CUSTOMS AUTHORITY FOR ADVANCE RULINGS
New Customs House, Ballard Estate, Mumbai – 400 001

The 1st of June,2021
Ruling No. CAAR/Mum/ARC/12/2021
In
Application No. CAAR/Mum/ARC/7/2021

Name and address of the applicant	:	M/s Zaveri Enterprises, Proprietor Sh. Sharik Salim Zaveri, B-601, Rashmi Harsh CHS Ltd, Nr GCC Club, Shanti Vidya Nagri, Hatkesh Road, Mira Road East, Thane, Maharashtra - 401107
Commissioner concerned	:	The Commissioner of Customs (NS-1), Jawahar Lal Nehru Custom House, Nhava Sheva,Tal- Uran, Dist-Raigad, Maharashtra-400 707
Present for the application	:	Sri Sharik Zaveri, Sh. Piyush Kumar, Adv and Sh. Jitendra Singh Adv
Present for the Department	:	None

Ruling

M/s. Zaveri Enterprises filed an application for advance ruling under section 28-H of the Customs Act, 1962(Act, in short) seeking advance rulings on the classification of four products, namely, API supari, chikni supari, unflavoured supari, and flavoured supari. It is the applicant's contention that these products merit classification under chapter 21, more specifically under sub-heading 21069030. The application dated 21.08.2020 was received in the registry/secretariat of the erstwhile Authority for Advance Ruling, New Delhi (AAR, in short) on 28.08.2020. However, no ruling was given on the said application. Consequent upon the appointment of Customs Authorities for Advance Rulings (CAAR, in short) in New Delhi and Mumbai w.e.f. 04.01.2021, the said application was transferred to the CAAR, Mumbai in terms of section 28-F (3) of the Act read with regulation 31 of the CAAR Regulations, 2021. Since, the statutory limitation of 3 months, as prescribed under section 28-I (6) of the Act had expired before 04.01.2021, the date on which the two CAARs at New Delhi and Mumbai were notified, the Secretary to the CAAR, Mumbai informed the applicant to apply afresh, in terms of sub-clause 1 of clause 6 of the CAAR Regulations, 2021, if they continue to be desirous of obtaining the rulings originally sought. Accordingly, the applicant resubmitted their application on 09.03.2021.

2. The products under consideration in these proceedings have a common primary ingredient, namely, raw areca nut/betel nut and the processes undertaken to obtain the said four items, as stated by the applicant, are summarised as follows: -

- *API supari - On the raw whole green nut, removal of large impurities, boiling in water for 6 hours, mixing food starch, drying, polishing, and packaging;*
- *Chikni supari - All the processes as described above plus slicing into small pieces;*
- *Unflavoured supari - Removal of large impurities by labour and small impurities by destoner, metal deflection, garbling, polishing, 3 stage cutting, blowing of weightless particles in blower, gravity*

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separation by automatic gravity separation machine, roasting in fire gas rotary roaster, metal detection by magnetic metal detectors, and packaging. These nuts are said to be cut into 8 or 12 pieces;

- *Flavoured supari - All the processes undertaken in case of unflavoured supari plus sterilizing to remove/kill bacteria and flavouring in automatic blenders with spices/or Mulethi and perfumes;*

3. The Commissioner of Customs, Nhava Sheva - I, Jawaharlal Nehru Custom House, had filed a detailed reply to the application vide his communication dated 06.10.2020 to the Additional Commissioner of the erstwhile AAR. In the said reply, detailed processes undertaken on raw areca nuts/ betel nuts have been described, reference has been made to the chapter notes/supplementary notes to the relevant chapters of the customs tariff, i.e., 8 and 21, and thereafter, a conclusion has been drawn that all the processes undertaken, viz., cleaning, boiling, starching, garbling etc. are covered under the note 3 to chapter 8, and therefore, all these products merit classification under chapter 8. Reliance has been placed on the Hon'ble Supreme Court's decision dated 11.09.1979 in the case of D. S. Bist and Ors. wherein it was held that all agricultural produce undergoes some processing on or outside the farm in order to make it non-perishable, transportable, and marketable and just because the processing is a bit longer or complicated wouldn't rob the produce of its agricultural character. Reference has also been made to the decision of the Hon'ble Calcutta High Court in the case of Killing Valley Tea co. v. Secretary to State (A.I.R. 1921, Cal.) wherein it was held that a tea leaf remains the same even after being subjected to mechanical processes like withering, crushing, roasting, fermenting etc. The observations of the Hon'ble Supreme Court dated 19.03.2007 in Civil Appeal No. 1453/2007 involving M/s. Crane Betel Nut Powder Works, "*In our view, the Commissioner of Customs and Central Excise (Appeals) has correctly analysed the factual as well as the legal situation in arriving at the conclusion that the process of cutting betel nuts into small pieces and addition of essential/non-essential oils, menthol, sweetening agent etc. did not result in a new and distinct product having a different character and use*" has also been emphasised by the learned commissioner in forming the opinion that the products under consideration are correctly classifiable under chapter 8. This report also points out that the decisions of the erstwhile AAR, in the cases of M/s. Oliya Steel and M/s. Excellent Betel Nut Products, were rendered without considering the note 3 to chapter 8, and suggests that as such these rulings are *sub-silentio* and therefore, not binding precedents. These comments have been shared with the applicant. After the fresh application was filed by the applicant in March 2021, Principal Commissioner, Nhava Sheva - I has once again been requested to give further comments, if any. However, no reply has been received.

4. The matter was listed for hearing on 08.03.2021 through virtual mode. However, communication was received from the applicant requesting for adjournment. The request was accepted and the hearing was adjourned to 15.03.2021. S/Sri Piyush Kumar and Jitendra Singh, Advocates and Sri Sharik Zaveri of M/s. Zaveri Enterprises represented the applicant. The learned advocates based their arguments on the following lines: - that, since the erstwhile AAR has already decided the classification of the products under consideration, the doctrine of judicial discipline requires that the said decision is followed as held by the Hon'ble Supreme Court in the case of M/s. Kamlakshi Finance Corporation; that, the doctrine of equity requires that they also be treated on par with the other importers who are allowed import the same goods classifying them under sub-heading 21069030 on the basis of the rulings of the erstwhile AAR; that, the rulings of the erstwhile AAR are now binding precedents since no appeals have been filed against them; that, the goods proposed for import very clearly answer to the supplementary note 2 to chapter 21 of the first schedule to the Customs Tariff Act, 1975, and therefore, merit classification under sub-heading 21069030. The learned counsels sought two days' time to submit additional submissions. The applicant, vide their communication dated 23.04.2021 sought time of 15 days for their additional submissions on account of the situation arising out of the COVID 19 pandemic. However, the applicant has submitted his submissions by e-mail on 27.05.2021 which are mere reiteration of facts and arguments that were attached with their application.

5. One of the contentions of the learned counsels for the applicant is that in view of the Kamlakshi Finance judgment of the Hon'ble Supreme Court, I am bound to follow the decisions of the erstwhile AAR. Therefore, I have examined the judgment in question reported at 1991 (55) E.L.T. 433 (S.C.). In that case, strictures were passed by the Hon'ble Bombay High Court against two Assistant Collectors for flouting the order of the Collector (Appeals) on classification, which in turn, was based on a decision of the Hon'ble Tribunal against which department had gone in appeal to the Supreme Court. On appeal by the government, the Hon'ble Supreme Court directed, inter alia, to pay utmost regard to judicial discipline and give effect to orders of higher appellate authorities which are binding. The Hon'ble Apex Court went on to say that the observations of the High Court should be kept in mind in future and adjudicating authorities must comply with the requirements of judicial discipline and emphasised the need for giving effect to the orders of the higher appellate authorities and that orders passed by Collector (Appeals) and Tribunal are binding on all adjudicating and appellate authorities within their respective jurisdiction. Therefore, the issue that arises here is whether the AAR, constituted under the provisions of section 28F of the Act, prior to its substitution w.e.f. 31.03.2017, is a higher judicial/quasi-judicial authority vis-à-vis the CAAR, appointed under section 28EA of the Act, which was inserted w.e.f. 28.03.2018. The scheme of advance rulings in customs is contained in the chapter VB of the Act. Prior to major amendments/deletions/substitutions to the said chapter in the Finance Acts of 2017 and 2018, the advance rulings were to be given by the AAR which was to comprise of a chairperson, who was to be a retired judge of the Supreme Court, an officer of the Indian Customs and Central Excise Service who is qualified to be a member of the Board, and an officer of the Indian Legal Service who is, or is qualified to be, an additional secretary to the government of India. Section 28J mandated that the rulings pronounced by the AAR shall be binding only on the applicant who has sought it and the Principal Commissioner/Commissioner (or their subordinate officers) of the port of import indicated by the applicant in his application. In the advance ruling scheme as was originally envisaged, there was no provision for appeal. As already mentioned above, the scheme of advance rulings in customs went a major overhaul in the Finance Acts of 2017 and 2018. The section 28EA was inserted in the Act w.e.f. 28.03.2018 which provided for appointment of an officer of the rank of principal commissioner of customs or commissioner of customs as the CAAR. Provision for appeal was inserted vide section 28KA and section 28F was substituted w.e.f. 31.03.2017/29.03.2018 to provide for an appellate body above the CAARs appointed under section 28EA. To the best of my knowledge, the erstwhile AAR issued three rulings involving the commodities under consideration in the present proceedings. They were in the cases of M/s. Excellent Betel Nut Products on 07.08.2015, and M/s. Oliya Steel as well as M/s. Isha Exim on 31.03.2017. As already discussed above, the provisions of law relating to advance rulings in customs underwent a major changeover w.e.f. 31.03.2017. Therefore, all the three rulings issued by the erstwhile AAR was in its capacity as an original advance rulings authority and such rulings were binding only on the applicant and the customs officers at the concerned port of import. In such a scenario, while rulings given by a body headed by a retired judge of the Supreme Court and two very senior officers of the government of India would surely carry considerable persuasive value, it would be incorrect to hold that they would be binding on the CAARs appointed under section 28EA of the Act, who are required to act as the original advance rulings authorities, which was the status of the erstwhile AAR, prior to the amendment in law, when the advance rulings of the erstwhile AAR were not even binding on the customs authorities of ports other than the one indicated by the applicant in his advance ruling application. Therefore, while I propose to give due accord to the advance rulings that exist on this subject matter, it is my considered opinion that such advance rulings are not binding precedents as ruled by the Hon'ble Supreme Court in the case of Kamlakshi Finance.

6. One other contention that has been raised before me is that while the importers who have obtained advance rulings from the erstwhile AAR are able to import the goods involved in the present proceedings by classifying them under sub-heading 21069030, it would be unfair to deprive the applicant of the same treatment. In the case of Mahim Patram Pvt. Ltd., reported at 2007 (7) S.T.R. 110 (S.C.), the Hon'ble Supreme Court observed the following,

'23. Sales tax is an indirect tax. It is leviable on transfer of goods. It is, however, well-settled that while construing a taxing statute one has to look merely at what is clearly said. [See speech of Viscount Simon referred to in State of West Bengal v. Kesoram Industries Ltd. & Others - (2004) 10 SCC 201], wherein it was noticed:

"105. Justice G.P. Singh in Principles of Statutory Interpretation (8th Edn., 2001) while dealing with general principles of strict construction of taxation statutes states:

A taxing statute is to be strictly construed. The well-established rule in the familiar words of Lord Wensleydale, reaffirmed by Lord Halsbury and Lord Simonds, means: The subject is not to be taxed without clear words for that purpose; and also that every Act of Parliament must be read according to the natural construction of its words. In a classic passage Lord Cairns stated the principle thus: If the person sought to be taxed comes within the letter of the law he must be taxed, however great the hardship may appear to the judicial mind to be. On the other hand, if the Crown seeking to recover the tax, cannot bring the subject within the letter of the law, the subject is free, however apparently within the spirit of law the case might otherwise appear to be. In other words, if there be admissible in any statute, what is called an equitable construction, certainly, such a construction is not admissible in a taxing statute where you can simply adhere to the words of the statute. Viscount Simon quoted with approval a passage from Rowlatt, J. expressing the principle in the following words: In a taxing Act one has to look merely at what is clearly said. There is no room for any intendment. There is no equity about a tax. There is no presumption as to tax. Nothing is to be read in, nothing is to be implied. One can only look fairly at the language used. (at p. 635)'

Thus, the settled position of law is that in a taxing statute there is no scope for bringing in the doctrine of equity and one only has to go by the words of the statute. The wording of the statute is laid out in the section 28J of the Act, which has already been discussed in the preceding paragraph. Therefore, the advance rulings obtained by M/s. Excellent Betel Nut Products, M/s. Oliya Steel, and M/s. Isha Exim are applicable only to these applicants, and the concerned principal commissioners or commissioners of customs. In view of such clear statutory framework, no other person can derive any benefit out of these advance rulings. And for the very same reason, it is immaterial to any other person, except the parties to the said cases, whether or not the government has chosen to challenge the advance rulings in those cases or not.

7. Classification of API/chikni/unflavoured/flavoured supari was a subject matter in another advance ruling application before me. In the Ruling No. CAAR/Mum/ARC/3/2021, dated 15.03.2021 I had the occasion to examine in detail the contentions of the applicant, the contending tariff entries, the relevant chapter and section notes, as well as the explanatory notes to the harmonised commodity classification system of the World Customs Organisation. The relevant portions of my findings in that case are reproduced below: -

"9. In the aforementioned backdrop, it is necessary to examine the contending chapters of the tariff. The relevant notes to chapter 8 lay down the following: -

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

(a) For additional preservation or stabilization (for example, by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate);

(b) To improve or maintain their appearance (for example, by the addition of vegetable oil or small quantities of glucose syrup),

provided that they retain the character of dried fruit or dried nuts.'

In the chapter 8, areca nuts, whole, split, ground, and two residuary sub-headings are accommodated under 08028010, 20, 30, 90, and 08029000, respectively.

9.1 Chapter 21 includes within its ambit, miscellaneous edible preparations. As already mentioned, the supplementary note 2 to the said chapter lay down that,

'In this Chapter "betel nut product known as Supari" means any preparation containing betel nuts, but not containing any one or more of the following ingredients, namely: lime, katha(catechu) and tobacco whether or not containing any other ingredients, such as cardamom, copra, menthol.'

In this chapter, the related entry, with respect to betel nuts, is the sub-heading 21069030, i.e., betel nut products known as supari.

10. In matters of classification of goods entered/intended for import/export, the Harmonized Commodity Description and Coding System of the World Customs Organization, comprising of more than 5,000 commodity groups, arranged in a legal and logical structure and supported by well-defined rules to achieve uniform classification, is used by the signatory member countries. So far as chapter 8 is concerned, apart from the relevant chapter notes already reproduced above, the HSN prescribes the following as general guidelines: -

'Fruit and nuts of this Chapter may be whole, sliced, chopped, shredded, stoned, pulped, grated, peeled or shelled.

The addition of small quantities of sugar does not affect the classification of fruit in this Chapter.'

10.1 In this chapter, the entry 0802.80 refers to areca nuts, used chiefly as a masticatory. Thus, the explanatory notes to chapter 8 indicate that chapter 8 covers nuts intended for human consumption (whether as presented or after processing); whether they are fresh, frozen (whether or not previously cooked by steaming or boiling in water) or dried (including dehydrated, evaporated or freeze-dried) and whether the nuts could also be whole, sliced, chopped, shredded, stoned, pulped, grated, peeled or shelled.

11. Keeping the relevant chapter notes and general guidelines in view, the processes undergone by API/chikni/unflavoured/flavoured/boiled supari need to be examined to determine whether such processes result in products which can be described as preparations containing betel nut, or even after such processes, the resultant products still substantially retain the original character of the raw material, i.e., areca or betel nuts. Examination of the processes undertaken on the raw betel nuts, as submitted by the applicant, reveal that some of the processes are nothing but mere cleaning or removal of impurities, e.g., removal of small/large impurities, blowing of weightless particles, gravity/magnetic separation etc. It is nobody's case that undertaking of such activities would result in a substantially different commodity than the starting raw material, so as to be called as a preparation. The same would be the conclusion with respect to garbling, which refers to the separation of the unwanted portions from the desired end products or sterilization to remove/kill bacteria. Some of the products, namely, chikni/unflavoured/flavoured supari are subject to cutting or slicing. The relevant portion of the HSN as reproduced above makes it clear that even after cutting/slicing, the resultant products remain classified under chapter 8. Similarly, processes like drying, sorting, polishing, packaging etc. do not alter the nature of the product in any significant manner to necessitate a change of classification. The next group of processes, i.e., boiling or roasting in fire gas rotary roasters, when examined in the light of the relevant notes to chapter 8, also leads to the conclusion that even after such processes, the resultant products do not go out of the purview of chapter 8.

12. One is then confronted with the question as to whether mixing of food starch would result in a product substantially different to be characterised as a preparation? The answer to that question also appears to be clearly in the negative when the relevant chapter notes make it clear that addition of

sugar/glucose syrup/vegetable oil do not significantly alter the character of the areca/betel nuts, and even after such addition, the resultant product continue to remain classified under chapter 8. Finally, one comes to the instance of addition of spices/Mulethi/liquid perfume in the automatic mega blenders as is stated in respect of flavoured supari. Before answering that question, I feel necessary that the facts of the case of M/s. Crane Betel Nut Powder Works should be discussed.

13. M/s. Crane Betel Nut Powder Works, as per the Hon'ble Supreme Court of India {2007 (210) E.L.T. 171 (S.C.)}, were engaged in the business of marketing betel nuts in different sizes after processing them by adding essential/non-essential oils, menthol, sweetening agent etc., and were clearing the goods under heading 2107 of the central excise tariff and were paying duty accordingly. Subsequently, they filed a revised classification declaration under rule 173B of the Central Excise Rules, 1944, with effect from 17th July, 1997, claiming classification of its product under sub-heading 080100 of the tariff. It was contended that the crushing of betel nuts into smaller pieces with the help of machines and passing them through different sizes of sieves to obtain goods of different sizes/grades and sweetening the cut pieces did not amount to manufacture in view of the fact that mere crushing of betel nuts into smaller pieces did not bring into existence a different commodity which had a distinct character of its own. In the aforesaid factual backdrop, the Hon'ble Apex Court observed that,

"30. In our view, the process of manufacture employed by the appellant-company did not change the nature of the end product, which in the words of the Tribunal, was that in the end product the 'betel nut remains a betel nut'. The said observation of the Tribunal depicts the status of the product prior to manufacture and thereafter. In those circumstances, the views expressed in the D.C.M. General Mills Ltd. (supra) and the passage from the American Judgment (supra) become meaningful. The observation that manufacture implies a change, but every change of not manufacture and yet every change of an article is the result of treatment, labour and manipulation is apposite to the situation at hand. The process involved in the manufacture of sweetened betel nut pieces does not result in the manufacture of a new product as the end product continues to retain its original character though in a modified form." (emphasis supplied)

14. In the case of Azam Laminators Pvt. Ltd., reported at 2019 (367) E.L.T. A22 (Tri. - Chennai), where scented betel nut was being manufactured by cracking of dried betel nut into small pieces, and thereafter, gently heating it with addition of vanaspati oil, sweetening and flavouring agents and marketed in small pouches as Nizam Pakku (in Tamil)/Betel Nut (in English), the Chennai bench of the Hon'ble CESTAT held the resultant product classifiable under sub-heading 08029019 of central excise tariff and not under 21069030 as supari for period after 07.07.2009. The Hon'ble CESTAT, in coming to the above decision, relied upon the decisions of the Hon'ble Supreme Court decisions in the cases of M/s. Crane Betel Nut Powder Works and M/s. Satnam Overseas Ltd. [2015 (318) E.L.T. 538 (S.C.)].

15. I find the observations of the Hon'ble Supreme Court in the case of Crane Betel Nuts and the decision of Hon'ble Tribunal in the case of Azam Laminators to be extremely enlightening. Even as I recognize that the above decisions were rendered in the context of manufacture in central excise, the principle laid down therein is quite relevant to the situation which is the subject matter of the proceedings before me. Being guided by the aforesaid principle, I paraphrase the question before me to ask whether the processes to which raw areca nut, indisputably falling under chapter 8, is subjected are significant and substantive enough to render the said five items as preparations of areca cut, to merit classification under chapter 21 or fall short. Going by the ratio of the decision laid down by the Hon'ble Supreme Court which was followed by the Hon'ble Tribunal, the answer to that also appears to be in the negative.

16. In order to arrive at a ruling regarding the classification of the said five items, it is incumbent on me to consider the supplementary notes to chapter 21, as also the scope of the chapter 8 and the guidelines contained in the HSN, and the ratio of the decisions already recorded above. I note that the AAR in its rulings cited by the applicant have omitted to refer to the latter. Recognizing the legal

construct and specific provisions of section 28-J (1), it is obvious to me that the task before me cannot be reduced to pass the advance ruling based on the previous ruling of AAR cited by the applicant. In view of the aforesaid discussions, I have reached the conclusion that all the five products placed before me for consideration, i.e., API supari, chikni supari, unflavoured supari, flavoured supari, and boiled supari merit classification under chapter 8 of the customs tariff, and more precisely, under the heading 0802, and not under sub-heading 21069030, as contended. Accordingly, it is held that the benefit of the exemption contained at Sr. No. 103 of the Notification No. 50/2017-Cus., dated 30.06.2017 would not be available to the products, namely, API supari, chikni supari, unflavoured supari, flavoured supari, and boiled supari."

8. My conclusions in the said proceedings remain equally valid in the present proceedings considering the fact that the products in question are identical. The arguments of the learned counsel for the applicants that the products intended for import by them do not merit classification under Chapter 8 of the customs tariff need to be rejected when the notes to Chapter 8 are read together with the relevant HSN Explanatory Notes. So far as the argument that according to the supplementary Note 2 to Chapter 21 the products under consideration clearly merit classification under Chapter 21 is concerned, it is very clear that so far as API supari, chikani supari and unflavoured supari are concerned, there is no doubt regarding inapplicability of the said note to these products as has been discussed in detail in my earlier ruling on this issue which has been reproduced above. The only product in respect of which the applicability of the said supplementary note has to be considered is flavoured supari. The decision of the Hon'ble Calcutta High Court in the case of Killing Valley Tea Co. v. Secretary to State (A.I.R. 1921, Cal.) wherein it was held that a tea leaf remains the same even after being subjected to mechanical processes like withering, crushing, roasting, fermenting etc. is a definite pointer to the principle that need to be applied for classification in such matters. The same principle was also applied by the Hon'ble Supreme Court's in their decision dated 11.09.1979 in the case of D. S. Bist and Ors. wherein it was held that all agricultural produce undergoes some processing on or outside the farm in order to make it non-perishable, transportable, and marketable and just because processing is a bit longer or complicated wouldn't rob the produce of its agricultural character. The observations of the Hon'ble Supreme Court in the case of M/s. Crane Betel Nut Powder Works, that the process of cutting betel nuts into small pieces and addition of essential/non-essential oils, menthol, sweetening agent etc. did not result in a new and distinct product having a different character and use is also an extension of the same line of reasoning. This decision of the Hon'ble Supreme Court has been subsequently followed by the Chennai Bench of the Hon'ble Tribunal in the case of Azam Laminators where scented betel nut was being manufactured by cracking of dried betel nut into small pieces, and thereafter, gently heating it with addition of vanaspati oil, sweetening and flavouring agents and this product classifiable under sub-heading 08029019 of central excise tariff which is aligned with customs tariff. Following the line of reasoning laid down by the Hon'ble Supreme Court, the Hon'ble High Court of Calcutta and the Hon'ble CESTAT, I am of the opinion that even flavoured supari merits classification under heading 0802 of the customs tariff and not under heading 2106 as argued by the applicant. Therefore, in view of the aforesaid, in respect of the products API supari, chikani supari, unflavoured supari, and flavoured supari; I rule that their correct classification is heading 0802 of the first schedule to the Customs Tariff Act, 1975.

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Customs Authority For Advance Rulings, Mumbai

01/08/2019

(M.R. MOHANTY)
Customs Authority for Advance Rulings,
Mumbai

C.No. CAAR/Mum/ARC/7/2021 Dated: 01.06.2021

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

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1/6/21

(Ashok Kumar)
Secretary,
Customs Authority for Advance Rulings, Mumbai