 of the First Schedule to the Customs Tariff Act, 1975.

Needless to mention that the field formation may examine the composition and description conduct testing on the sample on actual import, where ever necessary.

31. I rule accordingly.



*Prabhat K. Rameshwaram*  
8/4/26

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

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

1. M/s Aanjan Impex,  
No. 3/10C, Athupalayam11, Chettipalayam,,  
Thirumurugan Poondi, Tirupur, Tamil Nadu – 641 652.  
Email: [vsbgin@gmail.com](mailto:vsbgin@gmail.com)
2. The Commissioner of Customs, Customs House,  
New Harbour Estate, Tuticorin, Tamil Nadu-628004  
Email: [commr-custuticorin@nic.in](mailto:commr-custuticorin@nic.in)
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](mailto: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](mailto:ccu-cusmum1@nic.in)
5. 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: [commr.legal-cbec@nic.in](mailto:commr.legal-cbec@nic.in)
6. The Member (Customs), Central Boards of Indirect Taxes & Customs,  
North Block, New Delhi-110001. Email: [membercus.cbic@gov.in](mailto:membercus.cbic@gov.in)
7. The Webmaster, Central Boards of Indirect Taxes & Customs.  
Email: [webmaster.cbic@icegate.gov.in](mailto:webmaster.cbic@icegate.gov.in)
8. Guard file.



**(Vivek Dwivedi)**

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