

**GIB/WB/AMBO AGRITEC/24.12.2019/AAR-281**

**Advance Ruling Category :** Classification

**State :** West Bengal

**Order No.:** GIB/WB/AMBO AGRITEC/24.12.2019/AAR-281

**Name of Entry :**

Ambo Agritec Private Limited

**Date :** 24-12-2019

**Breif Issue :**

**Issues and Fact Of the Case :**

Whether the goods classified under HSN 1103 20 00 under the First Schedule of the Customs Tariff Act, 1975 or otherwise?

The Applicant is stated to be a manufacturer of Vanaspati, refined oil and biscuits. This apart, the Applicant also manufactures a non-edible intermediary product for confectionery industry, which is prepared from dough of wheat flour, sugar, food grade sodium bicarbonate and water, cut into tiny Kaju shaped pellet.

The Applicant submits that the above non-edible intermediary product is prepared by mixing wheat flour, sugar and water in a dough mixing machine for several minutes. The dough is thrown into the hopper of a cutting machine, which flattens and cuts it into tiny Kaju shaped pellets.

Baked food preparations of flour are classifiable under HSN 1905, which includes bread, pastries, cakes, biscuits and other bakers' wares. Explanatory Notes to HSN, Third Edition, published by the World Customs Organization (hereinafter EN) clarifies that the heading 1905 includes all bakers 'wares, except when it contains 200 or more by weight sausage, meat, fish etc

The Applicant's product is a mixture and dough of wheat flour, sugar and water, cut into specific shape, dried and hardened by heating. Dry heating for hardening dough is a cooking process known as baking. The Applicant's product is, therefore, a baked item, which needs further processing to become edible. The final edible product, therefore, already involves baking as the method of cooking at an intermediate stage. The end product is, therefore, biscuit or other bakers' ware classifiable under HSN 1905.

**Decision of Advance Ruling Authority :**

**Decision:**

The Applicant is supplying mixes and dough for preparation of biscuits and other bakers' wares, whether or not preparation of the final edible item involves further baking or frying. It is, therefore, classifiable under tariff item 1901 20 00.