

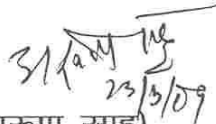
**:केंद्रीय उत्पाद तथा सीमा शुल्क के आयुक्त का कार्यालय:
:टाऊन सेंटर : सिडको : औरंगाबाद 431 030:**

व्यापार सूचना नं. 06/2009
(अ.क.04/GEN./2009 दिनांक 23.03.2009)

**विषय : Classification of tea admixture containing rice flour,
tapioca, vitamins, etc.- Reg...**

उपरोक्त विषय पर भारत सरकार के वित्त मंत्रालय राजस्व विभाग नई दिल्ली द्वारा दिनांक 11.02.2009 की फा.सं.9/1/08-CX1 के तहत जारी परिपत्र सं. 882/02/2009-CX dated 11.02.2009 की प्रतिलिपि सूचना, मार्ग दर्शन एवं कार्यवाही के लिये प्राप्त करें /

सभी संबंधित संगठनों से अनुरोध है कि वे इस परिपत्र/पत्र की जानकारी अपने सभी सदस्य निर्माताओं और व्यापारियों को दें /


(अरुण साहु),
आयुक्त

फा.सं. VGN(30) 55/TC /2009
औरंगाबाद, दिनांक 23.03.2009

प्रतिलिपि प्रेषितः डाक सूची के अनुसार

- उप/सहायक आयुक्त सभी मंडल प्रभारी तथा आय.सी.डी.
- सभी अनुभाग प्रमुख मुख्यालय
- मुख्य आयुक्त केंद्रीय उत्पाद तथा सीमा शुल्क नागपुर
- आयुक्त के उत्पाद तथा सी.शुल्क (अपील), औरंगाबाद

F.No. 9/1/08-CX1
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs

New Delhi dated 11th February, 2009.

Subject: Classification of tea admixture containing rice flour, tapioca, vitamins, etc – regarding.

A dispute has been brought to the notice of the Board regarding classification of 'tea' fortified with micronutrients and with tapioca, jaggery, chicory, rice flour and vitamins. These additives may be to the extent of 30% with the remaining part being tea. Doubts have been raised as to whether such an admixture is classifiable under chapter 9 as flavoured tea or as a preparation with a basis of tea under chapter 21.

2 .The matter has been examined with reference to the HSN, the relevant Tariff entries and the Chapter notes and the earlier board circular No 622 of 2002 dated 21.02.02.

3.The tea admixture in the present case, containing rice flour, tapioca, vitamins, etc cannot be considered as flavoured tea particularly when the purpose of addition of various ingredients is to add to volume and to provide health benefits. Neither can these additives be considered as flavouring material.

4 The expression 'preparation' has been used in a number of Tariff items in Chapter 21 and has also been used to explain the scope of an entry in the Chapter notes and the supplementary notes. From these notes, it is clear that preparations would include products prepared by addition, mixing, or such other similar processes to the original commodity. Heading 2101 includes preparations with a basis of extracts, essences and concentrates of tea and preparations with basis of tea. Therefore, it is opined that the tea admixture is a preparation with a basis of tea and is classifiable under chapter Heading 2101 .

5 Hindi version will follow.

6 Receipt of this circular may be acknowledged

Yours faithfully,

Ashima Bansal
Under Secretary to the Govt. of India.