

F. No. 116/17/2016-CX.3  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise and Customs

New Delhi, dated the 19<sup>th</sup> July, 2016

To

The Principal Chief Commissioners/ Chief Commissioners/Principal Commissioners of  
Central Excise (All)  
The Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners of  
Central Excise & Service Tax (All)

Madam/ Sir,

**Sub: Classification of Tamarind Kernel Powder under CETA, 1985-reg.**

Representations have been received from the members of the trade requesting clarification regarding classification of tamarind kernel powder. It has been stated in these representations that there is divergence in the field regarding practice of classification of tamarind kernel powder.

**MANUFACTURE**

2.1 The issue has been examined after taking inputs from the field formations. The process of converting tamarind seed into powder involves drying of tamarind seed in a rotary drum at 100<sup>o</sup> C. This drying is done of pure tamarind seed and without addition of any chemical compound. After drying, the tamarind seed is fed into disintegrator to remove the black skin. The inner kernel of tamarind seed obtained is then pulverised to fine powder in a pulveriser and the powder thus obtained is sieved in a sieving machine. The tamarind seed powder after sieving may be packed in gunny bags and sold. The tamarind kernel powder obtained from the above process is plain (unmodified) tamarind kernel powder.

2.2 Plain (unmodified) tamarind kernel powder may be further processed with heat or chemical treatment to obtain modified (treated) tamarind kernel powder. The primary difference between unmodified (plain) kernel powder and modified (treated) kernel powder is that the former is not soluble in cold water or water at room temperature, while the latter is soluble in cold water or water at room temperature. In order to use the unmodified powder as a thickener, it must be mixed into hot/ boiling water and stirred constantly to form a paste. Modified powder, on the other hand, is mixed using a high speed stirrer, into cold water or water at room temperature. This forms a paste and can be used as a thickener paste. Tamarind Kernel Powder, both plain and treated, are manufactured products and are used inter alia in textile and printing industry.

### CLASSIFICATION

3. There are two tariff items where classification of tamarind kernel powder may be considered namely 1106 3010 and 1302 32 90. Chapter 11 of the Central Excise Tariff Act (CETA), 1985 covers products of milling industry. Heading 1106 covers flour, meal and powder of the products of Chapter 8. Chapter 8 covers edible fruits and nuts. Tamarind as an edible fruit, whether fresh or dried, is classified under the respective Tariff Headings of Chapter 8. Tariff item 1106 30 10 specifically covers flour, meal and powder of tamarind (as a product of Chapter 8). Therefore, Tariff item 1106 30 10 would cover flour, meal and powder derived from the pulp that is fleshy edible portion of tamarind fruit and not from the seeds of tamarind. Tamarind kernel powder can therefore not be classified under CETH 1106 30 10.

4. Chapter Heading 1302 of the CETA, 1985 covers vegetable saps and extracts, pectic substances, pectinates and pectates, agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products. Further, sub-heading 1302 32 covers 'mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds'. Thus, sub-heading 1302 32 would inter alia cover products used as thickeners which are derived from seeds. HSN Explanatory Notes C(5) to the Heading 1302 specifically covers cotyledon (kernel) flour of tamarind seeds even if modified by heat or chemical treatment. In view of above, it is directed that tamarind kernel powder shall be classified under tariff item 1302 32 90 of CETA, 1985 as a product derived from the seed of the tamarind fruit. The said classification shall apply to both treated (modified) tamarind kernel powder and plain (unmodified) tamarind kernel powder.

5. Board Circular F. No. 10/18/86-CX.1 dated 14.08.1986, issued on the above subject, is hereby rescinded. Difficulty faced, if any, in implementing the circular should be brought to the notice of the Board. Hindi version will follow.



(ROHAN)

Under Secretary to the Govt. of India